

Town Supervisor
Timothy Doney
Town Board Members
Kenneth Knapp
Donna J. Patchen
James Kenney
Kathleen LaClair



Town of Clayton
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Town Clerk
Megan Badour

TOWN BOARD WORKSHOP MEETING AGENDA

Wednesday, February 28, 2024 • 5:00pm • Cerow Recreation Park Arena

1. **Pledge of Allegiance**
2. **Guests:** Jay Grasso via ZOOM
G & G Municipal Consulting and Grant Writing
Re: Depauville Sewer
3. **Town Clerk**
 - A. *Correspondence* that Needs Recording
 - B. *Minutes* from 2/14/2024 Regular Meeting
4. **Public: Comment on Agenda Items**
5. **General Discussion Items:**
 - A. Supervisor's Report & Bank Reconciliations: January 2024
 - B. Balance Sheets: January 2024
 - C. Introduce LL#1 of 2024 Authorizing Electronic Filing of Complaints for Administrative Review of Assessments & Set Public Hearing 3/13 @5:15pm
 - D. Stackel & Navarra, C.P.A., P.C. Engagement Letter
6. **Adjournment**

Next Board Meeting: *Wednesday, March 13, 2023 @ 5:00pm, Cerow Recreation Park Arena*



Alex Camarda
Sr. Director, Government Affairs

February 23, 2024

RE: Charter Communications Notification

Dear Municipal Official:

Spectrum Northeast, LLC ("Spectrum"), is noticing its customers that on or around March 25, 2024, AXS TV will be rebranded to Anthem on your local channel lineups.

If you have any questions about this change, please feel free to contact me at 212-379-5123 or via email at Alex.Camarda@charter.com.

Sincerely,

A handwritten signature in black ink, appearing to read "A. Camarda".

Alex Camarda
Sr. Director, Government Affairs
Charter Communications

Town of Clayton Regular Meeting Minutes

Wednesday, February 14, 2024

The Town Board of the Town of Clayton held their regular meeting at 5:00 PM, located at Cerow Recreation Park, Clayton, NY.

The following persons attended:

Tim Doney	Kenneth Knapp	Kathleen LaClair	Steve Dorr, Sr.
James Kenney	Donna Patchen	Pamela McDowell	Mariah LaClair
Savarah McCargar	Megan Badour		

1. Pledge of Allegiance: Supervisor Doney led the pledge of allegiance.

2. Guests: N/A

3. Town Clerk

A. Correspondence that Needs Recording

- i. Charter Communications Updates (2- see attached)
- ii. Sponsorship invite – St Lawrence Valley Bluegrass Inc. (see attached)
- iii. Pardon Our Prisons Movement Letter from Village of Dexter (see attached)
- iv. Tracy Solar Project Newsletter (see attached)
- v. Letter and attachments from Janet Burrows (see attached)

B. Minutes from 01/10/24 Annual Meeting & 01/10/24 Regular Meeting

- Minutes from 01/10/2024 Annual Meeting to be approved. Motion made by Donna Patchen, seconded by Kenneth Knapp. Kathleen LaClair abstained. **Motion carried.**
- Minutes from 01/10/2024 Regular Meeting to be approved. Motion made by Donna Patchen, seconded by Kenneth Knapp. Kathleen LaClair abstained. **Motion carried.**

4. Public: Comment on Agenda Items: N/A

5. General Discussion Items:

A. Bills & Transfers

- i. Abstract #2 of 2024: Motion was made by Kathleen LaClair, seconded by Kenneth Knapp to approve Abstract #2 of 2024, in the amount of \$1,458,455.31. **Motion carried.**
- ii. Transfers: N/A
- iii. Budget Amendment: N/A
- iv. New Accounts/Special Entries: N/A

B. Supervisor's Report & Bank Reconciliations: January 2024 will be presented at the next meeting

C. Balance Sheets: January 2024 will be presented at the next meeting

D. Resignations, Appointments & Rate Changes

- i. Resignations & Appointments: N/A
- ii. Rate Changes: N/A

E. Training:

- i. Tug Hill Training Authorization: Planning Board & Zoning Board of Appeals. Motion was made to approve the authorization of the Planning Board and Zoning Board of Appeals to attend the Annual Tug Hill training with registration fees of \$125 per person and mileage reimbursement at \$0.67 per mile to and from the conference by Donna Patchen, seconded by Kenneth Knapp. **Motion carried.**
- ii. NYS Comptroller: Local Government Training Webinars: Savarah McCargar & Mariah LaClair. Motion was made to approve the attendance of Savarah McCargar and Mariah LaClair to attend the NYS Comptroller: Local Government Training Webinars at the cost of \$85 per session, Introduction to Governmental Accounting and Accounting Principles and Procedures by Kathleen LaClair, seconded by Donna Patchen. **Motion carried.**

F. Employment Agreement Updates

- i. Richard Ingerson- Motion was made to approve the Employment Agreement for 2024 for Richard Ingerson by James Kenney, seconded by Kathleen LaClair. **Motion carried.**
- ii. James Jones- Motion was made to approve the Employment Agreement for 2024 for James Jones by James Kenney, seconded by Kathleen LaClair. **Motion carried.**

G. Mulcher Bid Award: Only one bid was submitted from Anderson Equipment. Motion was made to award the mulcher bid to Anderson Equipment in the amount of \$24,500.00 by Kenneth Knapp, seconded by James Kenney. **Motion carried.**

H. Pardon Our Prisons Movement: Letter of Support to Assemblyman Scott Gray- Motion was made to approve Supervisor Doney sending a letter of support to Assemblyman Scott Gray for the Pardon Our Prisons Movement by Kathleen LaClair, seconded by Kenneth Knapp. **Motion carried.**

I. Resolution #39 of 2024, A Resolution Assuming Full Responsibility for Enforcing the Provisions of Section 472 of the Labor Law introduced by Kenneth Knapp, seconded by Kathleen LaClair. **Motion carried.** Kenney-aye; Knapp- aye; Patchen- aye, LaClair-aye, Doney-aye. **Passed.**

J. Local law to accept electronic filing of RP-524s discussion- Board approves furthering this.

K. Cleaner at Town Barn- Motion made to approve the Village of Clayton putting out to bid for cleaning services at the Joint Town and Village Highway Facility with a return of February 26, 2024 @ 2 pm made by Donna Patchen, seconded by Kenneth Knapp. **Motion carried.**

L. Reminder: Joint Village/Town Meeting February 26 at the Clayton Municipal Building @ 5:30PM

6. Supervisor's Report: Highway, Consolidated Health District, Youth Commission & Antique Boat Museum- Supervisor Doney provided updates on his meetings with the following: Albany training; Lawmen and the engineers with regard to the Riverwalk-on schedule with July 1 completion date; Rob Campany, Steve Dorr and James Jones re: development of the marina and docks on Grindstone; CLDC- Housing survey in the works; Chamber of Commerce; Fire District-new equipment has been approved; Village-water discussions; Department Head Meeting; and Supervisors Meeting-discussion of short-term rentals.

7. Department Head Reports:

A. Highway Superintendent: Steve Dorr reported that the winter supplies are still in good standings. With little snow removal work has continued on clearing brush, pipe work on the corner of CT RT 9 and French Creek Rd. Looking into the need for a new waste oil burner.

B. Buildings & Grounds: James Jones reported that the ice will be removed March 10 several events on the ice prior to that and events in the arena scheduled for following removal.

Discussion with regards to the needs for the bathhouse at the marina. New bins for the transfer site will be delivered Friday.

C. Assessor: Interim Alexander Marchenkoff: See attached

D. Codes/Zoning: Richard Ingerson: No report

8. Council Reports:

A. Councilman Knapp: Libraries & Chamber of Commerce: Mr. Knapp reported that the Depauville Library is looking into the need for a storage shed. Additionally, both libraries will be hosting multiple events with the upcoming winter break. Mr. Knapp will be hosting at talk @ the ABM this Friday.

B. Councilwoman Patchen: Buildings & Grounds, Cemeteries, and Purchasing & Personnel: N/A

C. Councilman Kenney: Safety Coordinator, Planning/Zoning, and Sewer Districts: N/A

D. Councilwoman LaClair: TIERS, Paynter Center and CLDC: Mrs. LaClair reported that TIERS is looking into sources for more funding at this time.

9. Public: Submitted Requests to Address the Board: N/A

10. Executive Session: N/A

11. Adjournment

Motion to adjourn at 6:04 pm by Kenneth Knapp, seconded by Donna Patchen. **Motion carried.**

Next Board Meeting: Wednesday, February 28, 2024 @ 5:00pm

Revenue Account Range: First to zzz-zzzz-zz

Include Non-Anticipated: Yes

Year To Date As Of: 01/31/24

Expend Account Range: First to zzz-zzzz-zz

Include Non-Budget: Yes

Current Period: 01/01/24 to 01/31/24

Print Zero YTD Activity: No

Prior Year: Thru 01/31/23

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
A -0599-00	APPROPRIATED FUND BALANCE	0.00	702,000.00	0.00	0.00	702,000.00 -	0
A -1001-00	REAL PROPERTY TAXES	0.00	659,830.13	660,387.69	660,387.69	557.56	100
A -1081-00	OTHER PAYMENTS IN LIEU OF TAXES	0.00	11,362.95	0.00	0.00	11,362.95 -	0
A -1090-00	INTEREST/PENALTY ON REAL PROPERTY TA	0.00	3,500.00	0.00	0.00	3,500.00 -	0
A -1113-00	OCCUPANCY TAX	22,969.78	63,070.00	0.00	0.00	63,070.00 -	0
A -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	215,393.11	1,008,300.28	0.00	0.00	1,008,300.28 -	0
A -1255-00	TOWN CLERK FEES	17.50	400.00	339.00	339.00	61.00 -	85
A -1603-00	VITAL STATISTICS FEES	190.00	1,500.00	135.00	135.00	1,365.00 -	9
A -2001-00	PARKS & RECREATION FEES	0.00	500.00	60.00	60.00	440.00 -	12
A -2012-00	EVENT FEES	160.00	30,000.00	100.00	100.00	29,900.00 -	0
A -2025-00	ICE FEES	14,901.33	45,000.00	17,780.00	17,780.00	27,220.00 -	40
A -2025-01	POOL FEES	0.00	12,000.00	75.00	75.00	11,925.00 -	1
A -2025-02	SIGNAGE RENTALS	0.00	16,500.00	0.00	0.00	16,500.00 -	0
A -2025-03	CONCESSION STAND RENTAL	0.00	500.00	0.00	0.00	500.00 -	0
A -2030-00	TRANSIENT DOCKING FEES	703.01	100,000.00	94.93	94.93	99,905.07 -	0
A -2030-01	CLAYTON MUNICIPAL MARINA ADVERTISEME	0.00	2,500.00	0.00	0.00	2,500.00 -	0
A -2130-00	REFUSE & GARBAGE FEES	11,510.00	150,000.00	10,813.00	10,813.00	139,187.00 -	7
A -2130-01	RECYCLING FEES	328.30	5,000.00	585.67	585.67	4,414.33 -	12
A -2389-00	MISC REVENUES - OTHER GOVERNMENTS	0.00	33,000.00	3,474.56	3,474.56	29,525.44 -	11
A -2392-00	DEBT SERVICE, OTHER GOVERNMENTS	11,097.20	11,097.20	11,097.21	11,097.21	0.01	100
A -2401-00	INTEREST & EARNINGS	37.13	200.00	158.84	158.84	41.16 -	79
A -2410-00	SALT SHED RENT	0.00	2,000.00	0.00	0.00	2,000.00 -	0
A -2421-00	LEASE PAYMENTS COLLECTED	0.00	15,000.00	0.00	0.00	15,000.00 -	0
A -2544-00	DOG LICENSE FEES	126.00	3,500.00	0.00	0.00	3,500.00 -	0
A -2550-00	PUBLIC SAFETY PERMITS-CODES FEES	2,783.35	30,000.00	3,481.50	3,481.50	26,518.50 -	12

Town of Clayton
SUPERVISORS REPORT - JANUARY 2024

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
A -2610-00	FINES & FORFEITED BAILS	4,295.11	38,000.00	2,605.00	2,605.00	35,395.00 -	7
A -2701-05	REFUNDS OF PY EXPENDITURES	141.76	0.00	0.00	0.00	0.00	0
A -2770-03	TIERS-BILLING REIMBURSEMENT	6,676.71	5,000.00	0.00	0.00	5,000.00 -	0
A -2770-04	FIRE DISTRICT-FUEL REIMBURSEMENT	395.29	3,000.00	0.00	0.00	3,000.00 -	0
A -3001-00	AIM RELATED PAYMENTS	0.00	16,248.00	0.00	0.00	16,248.00 -	0
A -3005-00	MORTGAGE TAX	0.00	90,000.00	0.00	0.00	90,000.00 -	0
A -3889-00	PARKS & REC AID: CVAP O&M	0.00	1,500.00	2,000.00	2,000.00	500.00	133
	General Fund Revenue Totals	291,725.58	3,060,508.56	713,187.40	713,187.40	2,347,321.16 -	23

