

**Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023**

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

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***

Certification Statement

I, Amanda Cantwell (LG220417101000C), hereby certify that I am the Chief Financial 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 05/31/2023, is true and correct to the best of my knowledge and belief.

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Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General
- FX - Water
- G - Sewer
- H - Capital Projects
- K - Schedule of Non-Current Government Assets
- W - Schedule of Non-Current Government Liabilities

All amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

Village of Clayton
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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$1,758,055.00	\$1,358,111.00	\$798,856.00
201 - Cash In Time Deposits	\$112,928.00	\$41,779.00	\$41,779.00
210 - Petty Cash	\$100.00	\$100.00	\$100.00
Total for Cash and Cash Equivalents	\$1,871,083.00	\$1,399,990.00	\$840,735.00
Net Taxes Receivable			
250 - Taxes Receivable Current	\$62,516.00	-	-
Total for Net Taxes Receivable	\$62,516.00	\$0.00	\$0.00
Net Other Receivables			
380 - Accounts Receivable	\$21,388.00	\$18,169.00	\$27,945.00
Total for Net Other Receivables	\$21,388.00	\$18,169.00	\$27,945.00
Due From			
391 - Due From Other Funds	\$179,093.00	-	-
440 - Due from Other Governments <i>Snow Removal</i>	\$1,600.00	-	-
Total for Due From	\$180,693.00	\$0.00	\$0.00
Total for Assets	\$2,135,680.00	\$1,418,159.00	\$868,680.00
Total for Assets and Deferred Outflows	\$2,135,680.00	\$1,418,159.00	\$868,680.00

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**A - General
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$13,297.00	\$17,376.00	\$57,908.00
601 - Accrued Liabilities	\$16,342.00	\$7,757.00	\$18,163.00
Total for Payables	\$29,639.00	\$25,133.00	\$76,071.00
Due to			
637 - Due to Employees Retirement System	\$14,322.00	\$19,024.00	\$24,008.00
718 - State Retirement	\$1,569.00	\$143.00	-
Total for Due to	\$15,891.00	\$19,167.00	\$24,008.00
Other Liabilities			
688 - Other Liabilities <i>ARPA Funds</i>	\$124,101.00	\$94,051.00	-
690 - Overpayments and Clearing Account	-	-	\$1,900.00
717 - Deferred Compensation	-	\$1,257.00	-
719 - Disability Insurance	-	\$0.00	-
720 - Group Insurance	\$41,488.00	\$21,132.00	-
Total for Other Liabilities	\$165,589.00	\$116,440.00	\$1,900.00
Total for Liabilities	\$211,119.00	\$160,740.00	\$101,979.00
Fund Balance			

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**A - General
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$346,200.00	-	-
Total for Assigned Fund Balance	\$346,200.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	\$1,578,361.00	\$1,257,419.00	\$766,701.00
Total for Unassigned Fund Balance	\$1,578,361.00	\$1,257,419.00	\$766,701.00
Total for Fund Balance	\$1,924,561.00	\$1,257,419.00	\$766,701.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$2,135,680.00	\$1,418,159.00	\$868,680.00

Village of Clayton
Annual Financial Report
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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Property Taxes			
1001 - Real Property Taxes	\$1,470,000.00	\$1,425,800.00	\$1,398,000.00
Total for Property Taxes	\$1,470,000.00	\$1,425,800.00	\$1,398,000.00
Property Tax Items			
1081 - Other Payments In Lieu of Taxes	\$38,311.00	\$38,311.00	\$38,311.00
1090 - Interest and Penalties on Real Prop Taxes	\$7,333.00	\$5,193.00	\$7,833.00
Total for Property Tax Items	\$45,644.00	\$43,504.00	\$46,144.00
Non-Property Tax Items			
1113 - Tax on Hotel Room Occupancy	-	\$21,232.00	\$14,858.00
1120 - Non Property Tax Distribution by County	\$811,045.00	\$767,844.00	\$622,228.00
1130 - Utilities Gross Receipts Tax	\$21,619.00	\$20,715.00	\$19,993.00
1170 - Franchise Tax	\$32,771.00	\$34,448.00	\$32,368.00
Total for Non-Property Tax Items	\$865,435.00	\$844,239.00	\$689,447.00
Departmental Income			
1255 - Clerk Fees	\$300.00	\$841.00	\$523.00
1520 - Police Fees	-	\$27.00	\$24.00
1710 - Public Works Charges	\$3,055.00	-	\$595.00
1741 - Parking Meter Fees (Non Taxable)	\$40,882.00	\$29,071.00	-
2089 - Other Culture and Recreation Income	\$17,349.00	\$33,092.00	\$900.00

Village of Clayton
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For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2110 - Zoning Fees	\$3,375.00	\$5,713.00	\$6,570.00
2115 - Planning Board Fees	\$720.00	\$1,130.00	\$1,560.00
2801 - Interfund Revenues	\$79,457.00	\$94,540.00	\$44,579.00
Total for Departmental Income	\$145,138.00	\$164,414.00	\$54,751.00
Intergovernmental Charges			
2210 - General Services Other Government <i>Paynter Center Fuel Use</i>	\$13,544.00	\$15,209.00	\$3,184.00
2302 - Snow Removal Services Other Governments <i>Snow & Ice Contract</i>	\$24,496.00	\$24,496.00	\$40,701.00
Total for Intergovernmental Charges	\$38,040.00	\$39,705.00	\$43,885.00
Use of Money and Property			
2401 - Interest and Earnings	\$524.00	-	-
2410 - Rental of Real Property	\$7,000.00	-	-
Total for Use of Money and Property	\$7,524.00	\$0.00	\$0.00
Licenses and Permits			
2530 - Games of Chance	\$25.00	\$50.00	\$25.00
2550 - Public Safety Permits	\$200.00	\$200.00	\$300.00
Total for Licenses and Permits	\$225.00	\$250.00	\$325.00
Fines and Forfeitures			
2610 - Fines and Forfeited Bail	\$3,278.00	\$5,554.00	\$3,130.00
Total for Fines and Forfeitures	\$3,278.00	\$5,554.00	\$3,130.00
Sales of Property and Compensation for Loss			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
2650 - Sales of Scrap and Excess Materials	-	\$9,808.00	-
2665 - Sales of Equipment	\$4,680.00	-	-
Total for Sales of Property and Compensation for Loss	\$4,680.00	\$9,808.00	\$0.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$27,352.00	-	\$1,455.00
2705 - Gifts and Donations	\$1,204.00	\$949.00	-
2710 - Premium on Obligations	-	-	\$1,300.00
2750 - AIM Related Payments	-	\$12,088.00	\$12,088.00
2770 - Unclassified <i>Court Uncleared Check - Holding</i>	\$7.00	\$11,307.00	\$4,237.00
Total for Other Revenues	\$28,563.00	\$24,344.00	\$19,080.00
State Aid			
3001 - State Aid Revenue Sharing	\$12,088.00	\$0.00	\$0.00
3005 - State Aid Mortgage Tax	\$21,518.00	\$11,236.00	\$24,423.00
3501 - State Aid Consolidated Highway Aid	\$79,196.00	\$11,298.00	\$64,580.00
Total for State Aid	\$112,802.00	\$22,534.00	\$89,003.00
Federal Aid			
4089 - Federal Aid Other	\$64,001.00	-	-
Total for Federal Aid	\$64,001.00	\$0.00	\$0.00
Total for Revenues	\$2,785,330.00	\$2,580,152.00	\$2,343,765.00
Total for Revenues and Other Sources	\$2,785,330.00	\$2,580,152.00	\$2,343,765.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Legislative Board			
10101 - Legislative Board - Personal Services	\$9,029.00	\$11,000.00	\$10,584.00
Total for Legislative Board	\$9,029.00	\$11,000.00	\$10,584.00
Judicial			
11101 - Municipal Court - Personal Services	\$3,739.00	\$9,238.00	\$11,072.00
11104 - Municipal Court - Contractual	\$5,490.00	\$12,116.00	\$11,544.00
Total for Judicial	\$9,229.00	\$21,354.00	\$22,616.00
Executive			
12101 - Mayor - Personal Services	\$4,038.00	\$5,302.00	\$5,508.00
12104 - Mayor - Contractual	\$575.00	-	-
Total for Executive	\$4,613.00	\$5,302.00	\$5,508.00
Finance			
13204 - Auditor - Contractual	\$2,000.00	\$4,500.00	\$2,693.00
13251 - Treasurer - Personal Services	\$24,988.00	\$82,936.00	\$51,058.00
13252 - Treasurer - Equipment and Capital Outlay	\$7,970.00	\$140.00	-
13254 - Treasurer - Contractual	\$43,396.00	\$39,792.00	\$32,764.00
13804 - Fiscal Agents Fees - Contractual	\$1,006.00	\$284.00	-

