

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 05/31/2019

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

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

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

- (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 2018 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	1,020,205	A200	81,952
Cash In Time Deposits	73,886	A201	
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>1,094,191</b>		<b>82,052</b>
Accounts Receivable	13,470	A380	13,122
<b>TOTAL Other Receivables (net)</b>	<b>13,470</b>		<b>13,122</b>
Due From Other Funds		A391	47,120
<b>TOTAL Due From Other Funds</b>	<b>0</b>		<b>47,120</b>
Due From Other Governments	16,457	A440	41,539
<b>TOTAL Due From Other Governments</b>	<b>16,457</b>		<b>41,539</b>
Cash In Time Deposits Special Reserves	115,016	A231	115,190
<b>TOTAL Restricted Assets</b>	<b>115,016</b>		<b>115,190</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,239,134</b>		<b>299,023</b>

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(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	25,890	A600	15,944
<b>TOTAL Accounts Payable</b>	<b>25,890</b>		<b>15,944</b>
Accrued Liabilities	41,702	A601	40,147
<b>TOTAL Accrued Liabilities</b>	<b>41,702</b>		<b>40,147</b>
Due To Other Funds	890,904	A630	
<b>TOTAL Due To Other Funds</b>	<b>890,904</b>		<b>0</b>
Due To Employees' Retirement System	19,656	A637	19,938
<b>TOTAL Due To Other Governments</b>	<b>19,656</b>		<b>19,938</b>
<b>TOTAL Liabilities</b>	<b>978,152</b>		<b>76,029</b>
<b>Fund Balance</b>			
Capital Reserve	115,016	A878	115,190
<b>TOTAL Restricted Fund Balance</b>	<b>115,016</b>		<b>115,190</b>
Unassigned Fund Balance	145,967	A917	107,804
<b>TOTAL Unassigned Fund Balance</b>	<b>145,967</b>		<b>107,804</b>
<b>TOTAL Fund Balance</b>	<b>260,983</b>		<b>222,994</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,239,135</b>		<b>299,023</b>

VILLAGE OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	1,195,311	A1001	1,275,555
<b>TOTAL Real Property Taxes</b>	<b>1,195,311</b>		<b>1,275,555</b>
Other Payments In Lieu of Taxes	23,268	A1081	22,818
Interest & Penalties On Real Prop Taxes	4,580	A1090	19,237
<b>TOTAL Real Property Tax Items</b>	<b>27,848</b>		<b>42,055</b>
Non Prop Tax Dist By County	593,875	A1120	591,889
Utilities Gross Receipts Tax	29,460	A1130	17,656
Franchises	32,288	A1170	27,061
<b>TOTAL Non Property Tax Items</b>	<b>655,623</b>		<b>636,606</b>
Clerk Fees	1,100	A1255	765
Police Fees	82	A1520	11
Parking Meter Fees Non-Taxable	46,741	A1741	51,012
Other Culture & Recreation Income	37,588	A2089	42,852
Zoning Fees	4,163	A2110	6,672
Planning Board Fees	1,470	A2115	840
<b>TOTAL Departmental Income</b>	<b>91,144</b>		<b>102,152</b>
General Services, Inter Government	11,875	A2210	20,011
Snow Removal Services, Other Govts		A2302	21,594
<b>TOTAL Intergovernmental Charges</b>	<b>11,875</b>		<b>41,605</b>
Interest And Earnings	403	A2401	664
<b>TOTAL Use of Money And Property</b>	<b>403</b>		<b>664</b>
Games of Chance	75	A2530	75
Licenses, Other	150	A2545	
Public Safety Permits	400	A2550	200
Street Opening Permits	100	A2560	100
<b>TOTAL Licenses And Permits</b>	<b>725</b>		<b>375</b>
Fines And Forfeited Bail	6,520	A2610	2,354
<b>TOTAL Fines And Forfeitures</b>	<b>6,520</b>		<b>2,354</b>
Sales of Equipment	3,626	A2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,626</b>		<b>0</b>
Refunds of Prior Year's Expenditures	31	A2701	6,889
Gifts And Donations	11,457	A2705	3,892
Premium On Obligations		A2710	3,938
Unclassified (specify)		A2770	108
<b>TOTAL Miscellaneous Local Sources</b>	<b>11,488</b>		<b>14,827</b>
Interfund Revenues	130,222	A2801	116,760
<b>TOTAL Interfund Revenues</b>	<b>130,222</b>		<b>116,760</b>
St Aid, Revenue Sharing	13,992	A3001	12,088
St Aid, Mortgage Tax	13,134	A3005	17,912
St Aid, Other Public Safety		A3389	3,147
St Aid, Consolidated Highway Aid	40,616	A3501	41,267
St Aid - Other Home And Community Service		A3989	18,884
<b>TOTAL State Aid</b>	<b>67,742</b>		<b>93,298</b>
<b>TOTAL Revenues</b>	<b>2,202,527</b>		<b>2,326,251</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Other Sources</b>			
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,202,527</b>		<b>2,326,251</b>