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -1010-00	LEGISLATIVE:	0.00	0.00	0.00	0.00	0.00	0
A -1010-10	LEGISLATIVE-PERSONAL SERVICES-TOWN B	1,519.20	20,000.00	1,538.48	1,538.48	18,461.52	8
A -1010-40	LEGISLATIVE-CONTRACTUAL EXP	0.00	2,000.00	0.00	0.00	2,000.00	0
A -1110-00	MUNICIPAL COURT:	0.00	0.00	0.00	0.00	0.00	0
A -1110-10	COURT-PERSONAL SERVICES-JUDGES	953.84	27,400.00	2,107.68	2,107.68	25,292.32	8
A -1110-12	COURT-PERSONAL SERVICES-COURT CLERK	2,583.00	35,945.00	2,765.00	2,765.00	33,180.00	8
A -1110-20	COURT-EQUIP & CAPITAL	0.00	1,000.00	0.00	0.00	1,000.00	0
A -1110-40	COURT-CONTRACTUAL EXP	0.00	3,000.00	0.00	0.00	3,000.00	0
A -1110-41	COURT-JOINT COURTROOM EXPENSES	0.00	19,140.00	1,470.00	1,470.00	17,670.00	8
A -1110-42	COURT-DUE TO NYS COMPTROLLER	0.00	33,000.00	0.00	0.00	33,000.00	0
A -1220-00	SUPERVISOR:	0.00	0.00	0.00	0.00	0.00	0
A -1220-10	SUPERVISOR-PERSONAL SERVICES	2,692.30	37,500.00	2,884.62	2,884.62	34,615.38	8
A -1220-12	SUPERVISOR-PERSONAL SERVICES-ASSIST/	6,114.24	30,000.00	5,019.91	5,019.91	24,980.09	17
A -1220-13	SUPERVISOR-PERSONAL SERVICES-FT CLEF	2,968.00	87,360.00	4,102.00	4,102.00	83,258.00	5
A -1220-20	SUPERVISOR-EQUIPMENT & CAPITAL	0.00	1,500.00	704.99	704.99	795.01	47
A -1220-40	SUPERVISOR-CONTRACTUAL EXP	1,054.95	6,000.00	0.00	0.00	6,000.00	0
A -1310-00	FINANCE DIRECTOR/ADMINISTRATOR:	0.00	0.00	0.00	0.00	0.00	0
A -1310-20	FINANCE-EQUIPMENT & CAPITAL	0.00	1,000.00	0.00	0.00	1,000.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -1310-40	FINANCE-CONTRACTUAL EXPENSE	12,303.62	25,000.00	16,094.68	16,094.68	8,905.32	64
A -1310-42	FINANCE-BANK SERVICE FEES	20.00	500.00	40.00	40.00	460.00	8
A -1320-00	AUDITOR:	0.00	0.00	0.00	0.00	0.00	0
A -1320-40	AUDITOR-CONTRACTUAL EXP	0.00	8,500.00	0.00	0.00	8,500.00	0
A -1330-00	TAX COLLECTION:	0.00	0.00	0.00	0.00	0.00	0
A -1330-20	TAX COLLECTION-EQUIPMENT & CAPITAL	0.00	500.00	333.09	333.09	166.91	67
A -1330-40	TAX COLLECTION-CONTRACTUAL EXP	264.89	3,000.00	863.70	863.70	2,136.30	29
A -1330-41	TAX COLLECTION-COUNTY CHARGEBACK	0.00	2,621.57	0.00	0.00	2,621.57	0
A -1355-00	ASSESSMENT:	0.00	0.00	0.00	0.00	0.00	0
A -1355-11	ASSESSMENT-GENERAL ASSISTANCE	0.00	500.00	0.00	0.00	500.00	0
A -1355-12	ASSESSMENT-PERSONAL SERVICES-PT CLE	0.00	12,480.00	3,000.00	3,000.00	9,480.00	24
A -1355-20	ASSESSMENT-EQUIPMENT & CAPITAL	0.00	1,500.00	0.00	0.00	1,500.00	0
A -1355-40	ASSESSMENT-CONTRACTUAL	0.00	77,585.00	6,345.71	6,345.71	71,239.29	8
A -1355-41	ASSESSMENT-LEGAL EXPENSES	125,000.00	20,000.00	0.00	0.00	20,000.00	0
A -1410-00	TOWN CLERK:	0.00	0.00	0.00	0.00	0.00	0
A -1410-10	TOWN CLERK-PERSONAL SERVICES-CLERK	2,230.76	30,000.00	2,307.70	2,307.70	27,692.30	8
A -1410-12	TOWN CLERK-PERSONAL SERVICES-DEPUT	2,840.00	41,080.00	5,490.00	5,490.00	35,590.00	13
A -1410-20	TOWN CLERK-EQUIPMENT & CAPITAL	0.00	1,000.00	0.00	0.00	1,000.00	0
A -1410-40	TOWN CLERK-CONTRACTUAL EXPENSE	55.00	5,000.00	150.98	150.98	4,849.02	3
A -1420-00	LAW:	0.00	0.00	0.00	0.00	0.00	0
A -1420-40	GENERAL LEGAL-CONTRACTUAL EXP	0.00	15,000.00	0.00	0.00	15,000.00	0
A -1420-41	LEGAL-SPECIAL LEGAL EXPENSES	0.00	50,000.00	0.00	0.00	50,000.00	0
A -1430-00	PERSONNEL:	0.00	0.00	0.00	0.00	0.00	0
A -1430-40	PERSONNEL-CONTRACTUAL EXP	0.00	2,000.00	125.00	125.00	1,875.00	6
A -1440-00	ENGINEER:	0.00	0.00	0.00	0.00	0.00	0
A -1440-40	ENGINEER-CONTRACTUAL EXP	0.00	5,000.00	0.00	0.00	5,000.00	0
A -1460-00	RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0
A -1460-40	RECORDS MANAGEMENT - CONTRACTUAL	0.00	500.00	637.00	637.00	137.00 -	127

Town of Clayton
SUPERVISORS REPORT - JANUARY 2024

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -1620-00	BUILDINGS:	0.00	0.00	0.00	0.00	0.00	0
A -1620-19	BLDGS/GRNDS-PERSONAL SERVICES-ANC T	3,946.03	143,229.16	4,148.43	4,148.43	139,080.73	3
A -1640-00	CENTRAL GARAGE:	0.00	0.00	0.00	0.00	0.00	0
A -1640-20	CENTRAL GARAGE-EQUIP & CAPITAL-TOWN	241.75	10,000.00	0.00	0.00	10,000.00	0
A -1640-41	CENTRAL GARAGE-JT HIGHWAY CONTRACTI	23.80	56,000.00	1,512.39	1,512.39	54,487.61	3
A -1650-00	CENTRAL COMMUNICATION SYSTEM:	0.00	0.00	0.00	0.00	0.00	0
A -1650-20	CENTRAL COMMUNICATION-EQUIP & CAPITA	0.00	10,000.00	0.00	0.00	10,000.00	0
A -1650-40	CENTRAL COMMUNICATIONS-CONTRACTUAL	827.00	20,000.00	302.40	302.40	19,697.60	2
A -1650-41	CENTRAL COMMUNICATIONS- INFORMATION	0.00	5,000.00	0.00	0.00	5,000.00	0
A -1660-00	CENTRAL STOREROOM:	0.00	0.00	0.00	0.00	0.00	0
A -1660-40	CENTRAL STOREROOM-GENERAL SUPPLIES	14.37	3,000.00	91.16	91.16	2,908.84	3
A -1670-00	CENTRAL PRINTING/MAILING:	0.00	0.00	0.00	0.00	0.00	0
A -1670-40	CENTRAL PRINTING-CONTRACTUAL EXP	28.17	5,000.00	33.34	33.34	4,966.66	1
A -1670-41	CENTRAL PRINTING/MAILING-COUNTY CHR	0.00	4,960.97	0.00	0.00	4,960.97	0
A -1910-00	UNALLOCATED INSURANCE:	0.00	0.00	0.00	0.00	0.00	0
A -1910-40	GENERAL INSURANCE	56,667.99	69,241.69	69,466.96	69,466.96	225.27 -	100
A -1910-41	JOINT HIGHWAY GARAGE INSURANCE (SHAF	4,543.93	5,000.00	0.00	0.00	5,000.00	0
A -1910-42	CYBER INSURANCE	0.00	5,000.00	0.00	0.00	5,000.00	0
A -1920-00	ASSOCIATIONS DUES:	0.00	0.00	0.00	0.00	0.00	0
A -1920-40	ASSOCIATION OF TOWNS DUES	1,100.00	1,199.00	1,199.00	1,199.00	0.00	100
A -1990-00	CONTINGENCY ACCOUNT	0.00	0.00	0.00	0.00	0.00	0
A -1990-40	CONTINENCY-CONTRACTUAL	0.00	25,000.00	0.00	0.00	25,000.00	0
A -3410-00	FIRE PROTECTION:	0.00	0.00	0.00	0.00	0.00	0
A -3410-40	FIRE PROTECTION-FIRE DISTRICT GAS	0.00	3,000.00	0.00	0.00	3,000.00	0
A -3510-00	DOG CONTROL:	0.00	0.00	0.00	0.00	0.00	0
A -3510-40	DOG CONTROL-CONTRACTUAL	2,111.16	9,500.00	2,271.88	2,271.88	7,228.12	24
A -3610-00	EXAMINING BOARDS:	0.00	0.00	0.00	0.00	0.00	0
A -3610-10	BAR-PERSONAL SERVICES	0.00	2,000.00	0.00	0.00	2,000.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -3610-40	BAR-CONTRACTUAL EXPENSE	0.00	500.00	0.00	0.00	500.00	0
A -3620-00	CODE ENFORCEMENT:	0.00	0.00	0.00	0.00	0.00	0
A -3620-10	CODE ENFORCEMENT-PERSONAL SERVICES	2,289.48	31,000.00	2,384.62	2,384.62	28,615.38	8
A -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	0.00	500.00	0.00	0.00	500.00	0
A -3620-40	CODE ENFORCEMENT-CONTRACTUAL	0.00	3,000.00	0.00	0.00	3,000.00	0
A -4540-00	AMBULANCE SERVICE (TIERS):	0.00	0.00	0.00	0.00	0.00	0
A -4540-41	TIERS-CONTRACTUAL	0.00	5,000.00	0.00	0.00	5,000.00	0
A -5010-00	HIGHWAY & STREET ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
A -5010-10	HIGHWAY SUPERINTENDENT-PERSONAL SEI	4,442.30	64,000.00	4,923.08	4,923.08	59,076.92	8
A -5010-20	HIGHWAY SUPERINTENDENT-EQUIP & CAPIT.	0.00	500.00	0.00	0.00	500.00	0
A -5010-40	HIGHWAY SUPERINTENDENT-CONTRACTUAL	275.00	2,000.00	350.00	350.00	1,650.00	18
A -5131-00	HIGHWAY GRANTS:	0.00	0.00	0.00	0.00	0.00	0
A -5310-40	MARINE TRANSPORTATION: BOAT/TRAILER	0.00	500.00	0.00	0.00	500.00	0
A -5720-00	TRANSIENT DOCKING FACILITY:	0.00	0.00	0.00	0.00	0.00	0
A -5720-10	TRANSIENT DOCKING-PERSONAL SERVICES	0.00	48,171.00	0.00	0.00	48,171.00	0
A -5720-11	TRANSIENT DOCK-PERSONAL SERVICES B&I	0.00	3,500.00	0.00	0.00	3,500.00	0
A -5720-20	TRANSIENT DOCKING-EQUIP/CAP EXP	0.00	3,000.00	0.00	0.00	3,000.00	0
A -5720-40	TRANSIENT DOCKING-CONTRACTUAL EXPEI	0.00	25,450.00	0.00	0.00	25,450.00	0
A -6410-00	PUBLICITY:	0.00	0.00	0.00	0.00	0.00	0
A -6410-41	PUBLICITY-PROMOTIONS REC PARK	5,000.00	5,000.00	0.00	0.00	5,000.00	0
A -6410-42	PUBLICITY-DUES CONTRACTUAL	0.00	335.00	0.00	0.00	335.00	0
A -6410-43	PUBLICITY-CHAMBER CONTRACTUAL	0.00	38,000.00	0.00	0.00	38,000.00	0
A -6410-45	PUBLICITY-MARINE CONTRACTUAL	1,428.80	14,735.00	0.00	0.00	14,735.00	0
A -6990-00	GRANTS ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
A -6990-43	GRANTS-GIS CONTRACTUAL	0.00	2,500.00	0.00	0.00	2,500.00	0
A -6991-40	VOLUNTEER CENTER STIPEND	1,500.00	1,500.00	0.00	0.00	1,500.00	0
A -6992-40	ECONOMIC DEVELOPMENT-CLDC	15,000.00	15,000.00	0.00	0.00	15,000.00	0
A -7110-00	PARKS:	0.00	0.00	0.00	0.00	0.00	0

