

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 05/31/2022

\*\*\*\*\*

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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	798,856	A200	1,358,111
Cash In Time Deposits	41,779	A201	41,779
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>840,735</b>		<b>1,399,990</b>
Accounts Receivable	27,945	A380	18,169
<b>TOTAL Other Receivables (net)</b>	<b>27,945</b>		<b>18,169</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>868,680</b>		<b>1,418,159</b>

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For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	57,908	A600	17,376
<b>TOTAL Accounts Payable</b>	<b>57,908</b>		<b>17,376</b>
Accrued Liabilities	18,163	A601	7,757
<b>TOTAL Accrued Liabilities</b>	<b>18,163</b>		<b>7,757</b>
Other Liabilities		A688	94,051
Overpayments & Clearing Account	1,900	A690	
Deferred Compensation		A717	1,257
Disability Insurance		A719	
Group Insurance		A720	21,132
<b>TOTAL Other Liabilities</b>	<b>1,900</b>		<b>116,440</b>
Due To Employees' Retirement System	24,008	A637	19,024
State Retirement		A718	143
<b>TOTAL Due To Other Governments</b>	<b>24,008</b>		<b>19,167</b>
<b>TOTAL Liabilities</b>	<b>101,979</b>		<b>160,740</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	766,701	A917	1,257,419
<b>TOTAL Unassigned Fund Balance</b>	<b>766,701</b>		<b>1,257,419</b>
<b>TOTAL Fund Balance</b>	<b>766,701</b>		<b>1,257,419</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>868,680</b>		<b>1,418,159</b>

VILLAGE OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	1,398,000	A1001	1,425,800
<b>TOTAL Real Property Taxes</b>	<b>1,398,000</b>		<b>1,425,800</b>
Other Payments In Lieu of Taxes	38,311	A1081	38,311
Interest & Penalties On Real Prop Taxes	7,833	A1090	5,193
<b>TOTAL Real Property Tax Items</b>	<b>46,144</b>		<b>43,504</b>
Tax On Hotel Room Occupancy	14,858	A1113	21,232
Non Prop Tax Dist By County	622,228	A1120	767,844
Utilities Gross Receipts Tax	19,993	A1130	20,715
Franchises	32,368	A1170	34,448
<b>TOTAL Non Property Tax Items</b>	<b>689,447</b>		<b>844,239</b>
Clerk Fees	523	A1255	841
Police Fees	24	A1520	27
Public Works Charges	595	A1710	
Parking Meter Fees Non-Taxable		A1741	29,071
Other Culture & Recreation Income	900	A2089	33,092
Zoning Fees	6,570	A2110	5,713
Planning Board Fees	1,560	A2115	1,130
<b>TOTAL Departmental Income</b>	<b>10,172</b>		<b>69,874</b>
General Services, Inter Government	3,184	A2210	15,209
Snow Removal Services, Other Govts	40,701	A2302	24,496
<b>TOTAL Intergovernmental Charges</b>	<b>43,885</b>		<b>39,705</b>
Games of Chance	25	A2530	50
Public Safety Permits	300	A2550	200
<b>TOTAL Licenses And Permits</b>	<b>325</b>		<b>250</b>
Fines And Forfeited Bail	3,130	A2610	5,554
<b>TOTAL Fines And Forfeitures</b>	<b>3,130</b>		<b>5,554</b>
Sales of Scrap & Excess Materials		A2650	9,808
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>9,808</b>
Refunds of Prior Year's Expenditures	1,455	A2701	
Gifts And Donations		A2705	949
Premium & Accrued Interest On Obligations	1,300	A2710	
AIM Related Payments	12,088	A2750	12,088
Unclassified (specify)	4,237	A2770	11,307
<b>TOTAL Miscellaneous Local Sources</b>	<b>19,080</b>		<b>24,344</b>
Interfund Revenues	44,579	A2801	94,540
<b>TOTAL Interfund Revenues</b>	<b>44,579</b>		<b>94,540</b>
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	24,423	A3005	11,236
St Aid, Consolidated Highway Aid	64,580	A3501	11,298
<b>TOTAL State Aid</b>	<b>89,003</b>		<b>22,534</b>
<b>TOTAL Revenues</b>	<b>2,343,765</b>		<b>2,580,152</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,343,765</b>		<b>2,580,152</b>