VILLAGE OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Legislative Board, Pers Serv	11,000	A10101	11,144
Legislative Board, Contr Expend	136	A10104	193
<b>TOTAL Legislative Board</b>	<b>11,136</b>		<b>11,337</b>
Municipal Court, Pers Serv	7,477	A11101	7,477
Municipal Court, Contr Expend	10,073	A11104	10,803
<b>TOTAL Municipal Court</b>	<b>17,550</b>		<b>18,280</b>
Mayor, Pers Serv	5,575	A12101	5,431
Mayor, Contr Expend	349	A12104	50
<b>TOTAL Mayor</b>	<b>5,924</b>		<b>5,481</b>
Treasurer, Pers Serv	116,808	A13251	126,229
Treasurer, Contr Expend	57,228	A13254	66,852
<b>TOTAL Treasurer</b>	<b>174,036</b>		<b>193,081</b>
Law, Contr Expend	13,738	A14204	15,292
<b>TOTAL Law</b>	<b>13,738</b>		<b>15,292</b>
Records Mgmt, Contr Expend	38	A14604	107
<b>TOTAL Records Mgmt</b>	<b>38</b>		<b>107</b>
Buildings, Pers Serv	3,834	A16201	1,391
Buildings, Equip & Cap Outlay	12,403	A16202	
Buildings, Contr Expend	28,946	A16204	26,988
<b>TOTAL Buildings</b>	<b>45,183</b>		<b>28,379</b>
Unallocated Insurance, Contr Expend	19,068	A19104	25,700
<b>TOTAL Unallocated Insurance</b>	<b>19,068</b>		<b>25,700</b>
Municipal Assn Dues, Contr Expend	1,225	A19204	1,225
<b>TOTAL Municipal Assn Dues</b>	<b>1,225</b>		<b>1,225</b>
Other Gen Govt Support, Contr Expend	3,418	A19894	9,686
<b>TOTAL Other Gen Govt Support</b>	<b>3,418</b>		<b>9,686</b>
<b>TOTAL General Government Support</b>	<b>291,316</b>		<b>308,568</b>
Police, Pers Serv	262,208	A31201	223,196
Police, Equip & Cap Outlay	6,509	A31202	359
Police, Contr Expend	13,367	A31204	17,714
<b>TOTAL Police</b>	<b>282,084</b>		<b>241,269</b>
On-Street Parking, Pers Serv	15,769	A33201	9,588
On-Street Parking, Contr Expend	638	A33204	306
<b>TOTAL On-Street Parking</b>	<b>16,407</b>		<b>9,894</b>
Control of Animals, Pers Serv	1,500	A35101	
Control of Animals, Contr Expend	110	A35104	
<b>TOTAL Control of Animals</b>	<b>1,610</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>300,101</b>		<b>251,163</b>
Street Admin, Pers Serv	60,659	A50101	61,778
Street Admin, Contr Expend	167	A50104	
<b>TOTAL Street Admin</b>	<b>60,826</b>		<b>61,778</b>
Maint of Streets, Pers Serv	287,328	A51101	286,801
Maint of Streets, Equip & Cap Outlay	13,337	A51102	80,747
Maint of Streets, Contr Expend	180,454	A51104	130,444
<b>TOTAL Maint of Streets</b>	<b>481,119</b>		<b>497,992</b>

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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	35,816	A51122	41,267
Perm Improve Highway, Contr Expend	4,800	A51124	
<b>TOTAL Perm Improve Highway</b>	<b>40,616</b>		<b>41,267</b>
Street Lighting, Contr Expend	32,598	A51824	33,502
<b>TOTAL Street Lighting</b>	<b>32,598</b>		<b>33,502</b>
Sidewalks, Contr Expend	6,395	A54104	2,854
<b>TOTAL Sidewalks</b>	<b>6,395</b>		<b>2,854</b>
<b>TOTAL Transportation</b>	<b>621,554</b>		<b>637,393</b>
Publicity, Contr Expend	46,786	A64104	46,814
<b>TOTAL Publicity</b>	<b>46,786</b>		<b>46,814</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>46,786</b>		<b>46,814</b>
Playgr & Rec Centers, Pers Serv	7,521	A71401	5,698
Playgr & Rec Centers, Equip & Cap Outlay	5,990	A71402	
Playgr & Rec Centers, Contr Expend	22,264	A71404	25,371
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>35,775</b>		<b>31,069</b>
Special Rec Facility, Pers Serv	44,855	A71801	56,172
Special Rec Facility, Contr Expend	25,169	A71804	38,833
<b>TOTAL Special Rec Facility</b>	<b>70,024</b>		<b>95,005</b>
Joint Youth Prog, Contr Expend	9,000	A73204	9,000
<b>TOTAL Joint Youth Prog</b>	<b>9,000</b>		<b>9,000</b>
Historian, Pers Serv	2,629	A75101	1,972
<b>TOTAL Historian</b>	<b>2,629</b>		<b>1,972</b>
Adult Recreation, Contr Expend	8,483	A76204	8,258
<b>TOTAL Adult Recreation</b>	<b>8,483</b>		<b>8,258</b>
<b>TOTAL Culture And Recreation</b>	<b>125,911</b>		<b>145,304</b>
Zoning, Contr Expend	43,274	A80104	41,876
<b>TOTAL Zoning</b>	<b>43,274</b>		<b>41,876</b>
Planning, Contr Expend	2,565	A80204	2,334
<b>TOTAL Planning</b>	<b>2,565</b>		<b>2,334</b>
Storm Sewers, Pers Serv	2,828	A81401	4,578
Storm Sewers, Contr Expend	428	A81404	1,043
<b>TOTAL Storm Sewers</b>	<b>3,256</b>		<b>5,621</b>
Refuse & Garbage, Contr Expend	716	A81604	1,472
<b>TOTAL Refuse &amp; Garbage</b>	<b>716</b>		<b>1,472</b>
Comm Beautification, Contr Expend	1,873	A85104	2,636
<b>TOTAL Comm Beautification</b>	<b>1,873</b>		<b>2,636</b>
Shade Tree, Contr Expend	275	A85604	8,375
<b>TOTAL Shade Tree</b>	<b>275</b>		<b>8,375</b>
<b>TOTAL Home And Community Services</b>	<b>51,959</b>		<b>62,314</b>
State Retirement System	118,120	A90108	119,909
Social Security, Employer Cont	60,233	A90308	59,627
Worker's Compensation, Empl Bnfts	61,515	A90408	87,784
Unemployment Insurance, Empl Bnfts	1,504	A90508	3,086
Hospital & Medical (dental) Ins, Empl Bnft	279,264	A90608	263,857



