

All Numbers in This Report
Have Been Rounded To
The Nearest Dollar

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Clayton

County of Jefferson

For the Fiscal Year Ended 12/31/2012

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

TOWN 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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	91,976	A200	333,778
Cash In Time Deposits	175,621	A201	25,969
Petty Cash	300	A210	300
TOTAL Cash	267,897		360,047
TOTAL Assets	267,897		360,047

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance		A914	257,900
TOTAL Assigned Fund Balance	0		257,900
Unassigned Fund Balance	267,897	A917	102,147
TOTAL Unassigned Fund Balance	267,897		102,147
TOTAL Fund Equity	267,897		360,047
TOTAL Liabilities And Fund Equity	267,897		360,047

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	461,305	A1001	566,225
TOTAL Real Property Taxes	461,305		566,225
Interest & Penalties On Real Prop Taxes	2,891	A1090	4,755
TOTAL Real Property Tax Items	2,891		4,755
Tax On Hotel Room Occupancy	10,866	A1113	14,247
Non Prop Tax Dist By County	750,000	A1120	775,103
TOTAL Non Property Tax Items	760,866		789,350
Clerk Fees	3,783	A1255	1,598
Vital Statistics Fees	88	A1603	1,500
Ambulance Charges		A1640	18,352
Park And Recreational Charges	715	A2001	2,574
Recreational Concessions		A2012	500
Special Recreational Facility Charges	84,740	A2025	103,607
Planning Board Fees	35,116	A2115	24,853
Refuse & Garbage Charges	89,424	A2130	92,071
TOTAL Departmental Income	213,866		245,055
Transportation Services, Other Govts	2,880	A2300	398
Misc Revenue, Other Govts		A2389	
Debt Service, Other Govts		A2392	
TOTAL Intergovernmental Charges	2,880		398
Interest And Earnings	1,929	A2401	349
Rental of Real Property	2,000	A2410	2,000
Commissions		A2450	
TOTAL Use of Money And Property	3,929		2,349
Dog Licenses	2,152	A2544	2,663
TOTAL Licenses And Permits	2,152		2,663
Fines And Forfeited Bail	14,930	A2610	14,805
TOTAL Fines And Forfeitures	14,930		14,805
Sales of Scrap & Excess Materials	5,468	A2650	6,765
Sales of Equipment		A2665	
Insurance Recoveries	11,695	A2680	3,707
TOTAL Sale of Property And Compensation For Loss	17,163		10,472
Refunds of Prior Year's Expenditures	70,851	A2701	46
Unclassified (specify)		A2770	48,696
TOTAL Miscellaneous Local Sources	70,851		48,742
St Aid, Revenue Sharing	16,248	A3001	16,248
St Aid, Mortgage Tax	154,637	A3005	104,590
St Aid, Real Property Tax Administration	15,560	A3040	
St Aid - Other (specify)	720	A3089	537,050
Additional Description NYSEDA Grant			
St Aid, Youth Programs		A3820	786
TOTAL State Aid	187,165		658,674

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Federal Aid - Other		A4089	101,044
Additional Description FEMA Grant			
TOTAL Federal Aid	0		101,044
TOTAL Revenues	1,737,998		2,444,532
TOTAL Detail Revenues And Other Sources	1,737,998		2,444,532

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	12,800	A10101	12,160
Legislative Board, Contr Expend	1,709	A10104	3,023
TOTAL Legislative Board	14,509		15,183
Municipal Court, Pers Serv	26,750	A11101	24,277
Municipal Court, Equip & Cap Outlay		A11102	200
Municipal Court, Contr Expend	9,401	A11104	10,230
TOTAL Municipal Court	36,151		34,707
Supervisor,pers Serv	65,250	A12201	63,785
Supervisor,equip & Cap Outlay	478	A12202	190
Supervisor,contr Expend	6,071	A12204	6,785
TOTAL Supervisor	71,799		70,760
Dir of Finance, Pers Serv	20,500	A13101	7,115
Dir of Finance, Equip & Cap Outlay	26,325	A13102	
Dir of Finance, Contr Expend	5,930	A13104	13,145
TOTAL Dir of Finance	52,755		20,260
Auditor, Contr Expend	4,800	A13204	4,840
TOTAL Auditor	4,800		4,840
Tax Collection,contr Expend	1,910	A13304	4,554
TOTAL Tax Collection	1,910		4,554
Assessment, Pers Serv	13,219	A13551	18,809
Assessment, Equip & Cap Outlay		A13552	410
Assessment, Contr Expend	75,988	A13554	67,487
TOTAL Assessment	89,207		86,706
Clerk,pers Serv	56,042	A14101	63,333
Clerk,equip & Cap Outlay		A14102	2,790
Clerk,contr Expend	4,302	A14104	2,857
TOTAL Clerk	60,344		68,980
Law, Contr Expend	9,461	A14204	2,545
TOTAL Law	9,461		2,545
Personnel, Contr Expend		A14304	126
TOTAL Personnel	0		126
Engineer, Contr Expend	793	A14404	145
TOTAL Engineer	793		145
Buildings, Pers Serv	82,050	A16201	227,817
Buildings, Equip & Cap Outlay	16,635	A16202	
Buildings, Contr Expend	142,912	A16204	134,051
TOTAL Buildings	241,597		361,868
Central Comm System, Equip & Cap Outlay	5,475	A16502	8,160
Central Comm System, Contr Expend	10,328	A16504	12,050
TOTAL Central Comm System	15,803		20,210
Central Print & Mail,contr Expend	1,238	A16704	4,183
TOTAL Central Print & Mail	1,238		4,183
Unallocated Insurance, Contr Expend	36,456	A19104	39,304
TOTAL Unallocated Insurance	36,456		39,304