VILLAGE OF Clayton  
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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	10,584	A10101	11,000
<b>TOTAL Legislative Board</b>	<b>10,584</b>		<b>11,000</b>
Municipal Court, Pers Serv	11,072	A11101	9,238
Municipal Court, Contr Expend	11,544	A11104	12,116
<b>TOTAL Municipal Court</b>	<b>22,616</b>		<b>21,354</b>
Mayor, Pers Serv	5,508	A12101	5,302
<b>TOTAL Mayor</b>	<b>5,508</b>		<b>5,302</b>
Auditor, Contr Expend	2,693	A13204	4,500
<b>TOTAL Auditor</b>	<b>2,693</b>		<b>4,500</b>
Treasurer, Pers Serv	51,058	A13251	82,936
Treasurer, Equip & Cap Outlay		A13252	140
Treasurer, Contr Expend	32,764	A13254	39,792
<b>TOTAL Treasurer</b>	<b>83,822</b>		<b>122,868</b>
Fiscal Agents Fees, Contr Expend		A13804	284
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>284</b>
Clerk,pers Serv	2,337	A14101	1,763
<b>TOTAL Clerk</b>	<b>2,337</b>		<b>1,763</b>
Law, Contr Expend	28,178	A14204	29,178
<b>TOTAL Law</b>	<b>28,178</b>		<b>29,178</b>
Records Mgmt, Contr Expend	1,195	A14604	1,733
<b>TOTAL Records Mgmt</b>	<b>1,195</b>		<b>1,733</b>
Operation of Plant, Pers Serv	1,846	A16201	11,426
Operation of Plant, Contr Expend	18,579	A16204	30,588
<b>TOTAL Operation of Plant</b>	<b>20,425</b>		<b>42,014</b>
Unallocated Insurance, Contr Expend	30,955	A19104	46,457
<b>TOTAL Unallocated Insurance</b>	<b>30,955</b>		<b>46,457</b>
Municipal Assn Dues, Contr Expend	2,450	A19204	
<b>TOTAL Municipal Assn Dues</b>	<b>2,450</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>210,763</b>		<b>286,453</b>
Police, Pers Serv	167,564	A31201	170,962
Police, Equip & Cap Outlay	2,071	A31202	59,982
Police, Contr Expend	8,658	A31204	10,425
<b>TOTAL Police</b>	<b>178,293</b>		<b>241,369</b>
On-Street Parking, Pers Serv	323	A33201	11,245
On-Street Parking, Contr Expend		A33204	386
<b>TOTAL On-Street Parking</b>	<b>323</b>		<b>11,631</b>
<b>TOTAL Public Safety</b>	<b>178,616</b>		<b>253,000</b>
Street Admin, Pers Serv	64,158	A50101	66,465
<b>TOTAL Street Admin</b>	<b>64,158</b>		<b>66,465</b>
Maint of Streets, Pers Serv	206,163	A51101	232,605
Maint of Streets, Equip & Cap Outlay	10,693	A51102	25,598
Maint of Streets, Contr Expend	149,177	A51104	138,583
<b>TOTAL Maint of Streets</b>	<b>366,033</b>		<b>396,786</b>
Perm Improve Highway, Equip & Cap Outlay	66,896	A51122	12,473
<b>TOTAL Perm Improve Highway</b>	<b>66,896</b>		<b>12,473</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Street Lighting, Contr Expend	29,806	A51824	46,102
<b>TOTAL Street Lighting</b>	<b>29,806</b>		<b>46,102</b>
Sidewalks, Contr Expend	2,111	A54104	3,428
<b>TOTAL Sidewalks</b>	<b>2,111</b>		<b>3,428</b>
<b>TOTAL Transportation</b>	<b>529,004</b>		<b>525,254</b>
Publicity, Equip & Cap Outlay		A64102	4,859
Publicity, Contr Expend	43,353	A64104	40,298
<b>TOTAL Publicity</b>	<b>43,353</b>		<b>45,157</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>43,353</b>		<b>45,157</b>
Playgr & Rec Centers, Pers Serv	9,145	A71401	3,662
Playgr & Rec Centers, Contr Expend	13,607	A71404	17,290
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>22,752</b>		<b>20,952</b>
Special Rec Facility, Pers Serv	9,123	A71801	29,067
Special Rec Facility, Equip & Cap Outlay		A71802	19,063
Special Rec Facility, Contr Expend	21,541	A71804	17,091
<b>TOTAL Special Rec Facility</b>	<b>30,664</b>		<b>65,221</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>
Library, Contr Expend	34,000	A74104	43,170
<b>TOTAL Library</b>	<b>34,000</b>		<b>43,170</b>
Historian, Pers Serv	1,972	A75101	3,286
<b>TOTAL Historian</b>	<b>1,972</b>		<b>3,286</b>
Adult Recreation, Contr Expend	7,500	A76204	8,391
<b>TOTAL Adult Recreation</b>	<b>7,500</b>		<b>8,391</b>
<b>TOTAL Culture And Recreation</b>	<b>105,888</b>		<b>150,020</b>
Zoning, Contr Expend	23,769	A80104	28,118
<b>TOTAL Zoning</b>	<b>23,769</b>		<b>28,118</b>
Planning, Contr Expend	800	A80204	2,357
<b>TOTAL Planning</b>	<b>800</b>		<b>2,357</b>
Storm Sewers, Pers Serv	263	A81401	208
<b>TOTAL Storm Sewers</b>	<b>263</b>		<b>208</b>
Refuse & Garbage, Contr Expend	669	A81604	896
<b>TOTAL Refuse &amp; Garbage</b>	<b>669</b>		<b>896</b>
Comm Beautification, Contr Expend	2,053	A85104	732
<b>TOTAL Comm Beautification</b>	<b>2,053</b>		<b>732</b>
Shade Tree, Contr Expend	900	A85604	4,850
<b>TOTAL Shade Tree</b>	<b>900</b>		<b>4,850</b>
<b>TOTAL Home And Community Services</b>	<b>28,454</b>		<b>37,161</b>
State Retirement System	125,388	A90108	97,788
Social Security, Employer Cont	41,274	A90308	48,513
Worker's Compensation, Empl Bnfts	101,928	A90408	75,808
Unemployment Insurance, Empl Bnfts	14,043	A90508	
Disability Insurance, Empl Bnfts	311	A90558	759
Hospital & Medical (dental) Ins, Empl Bnft	174,014	A90608	199,833