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Finance	\$79,360.00	\$127,652.00	\$86,515.00
Municipal Staff			
14101 - Clerk - Personal Services	\$66,202.00	\$1,763.00	\$2,337.00
14204 - Law - Contractual	\$24,163.00	\$29,178.00	\$28,178.00
14604 - Records Management - Contractual	\$1,195.00	\$1,733.00	\$1,195.00
Total for Municipal Staff	\$91,560.00	\$32,674.00	\$31,710.00
Shared Services			
16201 - Operation of Plant - Personal Services	\$24,553.00	\$11,426.00	\$1,846.00
16204 - Operation of Plant - Contractual	\$42,975.00	\$30,588.00	\$18,579.00
Total for Shared Services	\$67,528.00	\$42,014.00	\$20,425.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$58,019.00	\$46,457.00	\$30,955.00
19204 - Municipal Association Dues - Contractual	\$1,225.00	-	\$2,450.00
Total for Special Items	\$59,244.00	\$46,457.00	\$33,405.00
Total for General Government Support	\$320,563.00	\$286,453.00	\$210,763.00
Public Safety			
Law Enforcement			
31201 - Police - Personal Services	\$172,509.00	\$170,962.00	\$167,564.00
31202 - Police - Equipment and Capital Outlay	\$23,970.00	\$59,982.00	\$2,071.00
31204 - Police - Contractual	\$11,031.00	\$10,425.00	\$8,658.00

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Law Enforcement	\$207,510.00	\$241,369.00	\$178,293.00
Traffic Control			
33201 - On Street Parking - Personal Services	\$9,131.00	\$11,245.00	\$323.00
33204 - On Street Parking - Contractual	-	\$386.00	-
Total for Traffic Control	\$9,131.00	\$11,631.00	\$323.00
Total for Public Safety	\$216,641.00	\$253,000.00	\$178,616.00
Transportation			
Highway			
50101 - Highway and Street Administration - Personal Services	\$65,944.00	\$66,465.00	\$64,158.00
50104 - Highway and Street Administration - Contractual	\$1,036.00	-	-
51101 - Maintenance of Roads - Personal Services	\$250,964.00	\$232,605.00	\$206,163.00
51102 - Maintenance of Roads - Equipment and Capital Outlay	\$97,998.00	\$25,598.00	\$10,693.00
51104 - Maintenance of Roads - Contractual	\$163,047.00	\$138,583.00	\$149,177.00
51122 - Permanent Improvements Highway - Equipment and Capital Outlay	\$79,196.00	\$12,473.00	\$66,896.00
51824 - Street Lighting - Contractual	\$47,631.00	\$46,102.00	\$29,806.00
54104 - Sidewalks - Contractual	\$2,021.00	\$3,428.00	\$2,111.00
Total for Highway	\$707,837.00	\$525,254.00	\$529,004.00
Total for Transportation	\$707,837.00	\$525,254.00	\$529,004.00
Economic Assistance and Opportunity			
Economic Opportunity and Development			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
64102 - Publicity - Equipment and Capital Outlay	-	\$4,859.00	-
64104 - Publicity - Contractual	\$76,724.00	\$40,298.00	\$43,353.00
Total for Economic Opportunity and Development	\$76,724.00	\$45,157.00	\$43,353.00
Total for Economic Assistance and Opportunity	\$76,724.00	\$45,157.00	\$43,353.00
Culture and Recreation			
Recreation			
71401 - Playground and Recreation Centers - Personal Services	\$21,052.00	\$3,662.00	\$9,145.00
71404 - Playground and Recreation Centers - Contractual	\$22,353.00	\$17,290.00	\$13,607.00
71801 - Special Recreation Facilities - Personal Services	\$24,581.00	\$29,067.00	\$9,123.00
71802 - Special Recreation Facilities - Equipment and Capital Outlay	\$12,044.00	\$19,063.00	-
71804 - Special Recreation Facilities - Contractual	\$23,923.00	\$17,091.00	\$21,541.00
73204 - Joint Youth Programs - Contractual	\$9,000.00	\$9,000.00	\$9,000.00
Total for Recreation	\$112,953.00	\$95,173.00	\$62,416.00
Culture			
74104 - Library - Contractual	\$54,000.00	\$43,170.00	\$34,000.00
75101 - Historian - Personal Services	\$1,972.00	\$3,286.00	\$1,972.00
76204 - Adult Recreation - Contractual	\$13,388.00	\$8,391.00	\$7,500.00
Total for Culture	\$69,360.00	\$54,847.00	\$43,472.00
Total for Culture and Recreation	\$182,313.00	\$150,020.00	\$105,888.00
Home and Community Services			