Town of Clayton
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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -7110-10	REC PARK-PERSONAL SERVICES	18,828.96	175,000.00	25,548.56	25,548.56	149,451.44	15
A -7110-11	REC PARK-PERSONAL SERVICES-BLDGS/GR	7,587.60	90,000.00	3,305.61	3,305.61	86,694.39	4
A -7110-20	REC PARK-EQUIPMENT & CAPITAL	0.00	68,500.00	0.00	0.00	68,500.00	0
A -7110-21	REC PARK-SPECIAL EQUIPMENT	0.00	30,000.00	0.00	0.00	30,000.00	0
A -7110-40	REC PARK-CONTRACTUAL EXPENSE	1,619.20	140,000.00	1,741.17	1,741.17	138,258.83	1
A -7110-41	REC PARK - RESERVED FOR CAPITAL	0.00	100,000.00	0.00	0.00	100,000.00	0
A -7180-00	POOL	0.00	0.00	0.00	0.00	0.00	0
A -7180-10	POOL-PERSONAL SERVICES-LIFEGUARDS	0.00	44,910.00	0.00	0.00	44,910.00	0
A -7180-11	POOL-PERSONAL SERVICES-BLDGS/GROUN	0.00	15,000.00	0.00	0.00	15,000.00	0
A -7180-20	POOL-EQUIPMENT & CAPITAL EXPENSE	0.00	5,000.00	0.00	0.00	5,000.00	0
A -7180-40	POOL-CONTRACTUAL EXPENSE	0.00	27,000.00	0.00	0.00	27,000.00	0
A -7230-00	GRINDSTONE ISLAND DOCK:	0.00	0.00	0.00	0.00	0.00	0
A -7230-40	GRINDSTONE DOCK-CONTRACTUAL EXPENS	0.00	3,000.00	0.00	0.00	3,000.00	0
A -7520-00	GRINDSTONE ISLAND SCHOOLHOUSE:	0.00	0.00	0.00	0.00	0.00	0
A -7520-11	GRINDSTONE SCHOOL-PERS SRV-BLDGS/GF	0.00	5,000.00	0.00	0.00	5,000.00	0
A -7520-40	GRINDSTONE SCHOOL-CONTRACTUAL	0.00	2,500.00	0.00	0.00	2,500.00	0
A -7560-00	TOWN HALL:	0.00	0.00	0.00	0.00	0.00	0
A -7560-11	TOWN HALL-PERSONAL SRV-BLDGS/GRNDS	0.00	4,000.00	78.93	78.93	3,921.07	2
A -7560-40	TOWN HALL-CONTRACTUAL	1.44	75,000.00	891.98	891.98	74,108.02	1
A -8160-00	REFUSE & GARBAGE:	0.00	0.00	0.00	0.00	0.00	0
A -8160-10	TRANSFER SITE-PERSONAL SERVICES	4,015.80	65,000.00	4,260.36	4,260.36	60,739.64	7
A -8160-11	TRANSFER SITE-PERSONAL SRV-BLDGS/GRI	210.69	5,000.00	144.00	144.00	4,856.00	3
A -8160-20	TRANSFER SITE-EQUIP & CAPITAL	56,382.00	20,000.00	0.00	0.00	20,000.00	0
A -8160-40	TRANSFER SITE-CONTRACTUAL EXPENSE	263.88	120,000.00	67.39	67.39	119,932.61	0
A -8810-00	CEMETERIES:	0.00	0.00	0.00	0.00	0.00	0
A -8810-10	CEMETERIES-PERSONAL SERVICES-MOWING	0.00	7,000.00	0.00	0.00	7,000.00	0
A -8810-40	CEMETERIES-CONTRACTUAL EXPENSES	0.00	20,000.00	0.00	0.00	20,000.00	0
A -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -9010-80	BENEFITS-NYS RETIREMENT	71,370.55	84,042.00	84,039.00	84,039.00	3.00	100
A -9030-80	BENEFITS-SOCIAL SECURITY	4,486.18	78,640.10	5,098.27	5,098.27	73,541.83	6
A -9040-80	BENEFITS-WORKER'S COMP COUNTY CHAR	0.00	49,744.17	0.00	0.00	49,744.17	0
A -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	2,500.00	0.00	0.00	2,500.00	0
A -9055-80	BENEFITS-DISABILITY INSURANCE	0.00	1,500.00	0.00	0.00	1,500.00	0
A -9060-81	BENEFITS-NON-BARGAINING HEALTH INSUR	17,554.66	99,583.94	17,003.46	17,003.46	82,580.48	17
A -9060-82	BENEFITS-NON-BARGAINING HSA/HRA PLAN	54,732.72	54,525.00	43,200.00	43,200.00	11,325.00	79
A -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	16,149.42	85,001.28	16,709.70	16,709.70	68,291.58	20
A -9060-84	BENEFITS-BARGAINING HRA PLANS	46,800.00	50,400.00	50,400.00	50,400.00	0.00	100
A -9070-80	BENEFITS-\$600 PLAN	0.00	15,240.00	0.00	0.00	15,240.00	0
A -9070-81	BENEFITS - EDUCATION/TRAINING REIMB	0.00	2,000.00	0.00	0.00	2,000.00	0
A -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
A -9730-60	TRANSIENT DOCK DEBT-PRINCIPAL	0.00	88,991.50	0.00	0.00	88,991.50	0
A -9730-70	TRANSIENT DOCK DEBT-INTEREST	0.00	3,337.18	0.00	0.00	3,337.18	0
A -9770-60	REC PARK ADDITION-DEBT PRINCIPAL	0.00	119,000.00	0.00	0.00	119,000.00	0
A -9770-70	REC PARK ADDITION-DEBT INTEREST	0.00	56,160.00	0.00	0.00	56,160.00	0
A -9900-00	INTERFUND TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0
A -9901-90	INTERFUND TRANSFERS-TO OTHER FUNDS	0.00	0.00	2,398.10	2,398.10	2,398.10	0
General Fund Expenditure Totals		560,042.68	3,060,508.56	397,550.33	397,550.33	2,662,958.23	13

A General Fund	Prior	Current	YTD
Revenues:	291,725.58	713,187.40	713,187.40
Expenditures:	560,042.68	397,550.33	397,550.33
Net Income:	268,317.10 -	315,637.07	315,637.07

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
B -0599-00	APPROPRIATED FUND BALANCE	0.00	28,762.05	0.00	0.00	28,762.05 -	0
B -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	30,000.00	40,000.00	0.00	0.00	40,000.00 -	0
B -1170-00	FRANCHISE FEES	1.21	40,000.00	0.00	0.00	40,000.00 -	0
B -2110-00	ZONING FEES	235.00	10,000.00	215.00	215.00	9,785.00 -	2
B -2110-01	VILLAGE- ZONING & ASST. REIMBURSEMENT	0.00	25,029.00	4,018.57	4,018.57	21,010.43 -	16
B -2115-00	PLANNING FEES	480.00	4,000.00	360.00	360.00	3,640.00 -	9
B -2770-00	VILLAGE-PLANNING & ZBA REIMBURSEMENT	0.00	13,726.75	1,651.19	1,651.19	12,075.56 -	12
B -2770-02	UNCLASSIFIED REVENUES	3,119.20 -	0.00	0.00	0.00	0.00	0
	General Fund B Revenue Totals	27,597.01	161,517.80	6,244.76	6,244.76	155,273.04 -	3
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -6772-00	PROGRAMS FOR THE AGING:	0.00	0.00	0.00	0.00	0.00	0
B -6772-40	PROGRAMS FOR THE AGING-PAYNTER CENT	10,000.00	10,000.00	0.00	0.00	10,000.00	0
B -7310-00	YOUTH COMMISSION:	0.00	0.00	0.00	0.00	0.00	0
B -7310-40	YOUTH COMMISSION-CONTRACTUAL	9,000.00	9,000.00	0.00	0.00	9,000.00	0
B -7410-00	LIBRARIES:	0.00	0.00	0.00	0.00	0.00	0
B -7410-11	DEPAUVILLE LIBRARY-PERS SRV-BLDGS/GRN	0.00	3,000.00	99.58	99.58	2,900.42	3
B -7410-20	DEPAUVILLE LIBRARY-EQUIP & CAPITAL	0.00	7,000.00	0.00	0.00	7,000.00	0
B -7410-40	DEPAUVILLE LIBRARY-CONTRACTUAL	447.61	10,000.00	435.49	435.49	9,564.51	4
B -7410-41	HAWN LIBRARY-CONTRACTUAL	0.00	10,000.00	0.00	0.00	10,000.00	0
B -7410-43	DEPAUVILLE LIBRARY CONTRACT-DFL	12,000.00	12,000.00	0.00	0.00	12,000.00	0
B -7510-00	HISTORIAN:	0.00	0.00	0.00	0.00	0.00	0
B -7510-20	HISTORIAN-EQUIPMENT & CAPITAL	0.00	1,000.00	0.00	0.00	1,000.00	0
B -7510-40	HISTORIAN-CONTRACTUAL EXPENSE	45.00	1,200.00	45.00	45.00	1,155.00	4
B -7510-41	HISTORIAN-VILLAGE CONTRACT	0.00	1,830.00	0.00	0.00	1,830.00	0
B -7510-42	HISTORIAN-T. I. MUSEUM CONTRACT	3,000.00	3,000.00	0.00	0.00	3,000.00	0
B -8010-00	ZONING:	0.00	0.00	0.00	0.00	0.00	0
B -8010-10	ZONING-PERSONAL SERVICES-ZONING OFFI	2,289.44	31,000.00	2,384.62	2,384.62	28,615.38	8

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -8010-11	ZONING-PERSONAL SERVICES-PT ASSISTAN	0.00	500.00	0.00	0.00	500.00	0
B -8010-12	ZONING-PERSONAL SERVICES-ZONING BOA	0.00	7,100.00	0.00	0.00	7,100.00	0
B -8010-21	ZONING-JT EQUIP & CAPITAL (SHARED EXP)	0.00	1,000.00	0.00	0.00	1,000.00	0
B -8010-40	ZONING-CONTRACTUAL EXPENSE	24.62	1,000.00	0.00	0.00	1,000.00	0
B -8010-41	ZONING-CONTRACTUAL EXPENSE (SHARED	40.00	2,500.00	75.41	75.41	2,424.59	3
B -8020-00	PLANNING:	0.00	0.00	0.00	0.00	0.00	0
B -8020-10	PLANNING-PERSONAL SERVICES-CLERK	0.00	500.00	0.00	0.00	500.00	0
B -8020-11	PLANNING-PERSONAL SERVICES-PLANNING	0.00	11,900.00	50.00	50.00	11,850.00	0
B -8020-21	PLANNING-JT EQUIP & CAPITAL (SHARED EX	0.00	500.00	0.00	0.00	500.00	0
B -8020-40	PLANNING-CONTRACTUAL	0.00	4,000.00	0.00	0.00	4,000.00	0
B -8020-41	PLANNING-CONTRACTUAL (SHARED EXP)	295.00	2,500.00	295.00	295.00	2,205.00	12
B -8110-00	SEWER DISTRICT FORMATION:	0.00	0.00	0.00	0.00	0.00	0
B -8110-40	SEWER DISTRICT FORMATION-CONTRACTU/	0.00	5,000.00	0.00	0.00	5,000.00	0
B -8130-00	WATER DISTRICT FORMATION:	0.00	0.00	0.00	0.00	0.00	0
B -8310-40	WATER DISTRICT FORMATION-CONTRACTU/	0.00	5,000.00	0.00	0.00	5,000.00	0
B -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
B -9010-80	BENEFITS-NYS RETIREMENT	3,610.39	4,306.00	4,306.00	4,306.00	0.00	100
B -9030-80	BENEFITS-SOCIAL SECURITY	163.12	4,054.50	180.64	180.64	3,873.86	4
B -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	100.00	0.00	0.00	100.00	0
B -9055-80	BENEFITS-DISABILITY INSURANCE	0.00	100.00	0.00	0.00	100.00	0
B -9060-81	BENEFITS-NON-BARGAINING HEALTH INSUR.	1,546.28	8,467.30	1,601.20	1,601.20	6,866.10	19
B -9060-82	BENEFITS-NON-BARGAINING HSA/HRA ACCC	3,600.00	3,600.00	3,600.00	3,600.00	0.00	100
B -9070-80	BENEFITS-\$600 PLAN	0.00	360.00	0.00	0.00	360.00	0
	General Fund B Expenditure Totals	46,061.46	161,517.80	13,072.94	13,072.94	148,444.86	8