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Other Employee Benefits (spec)	7,468	A90898	9,607
<b>TOTAL Employee Benefits</b>	<b>464,426</b>		<b>432,308</b>
Debt Principal, Serial Bonds	272,000	A97106	280,000
Install Pur Debt, Principal	32,902	A97856	33,963
<b>TOTAL Debt Principal</b>	<b>304,902</b>		<b>313,963</b>
Debt Interest, Serial Bonds	31,201	A97107	21,556
Debt Interest, Bond Anticipation Notes		A97307	23,472
Install Pur Debt, Interest	2,155	A97857	1,094
<b>TOTAL Debt Interest</b>	<b>33,356</b>		<b>46,122</b>
<b>TOTAL Expenditures</b>	<b>1,898,762</b>		<b>2,089,438</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,898,762</b>		<b>2,089,438</b>



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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>328,249</b>	<b>A8021</b>	<b>766,701</b>
Prior Period Adj -Decrease In Fund Balance	6,551	A8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>321,698</b>	<b>A8022</b>	<b>766,701</b>
ADD - REVENUES AND OTHER SOURCES	2,343,765		2,580,152
DEDUCT - EXPENDITURES AND OTHER USES	1,898,762		2,089,438
<b>Fund Balance - End of Year</b>	<b>766,701</b>	<b>A8029</b>	<b>1,257,415</b>

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,425,800	A1049N	1,470,000
Est Rev - Non Property Tax Items	745,806	A1199N	747,936
Est Rev - Departmental Income	36,842	A1299N	61,050
Est Rev - Intergovernmental Charges	27,335	A2399N	27,335
Est Rev - Use of Money And Property	200	A2499N	200
Est Rev - Fines And Forfeitures	6,000	A2649N	6,000
Est Rev - Sale of Prop And Comp For Loss	5,460	A2699N	
Est Rev - Interfund Revenues	95,100	A2801N	79,457
Est Rev - State Aid	146,988	A3099N	238,033
Est Rev - Federal Aid		A4099N	187,338
<b>TOTAL Estimated Revenues</b>	<b>2,489,531</b>		<b>2,817,349</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>2,489,531</b>		<b>2,817,349</b>

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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	293,906	A1999N	528,295
App - Public Safety	246,657	A3999N	266,428
App - Transportation	636,305	A5999N	917,871
App - Economic Assistance And Opportunity	52,500	A6999N	52,500
App - Culture And Recreation	167,921	A7999N	212,581
App - Home And Community Services	38,947	A8999N	38,957
App - Employee Benefits	540,845	A9199N	482,277
App - Debt Service	423,705	A9899N	256,315
<b>TOTAL Appropriations</b>	<b>2,400,786</b>		<b>2,755,224</b>
App - Interfund Transfer	88,745	A9999N	62,125
<b>TOTAL Other Uses</b>	<b>88,745</b>		<b>62,125</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,489,531</b>		<b>2,817,349</b>

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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	938,983	FX200	790,199
Cash In Time Deposits	182,227	FX201	182,227
<b>TOTAL Cash</b>	<b>1,121,210</b>		<b>972,426</b>
Water Rents Receivable	206,861	FX350	213,493
<b>TOTAL Other Receivables (net)</b>	<b>206,861</b>		<b>213,493</b>
Cash In Time Deposits Special Reserves	459,571	FX231	459,817
<b>TOTAL Restricted Assets</b>	<b>459,571</b>		<b>459,817</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,787,642</b>		<b>1,645,736</b>