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(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Other Employee Benefits (spec)	5,753	A90898	6,040
<b>TOTAL Employee Benefits</b>	<b>526,389</b>		<b>540,303</b>
Debt Principal, Serial Bonds	100,000	A97106	100,000
Debt Principal, Installment Bonds	15,800	A97206	15,800
Debt Principal, Bond Anticipation Notes	157,500	A97306	145,600
Install Pur Debt, Principal	35,057	A97856	30,880
<b>TOTAL Debt Principal</b>	<b>308,357</b>		<b>292,280</b>
Debt Interest, Serial Bonds	19,375	A97107	15,750
Debt Interest, Installment Bonds	355	A97207	4,284
Debt Interest, Bond Anticipation Notes	21,669	A97307	26,066
<b>TOTAL Debt Interest</b>	<b>41,399</b>		<b>46,100</b>
<b>TOTAL Expenditures</b>	<b>2,313,772</b>		<b>2,330,239</b>
Transfers, Other Funds	34,000	A99019	34,000
Transfers, Capital Projects Fund	183,405	A99509	
<b>TOTAL Operating Transfers</b>	<b>217,405</b>		<b>34,000</b>
<b>TOTAL Other Uses</b>	<b>217,405</b>		<b>34,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,531,177</b>		<b>2,364,239</b>

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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>163,210</b>	<b>A8021</b>	<b>260,984</b>
Prior Period Adj -Increase In Fund Balance	452,885	A8012	
Prior Period Adj -Decrease In Fund Balance	26,461	A8015	2
<b>Restated Fund Balance - Beg of Year</b>	<b>589,634</b>	<b>A8022</b>	<b>260,982</b>
ADD - REVENUES AND OTHER SOURCES	2,202,527		2,326,251
DEDUCT - EXPENDITURES AND OTHER USES	2,531,177		2,364,239
<b>Fund Balance - End of Year</b>	<b>260,984</b>	<b>A8029</b>	<b>222,994</b>

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,275,555	A1049N	1,378,861
Est Rev - Real Property Tax Items	22,818	A1099N	27,818
Est Rev - Non Property Tax Items	636,000	A1199N	644,667
Est Rev - Departmental Income	116,600	A1299N	116,600
Est Rev - Intergovernmental Charges	27,432	A2399N	27,432
Est Rev - Use of Money And Property	50	A2499N	50
Est Rev - Licenses And Permits	700	A2599N	700
Est Rev - Fines And Forfeitures	7,500	A2649N	7,500
Est Rev - Sale of Prop And Comp For Loss	3,500	A2699N	3,500
Est Rev - Miscellaneous Local Sources	8,000	A2799N	8,000
Est Rev - Interfund Revenues		A2801N	103,870
Est Rev - State Aid	99,200	A3099N	138,088
<b>TOTAL Estimated Revenues</b>	<b>2,197,355</b>		<b>2,457,086</b>
Estimated - Interfund Transfer	116,760	A5031N	0
<b>TOTAL Estimated Other Sources</b>	<b>116,760</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,314,115</b>		<b>2,457,086</b>

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(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	331,283	A1999N	296,192
App - Public Safety	237,853	A3999N	263,340
App - Transportation	645,391	A5999N	692,030
App - Economic Assistance And Opportunity	47,000	A6999N	47,000
App - Culture And Recreation	139,007	A7999N	132,553
App - Home And Community Services	34,862	A8999N	37,717
App - Employee Benefits	525,673	A9199N	598,500
App - Debt Service	319,047	A9899N	355,754
<b>TOTAL Appropriations</b>	<b>2,280,116</b>		<b>2,423,086</b>
App - Interfund Transfer	34,000	A9999N	34,000
<b>TOTAL Other Uses</b>	<b>34,000</b>		<b>34,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,314,116</b>		<b>2,457,086</b>

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		FX200	556,217
Cash In Time Deposits	52,338	FX201	182,227
<b>TOTAL Cash</b>	<b>52,338</b>		<b>738,444</b>
Water Rents Receivable	33,126	FX350	1,072
<b>TOTAL Other Receivables (net)</b>	<b>33,126</b>		<b>1,072</b>
Due From Other Funds	646,688	FX391	
<b>TOTAL Due From Other Funds</b>	<b>646,688</b>		<b>0</b>
Cash In Time Deposits Special Reserves	456,024	FX231	458,074
<b>TOTAL Restricted Assets</b>	<b>456,024</b>		<b>458,074</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,188,176</b>		<b>1,197,590</b>