B General Fund B	Prior	Current	YTD
Revenues:	27,597.01	6,244.76	6,244.76

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Expenditures:	46,061.46	<u>13,072.94</u>	<u>13,072.94</u>
Net Income:	18,464.45 -	6,828.18 -	6,828.18 -

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
DA -0599-00	APPROPRIATED FUND BALANCE	0.00	200,000.00	0.00	0.00	200,000.00 -	0
DA -1001-00	REAL PROPERTY TAXES	0.00	101,885.85	101,885.85	101,885.85	0.00	100
DA -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	200,000.00	425,000.00	0.00	0.00	425,000.00 -	0
DA -2300-00	NYS SNOW & ICE CONTRACT	0.00	67,500.00	50,482.87	50,482.87	17,017.13 -	75
DA -2300-01	SUMMER WORK	0.00	30,000.00	10,162.47	10,162.47	19,837.53 -	34
DA -2300-02	JEFFERSON COUNTY SNOW & ICE CONTRAC	0.00	200,000.00	0.00	0.00	200,000.00 -	0
DA -2389-00	MISC REVENUES - OTHER GOVERNMENTS	0.00	11,000.00	1,668.18	1,668.18	9,331.82 -	15
DA -2401-00	INTEREST & EARNINGS	5.12	100.00	67.61	67.61	32.39 -	68
DA -2680-00	INSURANCE RECOVERIES	0.00	0.00	3,491.75	3,491.75	3,491.75	0
	Highway Town Wide Fund Revenue Totals	200,005.12	1,035,485.85	167,758.73	167,758.73	867,727.12 -	16

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DA -5130-00	MACHINERY:	0.00	0.00	0.00	0.00	0.00	0
DA -5130-10	MACHINERY-PERSONAL SERVICE	625.56	4,000.00	151.86	151.86	3,848.14	4
DA -5130-20	MACHINERY-EQUIPMENT & CAPITAL	0.00	50,000.00	0.00	0.00	50,000.00	0
DA -5130-21	MACHINERY-SPECIAL EQUIPMENT	0.00	50,000.00	0.00	0.00	50,000.00	0
DA -5130-40	MACHINERY-CONTRACTUAL EXPENSE	2,374.91	140,000.00	7,231.44	7,231.44	132,768.56	5
DA -5130-41	MACHINERY-JT VILLAGE CONTRACT	1,986.64	20,000.00	96.58	96.58	19,903.42	0
DA -5130-42	MACHINERY CONTRACTUAL-RES'VD FOR CA	0.00	50,000.00	0.00	0.00	50,000.00	0
DA -5132-00	GARAGE:	0.00	0.00	0.00	0.00	0.00	0
DA -5132-10	GARAGE-PERSONAL SERVICE	12,422.58	135,000.00	18,958.32	18,958.32	116,041.68	14
DA -5140-00	BRUSH WEEDS:	0.00	0.00	0.00	0.00	0.00	0
DA -5140-10	BRUSH & WEEDS-PERSONAL SERVICE	1,471.72	35,000.00	6,281.39	6,281.39	28,718.61	18
DA -5142-00	SNOW REMOVAL:	0.00	0.00	0.00	0.00	0.00	0
DA -5142-10	SNOW REMOVAL-PERSONAL SERVICE	11,224.93	60,000.00	8,793.20	8,793.20	51,206.80	15
DA -5142-12	SALT & SAND-PERSONAL SERVICE	0.00	10,000.00	2,226.77	2,226.77	7,773.23	22
DA -5142-40	SNOW REMOVAL-CONTRACTUAL-FUEL ONLY	0.00	75,000.00	0.00	0.00	75,000.00	0
DA -5142-42	SNOW REMOVAL-CONTRACTUAL-SALT & SAI	0.00	140,000.00	0.00	0.00	140,000.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DA -5144-00	SNOW REMOVAL-JEFFERSON COUNTY:	0.00	0.00	0.00	0.00	0.00	0
DA -5144-10	SNOW REMOVAL-JEFF CTY-PERSONAL SERV	8,345.48	50,000.00	12,862.92	12,862.92	37,137.08	26
DA -5148-00	SERVICES FOR OTHER GOVTS:	0.00	0.00	0.00	0.00	0.00	0
DA -5148-11	SNOW REMOVAL-NYS-PERSONAL SERVICE	1,409.64	7,000.00	1,413.11	1,413.11	5,586.89	20
DA -5148-12	WORK FOR OTHER GOVTS-PERSONAL SERV	774.95	60,000.00	1,208.37	1,208.37	58,791.63	2
DA -5148-16	COVID-19	842.10	0.00	0.00	0.00	0.00	0
DA -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
DA -9010-80	BENEFITS-NYS RETIREMENT	22,245.03	25,838.00	25,838.00	25,838.00	0.00	100
DA -9030-80	BENEFITS-SOCIAL SECURITY	2,741.66	27,616.50	4,073.18	4,073.18	23,543.32	15
DA -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	3,000.00	0.00	0.00	3,000.00	0
DA -9055-80	BENEFITS-DISABILITY INSURANCE	0.00	500.00	0.00	0.00	500.00	0
DA -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	8,375.62	58,691.35	11,053.20	11,053.20	47,638.15	19
DA -9060-84	BENEFITS-BARGAINING HRA ACCOUNTS	23,400.00	30,600.00	30,600.00	30,600.00	0.00	100
DA -9070-80	BENEFITS-\$600 PLAN	0.00	3,240.00	0.00	0.00	3,240.00	0
	Highway Town Wide Fund Expenditure Tota	98,240.82	1,035,485.85	130,788.34	130,788.34	904,697.51	13

DA Highway Town Wide Fund	Prior	Current	YTD
Revenues:	200,005.12	167,758.73	167,758.73
Expenditures:	98,240.82	130,788.34	130,788.34
Net Income:	101,764.30	36,970.39	36,970.39

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
DB -0599-00	APPROPRIATED FUND BALANCE	0.00	318,741.06	0.00	0.00	318,741.06 -	0
DB -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	165,673.00	226,699.72	0.00	0.00	226,699.72 -	0
DB -2300-00	SUMMER WORK	0.00	20,000.00	10,000.00	10,000.00	10,000.00 -	50
DB -3501-00	CHIPS	0.00	377,852.64	0.00	0.00	377,852.64 -	0
	Highway Part Town Fund Revenue Totals	165,673.00	943,293.42	10,000.00	10,000.00	933,293.42 -	1
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DB -0000-00	HIGHWAY FUND: PART TOWN	0.00	0.00	0.00	0.00	0.00	0
DB -5110-00	MAINTENANCE OF ROADS:	0.00	0.00	0.00	0.00	0.00	0
DB -5110-10	MAINTENANCE OF ROADS-PERSONAL SERVI	1,605.02	40,000.00	268.41	268.41	39,731.59	1
DB -5110-19	MAINTENANCE OF ROADS-ANCILLARY TIME-	6,329.15	172,135.68	4,194.70	4,194.70	167,940.98	2
DB -5110-40	MAINTENANCE OF ROADS-CONTRACTUAL E:	291.66	50,000.00	39.15	39.15	49,960.85	0
DB -5112-00	ROAD CONSTRUCTION:	0.00	0.00	0.00	0.00	0.00	0
DB -5112-10	ROAD CONSTRUCTION-PERSONAL SERVICE	400.96	40,000.00	0.00	0.00	40,000.00	0
DB -5112-20	ROAD CONSTRUCTION-EQUIPMENT & CAPIT.	4.00	500,000.00	4.00	4.00	499,996.00	0
DB -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
DB -9010-80	BENEFITS-NYS RETIREMENT	22,245.03	25,838.00	25,838.00	25,838.00	0.00	100
DB -9030-80	BENEFITS-SOCIAL SECURITY	606.98	19,288.38	322.56	322.56	18,965.82	2
DB -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	3,000.00	0.00	0.00	3,000.00	0
DB -9055-80	BENEFITS-DISABILITY INSURANCE	0.00	500.00	0.00	0.00	500.00	0
DB -9060-81	BENEFITS-BARGAINING HEALTH INSURANCE	8,375.61	58,691.36	11,053.40	11,053.40	47,637.96	19
DB -9060-82	BENEFITS-BARGAINING HRA ACCOUNTS	23,400.00	30,600.00	30,600.00	30,600.00	0.00	100
DB -9070-80	BENEFITS-\$600 PLAN	0.00	3,240.00	0.00	0.00	3,240.00	0
	Highway Part Town Fund Expenditure Tota	63,258.41	943,293.42	72,320.22	72,320.22	870,973.20	8

DB Highway Part Town Fund	Prior	Current	YTD
Revenues:	165,673.00	10,000.00	10,000.00

Town of Clayton
SUPERVISORS REPORT - JANUARY 2024

Expenditures:	<u>63,258.41</u>	<u>72,320.22</u>	<u>72,320.22</u>
Net Income:	102,414.59	62,320.22 -	62,320.22 -

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
FB-1001-00	BARTLETT POINT WATER: REAL PROPERTY	0.00	0.00	828.88	828.88	828.88	0
	Fund FB Revenue Totals	0.00	0.00	828.88	828.88	828.88	0

FB Fund	Prior	Current	YTD
Revenues:	0.00	828.88	828.88
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	828.88	828.88

Town of Clayton
SUPERVISORS REPORT - JANUARY 2024

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GD -1001-00	REAL PROPERTY TAXES	0.00	51,893.75	51,893.75	51,893.75	0.00	100
GD -2401-00	INTEREST & EARNINGS	6.82	50.00	6.11	6.11	43.89 -	12
	Depauville Sewer Fund Revenue Totals	6.82	51,943.75	51,899.86	51,899.86	43.89 -	99
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GD -0000-00	DEPAUVILLE SEWER FUND:	0.00	0.00	0.00	0.00	0.00	0
GD -0962-00	BUDGETARY PROVISION FOR OTR USES-RE:	0.00	0.00	0.00	0.00	0.00	0
GD -1920-40	DEPAUVILLE SEWER-MUNICIPAL ASSOC DUJ	0.00	260.00	0.00	0.00	260.00	0
GD -8130-00	DEPAUVILLE SEWAGE TREATMENT & DISPO:	0.00	0.00	0.00	0.00	0.00	0
GD -8130-10	DEPAUVILLE SEWER-WASTEWATER PLANT C	480.76	7,000.00	538.46	538.46	6,461.54	8
GD -8130-12	DEPAUVILLE SEWER-PERS SERV-OTR LABO:	0.00	1,000.00	0.00	0.00	1,000.00	0
GD -8130-20	DEPAUVILLE SEWER-EQUIP & CAPITAL	0.00	5,000.00	0.00	0.00	5,000.00	0
GD -8130-40	DEPAUVILLE SEWER-CONTRACTUAL EXPEN:	6.29	12,500.00	1,050.00	1,050.00	11,450.00	8
GD -8130-41	DEP SEWER-CONTRACTUAL-FOR CAPITAL	0.00	11,948.25	0.00	0.00	11,948.25	0
GD -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
GD -9030-80	BENEFITS-SOCIAL SECURITY	36.78	535.50	41.18	41.18	494.32	8
GD -9055-80	DISABILITY INSURANCE	0.00	50.00	0.00	0.00	50.00	0
GD -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
GD -9710-60	SERIAL BONDS-PRINCIPAL	0.00	13,650.00	0.00	0.00	13,650.00	0
	Depauville Sewer Fund Expenditure Total	523.83	51,943.75	1,629.64	1,629.64	50,314.11	3

GD Depauville Sewer Fund	Prior	Current	YTD
Revenues:	6.82	51,899.86	51,899.86
Expenditures:	523.83	1,629.64	1,629.64
Net Income:	517.01 -	50,270.22	50,270.22

