

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 05/31/2021

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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (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 2020 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 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	396,847	A200	798,856
Cash In Time Deposits	41,780	A201	41,779
Petty Cash	100	A210	100
TOTAL Cash	438,727		840,735
Accounts Receivable	24,025	A380	27,945
TOTAL Other Receivables (net)	24,025		27,945
Due From Other Funds	13,040	A391	
TOTAL Due From Other Funds	13,040		0
Due From Other Governments	7,299	A440	
TOTAL Due From Other Governments	7,299		0
Cash In Time Deposits Special Reserves		A231	
TOTAL Restricted Assets	0		0
TOTAL Assets and Deferred Outflows of Resources	483,091		868,680

VILLAGE OF Clayton
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	34,655	A600	57,908
TOTAL Accounts Payable	34,655		57,908
Accrued Liabilities	13,034	A601	18,163
TOTAL Accrued Liabilities	13,034		18,163
Overpayments & Clearing Account		A690	1,900
TOTAL Other Liabilities	0		1,900
Due To Other Funds	87,027	A630	
TOTAL Due To Other Funds	87,027		0
Due To Employees' Retirement System	20,126	A637	24,008
TOTAL Due To Other Governments	20,126		24,008
TOTAL Liabilities	154,842		101,979
Fund Balance			
Capital Reserve		A878	
TOTAL Restricted Fund Balance	0		0
Unassigned Fund Balance	328,249	A917	766,701
TOTAL Unassigned Fund Balance	328,249		766,701
TOTAL Fund Balance	328,249		766,701
TOTAL Liabilities, Deferred Inflows And Fund Balance	483,091		868,680

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,378,861	A1001	1,398,000
TOTAL Real Property Taxes	1,378,861		1,398,000
Other Payments In Lieu of Taxes	22,818	A1081	38,311
Interest & Penalties On Real Prop Taxes	21,126	A1090	7,833
TOTAL Real Property Tax Items	43,944		46,144
Tax On Hotel Room Occupancy		A1113	14,858
Non Prop Tax Dist By County	623,871	A1120	622,228
Utilities Gross Receipts Tax	16,845	A1130	19,993
Franchises	41,086	A1170	32,368
TOTAL Non Property Tax Items	681,802		689,447
Clerk Fees	1,679	A1255	523
Police Fees	48	A1520	24
Public Works Charges		A1710	595
Parking Meter Fees Non-Taxable	47,290	A1741	
Other Culture & Recreation Income	58,276	A2089	900
Zoning Fees	4,783	A2110	6,570
Planning Board Fees	530	A2115	1,560
TOTAL Departmental Income	112,606		10,172
General Services, Inter Government	5,209	A2210	3,184
Snow Removal Services, Other Govts	50	A2302	40,701
TOTAL Intergovernmental Charges	5,259		43,885
Interest And Earnings	1,417	A2401	
TOTAL Use of Money And Property	1,417		0
Games of Chance	75	A2530	25
Public Safety Permits	200	A2550	300
Street Opening Permits		A2560	
TOTAL Licenses And Permits	275		325
Fines And Forfeited Bail	11,892	A2610	3,130
TOTAL Fines And Forfeitures	11,892		3,130
Sales of Equipment	1,278	A2665	
TOTAL Sale of Property And Compensation For Loss	1,278		0
Refunds of Prior Year's Expenditures	4,608	A2701	1,455
Gifts And Donations	6,446	A2705	
Premium & Accrued Interest On Obligations		A2710	1,300
AIM Related Payments	12,088	A2750	12,088
Unclassified (specify)	4,461	A2770	4,237
TOTAL Miscellaneous Local Sources	27,603		19,080
Interfund Revenues	143,870	A2801	44,579
TOTAL Interfund Revenues	143,870		44,579
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	6,580	A3005	24,423
St Aid, Other Public Safety		A3389	
St Aid, Consolidated Highway Aid	65,037	A3501	64,580

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
St Aid - Other Home And Community Service		A3989	
TOTAL State Aid	71,617		89,003
TOTAL Revenues	2,480,424		2,343,765
Interfund Transfers			
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	2,480,424		2,343,765