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(FX) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	74,990	FX600	23,270
<b>TOTAL Accounts Payable</b>	<b>74,990</b>		<b>23,270</b>
Accrued Liabilities	3,260	FX601	3,765
<b>TOTAL Accrued Liabilities</b>	<b>3,260</b>		<b>3,765</b>
Overpayments & Clearing Account	2,182	FX690	
<b>TOTAL Other Liabilities</b>	<b>2,182</b>		<b>0</b>
Due To Other Funds		FX630	7,653
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>7,653</b>
Due To Employees' Retirement System	1,809	FX637	2,020
<b>TOTAL Due To Other Governments</b>	<b>1,809</b>		<b>2,020</b>
<b>TOTAL Liabilities</b>	<b>82,241</b>		<b>36,708</b>
<b>Fund Balance</b>			
Capital Reserve	456,024	FX878	458,074
<b>TOTAL Restricted Fund Balance</b>	<b>456,024</b>		<b>458,074</b>
Assigned Unappropriated Fund Balance	649,911	FX915	702,808
<b>TOTAL Assigned Fund Balance</b>	<b>649,911</b>		<b>702,808</b>
<b>TOTAL Fund Balance</b>	<b>1,105,935</b>		<b>1,160,882</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,188,176</b>		<b>1,197,590</b>

VILLAGE OF Clayton  
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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes		FX1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Metered Water Sales	608,185	FX2140	583,628
Unmetered Water Sales	325	FX2142	-2
Interest & Penalties On Water Rents	8,570	FX2148	3,207
<b>TOTAL Departmental Income</b>	<b>617,080</b>		<b>586,833</b>
Interest And Earnings	421	FX2401	2,050
Rental of Real Property, Individuals	20,964	FX2410	18,391
<b>TOTAL Use of Money And Property</b>	<b>21,385</b>		<b>20,441</b>
Refunds of Prior Year's Expenditures	250	FX2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>250</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>638,715</b>		<b>607,274</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>638,715</b>		<b>607,274</b>

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(FX) WATER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	11,834	FX13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>11,834</b>		<b>0</b>
Law, Contr Expend	63	FX14204	
<b>TOTAL Law</b>	<b>63</b>		<b>0</b>
Administration-Contractual	111,616	FX17104	58,498
<b>TOTAL Administration-Contractual</b>	<b>111,616</b>		<b>58,498</b>
Unallocated Insurance, Contr Expend	7,686	FX19104	7,876
<b>TOTAL Unallocated Insurance</b>	<b>7,686</b>		<b>7,876</b>
Municipal Assn Dues, Contr Expend	166	FX19204	203
<b>TOTAL Municipal Assn Dues</b>	<b>166</b>		<b>203</b>
Taxes & Assess On Munic Prop, Contr Expend	1,395	FX19504	1,423
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>1,395</b>		<b>1,423</b>
Other Gen Govt Support, Contr Expend	68,917	FX19894	78,918
<b>TOTAL Other Gen Govt Support</b>	<b>68,917</b>		<b>78,918</b>
<b>TOTAL General Government Support</b>	<b>201,677</b>		<b>146,918</b>
Source Supply Pwr & Pump, Pers Serv	59,191	FX83201	58,096
Source Supply Pwr & Pump, Contr Expend	52,680	FX83204	69,911
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>111,871</b>		<b>128,007</b>
Water Trans & Distrib, Pers Serv	18,573	FX83401	13,475
Water Trans & Distrib, Contr Expend	21,874	FX83404	16,412
<b>TOTAL Water Trans &amp; Distrib</b>	<b>40,447</b>		<b>29,887</b>
<b>TOTAL Home And Community Services</b>	<b>152,318</b>		<b>157,894</b>
State Retirement, Empl Bnfts	11,227	FX90108	12,341
Social Security, Empl Bnfts	5,934	FX90308	6,074
Workers Compensation, Empl Bnfts	3,900	FX90408	7,745
Hospital & Medical (dental) Ins, Empl Bnft	33,663	FX90608	63,427
Other Employee Benefits (spec)	582	FX90898	571
<b>TOTAL Employee Benefits</b>	<b>55,306</b>		<b>90,158</b>
Debt Principal, Serial Bonds	79,200	FX97106	79,200
Debt Principal, Installment Bonds	32,000	FX97206	32,000
<b>TOTAL Debt Principal</b>	<b>111,200</b>		<b>111,200</b>
Debt Interest, Serial Bonds	31,911	FX97107	28,291
Debt Interest, Installment Bonds	960	FX97207	320
Debt Interest, Bond Anticipation Notes		FX97307	17,546
<b>TOTAL Debt Interest</b>	<b>32,871</b>		<b>46,157</b>
<b>TOTAL Expenditures</b>	<b>553,372</b>		<b>552,327</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>553,372</b>		<b>552,327</b>



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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,269,623</b>	<b>FX8021</b>	<b>1,105,935</b>
Prior Period Adj -Decrease In Fund Balance	249,031	FX8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,020,592</b>	<b>FX8022</b>	<b>1,105,935</b>
ADD - REVENUES AND OTHER SOURCES	638,715		607,274
DEDUCT - EXPENDITURES AND OTHER USES	553,372		552,327
<b>Fund Balance - End of Year</b>	<b>1,105,935</b>	<b>FX8029</b>	<b>1,160,882</b>

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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	634,076	FX1299N	627,500
Est Rev - Use of Money And Property	20,814	FX2499N	28,814
<b>TOTAL Estimated Revenues</b>	<b>654,890</b>		<b>656,314</b>
Appropriated Reserve	68,241	FX511N	
<b>TOTAL Estimated Other Sources</b>	<b>68,241</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>723,131</b>		<b>656,314</b>

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(FX) WATER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	146,828	FX1999N	139,423
App - Home And Community Services	223,723	FX8999N	234,857
App - Employee Benefits	53,909	FX9199N	52,361
App - Debt Service	141,491	FX9899N	103,790
<b>TOTAL Appropriations</b>	<b>565,951</b>		<b>530,431</b>
App - Interfund Transfer	157,180	FX9999N	125,883
<b>TOTAL Other Uses</b>	<b>157,180</b>		<b>125,883</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>723,131</b>		<b>656,314</b>