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GH -1001-00	REAL PROPERTY TAXES	0.00	51,600.00	51,600.00	51,600.00	0.00	100
	Heritage Heights Sewer Fund Revenue Totals	0.00	51,600.00	51,600.00	51,600.00	0.00	100
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GH -0000-00	HERITAGE HEIGHTS SEWER FUND:	0.00	0.00	0.00	0.00	0.00	0
GH -8130-00	HERITAGE HEIGHTS SEWAGE TRMT & DISPO	0.00	0.00	0.00	0.00	0.00	0
GH -8130-20	HERITAGE HEIGHTS SEWER-EQUIP & CAPITA	0.00	5,000.00	0.00	0.00	5,000.00	0
GH -8130-40	HERITAGE HEIGHTS SEWER-CONTRACTUAL	0.00	4,548.15	0.00	0.00	4,548.15	0
GH -8130-41	HERITAGE HEIGHTS- CONTRACTUAL O&M	0.00	42,051.85	0.00	0.00	42,051.85	0
	Heritage Heights Sewer Expenditure Total	0.00	51,600.00	0.00	0.00	51,600.00	0

GH Heritage Heights Sewer Fund	Prior	Current	YTD
Revenues:	0.00	51,600.00	51,600.00
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	51,600.00	51,600.00

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GR -1001-00	REAL PROPERTY TAXES	0.00	5,185.00	5,185.00	5,185.00	0.00	100
	Reed Point Sewer Fund Revenue Totals	0.00	5,185.00	5,185.00	5,185.00	0.00	100

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GR -0000-00	REED POINT SEWER FUND:	0.00	0.00	0.00	0.00	0.00	0
GR -8130-00	REED POINT SEWER TREATMENT & DISPOS	0.00	0.00	0.00	0.00	0.00	0
GR -8130-40	REED POINT SEWER-CONTRACTUAL EXP	1,296.25	5,185.00	0.00	0.00	5,185.00	0
	Reed Point Sewer Fund Expenditure Total	1,296.25	5,185.00	0.00	0.00	5,185.00	0

GR Reed Point Sewer Fund	Prior	Current	YTD
Revenues:	0.00	5,185.00	5,185.00
Expenditures:	1,296.25	0.00	0.00
Net Income:	1,296.25 -	5,185.00	5,185.00

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GW -1001-00	ROUTE 12 SEWER: REAL PROPERTY TAXES	0.00	165,058.25	165,058.25	165,058.25	0.00	100
	Route 12 Sewer Revenue Totals	0.00	165,058.25	165,058.25	165,058.25	0.00	100

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GW -8130-00	ROUTE 12 SEWER DISTRICT	0.00	0.00	0.00	0.00	0.00	0
GW -8130-40	ROUTE 12 SEWER-CONTRACTUAL	0.00	1,610.50	0.00	0.00	1,610.50	0
GW -8130-41	ROUTE 12 SEWER-CONTRACTUAL O&M	0.00	56,647.75	0.00	0.00	56,647.75	0
GW -9730-60	ROUTE 12 SEWER-DEBT PRINCIPAL	106,800.00	106,800.00	106,800.00	106,800.00	0.00	100
	Route 12 Sewer Expenditure Totals	106,800.00	165,058.25	106,800.00	106,800.00	58,258.25	65

GW Route 12 Sewer

	Prior	Current	YTD
Revenues:	0.00	165,058.25	165,058.25
Expenditures:	106,800.00	106,800.00	106,800.00
Net Income:	106,800.00 -	58,258.25	58,258.25

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
HR -3897-02	STATE AID-ECONOMIC ASST-ESD	0.00	0.00	1,070,254.86	1,070,254.86	1,070,254.86	0
HR -5031-00	INTERFUND REVENUES	0.00	0.00	2,398.10	2,398.10	2,398.10	0
	REDI CAPITAL PROJECT Revenue Totals	0.00	0.00	1,072,652.96	1,072,652.96	1,072,652.96	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
HR -0000-00	REDI CAPITAL PROJECT	0.00	0.00	0.00	0.00	0.00	0
HR -5720-20	REDI PROJECT - CAPITAL EXPENSES	38.44	0.00	0.00	0.00	0.00	0
	REDI CAPITAL PROJECT Expenditure Totals	38.44	0.00	0.00	0.00	0.00	0

HR REDI CAPITAL PROJECT

	Prior	Current	YTD
Revenues:	0.00	1,072,652.96	1,072,652.96
Expenditures:	38.44	0.00	0.00
Net Income:	38.44 -	1,072,652.96	1,072,652.96

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
JY -2350-01	YOUTH COMMISSION-TOWN SHARE	9,000.00	9,000.00	0.00	0.00	9,000.00 -	0
JY -2350-02	YOUTH COMMISSION-VILLAGE SHARE	0.00	9,000.00	0.00	0.00	9,000.00 -	0
	Youth Commission Fund Revenue Totals	9,000.00	18,000.00	0.00	0.00	18,000.00 -	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
JY -0000-00	YOUTH COMMISSION FUND:	0.00	0.00	0.00	0.00	0.00	0
JY -7310-00	YOUTH COMMISSION:	0.00	0.00	0.00	0.00	0.00	0
JY -7310-20	YOUTH COMMISSION-EQUIP & CAPITAL EXP	0.00	9,000.00	0.00	0.00	9,000.00	0
JY -7310-40	YOUTH COMMISSION-CONTRACTUAL EXPEN	0.00	9,000.00	0.00	0.00	9,000.00	0
	Youth Commission Fund Expenditure Total	0.00	18,000.00	0.00	0.00	18,000.00	0

JY Youth Commission Fund	Prior	Current	YTD
Revenues:	9,000.00	0.00	0.00
Expenditures:	0.00	0.00	0.00
Net Income:	9,000.00	0.00	0.00

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SA -1001-00	AMBULANCE DISTRICT-REAL PROPERTY TAX	0.00	171,000.00	171,000.00	171,000.00	0.00	100
	Ambulance Fund Revenue Totals	0.00	171,000.00	171,000.00	171,000.00	0.00	100
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
SA -4540-40	AMBULANCE-CONTRACTUAL	0.00	128,200.00	0.00	0.00	128,200.00	0
SA -4540-41	AMBULANCE-CONTRACUTAL-RESVD FOR Cf	0.00	42,800.00	0.00	0.00	42,800.00	0
	Ambulance Fund Expenditure Totals	0.00	171,000.00	0.00	0.00	171,000.00	0

SA Ambulance Fund	Prior	Current	YTD
Revenues:	0.00	171,000.00	171,000.00
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	171,000.00	171,000.00

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SL1-1001-00	REAL PROPERTY TAXES	0.00	6,000.00	6,000.00	6,000.00	0.00	100
	Depauville Street Light Revenue Totals	0.00	6,000.00	6,000.00	6,000.00	0.00	100
Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
SL1-0000-00	DEPAUVILLE STREET LIGHTING FUND:	0.00	0.00	0.00	0.00	0.00	0
SL1-5182-40	DEPAUVILLE STREET LIGHTING-CONTRACTL	0.00	6,000.00	0.00	0.00	6,000.00	0
	Depauville Street Light Expenditure Tot	0.00	6,000.00	0.00	0.00	6,000.00	0
SL1 Depauville Street Light							
	Revenues:		0.00	6,000.00	6,000.00		
	Expenditures:		0.00	0.00	0.00		
	Net Income:		0.00	6,000.00	6,000.00		

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SL2-1001-00	REAL PROPERTY TAXES	0.00	1,500.00	0.00	0.00	1,500.00 -	0
	Heritage Heights Street Light Revenue Totals	0.00	1,500.00	0.00	0.00	1,500.00 -	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
SL2-0000-00	HERITAGE HEIGHTS STREET LIGHTING FUNI	0.00	0.00	0.00	0.00	0.00	0
SL2-5182-40	HERITAGE HTS STREET LIGHTING-CONTRAC	0.00	1,500.00	0.00	0.00	1,500.00	0
	Heritage Heights Street Expenditure Tot	0.00	1,500.00	0.00	0.00	1,500.00	0

SL2 Heritage Heights Street Light

	Prior	Current	YTD
Revenues:	0.00	0.00	0.00
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	0.00	0.00

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SM -1001-00	REAL PROPERTY TAXES	0.00	598,478.76	598,478.76	598,478.76	0.00	100
	Fire Protection Fund Revenue Totals	0.00	598,478.76	598,478.76	598,478.76	0.00	100

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
SM -0000-00	FIRE PROTECTION FUND:	0.00	0.00	0.00	0.00	0.00	0
SM -3410-40	FIRE PROTECTION-CONTRACTUAL	0.00	598,478.76	0.00	0.00	598,478.76	0
	Fire Protection Fund Expenditure Totals	0.00	598,478.76	0.00	0.00	598,478.76	0

SM Fire Protection Fund	Prior	Current	YTD
Revenues:	0.00	598,478.76	598,478.76
Expenditures:	0.00	0.00	0.00
Net Income:	0.00	598,478.76	598,478.76

Grand Totals	Prior	Current	YTD
Revenues:	694,007.53	3,019,894.60	3,019,894.60
Expenditures:	876,261.89	722,161.47	722,161.47
Net Income:	182,254.36 -	2,297,733.13	2,297,733.13

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Assets

A -0200-00	General Fund A Cash	2,190,775.21
A -0200-01	GENERAL FUND A CASH -FROM CD	374,500.78
A -0200-02	GENERAL FUND CASH - FROM HRA	0.00
A -0200-03	APRA FUND CASH	0.00
A -0200-04	TOWN CLERK CASH	0.00
A -0200-05	RESERVE FOR INDEBTEDNESS CASH	0.00
A -0200-06	TOWN CLERK - DECALS CASH	0.00
A -0201-00	General Fund A Cash in Time Deposits	197,181.86
A -0201-01	General Fund A Cash in Time Dep FROM CD	0.00
A -0210-00	Petty Cash	300.00
A -0230-00	CASH, SPECIAL RESERVES	0.00
A -0230-01	CASH, SPECIAL RESERVE REC EQUIPMENT	50,087.71
A -0230-02	CASH, SPECIAL RESERVES PMT INDEBTEDNESS	92,690.03
A -0230-10	CASH, SPEC REC EQUIP RESERVE NYCLASS	100,129.28
A -0250-00	Taxes Receivable, Current	0.00
A -0380-00	Accounts Receivable	0.00
A -0391-00	DUE FROM OTHER FUNDS	1,007,756.04
A -0391-01	Due from other Funds-FROM CD	0.00
A -0410-00	State and Federal/other	0.00
A -0454-00	LEASE RECEIVABLE	55,000.00
A -0480-00	PREPAID EXPENDITURES	3,884.04
A -0510-00	estimated revenues	4,925,088.65
A -0511-00	Appropriated Reserves	0.00
A -0521-00	Encumbrances	0.00
A -0522-00	Expenditures(proj-current)	0.00
A -0690-00	OVERPAYMENTS AND CLEARING ACCOUNT	0.00
	Total Assets	<u>8,997,393.60</u>

Liabilities & Fund Balance

A -0600-00	Accounts Payable	0.00
A -0601-00	Accrued Liabilities	0.00
A -0626-00	BAN PAYABLE	0.00
A -0630-00	Due to other funds	0.00
A -0631-00	Due to other governments	0.00
A -0650-00	PAYROLL CLEARING	0.00
A -0651-00	NET PAYROLL	0.00
A -0652-00	FEDERAL TAX W/H	0.00
A -0653-00	SOCIAL SECURITY	0.00
A -0654-00	MEDICARE	0.00
A -0655-00	AFLAC(PRE-TAX/AFTER TAX)	0.00
A -0656-00	HSBC BANK	0.00
A -0657-00	NOTHEREN FEDERAL CREDIT UNION	0.00
A -0658-00	DEFERRED COMP	0.00
A -0659-00	GARNISHMENT - INCOME EXECUTION	0.00
A -0660-00	GARNISHMENT - CHILD SUPPORT	0.00
A -0661-00	HEALTH INSURANCE	0.00
A -0662-00	LIFE INSURANCE	0.00
A -0663-00	NYS RETIREMENT	0.00
A -0664-00	NYS LOANS	0.00
A -0665-00	UNION DUES	0.00
A -0666-00	STATE TAX W/H	0.00
A -0688-00	OTHER LIABILITIES	0.00
A -0691-00	DEFERRED INFLOW OF RESOURCES	55,000.00
A -0700-00		0.00
A -0821-00	Reserve for Encumbrances	0.00