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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	40,704	FX600	18,885
<b>TOTAL Accounts Payable</b>	<b>40,704</b>		<b>18,885</b>
Accrued Liabilities	3,669	FX601	2,286
<b>TOTAL Accrued Liabilities</b>	<b>3,669</b>		<b>2,286</b>
Due To Employees' Retirement System	794	FX637	1,999
<b>TOTAL Due To Other Governments</b>	<b>794</b>		<b>1,999</b>
<b>TOTAL Liabilities</b>	<b>45,167</b>		<b>23,170</b>
<b>Fund Balance</b>			
Capital Reserve	459,571	FX878	459,817
<b>TOTAL Restricted Fund Balance</b>	<b>459,571</b>		<b>459,817</b>
Assigned Appropriated Fund Balance	185,445	FX914	541,585
Assigned Unappropriated Fund Balance	1,097,459	FX915	621,164
<b>TOTAL Assigned Fund Balance</b>	<b>1,282,904</b>		<b>1,162,749</b>
<b>TOTAL Fund Balance</b>	<b>1,742,475</b>		<b>1,622,566</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,787,642</b>		<b>1,645,736</b>

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Metered Water Sales	657,796	FX2140	625,122
Unmetered Water Sales		FX2142	48
Water Service Charges		FX2144	2,000
Interest & Penalties On Water Rents	3,093	FX2148	6,205
<b>TOTAL Departmental Income</b>	<b>660,889</b>		<b>633,375</b>
Interest And Earnings	281	FX2401	246
Rental of Real Property, Individuals	22,180	FX2410	23,180
<b>TOTAL Use of Money And Property</b>	<b>22,461</b>		<b>23,426</b>
Refunds of Prior Year's Expenditures	600	FX2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>600</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>683,950</b>		<b>656,801</b>
Interfund Transfers	282,343	FX5031	
<b>TOTAL Interfund Transfers</b>	<b>282,343</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>282,343</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>966,293</b>		<b>656,801</b>

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Administration-Contractual	72,155	FX17104	
<b>TOTAL Administration-Contractual</b>	<b>72,155</b>		<b>0</b>
Unallocated Insurance, Contr Expend	8,200	FX19104	8,200
<b>TOTAL Unallocated Insurance</b>	<b>8,200</b>		<b>8,200</b>
Taxes & Assess On Munic Prop, Contr Expend	1,462	FX19504	1,471
<b>TOTAL Taxes &amp; Assess On Munic Prop</b>	<b>1,462</b>		<b>1,471</b>
Other General Govt Support, Contract Exp	43,057	FX19894	47,270
<b>TOTAL Other General Govt Support</b>	<b>43,057</b>		<b>47,270</b>
<b>TOTAL General Government Support</b>	<b>124,874</b>		<b>56,941</b>
Water Administration, Contr Expend		FX83104	93,206
<b>TOTAL Water Administration</b>	<b>0</b>		<b>93,206</b>
Source Supply Pwr & Pump, Pers Serv	48,937	FX83201	56,750
Source Supply Pwr & Pump, Contr Expend	61,985	FX83204	85,432
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>110,922</b>		<b>142,182</b>
Water Trans & Distrib, Pers Serv	28,580	FX83401	26,294
Water Trans & Distrib, Equip & Cap Outlay	12,803	FX83402	156,399
Water Trans & Distrib, Contr Expend	38,860	FX83404	38,253
<b>TOTAL Water Trans &amp; Distrib</b>	<b>80,243</b>		<b>220,946</b>
<b>TOTAL Home And Community Services</b>	<b>191,165</b>		<b>456,334</b>
State Retirement, Empl Bnfts	6,803	FX90108	14,902
Social Security, Empl Bnfts	5,474	FX90308	6,449
Workers Compensation, Empl Bnfts	8,864	FX90408	7,978
Hospital & Medical (dental) Ins, Empl Bnft	21,761	FX90608	27,231
Other Employee Benefits (spec)	1,864	FX90898	1,467
<b>TOTAL Employee Benefits</b>	<b>44,766</b>		<b>58,027</b>
Debt Principal, Serial Bonds	126,100	FX97106	141,300
<b>TOTAL Debt Principal</b>	<b>126,100</b>		<b>141,300</b>
Debt Interest, Serial Bonds	37,290	FX97107	64,108
Debt Interest, Bond Anticipation Notes	36,732	FX97307	
<b>TOTAL Debt Interest</b>	<b>74,022</b>		<b>64,108</b>
<b>TOTAL Expenditures</b>	<b>560,927</b>		<b>776,710</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>560,927</b>		<b>776,710</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,339,535</b>	<b>FX8021</b>	<b>1,742,475</b>
Prior Period Adj -Decrease In Fund Balance	2,426	FX8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>1,337,109</b>	<b>FX8022</b>	<b>1,742,475</b>
ADD - REVENUES AND OTHER SOURCES	966,293		656,801
DEDUCT - EXPENDITURES AND OTHER USES	560,927		776,710
<b>Fund Balance - End of Year</b>	<b>1,742,475</b>	<b>FX8029</b>	<b>1,622,566</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Departmental Income	632,187	FX1299N	627,847
Est Rev - Use of Money And Property	22,364	FX2499N	26,880
<b>TOTAL Estimated Revenues</b>	<b>654,551</b>		<b>654,727</b>
Appropriated Fund Balance	185,445	FX599N	541,585
<b>TOTAL Estimated Other Sources</b>	<b>185,445</b>		<b>541,585</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>839,996</b>		<b>1,196,312</b>