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**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
General Environment			
80104 - Zoning - Contractual	\$25,323.00	\$28,118.00	\$23,769.00
80204 - Planning and Surveys - Contractual	\$4,580.00	\$2,357.00	\$800.00
Total for General Environment	\$29,903.00	\$30,475.00	\$24,569.00
Sewage			
81401 - Storm Sewers - Personal Services	\$7,886.00	\$208.00	\$263.00
81404 - Storm Sewers - Contractual	\$1,824.00	-	-
Total for Sewage	\$9,710.00	\$208.00	\$263.00
Sanitation			
81604 - Refuse and Garbage - Contractual	-	\$896.00	\$669.00
Total for Sanitation	\$0.00	\$896.00	\$669.00
Community Environment			
85104 - Community Beautification - Contractual	\$452.00	\$731.71	\$2,053.00
85604 - Shade Trees - Contractual	\$9,000.00	\$4,850.00	\$900.00
Total for Community Environment	\$9,452.00	\$5,581.71	\$2,953.00
Total for Home and Community Services	\$49,065.00	\$37,160.71	\$28,454.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$74,983.00	\$97,788.00	\$125,388.00
90308 - Social Security - Employee Benefits	\$50,815.00	\$48,513.00	\$41,274.00

Village of Clayton
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For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
90408 - Workers' Compensation - Employee Benefits	\$65,746.00	\$75,808.00	\$101,928.00
90508 - Unemployment Insurance - Employee Benefits	-	\$0.00	\$14,043.00
90558 - Disability Insurance - Employee Benefits	\$247.00	\$759.00	\$311.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$239,944.00	\$199,833.00	\$174,014.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>EAP, Uniforms</i>	\$10,984.00	\$9,607.00	\$7,468.00
Total for Employee Benefits	\$442,719.00	\$432,308.00	\$464,426.00
Total for Employee Benefits	\$442,719.00	\$432,308.00	\$464,426.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$110,000.00	\$280,000.00	\$272,000.00
97107 - Serial Bonds - Debt Interest	\$12,325.00	\$21,556.00	\$31,201.00
97307 - Bond Anticipation Notes - Debt Interest	-	\$23,472.00	-
97856 - Installment Purchase Debt - Debt Principal	-	\$33,963.00	\$32,902.00
97857 - Installment Purchase Debt - Debt Interest	-	\$1,094.00	\$2,155.00
Total for Debt Service	\$122,325.00	\$360,085.00	\$338,258.00
Total for Debt Service	\$122,325.00	\$360,085.00	\$338,258.00
Total for Expenditures	\$2,118,187.00	\$2,089,437.71	\$1,898,762.00
Total for Expenditures and Other Uses	\$2,118,187.00	\$2,089,437.71	\$1,898,762.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,257,415.29	\$766,701.00	\$328,249.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$6,551.00
8022 - Restated Fund Balance - Beginning of Year	\$1,257,415.29	\$766,701.00	\$321,698.00
Add Revenues and Other Sources	\$2,785,330.00	\$2,580,152.00	\$2,343,765.00
Deduct Expenditures and Other Uses	\$2,118,187.00	\$2,089,437.71	\$1,898,762.00
8029 - Fund Balance - End of Year	\$1,924,558.29	\$1,257,415.29	\$766,701.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1049 - Est Rev - Property Taxes	\$1,504,100.00	\$1,470,000.00	\$1,425,800.00
1099 - Est Rev - Property Tax Items	\$103,827.00	-	-
1199 - Est Rev - Non-Property Tax Items	\$749,000.00	\$747,936.00	\$745,806.00
1299 - Est Rev - Departmental Income	-	\$61,050.00	\$36,842.00
2199 - Est Rev - Departmental Income	\$62,550.00	-	-
2399 - Est Rev - Intergovernmental Charges	\$37,335.00	\$27,335.00	\$27,335.00
2499 - Est Rev - Use of Money and Property	\$2,000.00	\$200.00	\$200.00
2649 - Est Rev - Fines and Forfeitures	-	\$6,000.00	\$6,000.00
2699 - Est Rev - Sales of Property and Compensation for Loss	-	-	\$5,460.00
2799 - Est Rev - Other Revenues	\$1,000.00	-	-
2801 - Est Rev - Interfund Revenues	-	\$79,457.00	\$95,100.00
2899 - Est Rev - Interfund Revenues	\$90,463.00	-	-
3099 - Est Rev - State Aid	\$249,088.00	\$238,033.00	\$146,988.00
4099 - Est Rev - Federal Aid	\$124,100.00	\$187,338.00	-
Total for Estimated Revenue	\$2,923,463.00	\$2,817,349.00	\$2,489,531.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$346,200.00	-	-
Total for Estimated Other Sources	\$346,200.00	\$0.00	\$0.00
Total for Estimated Revenues and Other Sources	\$3,269,663.00	\$2,817,349.00	\$2,489,531.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**A - General
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$434,595.00	\$528,295.00	\$293,906.00
3999 - App - Public Safety	\$262,796.00	\$266,428.00	\$246,657.00
5999 - App - Transportation	\$1,002,315.00	\$917,871.00	\$636,305.00
6999 - App - Economic Assistance and Opportunity	\$57,000.00	\$52,500.00	\$52,500.00
7999 - App - Culture and Recreation	\$240,842.00	\$212,581.00	\$167,921.00
8999 - App - Home and Community Services	\$51,957.00	\$38,957.00	\$38,947.00
9199 - App - Employee Benefits	\$472,402.00	\$482,277.00	\$540,845.00
9899 - App - Debt Service	\$685,240.00	\$256,315.00	\$423,705.00
Total for Estimated Appropriations	\$3,207,147.00	\$2,755,224.00	\$2,400,786.00
Estimated Other Uses			
9999 - App - Interfund Transfers	\$62,516.00	\$62,125.00	\$88,745.00
Total for Estimated Other Uses	\$62,516.00	\$62,125.00	\$88,745.00
Total for Estimated Appropriations and Other Uses	\$3,269,663.00	\$2,817,349.00	\$2,489,531.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$649,750.00	\$790,199.00	\$938,983.00
201 - Cash In Time Deposits	-	\$182,227.00	\$182,227.00
Total for Cash and Cash Equivalents	\$649,750.00	\$972,426.00	\$1,121,210.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$462,218.00	\$459,817.00	\$459,571.00
Total for Restricted Cash and Cash Equivalents	\$462,218.00	\$459,817.00	\$459,571.00
Net Other Receivables			
350 - Water Rents Receivable	\$204,743.00	\$213,493.00	\$206,861.00
Total for Net Other Receivables	\$204,743.00	\$213,493.00	\$206,861.00
Total for Assets	\$1,316,711.00	\$1,645,736.00	\$1,787,642.00
Total for Assets and Deferred Outflows	\$1,316,711.00	\$1,645,736.00	\$1,787,642.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$3,561.00	\$18,885.00	\$40,704.00
601 - Accrued Liabilities	\$2,356.00	\$2,286.00	\$3,669.00
Total for Payables	\$5,917.00	\$21,171.00	\$44,373.00
Due to			
637 - Due to Employees Retirement System	\$1,500.00	\$1,999.00	\$794.00
Total for Due to	\$1,500.00	\$1,999.00	\$794.00
Total for Liabilities	\$7,417.00	\$23,170.00	\$45,167.00
Fund Balance			
Restricted Fund Balance			
878 - Capital Reserve	\$462,218.00	\$459,817.00	\$459,571.00
Total for Restricted Fund Balance	\$462,218.00	\$459,817.00	\$459,571.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	\$213,516.00	\$541,585.00	\$185,445.00
915 - Assigned Unappropriated Fund Balance	\$633,560.00	\$621,164.00	\$1,097,459.00
Total for Assigned Fund Balance	\$847,076.00	\$1,162,749.00	\$1,282,904.00
Total for Fund Balance	\$1,309,294.00	\$1,622,566.00	\$1,742,475.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Liabilities, Deferred Inflows and Fund Balances	\$1,316,711.00	\$1,645,736.00	\$1,787,642.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2140 - Metered Water Sales	\$620,950.00	\$625,122.00	\$657,796.00
2142 - Unmetered Water Sales	\$155.00	\$48.00	-
2144 - Water Service Charges	\$2,000.00	\$2,000.00	-
2148 - Interest and Penalties on Water Rents	\$5,877.00	\$6,205.00	\$3,093.00
Total for Departmental Income	\$628,982.00	\$633,375.00	\$660,889.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,402.00	\$246.00	\$281.00
2410 - Rental of Real Property	\$24,180.00	\$23,180.00	\$22,180.00
Total for Use of Money and Property	\$26,582.00	\$23,426.00	\$22,461.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$1,923.00	-	\$600.00
Total for Other Revenues	\$1,923.00	\$0.00	\$600.00
Total for Revenues	\$657,487.00	\$656,801.00	\$683,950.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$282,343.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Operating Transfers	\$0.00	\$0.00	\$282,343.00
Total for Other Sources	\$0.00	\$0.00	\$282,343.00
Total for Revenues and Other Sources	\$657,487.00	\$656,801.00	\$966,293.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	-	-	\$72,155.00
Total for Self Insurance	\$0.00	\$0.00	\$72,155.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$9,098.00	\$8,200.00	\$8,200.00
19504 - Taxes and Assessments on Municipal Property - Contractual	\$1,515.00	\$1,471.00	\$1,462.00
19894 - General Government Support, Other - Contractual <i>Shared Services - General Fund</i>	\$39,729.00	\$47,270.00	\$43,057.00
Total for Special Items	\$50,342.00	\$56,941.00	\$52,719.00
Total for General Government Support	\$50,342.00	\$56,941.00	\$124,874.00
Home and Community Services			
Water			
83104 - Water Administration - Contractual	\$86,256.00	\$93,206.00	-