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Municipal Assn Dues, Contr Expend	1,435	A19204	1,435
TOTAL Municipal Assn Dues	1,435		1,435
TOTAL General Government Support	638,258		735,806
Examining Boards, Pers Serv	1,350	A36101	1,813
Examining Boards, Contr Expend	440	A36104	242
TOTAL Examining Boards	1,790		2,055
Safety Inspection, Pers Serv	30,850	A36201	30,850
Safety Inspection, Contr Expend	2,914	A36204	2,955
TOTAL Safety Inspection	33,764		33,805
TOTAL Public Safety	35,554		35,860
Registrar of Vital Stat Contr Expend	310	A40204	230
TOTAL Registrar of Vital Stat Contr Expend	310		230
Ambulance, Contr Expend	100,000	A45404	131,500
TOTAL Ambulance	100,000		131,500
TOTAL Health	100,310		131,730
Street Admin, Pers Serv	57,250	A50101	57,250
Street Admin, Equip & Cap Outlay	1,954	A50102	
Street Admin, Contr Expend	4,043	A50104	3,428
TOTAL Street Admin	63,247		60,678
Docks Piers And Wharves, Contr Expend	1,315	A57204	
TOTAL Docks Piers And Wharves	1,315		0
TOTAL Transportation	64,562		60,678
Publicity, Contr Expend	18,917	A64104	14,447
TOTAL Publicity	18,917		14,447
Other Eco & Dev, Pers Serv		A69891	10,385
Other Eco & Dev, Equip & Cap Outlay		A69892	
Other Eco & Dev, Contr Expend	32,376	A69894	533,214
Additional Description EXPENSES FOR NYSERDA MARKETING GRANT			
TOTAL Other Eco & Dev	32,376		543,599
TOTAL Economic Assistance And Opportunity	51,293		558,046
Parks, Pers Serv	132,820	A71101	
Parks, Equip & Cap Outlay	16,874	A71102	27,546
Parks, Contr Expend	127,268	A71104	104,512
TOTAL Parks	276,962		132,058
Playgr & Rec Centers, Pers Serv	30,390	A71401	31,208
Playgr & Rec Centers, Equip & Cap Outlay		A71402	4,105
Playgr & Rec Centers, Contr Expend	17,102	A71404	19,806
TOTAL Playgr & Rec Centers	47,492		55,119
Special Rec Facility, Pers Serv		A71801	5,000
Special Rec Facility, Contr Expend		A71804	263
TOTAL Special Rec Facility	0		5,263
TOTAL Culture And Recreation	324,454		192,440
Refuse & Garbage, Pers Serv	71,980	A81601	42,740
Refuse & Garbage, Contr Expend	75,202	A81604	67,391
TOTAL Refuse & Garbage	147,182		110,131

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Flood & Erosion Control, Equip & Cap Outla		A87452	117,768
Additional Description EXPENSES FOR FEMA FLOOD MITIGATION GRANT			
TOTAL Flood & Erosion Control	0		117,768
Cemetery, Pers Serv		A88101	3,173
Cemetery, Contr Expend	8,766	A88104	3,644
TOTAL Cemetery	8,766		6,817
TOTAL Home And Community Services	155,948		234,716
State Retirement System	49,322	A90108	80,334
Social Security, Employer Cont	45,513	A90308	46,905
Life Insurance, Empl Bnfts	10,560	A90458	
Unemployment Insurance, Empl Bnfts		A90508	
Disability Insurance, Empl Bnfts	750	A90558	764
Hospital & Medical (dental) Ins, Empl Bnft	207,256	A90608	208,543
Other Employee Benefits (spec)		A90898	11,285
TOTAL Employee Benefits	313,401		347,831
Debt Principal, Serial Bonds	33,000	A97106	33,000
Debt Principal, Bond Anticipation Notes		A97306	
TOTAL Debt Principal	33,000		33,000
Debt Interest, Serial Bonds	23,925	A97107	22,275
Debt Interest, Bond Anticipation Notes		A97307	
TOTAL Debt Interest	23,925		22,275
TOTAL Expenditures	1,740,705		2,352,382
Transfers, Other Funds	11,089	A99019	
TOTAL Operating Transfers	11,089		0
TOTAL Other Uses	11,089		0
TOTAL Detail Expenditures And Other Uses	1,751,794		2,352,382