VILLAGE OF Clayton  
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For the Fiscal Year Ending 2022

(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	155,732	FX1999N	145,066
App - Home And Community Services	416,733	FX8999N	567,451
App - Employee Benefits	52,987	FX9199N	49,568
App - Debt Service	206,188	FX9899N	430,089
<b>TOTAL Appropriations</b>	<b>831,640</b>		<b>1,192,174</b>
App - Interfund Transfer	8,356	FX9999N	4,138
<b>TOTAL Other Uses</b>	<b>8,356</b>		<b>4,138</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>839,996</b>		<b>1,196,312</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	162,505	G200	
Cash In Time Deposits	19,184	G201	14,087
<b>TOTAL Cash</b>	<b>181,689</b>		<b>14,087</b>
Sewer Rents Receivable	266,797	G360	262,918
<b>TOTAL Other Receivables (net)</b>	<b>266,797</b>		<b>262,918</b>
Cash In Time Deposits Special Reserves	484,560	G231	484,806
<b>TOTAL Restricted Assets</b>	<b>484,560</b>		<b>484,806</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>933,046</b>		<b>761,811</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	113,755	G600	18,697
<b>TOTAL Accounts Payable</b>	<b>113,755</b>		<b>18,697</b>
Accrued Liabilities	5,192	G601	900
<b>TOTAL Accrued Liabilities</b>	<b>5,192</b>		<b>900</b>
Due To Employees' Retirement System	794	G637	2,443
<b>TOTAL Due To Other Governments</b>	<b>794</b>		<b>2,443</b>
<b>TOTAL Liabilities</b>	<b>119,741</b>		<b>22,040</b>
<b>Fund Balance</b>			
Reserve For Repairs	484,560	G882	247,353
<b>TOTAL Restricted Fund Balance</b>	<b>484,560</b>		<b>247,353</b>
Assigned Appropriated Fund Balance		G914	237,207
Assigned Unappropriated Fund Balance	328,745	G915	255,211
<b>TOTAL Assigned Fund Balance</b>	<b>328,745</b>		<b>492,418</b>
<b>TOTAL Fund Balance</b>	<b>813,305</b>		<b>739,771</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>933,046</b>		<b>761,811</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Sewer Rents	659,984	G2120	631,110
Sewer Charges		G2122	610
Interest & Penalties On Sewer Accts	2,925	G2128	7,415
<b>TOTAL Departmental Income</b>	<b>662,909</b>		<b>639,135</b>
Sewer Serv Other Govts	404,096	G2374	324,253
<b>TOTAL Intergovernmental Charges</b>	<b>404,096</b>		<b>324,253</b>
Interest And Earnings	281	G2401	246
<b>TOTAL Use of Money And Property</b>	<b>281</b>		<b>246</b>
<b>TOTAL Revenues</b>	<b>1,067,286</b>		<b>963,634</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,067,286</b>		<b>963,634</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Administration-Contractual	77,242	G17104	
<b>TOTAL Administration-Contractual</b>	<b>77,242</b>		<b>0</b>
Unallocated Insurance, Contr Expend	15,000	G19104	15,000
<b>TOTAL Unallocated Insurance</b>	<b>15,000</b>		<b>15,000</b>
Other General Govt Support, Contract Exp	43,057	G19894	47,270
<b>TOTAL Other General Govt Support</b>	<b>43,057</b>		<b>47,270</b>
<b>TOTAL General Government Support</b>	<b>135,299</b>		<b>62,270</b>
Sewer Administration, Contr Expend		G81104	93,603
<b>TOTAL Sewer Administration</b>	<b>0</b>		<b>93,603</b>
Sanitary Sewers, Pers Serv	32,551	G81201	30,662
Sanitary Sewers, Equip & Cap Outlay	6,626	G81202	5,136
Sanitary Sewers, Contr Expend	160,355	G81204	135,341
<b>TOTAL Sanitary Sewers</b>	<b>199,532</b>		<b>171,139</b>
Sewage Treat Disp, Pers Serv	76,717	G81301	78,351
Sewage Treat Disp, Equip & Cap Outlay	4,626	G81302	1,869
Sewage Treat Disp, Contr Expend	116,069	G81304	114,369
<b>TOTAL Sewage Treat Disp</b>	<b>197,412</b>		<b>194,589</b>
Other Sanitation, Contr Expend	189,586	G81894	164,175
<b>TOTAL Other Sanitation</b>	<b>189,586</b>		<b>164,175</b>
<b>TOTAL Home And Community Services</b>	<b>586,530</b>		<b>623,506</b>
State Retirement, Empl Bnfts	6,803	G90108	18,008
Social Security , Empl Bnfts	8,110	G90308	8,564
Worker's Compensation, Empl Bnfts	8,250	G90408	9,751
Hospital & Medical (dental) Ins, Empl Bnft	21,256	G90608	30,548
Other Employee Benefits (spec)	937	G90898	1,467
<b>TOTAL Employee Benefits</b>	<b>45,356</b>		<b>68,338</b>
Debt Principal, Serial Bonds	275,044	G97106	277,697
Debt Principal, Bond Anticipation Notes		G97306	3
<b>TOTAL Debt Principal</b>	<b>275,044</b>		<b>277,700</b>
Debt Interest, Bond Anticipation Notes		G97307	5,354
<b>TOTAL Debt Interest</b>	<b>0</b>		<b>5,354</b>
<b>TOTAL Expenditures</b>	<b>1,042,229</b>		<b>1,037,168</b>
Transfers, Capital Projects Fund	207,411	G99509	
<b>TOTAL Operating Transfers</b>	<b>207,411</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>207,411</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,249,640</b>		<b>1,037,168</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>999,699</b>	<b>G8021</b>	<b>813,305</b>
Prior Period Adj -Decrease In Fund Balance	4,040	G8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>995,659</b>	<b>G8022</b>	<b>813,305</b>
ADD - REVENUES AND OTHER SOURCES	1,067,286		963,634
DEDUCT - EXPENDITURES AND OTHER USES	1,249,640		1,037,168
<b>Fund Balance - End of Year</b>	<b>813,305</b>	<b>G8029</b>	<b>739,771</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	1,084,198	G2399N	1,004,266
<b>TOTAL Estimated Revenues</b>	<b>1,084,198</b>		<b>1,004,266</b>
Estimated - Interfund Transfer	97,289	G5031N	237,207
<b>TOTAL Estimated Other Sources</b>	<b>97,289</b>		<b>237,207</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,181,487</b>		<b>1,241,473</b>