83201 - Water Source of Supply, Power and Pumping - Personal Services	\$62,472.00	\$56,750.00	\$48,937.00
83204 - Water Source of Supply, Power and Pumping - Contractual	\$85,105.00	\$85,432.00	\$61,985.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
83401 - Water Transportation and Distribution - Personal Services	\$27,344.00	\$26,294.00	\$28,580.00
83402 - Water Transportation and Distribution - Equipment and Capital Outlay	\$76,055.00	\$156,399.00	\$12,803.00
83404 - Water Transportation and Distribution - Contractual	\$71,477.00	\$38,253.00	\$38,860.00
Total for Water	\$408,709.00	\$456,334.00	\$191,165.00
Total for Home and Community Services	\$408,709.00	\$456,334.00	\$191,165.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$8,569.00	\$14,902.00	\$6,803.00
90308 - Social Security - Employee Benefits	\$6,688.00	\$6,449.00	\$5,474.00
90408 - Workers' Compensation - Employee Benefits	\$5,537.00	\$7,978.00	\$8,864.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$28,480.00	\$27,231.00	\$21,761.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>EAP, Uniforms</i>	\$1,538.00	\$1,467.00	\$1,864.00
Total for Employee Benefits	\$50,812.00	\$58,027.00	\$44,766.00
Total for Employee Benefits	\$50,812.00	\$58,027.00	\$44,766.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$399,300.00	\$141,300.00	\$126,100.00
97107 - Serial Bonds - Debt Interest	\$61,597.00	\$64,108.00	\$37,290.00
97307 - Bond Anticipation Notes - Debt Interest	-	-	\$36,732.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Debt Service	\$460,897.00	\$205,408.00	\$200,122.00
Total for Debt Service	\$460,897.00	\$205,408.00	\$200,122.00
Total for Expenditures	\$970,760.00	\$776,710.00	\$560,927.00
Total for Expenditures and Other Uses	\$970,760.00	\$776,710.00	\$560,927.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$1,622,566.00	\$1,742,475.00	\$1,339,535.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$2,426.00
8022 - Restated Fund Balance - Beginning of Year	\$1,622,566.00	\$1,742,475.00	\$1,337,109.00
Add Revenues and Other Sources	\$657,487.00	\$656,801.00	\$966,293.00
Deduct Expenditures and Other Uses	\$970,760.00	\$776,710.00	\$560,927.00
8029 - Fund Balance - End of Year	\$1,309,293.00	\$1,622,566.00	\$1,742,475.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
1299 - Est Rev - Departmental Income	-	\$627,847.00	\$632,187.00
2199 - Est Rev - Departmental Income	\$636,532.00	-	-
2499 - Est Rev - Use of Money and Property	\$26,980.00	\$26,880.00	\$22,364.00
Total for Estimated Revenue	\$663,512.00	\$654,727.00	\$654,551.00
Estimated Other Sources			
599 - Appropriated Fund Balance	\$213,516.00	\$541,585.00	\$185,445.00
Total for Estimated Other Sources	\$213,516.00	\$541,585.00	\$185,445.00
Total for Estimated Revenues and Other Sources	\$877,028.00	\$1,196,312.00	\$839,996.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**FX - Water
Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$150,141.00	\$145,066.00	\$155,732.00
8999 - App - Home and Community Services	\$384,563.00	\$567,451.00	\$416,733.00
9199 - App - Employee Benefits	\$51,599.00	\$49,568.00	\$52,987.00
9899 - App - Debt Service	\$290,725.00	\$430,089.00	\$206,188.00
Total for Estimated Appropriations	\$877,028.00	\$1,192,174.00	\$831,640.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	\$4,138.00	\$8,356.00
Total for Estimated Other Uses	\$0.00	\$4,138.00	\$8,356.00
Total for Estimated Appropriations and Other Uses	\$877,028.00	\$1,196,312.00	\$839,996.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	-	\$0.00	\$162,505.00
201 - Cash In Time Deposits	\$3,653.00	\$14,087.00	\$19,184.00
Total for Cash and Cash Equivalents	\$3,653.00	\$14,087.00	\$181,689.00
Restricted Cash and Cash Equivalents			
231 - Cash In Time Deposits Special Reserves	\$487,321.00	\$484,806.00	\$484,560.00
Total for Restricted Cash and Cash Equivalents	\$487,321.00	\$484,806.00	\$484,560.00
Net Other Receivables			
360 - Sewer Rents Receivable	\$321,141.00	\$262,918.00	\$266,797.00
Total for Net Other Receivables	\$321,141.00	\$262,918.00	\$266,797.00
Total for Assets	\$812,115.00	\$761,811.00	\$933,046.00
Total for Assets and Deferred Outflows	\$812,115.00	\$761,811.00	\$933,046.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$10,585.00	\$18,697.00	\$113,755.00
601 - Accrued Liabilities	\$1,691.00	\$900.00	\$5,192.00
Total for Payables	\$12,276.00	\$19,597.00	\$118,947.00
Due to			
630 - Due To Other Funds	\$82,255.00	-	-
637 - Due to Employees Retirement System	\$1,833.00	\$2,443.00	\$794.00
Total for Due to	\$84,088.00	\$2,443.00	\$794.00
Total for Liabilities	\$96,364.00	\$22,040.00	\$119,741.00
Fund Balance			
Restricted Fund Balance			
882 - Reserve For Repairs	\$487,321.00	\$247,353.00	\$484,560.00
Total for Restricted Fund Balance	\$487,321.00	\$247,353.00	\$484,560.00
Assigned Fund Balance			
914 - Assigned Appropriated Fund Balance	-	\$237,207.00	-
915 - Assigned Unappropriated Fund Balance	\$228,430.00	\$255,211.00	\$328,745.00
Total for Assigned Fund Balance	\$228,430.00	\$492,418.00	\$328,745.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Fund Balance	\$715,751.00	\$739,771.00	\$813,305.00
Total for Liabilities, Deferred Inflows and Fund Balances	\$812,115.00	\$761,811.00	\$933,046.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
2120 - Sewer Rents	\$697,589.00	\$631,110.00	\$659,984.00
2122 - Sewer Charges	-	\$610.00	-
2128 - Interest and Penalties on Sewer Accounts	\$6,182.00	\$7,415.00	\$2,925.00
Total for Departmental Income	\$703,771.00	\$639,135.00	\$662,909.00
Intergovernmental Charges			
2374 - Sewer Services Other Governments <i>Heritage Heights, Cedar Point Park, Correction Facility</i>	\$286,540.00	\$324,253.00	\$404,096.00
Total for Intergovernmental Charges	\$286,540.00	\$324,253.00	\$404,096.00
Use of Money and Property			
2401 - Interest and Earnings	\$2,515.00	\$246.00	\$281.00
Total for Use of Money and Property	\$2,515.00	\$246.00	\$281.00
Other Revenues			
2701 - Refunds of Prior Year Expenditures	\$2,351.00	-	-
Total for Other Revenues	\$2,351.00	\$0.00	\$0.00
Total for Revenues	\$995,177.00	\$963,634.00	\$1,067,286.00
Total for Revenues and Other Sources	\$995,177.00	\$963,634.00	\$1,067,286.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Self Insurance			
17104 - Self Insurance, Administration - Contractual	-	-	\$77,242.00
Total for Self Insurance	\$0.00	\$0.00	\$77,242.00
Special Items			
19104 - Unallocated Insurance - Contractual	\$15,898.00	\$15,000.00	\$15,000.00
19894 - General Government Support, Other - Contractual <i>Shared Services - General Fund</i>	\$39,729.00	\$47,270.00	\$43,057.00
Total for Special Items	\$55,627.00	\$62,270.00	\$58,057.00
Total for General Government Support	\$55,627.00	\$62,270.00	\$135,299.00
Home and Community Services			
Sewage			
81104 - Sewer Administration - Contractual	\$86,256.00	\$93,603.00	-
81201 - Sanitary Sewers - Personal Services	\$41,349.00	\$30,662.00	\$32,551.00
81202 - Sanitary Sewers - Equipment and Capital Outlay	\$2,607.00	\$5,136.00	\$6,626.00
81204 - Sanitary Sewers - Contractual	\$98,091.00	\$135,341.00	\$160,355.00
81301 - Sewage Treatment and Disposal - Personal Services	\$70,484.00	\$78,351.00	\$76,717.00
81302 - Sewage Treatment and Disposal - Equipment and Capital Outlay	\$4,538.00	\$1,869.00	\$4,626.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
81304 - Sewage Treatment and Disposal - Contractual	\$164,126.00	\$114,369.00	\$116,069.00
Total for Sewage	\$467,451.00	\$459,331.00	\$396,944.00
Sanitation			
81894 - Sanitation, Other - Contractual <i>Sludge</i>	\$154,810.00	\$164,175.00	\$189,586.00
Total for Sanitation	\$154,810.00	\$164,175.00	\$189,586.00
Total for Home and Community Services	\$622,261.00	\$623,506.00	\$586,530.00
Employee Benefits			
Employee Benefits			
90108 - State Retirement System - Employee Benefits	\$10,473.00	\$18,008.00	\$6,803.00
90308 - Social Security - Employee Benefits	\$8,382.00	\$8,564.00	\$8,110.00
90408 - Workers' Compensation - Employee Benefits	\$6,768.00	\$9,751.00	\$8,250.00
90608 - Hospital, Medical and Dental Insurance - Employee Benefits	\$34,809.00	\$30,548.00	\$21,256.00
90898 - Employee Benefits, Other (Specify) - Employee Benefits <i>EAP, Uniforms</i>	\$1,537.00	\$1,467.00	\$937.00
Total for Employee Benefits	\$61,969.00	\$68,338.00	\$45,356.00
Total for Employee Benefits	\$61,969.00	\$68,338.00	\$45,356.00
Debt Service			
Debt Service			
97106 - Serial Bonds - Debt Principal	\$279,341.00	\$277,697.00	\$275,044.00
97306 - Bond Anticipation Notes - Debt Principal	-	\$3.00	-