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A -0872-00	Res-Exc Dog Control Revenue	0.00
	Total Liabilities	<u>55,000.00</u>
A -0599-00	Appropriated Fund Balance	503,000.00-
A -0806-00	NON-SPENDABLE FUND BALANCE	20.00
A -0909-00	Retained Earnings- Fund Balance	1,631,720.12
A -0909-01	Retained Earnings- Fund Balance FROM CD	171,875.29
A -0960-00	Appropriations	6,130,088.65
A -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	0.00
A -0962-01	CAPITAL IMPROVEMENT RESERVE FUND	0.00
A -0962-02	GENERAL REPAIR RESERVE FUND	0.00
A -0962-03	RECREATION MACHINERY, EQUIP, APP RES FND	150,083.40
A -0962-04	RESERVE FOR INDEBTEDNESS	92,682.05
A -0980-00	Revenues	0.00
	Total	<u>7,673,469.51</u>
	Revenue	713,187.40
	Less Expenses	<u>397,550.33</u>
	Net	<u>315,637.07</u>
	Total Fund Balance	<u>7,989,106.58</u>
	Total Liabilities & Fund Balance	<u>8,044,106.58</u>

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Assets

B -0200-00	General Fund B Cash	465,203.89
B -0201-00	General Fund B Cash in Time Deposits	0.00
B -0210-00	Petty Cash	0.00
B -0211-00		0.00
B -0230-00	Cash, Special Reserves	0.00
B -0380-00	Accounts Receivable	0.00
B -0391-00	Due from other Funds	0.00
B -0410-00	State and Federal/other	0.00
B -0480-00	PREPAID EXPENDITURES	169.33
B -0510-00	Estimated Revenues	262,231.58
B -0511-00	Appropriated Reserves	0.00
B -0521-00	Encumbrances	0.00
B -0522-00	Expenditures(proj-current)	0.00
B -0630-00	DUE TO OTHER FUNDS	0.00
	Total Assets	<u>727,604.80</u>

Liabilities & Fund Balance

B -0600-00	Accounts Payable	0.00
B -0601-00	Accrued Liabilities	0.00
B -0626-00	BAN PAYABLE	0.00
B -0631-00	Due to other governments	0.00
B -0691-00	DEFERRED INDEBTEDNESS OF RESOURCES	10,000.00
B -0700-00		0.00
B -0821-00	Reserve for Encumbrances	0.00
B -0872-00	Res-Exc Dog Control Reven	0.00
	Total Liabilities	<u>10,000.00</u>

B -0599-00	Appropriated Fund Balance	20,696.94-
B -0909-00	Retained Earnings- Fund Balance	344,881.74
B -0915-00	ASSIGNED UNAPPROPRIATED FUND BALANCE	0.00
B -0960-00	Appropriations	311,690.57
B -0980-00	Revenues	0.00
	Total	<u>635,875.37</u>

	Revenue	6,244.76
	Less Expenses	<u>13,072.94</u>
	Net	6,828.18-
	Total Fund Balance	<u>629,047.19</u>
	Total Liabilities & Fund Balance	<u>639,047.19</u>

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Assets

CD -0200-00	Community Development Fund Cash	0.00
CD -0201-00	Community Development CashinTimeDeposits	0.00
CD -0380-00	Accounts Receivable	0.00
CD -0391-00	DUE FROM OTHER FUNDS	0.00
CD -0510-00	Estimated Revenues	0.00
CD -0521-00	Encumbrances	0.00
CD -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>0.00</u>

Liabilities & Fund Balance

CD -0600-00	Accounts Payable	0.00
CD -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>

CD -0599-00	Appropriated Fund Balance	0.00
CD -0909-00	Retained Earnings- Fund Balance	0.00
CD -0960-00	Appropriations	0.00
CD -0980-00	Revenues	0.00
	Total	<u>0.00</u>

Revenue	0.00
Less Expenses	<u>0.00</u>
Net	<u>0.00</u>
Total Fund Balance	<u>0.00</u>
Total Liabilities & Fund Balance	<u>0.00</u>

Town of Clayton
Highway Town Wide Fund
BALANCE SHEET
AS OF: 01/31/24

2024

Assets

DA -0200-00	Highway Town-wide Fund Cash	849,897.88
DA -0201-00	Highway Town-wide Cash in Time Deposits	23,418.70
DA -0230-00	CASH, SPECIAL RESERVES	10,712.23
DA -0230-10	CASH, SPECIAL RESERVE NYCLASS	50,064.63
DA -0380-00	Accounts Receivable	0.00
DA -0480-00	PREPAID EXPENDITURES	49.35
DA -0510-00	Estimated Revenues	1,635,675.76
DA -0521-00	Encumbrances	0.00
DA -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>2,569,818.55</u>

Liabilities & Fund Balance

DA -0600-00	Accounts Payable	0.00
DA -0821-00	Reserve for Encumbrances	0.00
DA -5148-15	WORK FOR OTHER GOVERNMENTS-FLOODING	0.00
	Total Liabilities	<u>0.00</u>

DA -0599-00	Appropriated Fund Balance	217,606.33-
DA -0909-00	Retained Earnings- Fund Balance	562,698.96
DA -0960-00	Appropriations	2,053,282.09
DA -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	0.00
DA -0962-01	HWY MACHINERY, EQUIP & APPAR RES FUND	60,711.30
DA -0980-00	Revenues	0.00
	Total	<u>2,459,086.02</u>

Revenue	167,758.73
Less Expenses	<u>130,788.34</u>
Net	36,970.39
Total Fund Balance	<u>2,496,056.41</u>
Total Liabilities & Fund Balance	<u>2,496,056.41</u>

2024

Assets		
DB -0200-00	Highway Part-Town Fund Cash	231,176.84
DB -0201-00	Highway Part-Town Cash in Time Deposits	0.00
DB -0380-00	Accounts Receivable	0.00
DB -0391-00	DUE FROM OTHER FUNDS	0.00
DB -0480-00	PREPAID EXPENDITURES	49.37
DB -0510-00	Estimated Revenues	1,159,906.69
DB -0521-00	Encumbrances	0.00
DB -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>1,391,132.90</u>
Liabilities & Fund Balance		
DB -0600-00	Accounts Payable	0.00
DB -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>
DB -0599-00	Appropriated Fund Balance	144,384.56-
DB -0909-00	Retained Earnings- Fund Balance	422,981.53
DB -0960-00	Appropriations	1,623,032.31
DB -0980-00	Revenues	0.00
	Total	<u>1,901,629.28</u>
	Revenue	10,000.00
	Less Expenses	<u>72,320.22</u>
	Net	<u>62,320.22-</u>
	Total Fund Balance	<u>1,839,309.06</u>
	Total Liabilities & Fund Balance	<u>1,839,309.06</u>

2024

Assets		
FB -0200-00	EASTERN WATER DISTRICT CASH	828.88
FB -0510-00	ESTIMATED REVENUES	0.00
FB -0521-00	BARTLETT POINT WATER-ENCUMBRANCES	0.00
	Total Assets	<u>828.88</u>
Liabilities & Fund Balance		
FB -0600-00	ROUTE 12 SEWER-ACCOUNTS PAYABLE	0.00
FB -0821-00	BARTLETT POINT WATER-RESERVE FOR ENCUMBR	0.00
	Total Liabilities	<u>0.00</u>
FB -0960-00	APPROPRIATIONS	0.00
	Total	<u>0.00</u>
	Revenue	828.88
	Less Expenses	<u>0.00</u>
	Net	<u>828.88</u>
	Total Fund Balance	<u>828.88</u>
	Total Liabilities & Fund Balance	<u>828.88</u>

2024

Assets		
FR -0200-00	Frink Capital Fund Cash	0.00
FR -0201-00	Frink Capital Cash in Time Deposits	0.00
FR -0510-00	Estimated Revenues	0.00
FR -0521-00	Encumbrances	0.00
FR -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>0.00</u>
Liabilities & Fund Balance		
FR -0600-00	Accounts Payable	0.00
FR -0630-00	DUE TO OTHER FUNDS	0.00
FR -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>
FR -0599-00	Appropriated Fund Balance	0.00
FR -0909-00	Retained Earnings- Fund Balance	0.00
FR -0960-00	Appropriations	0.00
FR -0980-00	Revenues	0.00
	Total	<u>0.00</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets

GD -0200-00	Depauville Sewer Fund Cash	57,624.45
GD -0201-00	Depauville Sewer Cash in Time Deposits	64,864.69
GD -0230-00	CASH, SPECIAL RESERVES	4,963.57
GD -0350-00	Water Rents Receivable	0.00
GD -0391-00	Due from other Funds	0.00
GD -0480-00	PREPAID EXPENDITURES	7.91
GD -0510-00	Estimated Revenues	98,318.75
GD -0521-00	Encumbrances	0.00
	Total Assets	<u>225,779.37</u>

Liabilities & Fund Balance

GD -0600-00	Accounts Payable	0.00
GD -0630-00	DUE TO OTHER FUNDS	0.00
GD -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>

GD -0599-00	Appropriated Fund Balance	0.00
GD -0909-00	Retained Earnings- Fund Balance	69,748.36
GD -0960-00	Appropriations	98,318.75
GD -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	0.00
GD -0962-01	GENERAL REPAIRS RESERVE FUND-DEP SEWER	0.00
GD -0980-00	Revenues	0.00
	Total	<u>168,067.11</u>

Revenue	51,899.86
Less Expenses	<u>1,629.64</u>
Net	<u>50,270.22</u>
Total Fund Balance	<u>218,337.33</u>
Total Liabilities & Fund Balance	<u>218,337.33</u>

2024

Assets		
GE -0201-00	Route 12 Sewer Cash in Time Deposits	0.00
GE -0510-00	Estimated Revenues	0.00
GE -0521-00	Encumbrances	0.00
GE -0522-00	Expenditures(proj-current	0.00
GE -0599-00	Appropriated Fund Balance	0.00
	Total Assets	<u>0.00</u>
Liabilities & Fund Balance		
GE -0600-00	Accounts Payable	0.00
GE -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>
GE -0960-00	Appropriations	0.00
GE -0980-00	Revenues	0.00
	Total	<u>0.00</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>0.00</u>

Town of Clayton
Heritage Heights Sewer Fund
BALANCE SHEET
AS OF: 01/31/24

2024

Assets

GH -0200-00	Heritage Heights Sewer Fund Cash	63,032.96
GH -0201-00	HERITAGE HEIGHTS SEWER-INVESTMENT	0.00
GH -0480-00	PREPAID EXPENDITURES	0.00
GH -0510-00	ESTIMATED REVENUES	103,200.00
GH -0521-00	ENCUMBRANCES	0.00
GH -0522-00	EXPENDITURES	0.00
GH -5710-00	BONDS/BANS RECEIVED	0.00
	Total Assets	<u>166,232.96</u>

Liabilities & Fund Balance

GH -0600-00	ACCOUNTS PAYABLE	0.00
GH -0630-00	DUE TO GENERAL FUND	0.00
GH -0821-00	RESERVE FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>

GH -0599-00	Appropriated Fund Balance	0.00
GH -0909-00	RETAINED EARNINGS/FUND BALANCE	9,587.48
GH -0960-00	APPROPRIATIONS	103,200.00
GH -0980-00	REVENUES	0.00
	Total	<u>112,787.48</u>

Revenue	51,600.00
Less Expenses	<u>0.00</u>
Net	<u>51,600.00</u>
Total Fund Balance	<u>164,387.48</u>
Total Liabilities & Fund Balance	<u>164,387.48</u>

2024

Assets		
GR -0200-00	Reed Point Sewer Fund Cash	5,185.00
GR -0201-00	Reed Point Sewer Cash in Time Deposits	0.00
GR -0510-00	Estimated Revenues	10,370.00
GR -0521-00	Encumbrances	0.00
GR -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>15,555.00</u>
Liabilities & Fund Balance		
GR -0600-00	Accounts Payable	0.00
GR -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>
GR -0599-00	Appropriated Fund Balance	0.00
GR -0909-00	Retained Earnings- Fund Balance	0.00
GR -0960-00	Appropriations	10,370.00
GR -0980-00	Revenues	0.00
	Total	<u>10,370.00</u>
	Revenue	5,185.00
	Less Expenses	<u>0.00</u>
	Net	<u>5,185.00</u>
	Total Fund Balance	<u>15,555.00</u>
	Total Liabilities & Fund Balance	<u>15,555.00</u>