VILLAGE OF Clayton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	8,250	A10101	10,584
Legislative Board, Contr Expend	173	A10104	
TOTAL Legislative Board	8,423		10,584
Municipal Court, Pers Serv	6,008	A11101	11,072
Municipal Court, Contr Expend	10,741	A11104	11,544
TOTAL Municipal Court	16,749		22,616
Mayor, Pers Serv	4,173	A12101	5,508
Mayor, Contr Expend	50	A12104	
TOTAL Mayor	4,223		5,508
Auditor, Contr Expend	15,406	A13204	2,693
TOTAL Auditor	15,406		2,693
Treasurer, Pers Serv	87,763	A13251	51,058
Treasurer, Contr Expend	79,674	A13254	32,764
TOTAL Treasurer	167,437		83,822
Fiscal Agents Fees, Contr Expend	4,146	A13804	
TOTAL Fiscal Agents Fees	4,146		0
Clerk,pers Serv		A14101	2,337
TOTAL Clerk	0		2,337
Law, Contr Expend	32,374	A14204	28,178
TOTAL Law	32,374		28,178
Records Mgmt, Contr Expend	145	A14604	1,195
TOTAL Records Mgmt	145		1,195
Operation of Plant Pers Serv	3,076	A16201	1,846
Operation of Plant Equip & Cap Outlay		A16202	
Operation of Plant Contr Expend	24,182	A16204	18,579
TOTAL Operation of Plant Contr Expend	27,258		20,425
Unallocated Insurance, Contr Expend	26,126	A19104	30,955
TOTAL Unallocated Insurance	26,126		30,955
Municipal Assn Dues, Contr Expend	1,225	A19204	2,450
TOTAL Municipal Assn Dues	1,225		2,450
Judgements And Claims, Contr Expend	7	A19304	
TOTAL Judgements And Claims	7		0
Other General Govt Support, Contract Exp	2,465	A19894	
TOTAL Other General Govt Support	2,465		0
TOTAL General Government Support	305,984		210,763
Police, Pers Serv	249,931	A31201	167,564
Police, Equip & Cap Outlay		A31202	2,071
Police, Contr Expend	19,681	A31204	8,658
TOTAL Police	269,612		178,293
On-Street Parking, Pers Serv	7,223	A33201	323
On-Street Parking, Contr Expend		A33204	
TOTAL On-Street Parking	7,223		323
TOTAL Public Safety	276,835		178,616
Street Admin, Pers Serv	65,408	A50101	64,158
TOTAL Street Admin	65,408		64,158

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	274,010	A51101	206,163
Maint of Streets, Equip & Cap Outlay	22,453	A51102	10,693
Maint of Streets, Contr Expend	193,120	A51104	149,177
TOTAL Maint of Streets	489,583		366,033
Perm Improve Highway, Equip & Cap Outlay	66,118	A51122	66,896
TOTAL Perm Improve Highway	66,118		66,896
Street Lighting, Contr Expend	32,102	A51824	29,806
TOTAL Street Lighting	32,102		29,806
Sidewalks, Contr Expend	8,450	A54104	2,111
TOTAL Sidewalks	8,450		2,111
TOTAL Transportation	661,661		529,004
Publicity, Contr Expend	46,707	A64104	43,353
TOTAL Publicity	46,707		43,353
TOTAL Economic Assistance And Opportunity	46,707		43,353
Playgr & Rec Centers, Pers Serv	2,014	A71401	9,145
Playgr & Rec Centers, Equip & Cap Outlay	22,727	A71402	
Playgr & Rec Centers, Contr Expend	19,612	A71404	13,607
TOTAL Playgr & Rec Centers	44,353		22,752
Special Rec Facility, Pers Serv	43,878	A71801	9,123
Special Rec Facility, Contr Expend	24,169	A71804	21,541
TOTAL Special Rec Facility	68,047		30,664
Joint Youth Prog, Contr Expend	9,000	A73204	9,000
TOTAL Joint Youth Prog	9,000		9,000
Library, Contr Expend		A74104	34,000
TOTAL Library	0		34,000
Historian, Pers Serv	1,972	A75101	1,972
TOTAL Historian	1,972		1,972
Adult Recreation, Contr Expend	8,400	A76204	7,500
TOTAL Adult Recreation	8,400		7,500
TOTAL Culture And Recreation	131,772		105,888
Zoning, Contr Expend	24,080	A80104	23,769
TOTAL Zoning	24,080		23,769
Planning, Contr Expend	1,603	A80204	800
TOTAL Planning	1,603		800
Storm Sewers, Pers Serv	451	A81401	263
Storm Sewers, Contr Expend	851	A81404	
TOTAL Storm Sewers	1,302		263
Refuse & Garbage, Contr Expend	150	A81604	669
TOTAL Refuse & Garbage	150		669
Comm Beautification, Contr Expend	3,207	A85104	2,053
TOTAL Comm Beautification	3,207		2,053
Shade Tree, Contr Expend	650	A85604	900
TOTAL Shade Tree	650		900
TOTAL Home And Community Services	30,992		28,454