VILLAGE OF Clayton  
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For the Fiscal Year Ending 2022

(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	160,993	G1999N	150,326
App - Home And Community Services	554,826	G8999N	604,537
App - Employee Benefits	64,496	G9199N	60,239
App - Debt Service	401,172	G9899N	411,791
<b>TOTAL Appropriations</b>	<b>1,181,487</b>		<b>1,226,893</b>
App - Interfund Transfer		G9999N	14,580
<b>TOTAL Other Uses</b>	<b>0</b>		<b>14,580</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,181,487</b>		<b>1,241,473</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash		H200	4,890,640
Cash In Time Deposits	2,814,422	H201	
<b>TOTAL Cash</b>	<b>2,814,422</b>		<b>4,890,640</b>
Due From State And Federal Government	3,411,673	H410	2,315,566
<b>TOTAL State And Federal Aid Receivables</b>	<b>3,411,673</b>		<b>2,315,566</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,226,095</b>		<b>7,206,206</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	237,353	H600	2,270,235
<b>TOTAL Accounts Payable</b>	<b>237,353</b>		<b>2,270,235</b>
Bond Anticipation Notes Payable	6,925,000	H626	7,990,000
<b>TOTAL Notes Payable</b>	<b>6,925,000</b>		<b>7,990,000</b>
<b>TOTAL Liabilities</b>	<b>7,162,353</b>		<b>10,260,235</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>0</b>
Unassigned Fund Balance	-936,258	H917	-3,054,029
<b>TOTAL Unassigned Fund Balance</b>	<b>-936,258</b>		<b>-3,054,029</b>
<b>TOTAL Fund Balance</b>	<b>-936,258</b>		<b>-3,054,029</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,226,095</b>		<b>7,206,206</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Premium & Accrued Interest On Obligations	50,458	H2710	20,399
Unclassified (specify)	15,766	H2770	158,588
<b>TOTAL Miscellaneous Local Sources</b>	<b>66,224</b>		<b>178,987</b>
St Aid-Capital Projects	414,732	H3097	
St Aid, Culture & Rec-Capital Proj		H3897	449,981
St Aid - Other Home And Community Service	644,124	H3989	3,797,490
<b>TOTAL State Aid</b>	<b>1,058,856</b>		<b>4,247,471</b>
<b>TOTAL Revenues</b>	<b>1,125,080</b>		<b>4,426,458</b>
Interfund Transfers	207,411	H5031	
<b>TOTAL Interfund Transfers</b>	<b>207,411</b>		<b>0</b>
Serial Bonds	4,018,000	H5710	
Bans Redeemed From Appropriations		H5731	
Other Debt	492,497	H5789	
<b>TOTAL Proceeds of Obligations</b>	<b>4,510,497</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>4,717,908</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>5,842,988</b>		<b>4,426,458</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend	14,052	H13804	
<b>TOTAL Fiscal Agents Fees</b>	<b>14,052</b>		<b>0</b>
Engineer, Equip & Cap Outlay	1,509,065	H14402	6,239,288
<b>TOTAL Engineer</b>	<b>1,509,065</b>		<b>6,239,288</b>
<b>TOTAL General Government Support</b>	<b>1,523,117</b>		<b>6,239,288</b>
Recreation, Equip & Cap Outlay		H71972	
<b>TOTAL Recreation</b>	<b>0</b>		<b>0</b>
Other Culture And Recreation	119,361	H79972	274,332
<b>TOTAL Other Culture And Recreation</b>	<b>119,361</b>		<b>274,332</b>
<b>TOTAL Culture And Recreation</b>	<b>119,361</b>		<b>274,332</b>
Debt Interest, Bond Anticipation Notes	99,722	H97307	69,609
<b>TOTAL Debt Interest</b>	<b>99,722</b>		<b>69,609</b>
<b>TOTAL Expenditures</b>	<b>1,742,200</b>		<b>6,583,229</b>
Transfers, Other Funds	282,343	H99019	
<b>TOTAL Operating Transfers</b>	<b>282,343</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>282,343</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>2,024,543</b>		<b>6,583,229</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-8,038,774</b>	<b>H8021</b>	<b>-936,258</b>
Prior Period Adj -Increase In Fund Balance		H8012	39,000
Prior Period Adj -Decrease In Fund Balance	-3,284,071	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-4,754,703</b>	<b>H8022</b>	<b>-897,258</b>
ADD - REVENUES AND OTHER SOURCES	5,842,988		4,426,458
DEDUCT - EXPENDITURES AND OTHER USES	2,024,543		6,583,229
<b>Fund Balance - End of Year</b>	<b>-936,258</b>	<b>H8029</b>	<b>-3,054,029</b>