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	281,693	A8021	267,897
Restated Fund Equity - Beg of Year	281,693	A8022	267,897
ADD - REVENUES AND OTHER SOURCES	1,737,998		2,444,532
DEDUCT - EXPENDITURES AND OTHER USES	1,751,794		2,352,382
Fund Equity-End of Year	267,897	A8029	360,047

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	566,225	A1049N	762,845
Est Rev - Real Property Tax Items	4,000	A1099N	4,000
Est Rev - Non Property Tax Items	746,000	A1199N	674,254
Est Rev - Departmental Income	3,300	A1299N	3,000
Est Rev - Intergovernmental Charges	211,751	A2399N	201,625
Est Rev - Use of Money And Property	3,000	A2499N	2,500
Est Rev - Licenses And Permits	2,000	A2599N	27,000
Est Rev - Fines And Forfeitures	16,000	A2649N	16,000
Est Rev - Miscellaneous Local Sources	78,775	A2799N	50,975
Est Rev - State Aid	131,248	A3099N	161,248
TOTAL Estimated Revenues	1,762,299		1,903,447
Appropriated Fund Balance	309,000	A599N	257,900
TOTAL Estimated Other Sources	309,000		257,900
TOTAL Estimated Revenues And Other Sources	2,071,299		2,161,347

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	723,534	A1999N	590,463
App - Public Safety	38,850	A3999N	62,932
App - Health	105,300	A4999N	105,300
App - Transportation	62,250	A5999N	75,000
App - Economic Assistance And Opportunity	53,700	A6999N	94,350
App - Culture And Recreation	460,056	A7999N	556,676
App - Home And Community Services	167,500	A8999N	169,000
App - Employee Benefits	394,834	A9199N	444,001
App - Debt Service	55,275	A9899N	53,625
TOTAL Appropriations	2,061,299		2,151,347
App - Interfund Transfer	10,000	A9999N	10,000
TOTAL Other Uses	10,000		10,000
TOTAL Appropriations And Other Uses	2,071,299		2,161,347

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	48,331	B200	41,042
Cash In Time Deposits		B201	4
TOTAL Cash	48,331		41,046
TOTAL Assets	48,331		41,046

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	45,000	B914	15,000
Assigned Unappropriated Fund Balance	3,331	B915	26,046
TOTAL Assigned Fund Balance	48,331		41,046
TOTAL Fund Equity	48,331		41,046
TOTAL Liabilities And Fund Equity	48,331		41,046

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sales Tax (from County)	50,000	B1120	19,217
Franchises	35,659	B1170	38,204
TOTAL Non Property Tax Items	85,659		57,421
Zoning Fees	12,485	B2110	13,551
Planning Board Fees		B2115	
TOTAL Departmental Income	12,485		13,551
Transportation Services, Other Govts	16,497	B2300	15,123
TOTAL Intergovernmental Charges	16,497		15,123
Interest And Earnings		B2401	4
TOTAL Use of Money And Property	0		4
Refunds of Prior Year's Expenditures	13,465	B2701	
Unclassified (specify)		B2770	15,039
TOTAL Miscellaneous Local Sources	13,465		15,039
St Aid, Youth Programs		B3820	568
TOTAL State Aid	0		568
TOTAL Revenues	128,106		101,706
TOTAL Detail Revenues And Other Sources	128,106		101,706

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Safety Inspection, Pers Serv		B36201	
Safety Inspection, Equip & Cap Outlay		B36202	
Safety Inspection, Contr Expend		B36204	
TOTAL Safety Inspection	0		0
TOTAL Public Safety	0		0
Publicity, Contr Expend	9,400	B64104	9,400
TOTAL Publicity	9,400		9,400
Programs For Aging, Contr Expend	5,000	B67724	7,500
TOTAL Programs For Aging	5,000		7,500
TOTAL Economic Assistance And Opportunity	14,400		16,900
Joint Youth Prog, Contr Expend	9,000	B73204	9,000
TOTAL Joint Youth Prog	9,000		9,000
Library, Pers Serv	11,154	B74101	15,738
Library, Contr Expend	9,000	B74104	9,000
TOTAL Library	20,154		24,738
Historian, Contr Expend	4,386	B75104	4,527
TOTAL Historian	4,386		4,527
Historical Property, Equip & Cap Outlay		B75202	
TOTAL Historical Property	0		0
TOTAL Culture And Recreation	33,540		38,265
Zoning, Pers Serv	32,575	B80101	32,659
Zoning, Equip & Cap Outlay		B80102	699
Zoning, Contr Expend	5,813	B80104	5,646
TOTAL Zoning	38,388		39,004
Planning, Pers Serv	9,537	B80201	4,861
Planning, Contr Expend	2,657	B80204	3,171
TOTAL Planning	12,194		8,032
Sanitary Sewers, Pers Serv		B81201	
Sanitary Sewers, Contr Expend		B81204	
TOTAL Sanitary Sewers	0		0
Sewage Treat Disp, Contr Expend		B81304	
TOTAL Sewage Treat Disp	0		0
Water Trans & Distrib, Contr Expend	4,183	B83404	
TOTAL Water Trans & Distrib	4,183		0
Misc Home & Comm Serv, Contr Expend	163	B89894	
TOTAL Misc Home & Comm Serv	163		0
TOTAL Home And Community Services	54,928		47,036
State Retirement, Empl Bnfts	1,177	B90108	1,739
Social Security , Empl Bnfts	4,008	B90308	3,885
Life Insurance, Empl Bnfts	720	B90458	
Disability Insurance, Empl Bnfts		B90558	103
Hospital & Medical (dental) Ins, Empl Bnft	8,463	B90608	543