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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		G200	227,290
Cash In Time Deposits	21,059	G201	19,183
<b>TOTAL Cash</b>	<b>21,059</b>		<b>246,473</b>
Sewer Rents Receivable	19,182	G360	37,372
<b>TOTAL Other Receivables (net)</b>	<b>19,182</b>		<b>37,372</b>
Due From Other Funds	367,418	G391	178,197
<b>TOTAL Due From Other Funds</b>	<b>367,418</b>		<b>178,197</b>
Cash In Time Deposits Special Reserves	547,284	G231	549,789
<b>TOTAL Restricted Assets</b>	<b>547,284</b>		<b>549,789</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>954,943</b>		<b>1,011,831</b>

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(G) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	40,286	G600	43,927
<b>TOTAL Accounts Payable</b>	<b>40,286</b>		<b>43,927</b>
Accrued Liabilities	3,799	G601	3,997
<b>TOTAL Accrued Liabilities</b>	<b>3,799</b>		<b>3,997</b>
Due To Employees' Retirement System	1,809	G637	2,279
<b>TOTAL Due To Other Governments</b>	<b>1,809</b>		<b>2,279</b>
<b>TOTAL Liabilities</b>	<b>45,894</b>		<b>50,203</b>
<b>Fund Balance</b>			
Reserve For Repairs	547,284	G882	549,788
Reserve For Debt		G884	
<b>TOTAL Restricted Fund Balance</b>	<b>547,284</b>		<b>549,788</b>
Assigned Unappropriated Fund Balance	361,765	G915	411,840
<b>TOTAL Assigned Fund Balance</b>	<b>361,765</b>		<b>411,840</b>
<b>TOTAL Fund Balance</b>	<b>909,049</b>		<b>961,628</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>954,943</b>		<b>1,011,831</b>

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Sewer Rents	580,210	G2120	600,561
Sewer Charges	2,400	G2122	
Interest & Penalties On Sewer Accts	8,483	G2128	1,231
<b>TOTAL Departmental Income</b>	<b>591,093</b>		<b>601,792</b>
Sewer Serv Other Govts	494,371	G2374	444,652
<b>TOTAL Intergovernmental Charges</b>	<b>494,371</b>		<b>444,652</b>
Interest And Earnings	275	G2401	2,504
<b>TOTAL Use of Money And Property</b>	<b>275</b>		<b>2,504</b>
Refunds of Prior Year's Expenditures		G2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,085,739</b>		<b>1,048,948</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,085,739</b>		<b>1,048,948</b>

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(G) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Administration-Contractual	128,930	G17104	59,797
<b>TOTAL Administration-Contractual</b>	<b>128,930</b>		<b>59,797</b>
Unallocated Insurance, Contr Expend	14,031	G19104	14,230
<b>TOTAL Unallocated Insurance</b>	<b>14,031</b>		<b>14,230</b>
Municipal Assn Dues, Contr Expend	166	G19204	203
<b>TOTAL Municipal Assn Dues</b>	<b>166</b>		<b>203</b>
Other Gen Govt Support, Contr Expend	12,072	G19894	68,065
<b>TOTAL Other Gen Govt Support</b>	<b>12,072</b>		<b>68,065</b>
<b>TOTAL General Government Support</b>	<b>155,199</b>		<b>142,295</b>
Sanitary Sewers, Pers Serv	34,582	G81201	12,346
Sanitary Sewers, Equip & Cap Outlay	104,450	G81202	11,708
Sanitary Sewers, Contr Expend	106,156	G81204	38,955
<b>TOTAL Sanitary Sewers</b>	<b>245,188</b>		<b>63,009</b>
Sewage Treat Disp, Pers Serv	57,761	G81301	91,734
Sewage Treat Disp, Contr Expend	89,117	G81304	328,896
<b>TOTAL Sewage Treat Disp</b>	<b>146,878</b>		<b>420,630</b>
Other Sanitation, Contr Expend	182,705	G81894	4,774
<b>TOTAL Other Sanitation</b>	<b>182,705</b>		<b>4,774</b>
<b>TOTAL Home And Community Services</b>	<b>574,771</b>		<b>488,413</b>
State Retirement, Empl Bnfts	11,227	G90108	14,147
Social Security , Empl Bnfts	7,042	G90308	7,991
Worker's Compensation, Empl Bnfts	3,900	G90408	7,745
Hospital & Medical (dental) Ins, Empl Bnft	32,288	G90608	63,428
Other Employee Benefits (spec)	576	G90898	572
<b>TOTAL Employee Benefits</b>	<b>55,033</b>		<b>93,883</b>
Debt Principal, Serial Bonds	270,137	G97106	271,778
<b>TOTAL Debt Principal</b>	<b>270,137</b>		<b>271,778</b>
<b>TOTAL Expenditures</b>	<b>1,055,140</b>		<b>996,369</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,055,140</b>		<b>996,369</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,153,168</b>	<b>G8021</b>	<b>909,049</b>
Prior Period Adj -Decrease In Fund Balance	274,718	G8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>878,450</b>	<b>G8022</b>	<b>909,049</b>
ADD - REVENUES AND OTHER SOURCES	1,085,739		1,048,948
DEDUCT - EXPENDITURES AND OTHER USES	1,055,140		996,369
<b>Fund Balance - End of Year</b>	<b>909,049</b>	<b>G8029</b>	<b>961,628</b>