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
97307 - Bond Anticipation Notes - Debt Interest	-	\$5,354.00	-
Total for Debt Service	\$279,341.00	\$283,054.00	\$275,044.00
Total for Debt Service	\$279,341.00	\$283,054.00	\$275,044.00
Total for Expenditures	\$1,019,198.00	\$1,037,168.00	\$1,042,229.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99509 - Transfers to Capital Projects Fund - Interfund Transfer	-	-	\$207,411.00
Total for Interfund Transfers	\$0.00	\$0.00	\$207,411.00
Total for Interfund Transfers	\$0.00	\$0.00	\$207,411.00
Total for Other Uses	\$0.00	\$0.00	\$207,411.00
Total for Expenditures and Other Uses	\$1,019,198.00	\$1,037,168.00	\$1,249,640.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	\$739,771.00	\$813,305.00	\$999,699.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	\$4,040.00
8022 - Restated Fund Balance - Beginning of Year	\$739,771.00	\$813,305.00	\$995,659.00
Add Revenues and Other Sources	\$995,177.00	\$963,634.00	\$1,067,286.00
Deduct Expenditures and Other Uses	\$1,019,198.00	\$1,037,168.00	\$1,249,640.00
8029 - Fund Balance - End of Year	\$715,750.00	\$739,771.00	\$813,305.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Revenues and Other Sources			
Estimated Revenue			
2399 - Est Rev - Intergovernmental Charges	\$1,100,950.00	\$1,004,266.00	\$1,084,198.00
2499 - Est Rev - Use of Money and Property	\$200.00	-	-
Total for Estimated Revenue	\$1,101,150.00	\$1,004,266.00	\$1,084,198.00
Estimated Other Sources			
5031 - Estimated - Interfund Transfers	-	\$0.00	\$97,289.00
511 - Appropriated Reserves and Restricted Fund Balance	\$167,447.00	-	-
599 - Appropriated Fund Balance	-	\$237,207.00	-
Total for Estimated Other Sources	\$167,447.00	\$237,207.00	\$97,289.00
Total for Estimated Revenues and Other Sources	\$1,268,597.00	\$1,241,473.00	\$1,181,487.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**G - Sewer
 Adopted Budget Summary**