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Employee Benefits (spec)		B90898	520
TOTAL Employee Benefits	14,368		6,790
TOTAL Expenditures	117,236		108,991
TOTAL Detail Expenditures And Other Uses	117,236		108,991

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	37,461	B8021	48,331
Restated Fund Equity - Beg of Year	37,461	B8022	48,331
ADD - REVENUES AND OTHER SOURCES	128,106		101,706
DEDUCT - EXPENDITURES AND OTHER USES	117,236		108,991
Fund Equity - End of Year	48,331	B8029	41,046

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Non Property Tax Items	49,217	B1199N	84,492
Est Rev - Departmental Income	10,000	B1299N	
Est. ReV. - Intergovernmental Charges	15,959	B2399N	28,762
Est Rev-Miscellaneous Local Sources	16,151	B2799N	15,553
Est Rev-State Aid	786	B3099N	568
TOTAL Estimated Revenues	92,113		129,375
Appropriated Fund Balance	45,000	B599N	15,000
TOTAL Estimated Other Sources	45,000		15,000
TOTAL Estimated Revenues And Other Sources	137,113		144,375

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App-Economic Assistance And Opportunity	16,900	B6999N	16,900
App - Culture And Recreation	38,894	B7999N	52,055
App - Home And Community Services	66,150	B8999N	68,150
App - Employee Benefits	15,169	B9199N	7,270
TOTAL Appropriations	137,113		144,375
TOTAL Appropriations And Other Uses	137,113		144,375

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	41,514	DA200	106,197
Cash In Time Deposits	325,000	DA201	325,723
TOTAL Cash	366,514		431,920
TOTAL Assets	366,514		431,920

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Assigned Appropriated Fund Balance	310,296	DA914	300,000
Assigned Unappropriated Fund Balance	56,218	DA915	131,920
TOTAL Assigned Fund Balance	366,514		431,920
TOTAL Fund Equity	366,514		431,920
TOTAL Liabilities And Fund Equity	366,514		431,920

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	310,661	DA1001	227,750
TOTAL Real Property Taxes	310,661		227,750
Sales Tax (from County)	250,000	DA1120	222,446
TOTAL Non Property Tax Items	250,000		222,446
Transportation Services, Other Govts	58,004	DA2300	55,548
Misc Revenue From Other Govt	7,112	DA2389	6,132
TOTAL Intergovernmental Charges	65,116		61,680
Interest And Earnings	970	DA2401	723
Rental of Equipment	193,596	DA2414	194,354
TOTAL Use of Money And Property	194,566		195,077
Sales of Equipment	13,201	DA2665	1,300
Insurance Recoveries	1,100	DA2680	247
TOTAL Sale of Property And Compensation For Loss	14,301		1,547
Refunds of Prior Year's Expenditures	22,434	DA2701	
Unclassified (specify)		DA2770	19,589
TOTAL Miscellaneous Local Sources	22,434		19,589
TOTAL Revenues	857,078		728,089
TOTAL Detail Revenues And Other Sources	857,078		728,089

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Machinery, Pers Serv	31,361	DA51301	96,352
Machinery, Equip & Cap Outlay	185,368	DA51302	40,178
Machinery, Contr Expend	137,677	DA51304	139,710
TOTAL Machinery	354,406		276,240
Brush And Weeds, Pers Serv	14,852	DA51401	9,442
Brush And Weeds, Contr Expend	307	DA51404	
TOTAL Brush And Weeds	15,159		9,442
Snow Removal, Pers Serv	77,898	DA51421	13,052
Snow Removal, Contr Expend	204,050	DA51424	187,066
TOTAL Snow Removal	281,948		200,118
Services Other Govts, Pers Serv	132,752	DA51481	24,986
TOTAL Services Other Govts	132,752		24,986
TOTAL Transportation	784,265		510,786
State Retirement, Empl Bnfts	24,661	DA90108	38,712
Social Security , Empl Bnfts	19,311	DA90308	12,772
Life Insurance, Empl Bnfts	3,886	DA90458	
Unemployment Insurance, Empl Bnfts	6,310	DA90508	2,292
Disability Insurance, Empl Bnfts	8	DA90558	64
Hospital & Medical (dental) Ins, Empl Bnft	92,452	DA90608	94,603
Other Employee Benefits (spec)		DA90898	3,454
TOTAL Employee Benefits	146,628		151,897
TOTAL Expenditures	930,893		662,683
TOTAL Detail Expenditures And Other Uses	930,893		662,683