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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	1,003,007	G2399N	996,134
<b>TOTAL Estimated Revenues</b>	<b>1,003,007</b>		<b>996,134</b>
Estimated - Interfund Transfer	73,262	G5031N	
<b>TOTAL Estimated Other Sources</b>	<b>73,262</b>		<b>0</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,076,269</b>		<b>996,134</b>

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(G) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
<b>Appropriations</b>			
App - General Government Support	92,649	G1999N	145,013
App - Home And Community Services	493,170	G8999N	500,169
App - Employee Benefits	60,292	G9199N	52,533
App - Debt Service	371,778	G9899N	273,419
<b>TOTAL Appropriations</b>	<b>1,017,889</b>		<b>971,134</b>
App - Interfund Transfer	58,380	G9999N	25,000
<b>TOTAL Other Uses</b>	<b>58,380</b>		<b>25,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,076,269</b>		<b>996,134</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash In Time Deposits	150,491	H201	2,632,416
<b>TOTAL Cash</b>	<b>150,491</b>		<b>2,632,416</b>
Due From State And Federal Government	163,722	H410	1,985
<b>TOTAL State And Federal Aid Receivables</b>	<b>163,722</b>		<b>1,985</b>
Deposits With Other Governments		H395	2,280,647
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>2,280,647</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>314,213</b>		<b>4,915,048</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	939,310	H600	316,804
<b>TOTAL Accounts Payable</b>	<b>939,310</b>		<b>316,804</b>
Bond Anticipation Notes Payable	2,870,551	H626	9,445,500
<b>TOTAL Notes Payable</b>	<b>2,870,551</b>		<b>9,445,500</b>
Other Liabilities		H688	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	119,970	H630	145,030
<b>TOTAL Due To Other Funds</b>	<b>119,970</b>		<b>145,030</b>
<b>TOTAL Liabilities</b>	<b>3,929,831</b>		<b>9,907,334</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance		H899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-3,615,618	H917	-4,992,286
<b>TOTAL Unassigned Fund Balance</b>	<b>-3,615,618</b>		<b>-4,992,286</b>
<b>TOTAL Fund Balance</b>	<b>-3,615,618</b>		<b>-4,992,286</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>314,213</b>		<b>4,915,048</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Premium & Accrued Interest On Obligations		H2710	30,150
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>30,150</b>
St Aid-Capital Projects	586,038	H3097	387,249
St Aid-Water Cap Proj	848,917	H3991	816,803
<b>TOTAL State Aid</b>	<b>1,434,955</b>		<b>1,204,052</b>
<b>TOTAL Revenues</b>	<b>1,434,955</b>		<b>1,234,202</b>
Interfund Transfers	183,405	H5031	
<b>TOTAL Interfund Transfers</b>	<b>183,405</b>		<b>0</b>
Statutory Installment Bonds		H5720	
Bans Redeemed From Appropriations	157,500	H5731	145,600
Installment Purchase Debt	164,676	H5785	
<b>TOTAL Proceeds of Obligations</b>	<b>322,176</b>		<b>145,600</b>
<b>TOTAL Other Sources</b>	<b>505,581</b>		<b>145,600</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,940,536</b>		<b>1,379,802</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	83,422	H13804	91,605
<b>TOTAL Fiscal Agents Fees</b>	<b>83,422</b>		<b>91,605</b>
Engineer, Equip & Cap Outlay	572,982	H14402	405,949
<b>TOTAL Engineer</b>	<b>572,982</b>		<b>405,949</b>
<b>TOTAL General Government Support</b>	<b>656,404</b>		<b>497,554</b>
Maint of Streets, Equip & Cap Outlay	164,676	H51102	
<b>TOTAL Maint of Streets</b>	<b>164,676</b>		<b>0</b>
<b>TOTAL Transportation</b>	<b>164,676</b>		<b>0</b>
Other Culture And Recreation	3,216,375	H79972	2,258,916
<b>TOTAL Other Culture And Recreation</b>	<b>3,216,375</b>		<b>2,258,916</b>
<b>TOTAL Culture And Recreation</b>	<b>3,216,375</b>		<b>2,258,916</b>
Water Capital Projects, Equip & Cap Outlay	56,750	H83972	
<b>TOTAL Water Capital Projects</b>	<b>56,750</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>56,750</b>		<b>0</b>
Debt Interest, Bond Anticipation Notes		H97307	
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>4,094,205</b>		<b>2,756,470</b>
Transfers, Other Funds		H99019	
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>4,094,205</b>		<b>2,756,470</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-1,439,003</b>	<b>H8021</b>	<b>-3,615,618</b>
Prior Period Adj -Decrease In Fund Balance	22,946	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-1,461,949</b>	<b>H8022</b>	<b>-3,615,618</b>
ADD - REVENUES AND OTHER SOURCES	1,940,536		1,379,802
DEDUCT - EXPENDITURES AND OTHER USES	4,094,205		2,756,470
<b>Fund Balance - End of Year</b>	<b>-3,615,618</b>	<b>H8029</b>	<b>-4,992,286</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
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	3,107,096	K104	3,125,373
Construction Work In Progress	4,896,808	K105	9,416,748
Infrastructure	13,157,902	K106	13,157,902
<b>TOTAL Fixed Assets (net)</b>	<b>28,186,314</b>		<b>32,724,531</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>28,186,314</b>		<b>32,724,531</b>



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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	28,186,314	K159	32,724,531
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>28,186,314</b>		<b>32,724,531</b>
<b>TOTAL Fund Balance</b>	<b>28,186,314</b>		<b>32,724,531</b>
<b>TOTAL</b>	<b>28,186,314</b>		<b>32,724,531</b>