	05/31/2024	05/31/2023	05/31/2022
Estimated Appropriations and Other Uses			
Estimated Appropriations			
1999 - App - General Government Support	\$155,605.00	\$150,326.00	\$160,993.00
8999 - App - Home and Community Services	\$581,918.00	\$604,537.00	\$554,826.00
9199 - App - Employee Benefits	\$62,723.00	\$60,239.00	\$64,496.00
9899 - App - Debt Service	\$468,351.00	\$411,791.00	\$401,172.00
Total for Estimated Appropriations	\$1,268,597.00	\$1,226,893.00	\$1,181,487.00
Estimated Other Uses			
9999 - App - Interfund Transfers	-	\$14,580.00	-
Total for Estimated Other Uses	\$0.00	\$14,580.00	\$0.00
Total for Estimated Appropriations and Other Uses	\$1,268,597.00	\$1,241,473.00	\$1,181,487.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Assets and Deferred Outflows			
Assets			
Cash and Cash Equivalents			
200 - Cash	\$2,417,351.00	\$4,890,640.00	-
201 - Cash In Time Deposits	-	-	\$2,814,422.00
Total for Cash and Cash Equivalents	\$2,417,351.00	\$4,890,640.00	\$2,814,422.00
Due From			
391 - Due From Other Funds	\$16,305.00	-	-
410 - Due from State and Federal Government	\$3,191,512.00	\$2,315,566.00	\$3,411,673.00
Total for Due From	\$3,207,817.00	\$2,315,566.00	\$3,411,673.00
Total for Assets	\$5,625,168.00	\$7,206,206.00	\$6,226,095.00
Total for Assets and Deferred Outflows	\$5,625,168.00	\$7,206,206.00	\$6,226,095.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Liabilities			
Payables			
600 - Accounts Payable	\$1,435,031.00	\$2,270,235.00	\$237,353.00
Total for Payables	\$1,435,031.00	\$2,270,235.00	\$237,353.00
Due to			
630 - Due To Other Funds	\$113,143.00	-	-
Total for Due to	\$113,143.00	\$0.00	\$0.00
Notes Payable			
626 - Bond Anticipation Notes Payable	\$12,948,357.00	\$11,023,226.00	\$6,925,000.00
Total for Notes Payable	\$12,948,357.00	\$11,023,226.00	\$6,925,000.00
Total for Liabilities	\$14,496,531.00	\$13,293,461.00	\$7,162,353.00
Fund Balance			
Assigned Fund Balance			
915 - Assigned Unappropriated Fund Balance	-	\$0.00	\$0.00
Total for Assigned Fund Balance	\$0.00	\$0.00	\$0.00
Unassigned Fund Balance			
917 - Unassigned Fund Balance	(\$8,871,363.00)	(\$6,087,255.00)	(\$936,258.00)
Total for Unassigned Fund Balance	(\$8,871,363.00)	(\$6,087,255.00)	(\$936,258.00)

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Balance Sheet**

	05/31/2023	05/31/2022	05/31/2021
Total for Fund Balance	(\$8,871,363.00)	(\$6,087,255.00)	(\$936,258.00)
Total for Liabilities, Deferred Inflows and Fund Balances	\$5,625,168.00	\$7,206,206.00	\$6,226,095.00

Village of Clayton
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For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Revenues and Other Sources			
Revenues			
Other Revenues			
2710 - Premium on Obligations	\$5,502.00	\$20,399.00	\$50,458.00
2770 - Unclassified <i>Village Resident Obligation</i>	\$126,853.00	\$158,588.00	\$15,766.00
Total for Other Revenues	\$132,355.00	\$178,987.00	\$66,224.00
State Aid			
3097 - State Aid Capital Projects	-	-	\$414,732.00
3897 - State Aid Culture and Recreation Capital Projects	\$3,509,375.00	\$449,981.00	-
3989 - State Aid Other Home and Community Service	-	\$739,401.00	\$644,124.00
3990 - State Aid Sewer Capital Projects	\$1,117,564.00	\$24,863.00	-
Total for State Aid	\$4,626,939.00	\$1,214,245.00	\$1,058,856.00
Federal Aid			
4960 - Federal Aid Emergency Disaster Assistance	\$691,512.00	-	-
Total for Federal Aid	\$691,512.00	\$0.00	\$0.00
Total for Revenues	\$5,450,806.00	\$1,393,232.00	\$1,125,080.00
Other Sources			
Operating Transfers			
5031 - Interfund Transfers	-	-	\$207,411.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
 Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Total for Operating Transfers	\$0.00	\$0.00	\$207,411.00
Proceeds of Obligations			
5710 - Serial Bonds	-	-	\$4,018,000.00
5731 - BANS Redeemed from Appropriations	-	-	\$0.00
5789 - Other Debt	\$184,434.00	-	\$492,497.00
Total for Proceeds of Obligations	\$184,434.00	\$0.00	\$4,510,497.00
Total for Other Sources	\$184,434.00	\$0.00	\$4,717,908.00
Total for Revenues and Other Sources	\$5,635,240.00	\$1,393,232.00	\$5,842,988.00

Village of Clayton
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**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Expenditures and Other Uses			
Expenditures			
General Government Support			
Finance			
13804 - Fiscal Agents Fees - Contractual	-	-	\$14,052.00
Total for Finance	\$0.00	\$0.00	\$14,052.00
Municipal Staff			
14402 - Engineer - Equipment and Capital Outlay	\$566,337.00	\$6,239,288.00	\$1,509,065.00
Total for Municipal Staff	\$566,337.00	\$6,239,288.00	\$1,509,065.00
Total for General Government Support	\$566,337.00	\$6,239,288.00	\$1,523,117.00
Culture and Recreation			
Recreation			
71972 - Recreation - Equipment and Capital Outlay	-	\$0.00	-
Total for Recreation	\$0.00	\$0.00	\$0.00
Culture			
79972 - Other Culture And Recreation - Equipment and Capital Outlay	\$7,784,320.00	\$274,332.00	\$119,361.00
Total for Culture	\$7,784,320.00	\$274,332.00	\$119,361.00
Total for Culture and Recreation	\$7,784,320.00	\$274,332.00	\$119,361.00

Village of Clayton
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**H - Capital Projects
Results of Operations**