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	440,329	DA8021	366,514
Restated Fund Equity - Beg of Year	440,329	DA8022	366,514
ADD - REVENUES AND OTHER SOURCES	857,078		728,089
DEDUCT - EXPENDITURES AND OTHER USES	930,893		662,683
Fund Equity - End of Year	366,514	DA8029	431,920

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	227,750	DA1049N	146,476
Est Rev - Non Property Tax Items	222,446	DA1199N	222,446
Est. ReV. - Intergovernmental Charges	66,500	DA2399N	66,500
Est Rev - Use of Money And Property	194,095	DA2499N	197,892
Est Rev - Miscellaneous Local Sources	18,500	DA2799N	12,500
TOTAL Estimated Revenues	729,291		645,814
Appropriated Fund Balance	310,296	DA599N	300,000
TOTAL Estimated Other Sources	310,296		300,000
TOTAL Estimated Revenues And Other Sources	1,039,587		945,814

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	859,500	DA5999N	776,650
App - Employee Benefits	180,087	DA9199N	169,164
TOTAL Appropriations	1,039,587		945,814
TOTAL Appropriations And Other Uses	1,039,587		945,814

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	27,322	DB200	31,865
Cash In Time Deposits		DB201	19
TOTAL Cash	27,322		31,884
TOTAL Assets	27,322		31,884

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	25,000	DB914	32,000
Assigned Unappropriated Fund Balance	2,322	DB915	
TOTAL Assigned Fund Balance	27,322		32,000
Unassigned Fund Balance		DB917	-116
TOTAL Unassigned Fund Balance	0		-116
TOTAL Fund Equity	27,322		31,884
TOTAL Liabilities And Fund Equity	27,322		31,884

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Sales Tax (from County)	400,000	DB1120	474,337
TOTAL Non Property Tax Items	400,000		474,337
Transportation Services, Other Govts	34,220	DB2300	33,243
TOTAL Intergovernmental Charges	34,220		33,243
Interest And Earnings	237	DB2401	19
TOTAL Use of Money And Property	237		19
Refunds of Prior Year's Expenditures	4,582	DB2701	
TOTAL Miscellaneous Local Sources	4,582		0
St Aid, Consolidated Highway Aid	139,726	DB3501	139,707
TOTAL State Aid	139,726		139,707
TOTAL Revenues	578,765		647,306
TOTAL Detail Revenues And Other Sources	578,765		647,306

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Streets, Pers Serv	210,227	DB51101	227,609
Maint of Streets, Contr Expend	19,876	DB51104	19,039
TOTAL Maint of Streets	230,103		246,648
Perm Improve Highway, Equip & Cap Outlay	156,758	DB51122	249,318
TOTAL Perm Improve Highway	156,758		249,318
TOTAL Transportation	386,861		495,966
State Retirement, Empl Bnfts	24,661	DB90108	38,712
Social Security, Empl Bnfts	15,612	DB90308	14,657
Life Insurance, Empl Bnfts	3,885	DB90458	
Unemployment Insurance, Empl Bnfts	5,460	DB90508	
Disability Insurance, Empl Bnfts	11	DB90558	16
Hospital & Medical (dental) Ins, Empl Bnft	92,453	DB90608	90,317
Other Employee Benefits (spec)		DB90898	3,076
TOTAL Employee Benefits	142,082		146,778
TOTAL Expenditures	528,943		642,744
TOTAL Detail Expenditures And Other Uses	528,943		642,744

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-22,500	DB8021	27,322
Restated Fund Equity - Beg of Year	-22,500	DB8022	27,322
ADD - REVENUES AND OTHER SOURCES	578,765		647,306
DEDUCT - EXPENDITURES AND OTHER USES	528,943		642,744
Fund Equity - End of Year	27,322	DB8029	31,884

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Non Property Tax Items	474,337	DB1199N	424,864
Est Rev - Departmental Income	0	DB1299N	
Est. ReV. - Intergovernmental Charges	25,000	DB2399N	15,000
Est Rev - Use of Money And Property	250	DB2499N	50
Est Rev - Miscellaneous Local Sources	6,000	DB2799N	
Est Rev - State Aid	140,000	DB3099N	140,000
TOTAL Estimated Revenues	645,587		579,914
Appropriated Fund Balance	25,000	DB599N	32,000
TOTAL Estimated Other Sources	25,000		32,000
TOTAL Estimated Revenues And Other Sources	670,587		611,914