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
State Retirement System	120,945	A90108	125,388
Social Security, Employer Cont	55,647	A90308	41,274
Worker's Compensation, Empl Bnfts	101,685	A90408	101,928
Unemployment Insurance, Empl Bnfts	32,963	A90508	14,043
Disability Insurance, Empl Bnfts	187	A90558	311
Hospital & Medical (dental) Ins, Empl Bnft	177,830	A90608	174,014
Other Employee Benefits (spec)	4,399	A90898	7,468
TOTAL Employee Benefits	493,656		464,426
Debt Principal, Serial Bonds	100,000	A97106	272,000
Debt Principal, Installment Bonds		A97206	
Debt Principal, Bond Anticipation Notes	158,500	A97306	
Install Pur Debt, Principal	31,875	A97856	32,902
TOTAL Debt Principal	290,375		304,902
Debt Interest, Serial Bonds	12,000	A97107	31,201
Debt Interest, Installment Bonds		A97207	
Debt Interest, Bond Anticipation Notes	35,197	A97307	
Install Pur Debt, Interest	3,182	A97857	2,155
TOTAL Debt Interest	50,379		33,356
TOTAL Expenditures	2,288,361		1,898,762
Transfers, Other Funds	34,000	A99019	
Transfers, Capital Projects Fund	18,160	A99509	
TOTAL Operating Transfers	52,160		0
TOTAL Other Uses	52,160		0
TOTAL Detail Expenditures And Other Uses	2,340,521		1,898,762

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	222,994	A8021	328,249
Prior Period Adj -Decrease In Fund Balance	34,648	A8015	6,551
Restated Fund Balance - Beg of Year	188,346	A8022	321,698
ADD - REVENUES AND OTHER SOURCES	2,480,424		2,343,765
DEDUCT - EXPENDITURES AND OTHER USES	2,340,521		1,898,762
Fund Balance - End of Year	328,249	A8029	766,701

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,398,000	A1049N	1,425,800
Est Rev - Non Property Tax Items	503,943	A1199N	745,806
Est Rev - Departmental Income	3,050	A1299N	36,842
Est Rev - Intergovernmental Charges	40,335	A2399N	27,335
Est Rev - Use of Money And Property	200	A2499N	200
Est Rev - Licenses And Permits	0	A2599N	
Est Rev - Fines And Forfeitures	6,000	A2649N	6,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	5,460
Est Rev - Miscellaneous Local Sources	0	A2799N	
Est Rev - Interfund Revenues	44,579	A2801N	95,100
Est Rev - State Aid	211,088	A3099N	146,988
TOTAL Estimated Revenues	2,207,195		2,489,531
TOTAL Estimated Revenues And Other Sources	2,207,195		2,489,531

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	231,109	A1999N	293,906
App - Public Safety	189,228	A3999N	246,657
App - Transportation	634,265	A5999N	636,305
App - Economic Assistance And Opportunity	47,000	A6999N	52,500
App - Culture And Recreation	83,975	A7999N	167,921
App - Home And Community Services	36,000	A8999N	38,947
App - Employee Benefits	498,360	A9199N	540,845
App - Debt Service	453,258	A9899N	423,705
TOTAL Appropriations	2,173,195		2,400,786
App - Interfund Transfer	34,000	A9999N	88,745
TOTAL Other Uses	34,000		88,745
TOTAL Appropriations And Other Uses	2,207,195		2,489,531

VILLAGE OF Clayton
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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	556,067	FX200	938,983
Cash In Time Deposits	182,227	FX201	182,227
TOTAL Cash	738,294		1,121,210
Water Rents Receivable	176,097	FX350	206,861
TOTAL Other Receivables (net)	176,097		206,861
Due From Other Funds	3,647	FX391	
TOTAL Due From Other Funds	3,647		0
Cash In Time Deposits Special Reserves	459,290	FX231	459,571
TOTAL Restricted Assets	459,290		459,571
TOTAL Assets and Deferred Outflows of Resources	1,377,328		1,787,642

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(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	18,651	FX600	40,704
TOTAL Accounts Payable	18,651		40,704
Accrued Liabilities	5,089	FX601	3,669
TOTAL Accrued Liabilities	5,089		3,669
Overpayments & Clearing Account		FX690	
TOTAL Other Liabilities	0		0
Due To Other Funds	12,214	FX630	
TOTAL Due To Other Funds	12,214		0
Due To Employees' Retirement System	1,840	FX637	794
TOTAL Due To Other Governments	1,840		794
TOTAL Liabilities	37,794		45,167
Fund Balance			
Capital Reserve	459,290	FX878	459,571
TOTAL Restricted Fund Balance	459,290		459,571
Assigned Appropriated Fund Balance		FX914	185,445
Assigned Unappropriated Fund Balance	880,245	FX915	1,097,459
TOTAL Assigned Fund Balance	880,245		1,282,904
TOTAL Fund Balance	1,339,535		1,742,475
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,377,329		1,787,642