2024

Assets		
GT -0200-00	ROUTE 12 SEWER DISTRICT CASH	0.00
GT -0201-00	ROUTE 12 SEWER DISTRICT-INVESTMENT	0.00
GT -0480-00	PREPAID EXPENDITURES	0.00
GT -0510-00	ESTIMATED REVENUES	0.00
GT -0521-00	ENCUMBRANCES	0.00
GT -0522-00	EXPENDITURES	0.00
	Total Assets	<u>0.00</u>
Liabilities & Fund Balance		
GT -0600-00	ACCOUNTS PAYABLE	0.00
GT -0626-00	BOND ANTICIPATION NOTES PAYABLE	0.00
GT -0630-00	ROUTE 12 SEWER - DUE TO OTHER FUNDS	0.00
GT -0821-00	RESERVE FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>
GT -0599-00	Appropriated Fund Balance	0.00
GT -0909-00	RETAINED EARNINGS/FUND BALANCE	0.00
GT -0960-00	APPROPRIATIONS	0.00
GT -0980-00	REVENUES	0.00
	Total	<u>0.00</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets

GW -0200-00	ROUTE 12 SEWER CASH	72,975.85
GW -0391-00	DUE FROM OTHER FUNDS	0.00
GW -0480-00	PREPAID EXPENDITURES	0.00
GW -0510-00	ESTIMATED REVENUES	329,215.50
GW -0521-00	ROUTE 12 SEWER-ENCUMBRANCES	0.00
	Total Assets	<u>402,191.35</u>

Liabilities & Fund Balance

GW -0600-00	ROUTE 12 SEWER-ACCOUNTS PAYABLE	0.00
GW -0821-00	ROUTE 12 SEWER: RESERVE FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>

GW -0909-00	ROUTE 12 SEWER: FUND BALANCE	20,028.02
GW -0960-00	ROUTE 12 SEWER-APPROPRIATIONS	329,215.50
	Total	<u>349,243.52</u>

	Revenue	165,058.25
	Less Expenses	<u>106,800.00</u>
	Net	<u>58,258.25</u>
	Total Fund Balance	<u>407,501.77</u>
	Total Liabilities & Fund Balance	<u>407,501.77</u>

2024

Assets

HA -0200-00	GENERAL FUND HA CASH	0.00
HA -0201-00	ARENA FUND SAVINGS ACCOUNT	0.00
HA -0480-00	PREPAID EXPENDITURES	0.00
HA -0510-00	ESTIMATED REVENUES	0.00
HA -0521-00	ENCUMBRANCES	0.00
	Total Assets	<u>0.00</u>

Liabilities & Fund Balance

HA -0600-00	ACCOUNTS PAYABLE	0.00
HA -0626-00	BAN PAYABLE	0.00
HA -0630-00	DUE TO OTHER FUNDS	0.00
HA -0821-00	RESERVED FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>

HA -0909-00	ARENA PROJECT: FUND BALANCE	1,292.00-
HA -0917-00	UNASSIGNED FUND BALANCE	1,292.00
HA -0960-00	APPROPRIATIONS	0.00
	Total	<u>0.00</u>

Revenue	0.00
Less Expenses	<u>0.00</u>
Net	<u>0.00</u>
Total Fund Balance	<u>0.00</u>
Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets

HR -0200-00	CAPITAL PROJECT (REDI GRINDSTONE) CASH	0.00
HR -0200-01	CAPITAL PROJECT (REDI SHORELINE) CASH	1,070,254.86
HR -0480-00	PREPAID EXPENDITURES	0.00
HR -0510-00	ESTIMATED REVENUES	0.00
HR -0521-00	ENCUMBRANCES	0.00
	Total Assets	<u>1,070,254.86</u>

Liabilities & Fund Balance

HR -0600-00	ACCOUNTS PAYABLE	0.00
HR -0626-00	CAPITAL PROJECT (ROOFS) BAN PAYABLE	0.00
HR -0630-00	DUE TO OTHER FUNDS	1,007,756.04
HR -0821-00	RESERVED FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>1,007,756.04</u>

HR -0909-00	CAP PJT REDI RET EARNING-FUND BAL	421,991.97-
HR -0960-00	APPROPRIATIONS	0.00
	Total	<u>421,991.97-</u>

Revenue	1,072,652.96
Less Expenses	<u>0.00</u>
Net	<u>1,072,652.96</u>
Total Fund Balance	<u>650,660.99</u>
Total Liabilities & Fund Balance	<u>1,658,417.03</u>

Town of Clayton
Youth Commission Fund
BALANCE SHEET
AS OF: 01/31/24

2024

Assets

JY -0200-00	Youth Commission Fund Cash	0.00
JY -0201-00	YOUTH COMMISSION-INVESTMENT	0.00
JY -0391-00	DUE FROM OTHER FUNDS	0.00
JY -0510-00	ESTIMATED REVENUES	36,000.00
JY -0521-00	ENCUMBRANCES	0.00
JY -0522-00	EXPENDITURES	0.00
	Total Assets	<u>36,000.00</u>

Liabilities & Fund Balance

JY -0600-00	ACCOUNT PAYABLE	0.00
JY -0630-00	DUE TO GENERAL FUND	0.00
JY -0821-00	RESERVES FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>

JY -0599-00	APPROPRIATED FUND BALANCE	0.00
JY -0909-00	RETAINED EARNINGS/FUND BALANCE	0.00
JY -0960-00	APPROPRIATIONS	36,000.00
JY -0980-00	revenues	0.00
	Total	<u>36,000.00</u>

Revenue	0.00
Less Expenses	<u>0.00</u>
Net	<u>0.00</u>
Total Fund Balance	<u>36,000.00</u>
Total Liabilities & Fund Balance	<u>36,000.00</u>

2024

Assets

K -0101-00	FIXED ASSETS-LAND	461,074.00
K -0102-00	FIXED ASSETS-BUILDINGS	14,651,410.95
K -0103-00	FIXED ASSETS-IMPROVEMENTS (NOT BLDGS)	15,180,284.18
K -0104-00	FIXED ASSETS-MACHINERY/EQUIPMENT	3,708,721.00
K -0106-00	FIXED ASSETS-INFRASTRUCTURE	7,498,659.80
K -0108-00	NET PENSION ASSET	305,022.00
	Total Assets	<u>41,805,171.93</u>

Liabilities & Fund Balance

K -0159-00	NON-GOVERNMENTAL ASSETS	41,805,171.93
	Total Liabilities	<u>41,805,171.93</u>

Revenue	0.00
Less Expenses	0.00
Net	<u>0.00</u>
Total Fund Balance	<u>0.00</u>
Total Liabilities & Fund Balance	<u>41,805,171.93</u>

2024

Assets		
MA -0200-00	TIERS Fund Cash	0.00
MA -0510-00	ESTIMATED REVENUES	0.00
MA -0521-00	ENCUMBRANCES	0.00
	Total Assets	<u>0.00</u>
Liabilities & Fund Balance		
MA -0600-00	ACCOUNTS PAYABLE	0.00
MA -0630-00	DUE TO GENERAL FUND	0.00
MA -0821-00	RESERVE FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>
MA -0599-00	Appropriated Fund Balance	0.00
MA -0909-00	RETAINED EARNINGS/FUND BALANCE	0.00
MA -0960-00	APPROPRIATIONS	0.00
MA -0980-00	REVENUES	0.00
	Total	<u>0.00</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets

RW -0200-00	Frink Redevelopment Fund Cash	0.00
RW -0201-00	Frink RedevelopmentCash in Time Deposits	0.00
RW -0480-00	PREPAID EXPENDITURES	0.00
RW -0510-00	Estimated Revenues	0.00
RW -0521-00	Encumbrances	0.00
RW -0522-00	Expenditures(proj-current	0.00
RW -5731-00	BANS REDEEMED FROM APPROPRIATIONS	0.00
	Total Assets	<u>0.00</u>

Liabilities & Fund Balance

RW -0600-00	Accounts Payable	0.00
RW -0626-00	BAN PAYABLE	0.00
RW -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>

RW -0599-00	Appropriated Fund Balance	0.00
RW -0909-00	Retained Earnings- Fund Balance	0.00
RW -0960-00	Appropriations	0.00
RW -0980-00	Revenues	0.00
	Total	<u>0.00</u>

	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets		
SA -0200-00	CLAYTON AMBULANCE DISTRICT-CASH	315,404.00
SA -0230-00	CASH, SPECIAL RESERVES	0.00
SA -0480-00	PREPAID EXPENDITURES	0.00
SA -0510-00	ESTIMATED REVENUES	342,000.00
SA -0521-00	ENCUMBRANCES	0.00
SA -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>657,404.00</u>
Liabilities & Fund Balance		
SA -0600-00	ACCOUNTS PAYABLE	0.00
SA -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>
SA -0599-00	Appropriated Fund Balance	0.00
SA -0909-00	Retained Earnings- Fund Balance	0.00
SA -0960-00	APPROPRIATIONS	342,000.00
SA -0962-00	BUDGETARY PROVISION FOR OTR USES-RESERVE	101,604.00
SA -0980-00	REVENUES	0.00
	Total	<u>443,604.00</u>
	Revenue	171,000.00
	Less Expenses	0.00
	Net	<u>171,000.00</u>
	Total Fund Balance	<u>614,604.00</u>
	Total Liabilities & Fund Balance	<u>614,604.00</u>

2024

Assets

SL1-0200-00	Depauville Lighting Fund Cash	8,302.87
SL1-0380-00	Accounts Receivable	0.00
SL1-0480-00	PREPAID EXPENDITURES	0.00
SL1-0510-00	Estimated Revenues	0.00
SL1-0521-00	Encumbrances	0.00
SL1-0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>8,302.87</u>

Liabilities & Fund Balance

SL1-0600-00	Accounts Payable	0.00
SL1-0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>

SL1-0599-00	Appropriated Fund Balance	12,000.00-
SL1-0909-00	Retained Earnings- Fund Balance	6,565.24
SL1-0960-00	Appropriations	12,000.00
SL1-0980-00	Revenues	0.00
	Total	<u>6,565.24</u>

Revenue	6,000.00
Less Expenses	0.00
Net	<u>6,000.00</u>
Total Fund Balance	<u>12,565.24</u>
Total Liabilities & Fund Balance	<u>12,565.24</u>

Town of Clayton
Heritage Heights Street Light
BALANCE SHEET
AS OF: 01/31/24

2024

Assets		
SL2-0200-00	Heritage Heights Lighting Fund Cash	4,730.50
SL2-0480-00	PREPAID EXPENDITURES	0.00
SL2-0510-00	Estimated Revenues	1,500.00-
SL2-0521-00	ENCUMBRANCES	0.00
SL2-0522-00	EXPENDITURES	0.00
	Total Assets	<u>3,230.50</u>
Liabilities & Fund Balance		
SL2-0600-00	ACCOUNTS PAYABLE	0.00
SL2-0630-00	DUE TO GENERAL FUND	0.00
SL2-0821-00	RESERVE FOR ENCUMBRANCES	0.00
	Total Liabilities	<u>0.00</u>
SL2-0599-00	APPROPRIATED FUND BALANCE	3,000.00-
SL2-0909-00	RETAINED EARNINGS/FUND BALANCE	3,963.90
SL2-0960-00	Appropriations	3,000.00
SL2-0980-00	Revenues	0.00
	Total	<u>3,963.90</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>3,963.90</u>
	Total Liabilities & Fund Balance	<u>3,963.90</u>

2024

Assets

SM -0200-00	Fire District Fund Cash	598,478.76
SM -0510-00	Estimated Revenues	1,153,704.30
SM -0521-00	Encumbrances	0.00
SM -0522-00	Expenditures(proj-current	0.00
	Total Assets	<u>1,752,183.06</u>

Liabilities & Fund Balance

SM -0600-00	Accounts Payable	0.00
SM -0821-00	Reserve for Encumbrances	0.00
	Total Liabilities	<u>0.00</u>

SM -0599-00	Appropriated Fund Balance	0.00
SM -0909-00	Retained Earnings- Fund Balance	0.00
SM -0960-00	Appropriations	1,153,704.30
SM -0980-00	Revenues	0.00
	Total	<u>1,153,704.30</u>

	Revenue	598,478.76
	Less Expenses	0.00
	Net	<u>598,478.76</u>
	Total Fund Balance	<u>1,752,183.06</u>
	Total Liabilities & Fund Balance	<u>1,752,183.06</u>