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	500,000	DB5999N	456,900
App - Employee Benefits	170,587	DB9199N	155,014
TOTAL Appropriations	670,587		611,914
TOTAL Appropriations And Other Uses	670,587		611,914

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	8,492	H200	318,259
Cash In Time Deposits	148,710	H201	58,901
TOTAL Cash	157,202		377,160
TOTAL Assets	157,202		377,160

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Other Restricted Fund Balance		H899	377,160
TOTAL Restricted Fund Balance	0		377,160
Assigned Appropriated Fund Balance	134,900	H914	
Assigned Unappropriated Fund Balance	22,302	H915	
TOTAL Assigned Fund Balance	157,202		0
TOTAL Fund Equity	157,202		377,160
TOTAL Liabilities And Fund Equity	157,202		377,160

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Misc Revenue, Other Govts	191,272	H2389	
TOTAL Intergovernmental Charges	191,272		0
Interest And Earnings	677	H2401	190
TOTAL Use of Money And Property	677		190
Insurance Recoveries		H2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		H2701	5,639
Unclassified (specify)	5,426	H2770	412,669
Additional Description 202519 SALES TAX 210150 SALE OF PROPERTY			
TOTAL Miscellaneous Local Sources	5,426		418,308
St Aid, Other		H3297	53,461
St Aid, Other Home And Comm Serv	200,125	H3989	83,351
TOTAL State Aid	200,125		136,812
Fed Aid - Cap Projects		H4097	
TOTAL Federal Aid	0		0
TOTAL Revenues	397,500		555,310
Interfund Transfers	100,000	H5031	
TOTAL Interfund Transfers	100,000		0
Serial Bonds		H5710	
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations		H5731	
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	100,000		0
TOTAL Detail Revenues And Other Sources	497,500		555,310

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Buildings, Equip & Cap Outlay	195,499	H16202	
TOTAL Buildings	195,499		0
Judgment And Claims, Equip & Cap Outlay	238	H19302	
TOTAL Judgment And Claims	238		0
Other Gen Govt Support, Equip & Cap Outlay		H19892	1,092
TOTAL Other Gen Govt Support	0		1,092
TOTAL General Government Support	195,737		1,092
Ambulance, Equip & Cap Outlay	25,611	H45402	
TOTAL Ambulance	25,611		0
TOTAL Health	25,611		0
Grants For Local Eco Devel, Contr Expen	68,457	H64624	
TOTAL Grants For Local Eco Devel	68,457		0
Other Eco & Dev, Equip & Cap Outlay	16,763	H69892	17,660
TOTAL Other Eco & Dev	16,763		17,660
TOTAL Economic Assistance And Opportunity	85,220		17,660
Parks, Equip & Cap Outlay	161,283	H71102	79,273
TOTAL Parks	161,283		79,273
TOTAL Culture And Recreation	161,283		79,273
Debt Principal, Serial Bonds	97,500	H97106	97,500
Debt Principal, Bond Anticipation Notes	100,000	H97306	100,000
TOTAL Debt Principal	197,500		197,500
Debt Interest, Serial Bonds		H97107	36,733
Debt Interest, Bond Anticipation Notes	44,634	H97307	3,094
TOTAL Debt Interest	44,634		39,827
TOTAL Expenditures	709,985		335,352
Transfers, Other Funds	100,000	H99019	
TOTAL Operating Transfers	100,000		0
TOTAL Other Uses	100,000		0
TOTAL Detail Expenditures And Other Uses	809,985		335,352

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	469,687	H8021	157,202
Restated Fund Equity - Beg of Year	469,687	H8022	157,202
ADD - REVENUES AND OTHER SOURCES	497,500		555,310
DEDUCT - EXPENDITURES AND OTHER USES	809,985		335,352
Fund Equity - End of Year	157,202	H8029	377,160

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Land	505,452	K101	505,452
Buildings	10,018,868	K102	10,086,500
Improvements Other Than Buildings		K103	4,312,709
Machinery & Equipment	2,748,559	K104	2,867,731
Construction Work In Progress	4,171,282	K105	
TOTAL Fixed Assets (net)	17,444,161		17,772,392
TOTAL Assets	17,444,161		17,772,392

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Total Non-Current Govt Assets	17,444,161	K159	17,772,392
TOTAL Investments in Non-Current Government Assets	17,444,161		17,772,392
TOTAL Fund Equity	17,444,161		17,772,392
TOTAL Liabilities And Fund Equity	17,444,161		17,772,392

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
------------------	------	---------	------

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

Code Description	2011	EdpCode	2012
------------------	------	---------	------

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes		SF1001	
TOTAL Real Property Taxes	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fire Protection, Contr Expend		SF34104	
TOTAL Fire Protection	0		0
TOTAL Public Safety	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
Restated Fund Equity - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES			
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity - End of Year		SF8029	