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Metered Water Sales	640,847	FX2140	657,796
Unmetered Water Sales	810	FX2142	
Water Service Charges	2,000	FX2144	
Interest & Penalties On Water Rents		FX2148	3,093
TOTAL Departmental Income	643,657		660,889
Interest And Earnings	1,216	FX2401	281
Rental of Real Property, Individuals	22,249	FX2410	22,180
TOTAL Use of Money And Property	23,465		22,461
Refunds of Prior Year's Expenditures	3,022	FX2701	600
TOTAL Miscellaneous Local Sources	3,022		600
TOTAL Revenues	670,144		683,950
Interfund Transfers		FX5031	282,343
TOTAL Interfund Transfers	0		282,343
TOTAL Other Sources	0		282,343
TOTAL Detail Revenues And Other Sources	670,144		966,293

VILLAGE OF Clayton
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(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Law, Contr Expend	60	FX14204	
TOTAL Law	60		0
Administration-Contractual		FX17104	72,155
TOTAL Administration-Contractual	0		72,155
Unallocated Insurance, Contr Expend	8,200	FX19104	8,200
TOTAL Unallocated Insurance	8,200		8,200
Municipal Assn Dues, Contr Expend		FX19204	
TOTAL Municipal Assn Dues	0		0
Taxes & Assess On Munic Prop, Contr Expend	1,454	FX19504	1,462
TOTAL Taxes & Assess On Munic Prop	1,454		1,462
Other General Govt Support, Contract Exp	155,064	FX19894	43,057
TOTAL Other General Govt Support	155,064		43,057
TOTAL General Government Support	164,778		124,874
Source Supply Pwr & Pump, Pers Serv	63,394	FX83201	48,937
Source Supply Pwr & Pump, Contr Expend	89,625	FX83204	61,985
TOTAL Source Supply Pwr & Pump	153,019		110,922
Water Trans & Distrib, Pers Serv	19,063	FX83401	28,580
Water Trans & Distrib, Equip & Cap Outlay	37,724	FX83402	12,803
Water Trans & Distrib, Contr Expend	16,436	FX83404	38,860
TOTAL Water Trans & Distrib	73,223		80,243
TOTAL Home And Community Services	226,242		191,165
State Retirement, Empl Bnfts	10,861	FX90108	6,803
Social Security, Empl Bnfts	6,298	FX90308	5,474
Workers Compensation, Empl Bnfts	8,250	FX90408	8,864
Hospital & Medical (dental) Ins, Empl Bnft	59,348	FX90608	21,761
Other Employee Benefits (spec)	455	FX90898	1,864
TOTAL Employee Benefits	85,212		44,766
Debt Principal, Serial Bonds	79,200	FX97106	126,100
Debt Principal, Installment Bonds		FX97206	
Debt Principal, Bond Anticipation Notes	64,000	FX97306	
TOTAL Debt Principal	143,200		126,100
Debt Interest, Serial Bonds	24,590	FX97107	37,290
Debt Interest, Installment Bonds		FX97207	
Debt Interest, Bond Anticipation Notes	21,716	FX97307	36,732
TOTAL Debt Interest	46,306		74,022
TOTAL Expenditures	665,738		560,927
TOTAL Detail Expenditures And Other Uses	665,738		560,927

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(FX) WATER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,160,882	FX8021	1,339,535
Prior Period Adj -Increase In Fund Balance	174,247	FX8012	
Prior Period Adj -Decrease In Fund Balance		FX8015	2,426
Restated Fund Balance - Beg of Year	1,335,129	FX8022	1,337,109
ADD - REVENUES AND OTHER SOURCES	670,144		966,293
DEDUCT - EXPENDITURES AND OTHER USES	665,738		560,927
Fund Balance - End of Year	1,339,535	FX8029	1,742,475

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Departmental Income	631,744	FX1299N	632,187
Est Rev - Use of Money And Property	28,814	FX2499N	22,364
TOTAL Estimated Revenues	660,558		654,551
Appropriated Fund Balance		FX599N	185,445
TOTAL Estimated Other Sources	0		185,445
TOTAL Estimated Revenues And Other Sources	660,558		839,996

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(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	129,575	FX1999N	155,732
App - Home And Community Services	209,207	FX8999N	416,733
App - Employee Benefits	40,931	FX9199N	52,987
App - Debt Service	280,845	FX9899N	206,188
TOTAL Appropriations	660,558		831,640
App - Interfund Transfer		FX9999N	8,356
TOTAL Other Uses	0		8,356
TOTAL Appropriations And Other Uses	660,558		839,996

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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	113,434	G200	162,505
Cash In Time Deposits	19,184	G201	19,184
TOTAL Cash	132,618		181,689
Sewer Rents Receivable	237,585	G360	266,797
TOTAL Other Receivables (net)	237,585		266,797
Due From Other Funds	181,850	G391	
TOTAL Due From Other Funds	181,850		0
Cash In Time Deposits Special Reserves	484,280	G231	484,560
TOTAL Restricted Assets	484,280		484,560
TOTAL Assets and Deferred Outflows of Resources	1,036,333		933,046