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash		L200	
Cash In Time Deposits	29,590	L201	23,927
Petty Cash	200	L210	200
<b>TOTAL Cash</b>	<b>29,790</b>		<b>24,127</b>
Cash In Time Deposits Special Reserves	11,399	L231	11,417
<b>TOTAL Restricted Assets</b>	<b>11,399</b>		<b>11,417</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>41,189</b>		<b>35,544</b>

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(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	2,089	L600	3,003
<b>TOTAL Accounts Payable</b>	<b>2,089</b>		<b>3,003</b>
Accrued Liabilities	3,765	L601	3,877
<b>TOTAL Accrued Liabilities</b>	<b>3,765</b>		<b>3,877</b>
Due To Other Funds	4,003	L630	
<b>TOTAL Due To Other Funds</b>	<b>4,003</b>		<b>0</b>
Due To Employees' Retirement System	658	L637	583
<b>TOTAL Due To Other Governments</b>	<b>658</b>		<b>583</b>
<b>TOTAL Liabilities</b>	<b>10,515</b>		<b>7,463</b>
<b>Fund Balance</b>			
Reserve For Repairs	11,399	L882	11,417
<b>TOTAL Restricted Fund Balance</b>	<b>11,399</b>		<b>11,417</b>
Assigned Unappropriated Fund Balance	19,275	L915	16,664
<b>TOTAL Assigned Fund Balance</b>	<b>19,275</b>		<b>16,664</b>
<b>TOTAL Fund Balance</b>	<b>30,674</b>		<b>28,081</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>41,189</b>		<b>35,544</b>

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(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
<b>Revenues</b>			
Real Property Taxes	61,498	L1001	61,500
<b>TOTAL Real Property Taxes</b>	<b>61,498</b>		<b>61,500</b>
Library Charges	5,799	L2082	5,004
<b>TOTAL Departmental Income</b>	<b>5,799</b>		<b>5,004</b>
Library Services, Other Govts	9,000	L2360	9,000
<b>TOTAL Intergovernmental Charges</b>	<b>9,000</b>		<b>9,000</b>
Interest And Earnings	16	L2401	18
<b>TOTAL Use of Money And Property</b>	<b>16</b>		<b>18</b>
Sales of Equipment	101	L2665	
Sale of Instructional Supplies	2,953	L2670	2,730
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,054</b>		<b>2,730</b>
Gifts And Donations	10,210	L2705	8,327
Library System Grant	13,728	L2760	13,300
Unclassified (specify)	17	L2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>23,955</b>		<b>21,627</b>
<b>TOTAL Revenues</b>	<b>103,322</b>		<b>99,879</b>
Interfund Transfers	36,003	L5031	34,000
<b>TOTAL Interfund Transfers</b>	<b>36,003</b>		<b>34,000</b>
<b>TOTAL Other Sources</b>	<b>36,003</b>		<b>34,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>139,325</b>		<b>133,879</b>

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

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
<b>Expenditures</b>			
Library, Pers Serv	84,360	L74101	83,779
Library, Contr Expend	47,727	L74104	42,633
<b>TOTAL Library</b>	<b>132,087</b>		<b>126,412</b>
<b>TOTAL Culture And Recreation</b>	<b>132,087</b>		<b>126,412</b>
State Retirement, Empl Bnfts	3,012	L90108	3,425
Social Security, Empl Bnfts	6,451	L90308	6,119
Hospital & Medical (dental) Ins, Empl Bnft		L90608	498
Other Employee Benefits (spec)	1,045	L90898	18
<b>TOTAL Employee Benefits</b>	<b>10,508</b>		<b>10,060</b>
<b>TOTAL Expenditures</b>	<b>142,595</b>		<b>136,472</b>
Transfers, Capital Projects Fund	2,003	L99509	
<b>TOTAL Operating Transfers</b>	<b>2,003</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>2,003</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>144,598</b>		<b>136,472</b>

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

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2018	EdpCode	2019
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>36,418</b>	<b>L8021</b>	<b>30,674</b>
Prior Period Adj -Decrease In Fund Balance	471	L8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>35,947</b>	<b>L8022</b>	<b>30,674</b>
ADD - REVENUES AND OTHER SOURCES	139,325		133,879
DEDUCT - EXPENDITURES AND OTHER USES	144,598		136,472
<b>Fund Balance - End of Year</b>	<b>30,674</b>	<b>L8029</b>	<b>28,081</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Cash	2,448	TA200	79,648
<b>TOTAL Cash</b>	<b>2,448</b>		<b>79,648</b>
Due From Other Funds	770	TA391	
<b>TOTAL Due From Other Funds</b>	<b>770</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,218</b>		<b>79,648</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Due To Other Funds		TA630	72,635
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>72,635</b>
State Retirement	154	TA18	
Disability Insurance	80	TA19	
Group Insurance		TA20	
Assoc & Union Dues	119	TA24	
Other Funds (specify)	2,865	TA85	7,013
<b>TOTAL Agency Liabilities</b>	<b>3,218</b>		<b>7,013</b>
<b>TOTAL Liabilities</b>	<b>3,218</b>		<b>79,648</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>3,218</b>		<b>79,648</b>



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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
<b>Assets</b>			
Total Non-Current Govt Liabilities	8,056,139	W129	7,580,470
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>8,056,139</b>		<b>7,580,470</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>8,056,139</b>		<b>7,580,470</b>