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Land	796,284	K101	796,284
Buildings	5,118,434	K102	5,118,434
Improvements Other Than Buildings	3,472,831	K103	3,491,864
Machinery And Equipment	3,126,294	K104	3,357,270
Construction Work In Progress	13,932,080	K105	13,117,834
Infrastructure	14,756,532	K106	22,168,460
Accum Deprec, Buildings	-2,905,642	K112	-3,006,334
Accum Depr, Imp Other Than Bld	-993,660	K113	-1,125,106
Accum Depr, Machinery & Equip	-2,797,091	K114	-2,882,188
Accum Deprec, Infrastructure	-9,616,021	K116	-9,954,046
<b>TOTAL Fixed Assets (net)</b>	<b>24,890,041</b>		<b>31,082,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>24,890,041</b>		<b>31,082,472</b>

VILLAGE OF Clayton  
 Annual Update Document  
 For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	24,890,041	K159	31,082,502
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>24,890,041</b>		<b>31,082,502</b>
<b>TOTAL Fund Balance</b>	<b>24,890,041</b>		<b>31,082,502</b>
<b>TOTAL</b>	<b>24,890,041</b>		<b>31,082,502</b>



VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
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For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(L) LIBRARY

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>37,265</b>	<b>L8021</b>	
Prior Period Adj -Decrease In Fund Balance	37,265	L8015	
<b>Restated Fund Balance - Beg of Year</b>		<b>L8022</b>	
<b>Fund Balance - End of Year</b>		<b>L8029</b>	

VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Clayton  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	11,399,581	W129	10,697,942
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>11,399,581</b>		<b>10,697,942</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,399,581</b>		<b>10,697,942</b>



VILLAGE OF Clayton  
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For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	120,564	W638	143,345
Installment Purchase Debt	33,962	W685	
Compensated Absences	72,396	W687	80,938
<b>TOTAL Other Liabilities</b>	<b>226,922</b>		<b>224,283</b>
Bonds Payable	11,172,659	W628	10,473,659
<b>TOTAL Bond And Long Term Liabilities</b>	<b>11,172,659</b>		<b>10,473,659</b>
<b>TOTAL Liabilities</b>	<b>11,399,581</b>		<b>10,697,942</b>
<b>TOTAL Liabilities</b>	<b>11,399,581</b>		<b>10,697,942</b>