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(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	28,353	G600	113,755
TOTAL Accounts Payable	28,353		113,755
Accrued Liabilities	3,439	G601	5,192
TOTAL Accrued Liabilities	3,439		5,192
Due To Other Funds	3,001	G630	
TOTAL Due To Other Funds	3,001		0
Due To Employees' Retirement System	1,840	G637	794
TOTAL Due To Other Governments	1,840		794
TOTAL Liabilities	36,633		119,741
Fund Balance			
Reserve For Repairs	484,280	G882	484,560
Reserve For Debt		G884	
TOTAL Restricted Fund Balance	484,280		484,560
Assigned Unappropriated Fund Balance	515,420	G915	328,745
TOTAL Assigned Fund Balance	515,420		328,745
TOTAL Fund Balance	999,700		813,305
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,036,333		933,046

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(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Sewer Rents	614,282	G2120	659,984
Sewer Charges		G2122	
Interest & Penalties On Sewer Accts	1,800	G2128	2,925
TOTAL Departmental Income	616,082		662,909
Sewer Serv Other Govts	443,263	G2374	404,096
TOTAL Intergovernmental Charges	443,263		404,096
Interest And Earnings	1,216	G2401	281
TOTAL Use of Money And Property	1,216		281
TOTAL Revenues	1,060,561		1,067,286
TOTAL Detail Revenues And Other Sources	1,060,561		1,067,286

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Administration-Contractual		G17104	77,242
TOTAL Administration-Contractual	0		77,242
Unallocated Insurance, Contr Expend	15,000	G19104	15,000
TOTAL Unallocated Insurance	15,000		15,000
Municipal Assn Dues, Contr Expend		G19204	
TOTAL Municipal Assn Dues	0		0
Other General Govt Support, Contract Exp	137,424	G19894	43,057
TOTAL Other General Govt Support	137,424		43,057
TOTAL General Government Support	152,424		135,299
Sanitary Sewers, Pers Serv	10,286	G81201	32,551
Sanitary Sewers, Equip & Cap Outlay	16,794	G81202	6,626
Sanitary Sewers, Contr Expend	33,268	G81204	160,355
TOTAL Sanitary Sewers	60,348		199,532
Sewage Treat Disp, Pers Serv	87,812	G81301	76,717
Sewage Treat Disp, Equip & Cap Outlay	19,109	G81302	4,626
Sewage Treat Disp, Contr Expend	508,134	G81304	116,069
TOTAL Sewage Treat Disp	615,055		197,412
Other Sanitation, Contr Expend	5,520	G81894	189,586
TOTAL Other Sanitation	5,520		189,586
TOTAL Home And Community Services	680,923		586,530
State Retirement, Empl Bnfts	10,603	G90108	6,803
Social Security , Empl Bnfts	7,624	G90308	8,110
Worker's Compensation, Empl Bnfts	8,250	G90408	8,250
Hospital & Medical (dental) Ins, Empl Bnft	56,142	G90608	21,256
Other Employee Benefits (spec)	474	G90898	937
TOTAL Employee Benefits	83,093		45,356
Debt Principal, Serial Bonds	273,419	G97106	275,044
TOTAL Debt Principal	273,419		275,044
TOTAL Expenditures	1,189,859		1,042,229
Transfers, Capital Projects Fund		G99509	207,411
TOTAL Operating Transfers	0		207,411
TOTAL Other Uses	0		207,411
TOTAL Detail Expenditures And Other Uses	1,189,859		1,249,640

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	961,628	G8021	999,699
Prior Period Adj -Increase In Fund Balance	167,369	G8012	
Prior Period Adj -Decrease In Fund Balance		G8015	4,040
Restated Fund Balance - Beg of Year	1,128,997	G8022	995,659
ADD - REVENUES AND OTHER SOURCES	1,060,561		1,067,286
DEDUCT - EXPENDITURES AND OTHER USES	1,189,859		1,249,640
Fund Balance - End of Year	999,699	G8029	813,305

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Intergovernmental Charges	1,129,220	G2399N	1,084,198
TOTAL Estimated Revenues	1,129,220		1,084,198
Estimated - Interfund Transfer		G5031N	97,289
TOTAL Estimated Other Sources	0		97,289
TOTAL Estimated Revenues And Other Sources	1,129,220		1,181,487

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	135,335	G1999N	160,993
App - Home And Community Services	585,723	G8999N	554,826
App - Employee Benefits	40,490	G9199N	64,496
App - Debt Service	275,044	G9899N	401,172
TOTAL Appropriations	1,036,592		1,181,487
App - Interfund Transfer	92,628	G9999N	
TOTAL Other Uses	92,628		0
TOTAL Appropriations And Other Uses	1,129,220		1,181,487