	05/31/2023	05/31/2022	05/31/2021
Debt Service			
Debt Service			
97307 - Bond Anticipation Notes - Debt Interest	\$68,691.00	\$69,609.00	\$99,722.00
Total for Debt Service	\$68,691.00	\$69,609.00	\$99,722.00
Total for Debt Service	\$68,691.00	\$69,609.00	\$99,722.00
Total for Expenditures	\$8,419,348.00	\$6,583,229.00	\$1,742,200.00
Other Uses			
Interfund Transfers			
Interfund Transfers			
99019 - Transfers to Other Funds - Interfund Transfer	-	-	\$282,343.00
Total for Interfund Transfers	\$0.00	\$0.00	\$282,343.00
Total for Interfund Transfers	\$0.00	\$0.00	\$282,343.00
Total for Other Uses	\$0.00	\$0.00	\$282,343.00
Total for Expenditures and Other Uses	\$8,419,348.00	\$6,583,229.00	\$2,024,543.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

**H - Capital Projects
Changes in Fund Balance**

	05/31/2023	05/31/2022	05/31/2021
Analysis of Changes in Fund Balance			
8021 - Fund Balance - Beginning of Year	(\$6,087,255.00)	(\$936,258.00)	(\$8,038,774.00)
8012 - Prior Period Adjustment OR Change in Accounting Principle - Increase in Fund Balance	-	\$39,000.00	\$0.00
8015 - Prior Period Adjustment OR Change in Accounting Principle - Decrease in Fund Balance	-	-	(\$3,284,071.00)
8022 - Restated Fund Balance - Beginning of Year	(\$6,087,255.00)	(\$897,258.00)	(\$4,754,703.00)
Add Revenues and Other Sources	\$5,635,240.00	\$1,393,232.00	\$5,842,988.00
Deduct Expenditures and Other Uses	\$8,419,348.00	\$6,583,229.00	\$2,024,543.00
8029 - Fund Balance - End of Year	(\$8,871,363.00)	(\$6,087,255.00)	(\$936,258.00)

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Non-Current Assets			
Non-Depreciable Capital Assets			
101 - Land	\$796,284.00	\$796,284.00	\$796,284.00
105 - Construction Work In Progress	\$20,445,700.00	\$13,117,834.00	\$13,932,080.00
Total for Non-Depreciable Capital Assets	\$21,241,984.00	\$13,914,118.00	\$14,728,364.00
Depreciable Capital Assets			
102 - Buildings	\$5,118,434.00	\$5,118,434.00	\$5,118,434.00
103 - Improvements Other Than Buildings	\$3,472,831.00	\$3,491,864.00	\$3,472,831.00
104 - Machinery and Equipment	\$3,376,333.00	\$3,357,270.00	\$3,126,294.00
106 - Infrastructure	\$14,768,460.00	\$22,168,460.00	\$14,756,532.00
Total for Depreciable Capital Assets	\$26,736,058.00	\$34,136,028.00	\$26,474,091.00
Accumulated Depreciation			
112 - Accumulated Depreciation Buildings	(\$3,006,337.00)	(\$3,006,334.00)	(\$2,905,642.00)
113 - Accumulated Depreciation Improvements Other than Buildings	(\$1,124,795.00)	(\$1,125,106.00)	(\$993,660.00)
114 - Accumulated Depreciation Machinery and Equipment	(\$2,868,004.00)	(\$2,882,188.00)	(\$2,797,091.00)
116 - Accumulated Depreciation Infrastructure	(\$9,956,220.00)	(\$9,954,046.00)	(\$9,616,021.00)
Total for Accumulated Depreciation	(\$16,955,356.00)	(\$16,967,674.00)	(\$16,312,414.00)
Other Non-Current Assets			
108 - Net Pension Asset Proportionate Share	-	\$161,280.00	-
Total for Other Non-Current Assets	\$0.00	\$161,280.00	\$0.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

K - Schedule of Non-Current Government Assets
Schedule of Non-Current Government Assets

	05/31/2023	05/31/2022	05/31/2021
Total for Non-Current Assets	\$31,022,686.00	\$31,243,752.00	\$24,890,041.00

Village of Clayton
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For the Fiscal Period 06/01/2022 - 05/31/2023

W - Schedule of Non-Current Government Liabilities
Schedule of Non-Current Government Liabilities

	05/31/2023	05/31/2022	05/31/2021
Long-Term Obligations			
Debt Obligations			
628 - Bonds Payable	\$9,685,018.00	\$10,473,659.00	\$11,172,659.00
685 - Installment Purchase Contract Debt	-	-	\$33,962.00
Total for Debt Obligations	\$9,685,018.00	\$10,473,659.00	\$11,206,621.00
Other Long-Term Obligations			
638 - Net Pension Liability Proportionate Share	\$594,670.00	\$17,935.00	\$120,564.00
687 - Compensated Absences	\$72,586.00	\$80,938.00	\$72,396.00
Total for Other Long-Term Obligations	\$667,256.00	\$98,873.00	\$192,960.00
Total for Long-Term Obligations	\$10,352,274.00	\$10,572,532.00	\$11,399,581.00

Village of Clayton
Annual Financial Report
For the Fiscal Period 06/01/2022 - 05/31/2023

Supplemental Schedules

The Supplemental Schedules includes the following schedules:

- Statement of Indebtedness
- Bond Repayment
- Bank Reconciliation
- Employee and Retiree Benefits

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
 Debt Summary**

Debt Type	Beginning Balance	Debt Issued	Principal Paid	Paid From debt Proceeds	Accreted Interest	Prior Year Adjustment	Ending Balance
Bond	\$0.00	\$0.00	\$788,641.00	\$0.00	\$0.00	\$10,473,659.00	\$9,685,018.00
Bond Anticipation Note	\$0.00	\$6,839,000.00	\$0.00	\$0.00	\$0.00	\$6,109,356.00	\$12,948,356.00
Total	\$0.00	\$6,839,000.00	\$788,641.00	\$0.00	\$0.00	\$16,583,015.00	\$22,633,374.00