VILLAGE OF Clayton  
Statement of Indebtedness  
For the Fiscal Year Ending 2022

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	\$265,000	\$24,000	\$0	\$0		\$241,000
2004	BOND E	Re-funding water			05/01/2004	09/01/2029	4.65%		\$1,160,700	\$135,000	\$15,000	\$0	\$0		\$120,000
2007	BOND E	SEWER-Eastside EFC			09/23/2005	09/23/2035	0.00%			\$589,823	\$39,322	\$0	\$0		\$550,501
2016	BOND E	Sewer Rehab Project (EFC)			08/01/2015	08/01/2045	0.00%		\$3,569,000	\$3,076,736	\$103,378	\$0	\$0		\$2,973,358
2020	BOND E	RIVERWALK III			02/13/2020	02/01/2031	1.50%		\$645,000	\$590,000	\$55,000	\$0	\$0		\$535,000
2021	BOND E	Water Improv Series A			12/20/2020	12/08/2055	1.125%		\$3,126,000	\$3,050,600	\$87,200	\$0	\$0		\$2,963,400
2020	BOND E	OFFICE, DOCK, PARK, LOT			08/01/2019	08/01/2025	2.125%		\$452,000	\$335,000	\$125,000	\$0	\$0		\$210,000
2021	BOND E	Water Improv Series B			12/20/2020	12/08/2055	1.125%		\$892,000	\$870,500	\$24,900	\$0	\$0		\$845,600
2011	BOND E	Westside Water-Hungerford Pt.			04/15/2011	04/15/2048	3.75%		\$526,000	\$384,000	\$14,200	\$0	\$0		\$369,800
2008	BOND E	Westside Sewer (Phase II)-EFC			11/29/2007	03/23/2037	0.00%		\$3,216,530	\$1,776,000	\$111,000	\$0	\$0		\$1,665,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$11,072,659	\$599,000	\$0	\$0	\$0	\$10,473,659
2018	IPC E	0218 Infl Plow Truck			06/15/2017	06/15/2021	3.22%		\$164,676	\$33,962	\$33,962	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$33,962	\$33,962	\$0	\$0	\$0	\$0
2022	BAN N	Historic District/ FEMA			10/21/2021	10/21/2022	0.60%		\$5,990,000	\$0			\$0		\$5,990,000
2019	BAN N	historic district			10/24/2018	10/22/2020	2.00%		\$5,000,000	\$4,925,000	\$4,925,000	\$4,925,000	\$0		\$0
2022	BAN N	REDI- Docks			12/08/2021	11/30/2022	1.50%		\$2,000,000	\$0			\$0		\$2,000,000
2021	BAN N	REDI - WWTP			12/08/2020	11/30/2021	3.13%		\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$7,990,000	\$6,925,000	\$6,925,000	\$6,925,000	\$0	\$0	\$7,990,000
2010	BOND N	TI Dock (I) & Straw/Brooks			04/15/2010	04/15/2022	3.125%		\$1,195,000	\$100,000	\$100,000	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$7,990,000	\$18,131,621	\$7,657,962	\$6,925,000	\$0	\$0	\$18,463,659

VILLAGE OF Clayton  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$7,213,416.00
Time Deposits	9Z2021	\$1,060,679.00
<b>Total</b>		<b>\$8,274,195.00</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$8,292,432.00
<b>Total</b>		<b>\$8,542,432.00</b>
 <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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0043	\$2,385,339	\$267	\$42,371	\$2,343,234
****-0044	\$27,649	\$0	\$2,106	\$25,543
****-0050	\$1,060,679	\$0	\$0	\$1,060,679
****-0146	\$4,800,428	\$0	\$8,219	\$4,792,209
	Total Adjusted Bank Balance			\$8,221,666
	Petty Cash			\$100.00
	Adjustments			\$.00
	Total Cash			9ZCASH * \$8,221,766
	Total Cash Balance All Funds			9ZCASHB * \$8,221,766
	* Must be equal			

VILLAGE OF Clayton  
Local Government Questionnaire  
For the Fiscal Year Ending 2022

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</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 2022

<b>Total Full Time Employees:</b>		12			
<b>Total Part Time Employees:</b>		4			
<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	\$130,698.00	12	4	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$63,525.00	12	4	
90408	Worker's Compensation Insurance	\$93,537.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$0.00	12	4	
90558	Disability Insurance	\$759.00	12	7	
90608	Hospital and Medical (Dental) Insurance	\$257,612.00	12		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$12,542.00	12		
<b>Total</b>		<b>\$558,673.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$558,673.00</b>			

VILLAGE OF Clayton  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$11,970	4,587	gallons	
Diesel Fuel	\$8,437	4,384	gallons	
Fuel Oil	\$14,579	6,508	gallons	
Natural Gas			cubic feet	
Electricity	\$166,378	803,738	kilowatt-hours	
Coal			tons	
Propane	\$303	221	gallons	

VILLAGE OF Clayton  
Financial Comments  
For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 Per Audit Additional Receivables Identified