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash In Time Deposits	77,663	H201	2,814,422
TOTAL Cash	77,663		2,814,422
Due From State And Federal Government	250,000	H410	3,411,673
TOTAL State And Federal Aid Receivables	250,000		3,411,673
Due From Other Funds	79,727	H391	
TOTAL Due From Other Funds	79,727		0
TOTAL Assets and Deferred Outflows of Resources	407,390		6,226,095

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	196,412	H600	237,353
TOTAL Accounts Payable	196,412		237,353
Bond Anticipation Notes Payable	8,126,000	H626	6,925,000
TOTAL Notes Payable	8,126,000		6,925,000
Due To Other Funds	123,752	H630	
TOTAL Due To Other Funds	123,752		0
TOTAL Liabilities	8,446,164		7,162,353
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-8,038,774	H917	-936,258
TOTAL Unassigned Fund Balance	-8,038,774		-936,258
TOTAL Fund Balance	-8,038,774		-936,258
TOTAL Liabilities, Deferred Inflows And Fund Balance	407,390		6,226,095

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Premium & Accrued Interest On Obligations	102,977	H2710	50,458
Unclassified (specify)		H2770	15,766
TOTAL Miscellaneous Local Sources	102,977		66,224
St Aid-Capital Projects	1,112,385	H3097	414,732
St Aid - Other Home And Community Service	342,702	H3989	644,124
TOTAL State Aid	1,455,087		1,058,856
Fed Aid Other Home and Community Services	500,000	H4989	
TOTAL Federal Aid	500,000		0
TOTAL Revenues	2,058,064		1,125,080
Interfund Transfers	18,160	H5031	207,411
TOTAL Interfund Transfers	18,160		207,411
Serial Bonds	1,097,000	H5710	4,018,000
Bans Redeemed From Appropriations	222,500	H5731	
Other Debt		H5789	492,497
TOTAL Proceeds of Obligations	1,319,500		4,510,497
TOTAL Other Sources	1,337,660		4,717,908
TOTAL Detail Revenues And Other Sources	3,395,724		5,842,988

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Fiscal Agents Fees, Contr Expend	29,254	H13804	14,052
TOTAL Fiscal Agents Fees	29,254		14,052
Engineer, Equip & Cap Outlay	1,083,828	H14402	1,509,065
TOTAL Engineer	1,083,828		1,509,065
TOTAL General Government Support	1,113,082		1,523,117
Other Culture And Recreation	5,116,774	H79972	119,361
TOTAL Other Culture And Recreation	5,116,774		119,361
TOTAL Culture And Recreation	5,116,774		119,361
Sewer, Equip & Cap Outlay	44,110	H81972	
TOTAL Sewer	44,110		0
TOTAL Home And Community Services	44,110		0
Debt Interest, Bond Anticipation Notes	168,245	H97307	99,722
TOTAL Debt Interest	168,245		99,722
TOTAL Expenditures	6,442,211		1,742,200
Transfers, Other Funds		H99019	282,343
TOTAL Operating Transfers	0		282,343
TOTAL Other Uses	0		282,343
TOTAL Detail Expenditures And Other Uses	6,442,211		2,024,543

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-4,992,286	H8021	-8,038,774
Prior Period Adj -Increase In Fund Balance		H8012	
Prior Period Adj -Decrease In Fund Balance	1	H8015	-3,284,071
Restated Fund Balance - Beg of Year	-4,992,287	H8022	-4,754,703
ADD - REVENUES AND OTHER SOURCES	3,395,724		5,842,988
DEDUCT - EXPENDITURES AND OTHER USES	6,442,211		2,024,543
Fund Balance - End of Year	-8,038,774	H8029	-936,258

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	796,284	K101	796,284
Buildings	4,811,434	K102	5,118,434
Improvements Other Than Buildings	1,416,790	K103	3,472,831
Machinery And Equipment	3,125,373	K104	3,126,294
Construction Work In Progress	9,416,748	K105	13,932,080
Infrastructure	13,157,902	K106	14,756,532
Accum Deprec, Buildings		K112	-2,905,642
Accum Depr, Imp Other Than Bld		K113	-993,660
Accum Depr, Machinery & Equip		K114	-2,797,091
Accum Deprec, Infrastructure		K116	-9,616,021
TOTAL Fixed Assets (net)	32,724,531		24,890,041
TOTAL Assets and Deferred Outflows of Resources	32,724,531		24,890,041

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	32,724,531	K159	24,890,041
TOTAL Investments in Non-Current Government Assets	32,724,531		24,890,041
TOTAL Fund Balance	32,724,531		24,890,041
TOTAL	32,724,531		24,890,041

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	5,717	L200	
Cash In Time Deposits	23,927	L201	
Petty Cash	200	L210	
TOTAL Cash	29,844		0
Cash In Time Deposits Special Reserves	11,433	L231	
TOTAL Restricted Assets	11,433		0
TOTAL Assets and Deferred Outflows of Resources	41,277		0