Village of Clayton
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**Statement of Indebtedness
Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Sewer - Eastside	EFC	9/23/05	9/23/35	\$0.00	\$0.00	\$39,322.00	\$0.00	\$550,501.00	\$0.00	\$511,179.00
Bond Sewer Rehab Project	EFC	8/1/15	8/1/45	\$0.00	\$0.00	\$105,019.00	\$0.00	\$2,973,358.00	\$0.00	\$2,868,339.00
Bond Westside	USDA	4/15/11	4/15/48	\$0.00	\$0.00	\$167,200.00	\$0.00	\$369,800.00	\$0.00	\$202,600.00
Bond Westside Sewer Phase II	EFC	11/29/07	3/23/37	\$0.00	\$0.00	\$111,000.00	\$0.00	\$1,665,000.00	\$0.00	\$1,554,000.00
Bond Office, Park, Dock, Lot	USDA	8/1/19	8/1/25	\$0.00	\$0.00	\$55,000.00	\$0.00	\$210,000.00	\$0.00	\$155,000.00
Bond Riverwalk III	USDA	2/1/20	2/1/31	\$0.00	\$0.00	\$55,000.00	\$0.00	\$535,000.00	\$0.00	\$480,000.00
Bond Water Improv - Series A	USDA	12/20/20	12/8/55	\$0.00	\$0.00	\$87,200.00	\$0.00	\$2,963,400.00	\$0.00	\$2,876,200.00
Bond Water Improv - Series B	USDA	12/20/20	12/8/55	\$0.00	\$0.00	\$24,900.00	\$0.00	\$845,600.00	\$0.00	\$820,700.00
Bond Sewer	EFC	8/8/02	3/1/31	\$0.00	\$0.00	\$24,000.00	\$0.00	\$241,000.00	\$0.00	\$217,000.00
Bond ReFunding Water	USDA	5/1/04	9/1/29	\$0.00	\$0.00	\$120,000.00	\$0.00	\$120,000.00	\$0.00	\$0.00
Bond Anticipation Note Historic District / FEMA	TD Securities	10/20/22	10/19/23	\$0.00	\$4,539,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,539,000.00
Bond Anticipation Note REDI Docks	TD Securities	11/29/22	11/28/23	\$0.00	\$1,930,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,930,000.00

Village of Clayton
 Annual Financial Report
 For the Fiscal Period 06/01/2022 - 05/31/2023

**Statement of Indebtedness
 Debt Records**

Debt Type/ Purpose	Lender Name	Issue Date	Maturity Date	Beginning Balance	Debt Issued	Principal Paid	Paid From Debt Proceeds	Prior Year Adjustment	Accreted Interest	Ending Balance
Bond Anticipation Note REDI - Waste Water	TD Securities	11/29/22	11/28/23	\$0.00	\$370,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$370,000.00
Bond Anticipation Note WWTP EFT SMRF	EFC	5/31/22	5/31/23	\$0.00	\$0.00	\$0.00	\$0.00	\$6,109,356.00	\$0.00	\$6,109,356.00

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Bond Repayment

Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2024	\$517,282.00	\$51,818.00	\$569,100.00	\$9,167,736.00
2025	\$523,923.00	\$48,367.00	\$572,290.00	\$8,643,813.00
2026	\$505,564.00	\$45,093.00	\$550,657.00	\$8,138,249.00
2027	\$477,205.00	\$42,532.00	\$519,737.00	\$7,661,044.00
2028	\$478,846.00	\$40,371.00	\$519,217.00	\$7,182,198.00
2029	\$485,487.00	\$38,210.00	\$523,697.00	\$6,696,711.00
2030	\$487,127.00	\$35,973.00	\$523,100.00	\$6,209,584.00
2031	\$488,768.00	\$101,737.00	\$590,505.00	\$5,720,816.00
2032	\$396,409.00	\$31,501.00	\$427,910.00	\$5,324,407.00
2033	\$398,050.00	\$30,240.00	\$428,290.00	\$4,926,357.00
2034	\$399,690.00	\$28,979.00	\$428,669.00	\$4,526,667.00
2035	\$401,331.00	\$27,718.00	\$429,049.00	\$4,125,336.00
2036	\$402,972.00	\$26,457.00	\$429,429.00	\$3,722,364.00

Village of Clayton
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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2037	\$365,292.00	\$25,196.00	\$390,488.00	\$3,357,072.00
2038	\$245,533.00	\$23,934.00	\$269,467.00	\$3,111,539.00
2039	\$243,374.00	\$22,673.00	\$266,047.00	\$2,868,165.00
2040	\$245,015.00	\$21,412.00	\$266,427.00	\$2,623,150.00
2041	\$246,656.00	\$20,151.00	\$266,807.00	\$2,376,494.00
2042	\$248,297.00	\$18,890.00	\$267,187.00	\$2,128,197.00
2043	\$249,938.00	\$17,629.00	\$267,567.00	\$1,878,259.00
2044	\$251,579.00	\$16,363.00	\$267,942.00	\$1,626,680.00
2045	\$253,220.00	\$15,110.00	\$268,330.00	\$1,373,460.00
2046	\$254,860.00	\$13,845.00	\$268,705.00	\$1,118,600.00
2047	\$112,100.00	\$12,584.00	\$124,684.00	\$1,006,500.00
2048	\$112,100.00	\$11,323.00	\$123,423.00	\$894,400.00
2049	\$112,100.00	\$10,062.00	\$122,162.00	\$782,300.00
2050	\$112,100.00	\$8,801.00	\$120,901.00	\$670,200.00

Village of Clayton
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Fiscal Year Ending	Bond Principal Due	Bond Interest Due	Total Due	Remaining Principal Balance
2051	\$112,100.00	\$7,540.00	\$119,640.00	\$558,100.00
2052	\$112,100.00	\$6,279.00	\$118,379.00	\$446,000.00
2053	\$112,100.00	\$5,018.00	\$117,118.00	\$333,900.00
2054	\$112,100.00	\$3,756.00	\$115,856.00	\$221,800.00
2055	\$112,100.00	\$2,495.00	\$114,595.00	\$109,700.00
2056	\$109,700.00	\$1,234.00	\$110,934.00	\$0.00
Total	\$9,685,018.00	\$813,291.00	\$10,498,309.00	
\$9,685,018.00 Total Bond Ending Balance for Statement of Indebtedness.				

Village of Clayton
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For the Fiscal Period 06/01/2022 - 05/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
43	Checking	A, FX, H	\$2,326,380.24	\$0.00	(\$4,574.64)	(\$178,803.94)	\$2,143,001.66
146	Checking	FX, H	\$2,621,069.26	\$0.00	(\$160,546.33)	\$175,564.45	\$2,636,087.38
44	Checking	A	\$45,988.14	\$0.00	(\$176.71)	\$256.08	\$46,067.51
1234	Savings	A, FX, G	\$1,066,119.43	\$0.00	\$0.00	\$0.00	\$1,066,119.43
Total			\$6,059,557.07	\$0.00	(\$165,297.68)	(\$2,983.41)	\$5,891,275.98
Total Cash From Financials							\$5,891,276.00

Village of Clayton
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Bank Reconciliation

Collateralization of Cash

Total Bank Balance	\$6,059,557.07
FDIC Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$6,330,879.00
Total of FDIC Insurance and Collateralized with securities held in possession of the municipality or its agent or otherwise secured	\$6,580,879.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

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Employee and Retiree Benefits

Total Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
12	4	0	0

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
State Retirement System	\$94,025.00	12	4		
Police Retirement					
Fire Retirement					
Local Pension Fund					
Social Security	\$65,885.00	12	4		
Worker's Compensation	\$78,051.00	12	4		
Life Insurance					
Unemployment Insurance					
Disability Insurance	\$247.00	12	4		
Hospital, Medical and Dental Insurance	\$303,233.00	12	0		
Union Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other	\$14,059.00	12	4		
Total Employee Benefits Paid	\$555,500.00				