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	124,157	W638	214,503
Installment Purchase Debt	129,619	W685	98,739
Compensated Absences	120,163	W687	83,806
Other Long Term Debt		W689	
<b>TOTAL Other Liabilities</b>	<b>373,939</b>		<b>397,048</b>
Bonds Payable	7,682,200	W628	7,183,422
<b>TOTAL Bond And Long Term Liabilities</b>	<b>7,682,200</b>		<b>7,183,422</b>
<b>TOTAL Liabilities</b>	<b>8,056,139</b>		<b>7,580,470</b>
<b>TOTAL Liabilities</b>	<b>8,056,139</b>		<b>7,580,470</b>

**VILLAGE OF Clayton**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2019**

12/6/2019

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	\$334,000	\$23,000	\$0	\$0		\$311,000
2004	BOND E	Re-funding water			05/01/2004	09/01/2029	4.65%		\$1,160,700	\$280,000	\$65,000	\$0	\$0		\$215,000
2007	BOND E	SEWER-Eastside EFC			09/23/2005	09/23/2035	0.00%			\$707,789	\$39,322	\$0	\$0		\$668,467
2016	BOND E	Sewer Rehab Project (EFC)			08/01/2015	08/01/2045	0.00%		\$3,569,000	\$3,377,011	\$98,456	\$0	\$0		\$3,278,555
2011	BOND E	Westside Water-Hungerford Pt.			04/15/2011	04/15/2048	3.75%		\$526,000	\$426,600	\$14,200	\$0	\$0		\$412,400
2008	BOND E	Westside Sewer (Phase II)-EFC			11/29/2007	03/23/2037	0.00%		\$3,216,530	\$2,109,000	\$111,000	\$0	\$0		\$1,998,000
2014	BOND E	Water Meter Automation			09/12/2013	09/15/2018	2.00%		\$160,000	\$32,000	\$32,000	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$7,266,400	\$382,978	\$0	\$0	\$0	\$6,883,422
2018	IPC E	0218 Infl Plow Truck			06/15/2017	06/15/2021	3.22%		\$164,676	\$129,619	\$30,880	\$0	\$0		\$98,739
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$129,619	\$30,880	\$0	\$0	\$0	\$98,739
2018	BAN N	Riverwalk			06/01/2017	02/02/2020	1.17%		\$1,469,451	\$1,469,451		\$0	\$0		\$1,469,451
2019	BAN N	water improvement project			02/03/2019	02/02/2020	1.17%		\$1,720,549	\$0	\$0		\$0		\$1,720,549
2019	BAN N	historic district			10/24/2018	10/23/2019	2.00%		\$5,000,000	\$0			\$0		\$5,000,000
2015	BAN N	Various Projects			09/20/2014	09/25/2015	1.50%		\$542,000	\$413,600	\$50,600	\$0	\$0		\$363,000
2016	BAN N	Riverwalk 3			02/19/2016	02/17/2018	1.25%		\$750,000	\$715,000	\$35,000	\$0	\$0		\$680,000
2017	BAN N	Danforth Lot			08/04/2016	08/04/2017	1.50%		\$310,000	\$272,500	\$60,000	\$0	\$0		\$212,500
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$6,720,549	\$2,870,551	\$145,600	\$0	\$0	\$0	\$9,445,500
2010	BOND N	TI Dock (I) & Straw/Brooks			04/15/2010	04/15/2022	3.125%		\$1,195,000	\$400,000	\$100,000	\$0	\$0		\$300,000
2014	BOND N	Purchase JD Backhoe			06/28/2013	06/30/2019	1.50%		\$79,000	\$15,800	\$15,800	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$415,800	\$115,800	\$0	\$0	\$0	\$300,000
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$6,720,549	\$10,682,370	\$675,258	\$0	\$0	\$0	\$16,727,661

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	
Demand Deposits	9Z2011	
Time Deposits	9Z2021	\$4,937,630.56
<b>Total</b>		\$4,937,630.56
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$3,937,631.00
<b>Total</b>		\$4,937,631.00
 <b>INVESTMENTS:</b>		
- 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 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0043	\$327,159	\$17,764	\$20,028	\$324,894
****-0044	\$79,649	\$0	\$0	\$79,649
****-0049	\$225,338	\$0	\$0	\$225,338
****-0050	\$126,356	\$250	\$0	\$126,606
****-0146	\$3,187,955	\$0	\$14,974	\$3,172,981
****-8983	\$1,007,862	\$0	\$0	\$1,007,862
Total Adjusted Bank Balance				\$4,937,331
Petty Cash				\$300.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$4,937,631
Total Cash Balance All Funds			9ZCASHB *	\$4,937,630
* Must be equal				

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>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 2019

<b>Total Full Time Employees:</b>		20			
<b>Total Part Time Employees:</b>		17			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$149,819.00	20	5	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$79,812.00	20	17	
90408	Worker's Compensation Insurance	\$103,274.00	2,017		
90458	Life Insurance				
90508	Unemployment Insurance	\$3,086.00			1
90558	Disability Insurance	\$19.00			1
90608	Hospital and Medical (Dental) Insurance	\$391,210.00	17		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$7,184.00	17		3
<b>Total</b>		<b>\$734,404.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$734,404.00</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$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 05/31/2019, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the 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 05/31/2019 and filed by means of electronic data transmission.

P. Robert Fox, 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

12/06/2019  
Date of Certification

(315) 686-5552  
Official Telephone Number

VILLAGE OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2019

(A) GENERAL

Adjustment Reason

Account Code A8015 cash, payables, french creek marina & NYS retirement