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	277	L600	
TOTAL Accounts Payable	277		0
Accrued Liabilities	3,152	L601	
TOTAL Accrued Liabilities	3,152		0
Due To Employees' Retirement System	583	L637	
TOTAL Due To Other Governments	583		0
TOTAL Liabilities	4,012		0
Fund Balance			
Reserve For Repairs	11,433	L882	
TOTAL Restricted Fund Balance	11,433		0
Assigned Unappropriated Fund Balance	25,832	L915	
TOTAL Assigned Fund Balance	25,832		0
TOTAL Fund Balance	37,265		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	41,277		0

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	69,000	L1001	
TOTAL Real Property Taxes	69,000		0
Library Charges	13,164	L2082	
TOTAL Departmental Income	13,164		0
Library Services, Other Govts		L2360	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	16	L2401	
TOTAL Use of Money And Property	16		0
Sale of Instructional Supplies	2,319	L2670	
TOTAL Sale of Property And Compensation For Loss	2,319		0
Gifts And Donations	7,701	L2705	
Library System Grant	10,052	L2760	
TOTAL Miscellaneous Local Sources	17,753		0
TOTAL Revenues	102,252		0
Interfund Transfers	34,000	L5031	
TOTAL Interfund Transfers	34,000		0
TOTAL Other Sources	34,000		0
TOTAL Detail Revenues And Other Sources	136,252		0

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Library, Pers Serv	77,708	L74101	
Library, Contr Expend	39,435	L74104	
TOTAL Library	117,143		0
TOTAL Culture And Recreation	117,143		0
State Retirement, Empl Bnfts	3,707	L90108	
Social Security, Empl Bnfts	6,018	L90308	
Hospital & Medical (dental) Ins, Empl Bnft		L90608	
Other Employee Benefits (spec)	200	L90898	
TOTAL Employee Benefits	9,925		0
TOTAL Expenditures	127,068		0
TOTAL Detail Expenditures And Other Uses	127,068		0

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	28,081	L8021	37,265
Prior Period Adj -Decrease In Fund Balance		L8015	37,265
Restated Fund Balance - Beg of Year	28,081	L8022	
ADD - REVENUES AND OTHER SOURCES	136,252		
DEDUCT - EXPENDITURES AND OTHER USES	127,068		
Fund Balance - End of Year	37,265	L8029	

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	54,171	TA200	
TOTAL Cash	54,171		0
TOTAL Assets and Deferred Outflows of Resources	54,171		0

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Due To Other Funds	52,271	TA630	
TOTAL Due To Other Funds	52,271		0
Other Funds (specify)	1,900	TA85	
TOTAL Agency Liabilities	1,900		0
TOTAL Liabilities	54,171		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	54,171		0

VILLAGE OF Clayton
 Annual Update Document
 For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	8,891,360	W129	11,399,581
TOTAL Provision To Be Made In Future Budgets	8,891,360		11,399,581
TOTAL Assets and Deferred Outflows of Resources	8,891,360		11,399,581

VILLAGE OF Clayton
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	915,130	W638	120,564
Installment Purchase Debt	67,394	W685	33,962
Compensated Absences	81,033	W687	72,396
Other Long Term Debt		W689	
TOTAL Other Liabilities	1,063,557		226,922
Bonds Payable	7,827,803	W628	11,172,659
TOTAL Bond And Long Term Liabilities	7,827,803		11,172,659
TOTAL Liabilities	8,891,360		11,399,581
TOTAL Liabilities	8,891,360		11,399,581