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	3,239	SL200	3,324
TOTAL Cash	3,239		3,324
TOTAL Assets	3,239		3,324

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Unreserved Fund Balance Appropriated		SL910	
Assigned Appropriated Fund Balance	1,500	SL914	1,500
Assigned Unappropriated Fund Balance	1,739	SL915	1,824
TOTAL Assigned Fund Balance	3,239		3,324
TOTAL Fund Equity	3,239		3,324
TOTAL Liabilities And Fund Equity	3,239		3,324

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	6,000	SL1001	6,000
TOTAL Real Property Taxes	6,000		6,000
TOTAL Revenues	6,000		6,000
TOTAL Detail Revenues And Other Sources	6,000		6,000

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Lighting, Contr Expend	6,480	SL51824	5,915
TOTAL Street Lighting	6,480		5,915
TOTAL Transportation	6,480		5,915
TOTAL Expenditures	6,480		5,915
TOTAL Detail Expenditures And Other Uses	6,480		5,915

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	3,719	SL8021	3,239
Restated Fund Equity - Beg of Year	3,719	SL8022	3,239
ADD - REVENUES AND OTHER SOURCES	6,000		6,000
DEDUCT - EXPENDITURES AND OTHER USES	6,480		5,915
Fund Equity - End of Year	3,239	SL8029	3,324

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	15,704	SS200	18,495
Cash In Time Deposits	75,000	SS201	75,163
TOTAL Cash	90,704		93,658
TOTAL Assets	90,704		93,658

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Appropriated Fund Balance	83,350	SS914	83,882
Assigned Unappropriated Fund Balance	7,354	SS915	9,776
TOTAL Assigned Fund Balance	90,704		93,658
TOTAL Fund Equity	90,704		93,658
TOTAL Liabilities And Fund Equity	90,704		93,658

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	27,750	SS1001	33,598
TOTAL Real Property Taxes	27,750		33,598
Other Payments In Lieu of Taxes		SS1081	
TOTAL Real Property Tax Items	0		0
Sewer Charges	30,223	SS2122	41,364
Interest & Penalties On Sewer Accts	1,812	SS2128	1,633
TOTAL Departmental Income	32,035		42,997
Interest And Earnings	218	SS2401	164
TOTAL Use of Money And Property	218		164
Refunds of Prior Year's Expenditures		SS2701	
TOTAL Miscellaneous Local Sources	0		0
Federal Aid - Other		SS4089	3,500
TOTAL Federal Aid	0		3,500
TOTAL Revenues	60,003		80,259
Interfund Transfers	11,089	SS5031	
TOTAL Interfund Transfers	11,089		0
TOTAL Other Sources	11,089		0
TOTAL Detail Revenues And Other Sources	71,092		80,259

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Municipal AssoC. Dues	175	SS19204	
TOTAL Municipal AssoC. Dues	175		0
TOTAL General Government Support	175		0
Sewage Treat Disp, Pers Serv	7,500	SS81301	7,500
Sewage Treat Disp, Equip & Cap Outlay		SS81302	540
Sewage Treat Disp, Contr Expend	35,355	SS81304	53,972
TOTAL Sewage Treat Disp	42,855		62,012
TOTAL Home And Community Services	42,855		62,012
State Retirement, Empl Bnfts	988	SS90108	1,170
Social Security , Empl Bnfts	563	SS90308	473
TOTAL Employee Benefits	1,551		1,643
Debt Principal, Serial Bonds	13,650	SS97106	13,650
TOTAL Debt Principal	13,650		13,650
TOTAL Expenditures	58,231		77,305
TOTAL Detail Expenditures And Other Uses	58,231		77,305

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	77,843	SS8021	90,704
Restated Fund Equity - Beg of Year	77,843	SS8022	90,704
ADD - REVENUES AND OTHER SOURCES	71,092		80,259
DEDUCT - EXPENDITURES AND OTHER USES	58,231		77,305
Fund Equity-End of Year	90,704	SS8029	93,658

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	33,598	SS1049N	35,756
Est Rev - Departmental Income	61,550	SS1299N	41,550
Est Rev - Use of Money And Property	154	SS2499N	
TOTAL Estimated Revenues	95,302		77,306
Appropriated Fund Balance	83,350	SS599N	83,882
TOTAL Estimated Other Sources	83,350		83,882
TOTAL Estimated Revenues And Other Sources	178,652		161,188

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	500	SS1999N	500
App - Home And Community Services	152,732	SS8999N	145,280
App-Employee Benefits	1,770	SS9199N	1,858
App - Debt Service	23,650	SS9899N	13,650
TOTAL Appropriations	178,652		161,288
TOTAL Appropriations And Other Uses	178,652		161,288

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	12,253	TA200	12,253
Time Deposits		TA201	44,801
TOTAL Cash	12,253		57,054
TOTAL Assets	12,253		57,054