VILLAGE OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2021

12/7/2021

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	\$288,000	\$23,000	\$0	\$0		\$265,000
2004	BOND E	Re-funding water			05/01/2004	09/01/2029	4.65%		\$1,160,700	\$150,000	\$15,000	\$0	\$0		\$135,000
2007	BOND E	SEWER-Eastside EFC			09/23/2005	09/23/2035	0.00%			\$629,145	\$39,322	\$0	\$0		\$589,823
2016	BOND E	Sewer Rehab Project (EFC)			08/01/2015	08/01/2045	0.00%		\$3,569,000	\$3,178,458	\$101,722	\$0	\$0		\$3,076,736
2020	BOND E	RIVERWALK III			02/13/2020	02/01/2031	1.50%		\$645,000	\$645,000	\$55,000	\$0	\$0		\$590,000
2021	BOND E	Water Improv Series A			12/20/2020	12/08/2055	1.125%		\$3,126,000	\$0	\$75,400		\$0		\$3,050,600
2020	BOND E	OFFICE, DOCK, PARK, LOT			08/01/2019	08/01/2025	2.125%		\$452,000	\$452,000	\$117,000	\$0	\$0		\$335,000
2021	BOND E	Water Improv Series B			12/20/2020	12/08/2055	1.125%		\$892,000	\$0	\$21,500		\$0		\$870,500
2011	BOND E	Westside Water-Hungerford Pt.			04/15/2011	04/15/2048	3.75%		\$526,000	\$398,200	\$14,200	\$0	\$0		\$384,000
2008	BOND E	Westside Sewer (Phase II)-EFC			11/29/2007	03/23/2037	0.00%		\$3,216,530	\$1,887,000	\$111,000	\$0	\$0		\$1,776,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$4,018,000	\$7,627,803	\$573,144	\$0	\$0	\$0	\$11,072,659
2018	IPC E	0218 Infl Plow Truck			06/15/2017	06/15/2021	3.22%		\$164,676	\$67,394	\$32,902	\$0	(\$530)		\$33,962
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$67,394	\$32,902	\$0	(\$530)	\$0	\$33,962
2018	BAN N	Riverwalk			06/01/2017	02/02/2020	1.17%		\$1,469,451	\$1,469,451	\$1,469,451	\$1,469,451	\$0		\$0
2019	BAN N	water improvement project			02/03/2019	02/02/2020	1.17%		\$1,720,549	\$1,656,549	\$1,656,549	\$1,656,549	\$0		\$0
2019	BAN N	historic district			10/24/2018	10/22/2020	2.00%		\$5,000,000	\$5,000,000	\$75,000	\$0	\$0		\$4,925,000
2021	BAN N	REDI - WWTP			12/08/2020	11/30/2021	3.13%		\$2,000,000	\$0			\$0		\$2,000,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,000,000	\$8,126,000	\$3,201,000	\$3,126,000	\$0	\$0	\$6,925,000
2010	BOND N	TI Dock (I) & Straw/Brooks			04/15/2010	04/15/2022	3.125%		\$1,195,000	\$200,000	\$100,000	\$0	\$0		\$100,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$200,000	\$100,000	\$0	\$0	\$0	\$100,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$6,018,000	\$16,021,197	\$3,907,046	\$3,126,000	(\$530)	\$0	\$18,131,621

VILLAGE OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	\$5,929,684.00
Time Deposits	9Z2021	
Total		\$5,929,684.00
COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,255,760.00
Total		\$6,505,760.00
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

VILLAGE OF Clayton
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0043	\$1,854,251	\$0	\$49,232	\$1,805,020
****-0146	\$3,005,662	\$19,350	\$4,933	\$3,020,080
****-0050	\$1,060,142	\$0	\$0	\$1,060,142
****-0044	\$9,628	\$7,220	\$0	\$16,849
Total Adjusted Bank Balance				\$5,902,091
Petty Cash				\$100.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$5,902,191
Total Cash Balance All Funds			9ZCASHB *	\$5,902,187
* Must be equal				

VILLAGE OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2021

	<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>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 2021

Total Full Time Employees:		17			
Total Part Time Employees:		4			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$138,994.00	17		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$54,860.00	17		4
90408	Worker's Compensation Insurance	\$119,042.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$14,042.00	17		4
90558	Disability Insurance	\$311.00	17		4
90608	Hospital and Medical (Dental) Insurance	\$217,032.00	17		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$10,268.00	17		
Total		\$554,549.00			
Computed Total From Financial Section (comparative purposes only)		\$554,548.00			

VILLAGE OF Clayton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

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, Joanne Lenhard-Boye, hereby certify that I am the Chief Fiscal Officer of the Dep Treas of Village of Clayton, and that the information provided in the annual financial report of the Dep Treas of Village of Clayton, for the fiscal year ended 05/31/2021, 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 Dep Treas of Village of Clayton, and adopted by me as my signature for use in conjunction with the filing of the Dep Treas of Village of Clayton's annual financial report, I am evidencing my express intent to authenticate my certification of the Dep Treas of Village of Clayton's annual financial report for the fiscal year ended 05/31/2021 and filed by means of electronic data transmission.

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

Joanne Lenhard-Boye
Name

(585) 295-0514
Telephone Number

Clerk/Deputy Treasurer
Title

425 Mary Street, Clayton, NY 13624
Official Address

12/06/2021
Date of Certification

(315) 686-5552
Official Telephone Number

VILLAGE OF Clayton
Financial Comments
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8015 Per Audit - adjustment to 601 Accrued Liabilities

(FX) WATER

Adjustment Reason

Account Code FX8015 Per Audit - reduction to accounts receivable

(G) SEWER

Adjustment Reason

Account Code G8015 Per Audit - reduction in Sewer receivable

(L) LIBRARY

Adjustment Reason

Account Code L8015 Effective 6/1/20 Library accounting for its own records and filing independant AUD with the State

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 .

Account Code H8015 Per Audit - Adj to Due From State & Federal Govt