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Other Funds (specify)	12,253	TA85	57,054
Additional Description HEALTH REIMBURSEMENT ACCOUNT OF \$44,801			
TOTAL Agency Liabilities	12,253		57,054
TOTAL Liabilities	12,253		57,054
TOTAL Liabilities And Fund Equity	12,253		57,054

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	1,716,950	W129	1,472,800
TOTAL Provision To Be Made In Future Budgets	1,716,950		1,472,800
TOTAL Assets	1,716,950		1,472,800

TOWN OF Clayton
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Bond Anticipation Notes Payable	200,000	W626	100,000
TOTAL Notes Payable	200,000		100,000
Bonds Payable	1,516,950	W628	1,372,800
TOTAL Bond And Long Term Liabilities	1,516,950		1,372,800
TOTAL Liabilities	1,716,950		1,472,800
TOTAL General Long Term Debt	1,716,950		1,472,800

TOWN OF Clayton
Financial Comments
For the Fiscal Year Ending 2012

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Move BAN's into capital Fund

TOWN OF Clayton
Statement of Indebtedness
For the Fiscal Year Ending 2012

3/6/2013

County of: Jefferson

Municipal Code: 220317100000

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.	O/S End of Year
2009	BAN N	Buildind Salt Shed			07/09/2009	07/09/2011	1.56%		\$400,000	\$200,000	\$100,000	\$0	\$0	\$100,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$200,000	\$100,000	\$0	\$0	\$100,000
2008	BONDN	Highway Garage			04/01/1995	04/01/2030	5.00%			\$462,000	\$33,000	\$0	\$0	\$429,000
2008	BONDN	Sewer-EFC			04/01/2005	04/01/2024	0.00%			\$177,450	\$13,650	\$0	\$0	\$163,800
2010	BONDN	Frink Property & Clean Up			07/09/2010	06/20/2020	4.19%		\$975,000	\$877,500	\$97,500	\$0	\$0	\$780,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,516,950	\$144,150	\$0	\$0	\$1,372,800
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$1,716,950	\$244,150	\$0	\$0	\$1,472,800

TOWN OF Clayton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$300.00
Demand Deposits	9Z2011	\$910,013.00
Time Deposits	9Z2021	\$485,780.00
Total		<u>\$1,396,093.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$682,931.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$713,162.00
Total		<u>\$1,396,093.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u> </u>
Market Value at Balance Sheet Date	9Z4502	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u> </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u> </u>
Market Value at Balance Sheet Date	9Z4512	<u> </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u> </u>

TOWN OF Clayton
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-0045	\$800,713	\$0	\$38,503	\$762,210
*****-1261	\$372,921	\$0	\$151	\$372,770
*****-0096	\$10,076	\$0	\$0	\$10,076
*****-0086	\$102,934	\$0	\$0	\$102,934
*****-0076	\$40,181	\$4,620	\$0	\$44,801
*****-0065	\$29,740	\$0	\$0	\$29,740
*****-4275	\$91,302	\$0	\$11,359	\$79,943
Total Adjusted Bank Balance				\$1,402,474
Petty Cash				\$300.00
Adjustments				\$-6,681.00
Total Cash			9ZCASH *	\$1,396,093
Total Cash Balance All Funds			9ZCASHB *	\$1,396,093
* Must be equal				

TOWN OF Clayton
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<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?	<u>No</u>
If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>No</u>
If yes, has your municipality used the results to design the system of internal controls?	<u> </u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF Clayton
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		23			
Total Part Time Employees:		46			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$162,667.00	22	10	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$78,692.00	23	46	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance	\$2,292.00			
90558	Disability Insurance	\$947.00	23	46	
90608	Hospital and Medical (Dental) Insurance	\$392,006.00	23	5	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$18,335.00	23	5	
Total		\$654,939.00			
Computed Total From Financial Section (comparative purposes only)		\$654,939.00			

TOWN OF Clayton
Energy Costs and Consumption
For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$18,467	6,125	gallons	
Diesel Fuel	\$91,640	27,194	gallons	
Fuel Oil	\$37,407	10,733	gallons	
Natural Gas			cubic feet	
Electricity	\$68,476	539,779	kilowatts	
Coal			tons	

TOWN OF Clayton
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Justin A. Taylor, hereby certify that I am the Chief Fiscal Officer of the Town of Clayton, and that the information provided in the annual financial report of the Town of Clayton, for the fiscal year ended 12/31/2012, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Clayton, and adopted by me as my signature for use in conjunction with the filing of the Town of Clayton's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Clayton's annual financial report for the fiscal year ended 12/31/2012 and filed by means of electronic data transmission.

Bill Dealing
Name of Report Preparer if different
than Chief Fiscal Officer

Justin A Taylor
Name

(315) 212-0332
Telephone Number

Town Supervisor
Title

405 Riverside Dr, Clayton, NY 13624
Official Address

02/12/2013
Date of Certification

(315) 686-3512
Official Telephone Number