2024

Assets

TA -0010-00	Consolidated Payroll	0.00
TA -0018-00	State Retirement	0.00
TA -0019-00	Disability Insurance	0.00
TA -0030-00	GUARANTY AND BID DEPOSIT	0.00
TA -0200-00	Cash	0.00
TA -0200-01	Group Insurance	0.00
TA -0201-00	HEALTH REIMBURSEMENT ACCOUNT (HRA)	0.00
TA -0210-00	N.Y.S. Income Tax	0.00
TA -0220-00	Federal Income Tax	0.00
TA -0260-00	Social Security Taxes	0.00
TA -0280-00	NYS Deferred Compensation	0.00
TA -0300-00	Guaranty and Bid Deposits	0.00
TA -0400-00	Tax Redemptions	0.00
TA -0500-00	Foreign Fire Ins. Fund	0.00
	Total Assets	<u>0.00</u>

Liabilities & Fund Balance

TA -0085-00	OTHER LIABILITIES	0.00
TA -0600-00	Accounts Payable	0.00
TA -0605-00	Northern Federal Credit Union	0.00
TA -0610-00	Bank Deposits	0.00
TA -0620-00	Income Execution	0.00
TA -0630-00	Aflac	0.00
TA -0657-00	NORTHEREN FEDERAL CREDIT UNION	0.00
TA -0659-00	GARNISHMENT-INCOME EXECUTION	0.00
TA -0660-00	GARNISHMENT-CHILD SUPPORT	0.00
TA -0661-00	HEALTH INSURANCE	0.00
TA -0662-00	LIFE INSURANCE	0.00
TA -0663-00	NYS RETIREMENT	0.00
TA -0664-00	NYS LOANS	0.00
TA -0665-00	UNION DUES	0.00
TA -0670-00	HSBC BANK	0.00
TA -0680-00	HEALTH REIMBURSEMENTS	0.00
TA -0800-00		0.00
TA -0821-00	Reserve for Encumbrances	0.00
TA -0900-00	Cemetery Lot, Expendable	0.00
TA -7000-0	Support	0.00
	Total Liabilities	<u>0.00</u>
TA -0599-00	APPROPRIATED FUND BALANCE	0.00
	Total	<u>0.00</u>

Revenue	0.00
Less Expenses	<u>0.00</u>
Net	<u>0.00</u>
Total Fund Balance	<u>0.00</u>
Total Liabilities & Fund Balance	<u>0.00</u>

2024

Assets

TE -0200-00	CASH	8,807.44
TE -0923-00	NET ASSETS-RESTRICTED FOR OTHER PURPOSES	8,807.44-
	Total Assets	<u>0.00</u>

Liabilities & Fund Balance

Total Liabilities	<u>0.00</u>
-------------------	-------------

Revenue	0.00
---------	------

Less Expenses	<u>0.00</u>
---------------	-------------

Net	<u>0.00</u>
-----	-------------

Total Fund Balance	<u>0.00</u>
--------------------	-------------

Total Liabilities & Fund Balance	<u>0.00</u>
----------------------------------	-------------

2024

Assets		
W -0129-00	LONG-TERM DEBT	5,594,092.00
	Total Assets	<u>5,594,092.00</u>
Liabilities & Fund Balance		
W -0628-00	BONDS PAYABLE	5,594,092.00
W -0638-00	NET PENSION LIABILITY	0.00
	Total Liabilities	<u>5,594,092.00</u>
	Revenue	0.00
	Less Expenses	<u>0.00</u>
	Net	<u>0.00</u>
	Total Fund Balance	<u>0.00</u>
	Total Liabilities & Fund Balance	<u>5,594,092.00</u>

Account Range: First to zzz-zzzz-zz
Exclude Accounts with Zero Balance and No Activity: N

Date Range: 01/01/24 to 01/31/24
Class Id: CASH

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
A -0200-00	General Fund A Cash	A	1,976,762.92 Db	998,525.50	784,513.21	214,012.29 Db	2,190,775.21 Db
A -0200-01	GENERAL FUND A CASH -FROM CD	A	127,743.72 Db	246,757.06		246,757.06 Db	374,500.78 Db
A -0200-02	GENERAL FUND CASH - FROM HRA	A	0.00				0.00
	Fund Totals		2,104,506.64 Db	1,245,282.56	784,513.21	460,769.35 Db	2,565,275.99 Db
	Fund Balance Totals			2,565,275.99	0.00		
B -0200-00	General Fund B Cash	A	472,101.40 Db	15,340.59	22,238.10	6,897.51 Cr	465,203.89 Db
	Fund Totals		472,101.40 Db	15,340.59	22,238.10	6,897.51 Cr	465,203.89 Db
	Fund Balance Totals			465,203.89	0.00		
CD -0200-00	Community Development Fund Cash	A	0.00				0.00
	Fund Totals		0.00	0.00	0.00		0.00
	Fund Balance Totals			0.00	0.00		
DA -0200-00	Highway Town-Wide Fund Cash	A	863,044.45 Db	233,236.64	246,383.21	13,146.57 Cr	849,897.88 Db
	Fund Totals		863,044.45 Db	233,236.64	246,383.21	13,146.57 Cr	849,897.88 Db
	Fund Balance Totals			849,897.88	0.00		
DB -0200-00	Highway Part-Town Fund Cash	A	293,546.43 Db	73,599.34	135,968.93	62,369.59 Cr	231,176.84 Db
	Fund Totals		293,546.43 Db	73,599.34	135,968.93	62,369.59 Cr	231,176.84 Db
	Fund Balance Totals			231,176.84	0.00		
FR -0200-00	Frink Capital Fund Cash	A	0.00				0.00
	Fund Totals		0.00	0.00	0.00		0.00
	Fund Balance Totals			0.00	0.00		
GD -0200-00	Depauville Sewer Fund Cash	A	7,368.25 Db	51,893.75	1,637.55	50,256.20 Db	57,624.45 Db
	Fund Totals		7,368.25 Db	51,893.75	1,637.55	50,256.20 Db	57,624.45 Db
	Fund Balance Totals			57,624.45	0.00		

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
GH -0200-00	Heritage Heights Sewer Fund Cash	A	11,432.96 Db	51,600.00		51,600.00 Db	63,032.96 Db
	Fund Totals			51,600.00		51,600.00 Db	63,032.96 Db
	Fund Balance Totals		11,432.96 Db	63,032.96	0.00		
GR -0200-00	Reed Point Sewer Fund Cash	A	0.00	5,185.00		5,185.00 Db	5,185.00 Db
	Fund Totals			5,185.00		5,185.00 Db	5,185.00 Db
	Fund Balance Totals		0.00	5,185.00	0.00		
GT -0200-00	ROUTE 12 SEWER DISTRICT CASH	A	0.00				0.00
	Fund Totals			0.00			0.00
	Fund Balance Totals		0.00	0.00	0.00		
GW -0200-00	ROUTE 12 SEWER CASH	A	14,717.60 Db	165,058.25	106,800.00	58,258.25 Db	72,975.85 Db
	Fund Totals			165,058.25	106,800.00	58,258.25 Db	72,975.85 Db
	Fund Balance Totals		14,717.60 Db	165,058.25	106,800.00		
				72,975.85	0.00		
JY -0200-00	Youth Commission Fund Cash	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals		0.00	0.00	0.00		
MA -0200-00	TIERS Fund Cash	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals		0.00	0.00	0.00		
RW -0200-00	Frink Redevelopment Fund Cash	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals		0.00	0.00	0.00		
SA -0200-00	CLAYTON AMBULANCE DISTRICT-CASH	A	144,404.00 Db	171,000.00		171,000.00 Db	315,404.00 Db
	Fund Totals			171,000.00		171,000.00 Db	315,404.00 Db
	Fund Balance Totals		144,404.00 Db	171,000.00	0.00		
				315,404.00	0.00		

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
SL1-0200-00	Depauville Lighting Fund Cash	A	2,302.87 Db	6,000.00		6,000.00 Db	8,302.87 Db
	Fund Totals		2,302.87 Db	6,000.00		6,000.00 Db	8,302.87 Db
	Fund Balance Totals			8,302.87	0.00		
SL2-0200-00	Heritage Heights Lighting Fund Cash	A	4,730.50 Db				4,730.50 Db
	Fund Totals		4,730.50 Db				4,730.50 Db
	Fund Balance Totals		4,730.50		0.00		
SM -0200-00	Fire District Fund Cash	A	0.00	598,478.76		598,478.76 Db	598,478.76 Db
	Fund Totals		0.00	598,478.76		598,478.76 Db	598,478.76 Db
	Fund Balance Totals			598,478.76	0.00		
TA -0200-00	Cash	A	0.00	139,897.03	139,897.03		0.00
	Fund Totals		0.00	139,897.03	139,897.03		0.00
	Fund Balance Totals			0.00	0.00		
Total Accounts ==>>	21						
	Report Totals		3,918,155.10 Db	2,756,571.92	1,437,438.03	1,319,133.89 Db	5,237,288.99 Db
	Report Balance Totals			5,237,288.99	0.00		

Account Range: First to zzz-zzzz-zz
Exclude Accounts with Zero Balance and No Activity: N

Date Range: 01/01/24 to 01/31/24
Class Id: 201

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
A -0201-00	General Fund A Cash in Time Deposits	A	197,164.59 Db	100,017.27	100,000.00	17.27 Db	197,181.86 Db
A -0201-01	General Fund A Cash in Time Dep FROM CD	A	0.00				0.00
	Fund Totals		197,164.59 Db	100,017.27	100,000.00	17.27 Db	197,181.86 Db
	Fund Balance Totals			197,181.86	0.00		
B -0201-00	General Fund B Cash in Time Deposits	A	0.00				0.00
	Fund Totals		0.00				0.00
	Fund Balance Totals			0.00	0.00		
CD -0201-00	Community Development Cash in Time Deposits	A	0.00				0.00
	Fund Totals		0.00				0.00
	Fund Balance Totals			0.00	0.00		
DA -0201-00	Highway Town-wide Cash in Time Deposits	A	23,416.65 Db	50,002.05	50,000.00	2.05 Db	23,418.70 Db
	Fund Totals		23,416.65 Db	50,002.05	50,000.00	2.05 Db	23,418.70 Db
	Fund Balance Totals			23,418.70	0.00		
DB -0201-00	Highway Part-Town Cash in Time Deposits	A	0.00				0.00
	Fund Totals		0.00				0.00
	Fund Balance Totals			0.00	0.00		
FR -0201-00	Frink Capital Cash in Time Deposits	A	0.00				0.00
	Fund Totals		0.00				0.00
	Fund Balance Totals			0.00	0.00		
GD -0201-00	Depauville Sewer Cash in Time Deposits	A	64,859.01 Db	5.68		5.68 Db	64,864.69 Db
	Fund Totals		64,859.01 Db	5.68		5.68 Db	64,864.69 Db
	Fund Balance Totals			64,864.69	0.00		
GE -0201-00	Route 12 Sewer Cash in Time Deposits	A	0.00				0.00

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
	Fund Totals		0.00				0.00
	Fund Balance Totals			0.00	0.00		
GH -0201-00	HERITAGE HEIGHTS SEWER-INVESTMENT	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
GR -0201-00	Reed Point Sewer Cash in Time Deposits	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
GT -0201-00	ROUTE 12 SEWER DISTRICT-INVESTMENT	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
HA -0201-00	ARENA FUND SAVINGS ACCOUNT	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
JY -0201-00	YOUTH COMMISSION-INVESTMENT	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
RW -0201-00	Frink RedevelopmentCash in Time Deposits	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		
TA -0201-00	HEALTH REIMBURSEMENT ACCOUNT (HRA)	A	0.00				0.00
	Fund Totals						0.00
	Fund Balance Totals			0.00	0.00		

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
Total Accounts ==>	16						
	Report Totals		285,440.25 Db	150,025.00	150,000.00	25.00 Db	285,465.25 Db
	Report Balance Totals			285,465.25	0.00		

Account Range: First to zzz-zzzz-zz
Exclude Accounts with Zero Balance and No Activity: N

Date Range: 01/01/24 to 01/31/24
Class Id: RESERVE

Account No	Description	Type	Begin Balance	Debit	Credit	Net	End Balance
A -0230-01	CASH, SPECIAL RESERVE REC EQUIPMENT	A	50,083.40 Db	100,004.31	100,000.00	4.31 Db	50,087.71 Db
A -0230-02	CASH, SPECIAL RESERVES PMT INDEBTEDNESS	A	92,682.05 Db	7.98		7.98 Db	92,690.03 Db
A -0230-10	CASH, SPEC REC EQUIP RESERVE NYCLASS	A	0.00	100,129.28		100,129.28 Db	100,129.28 Db
	Fund Totals		142,765.45 Db	200,141.57	100,000.00	100,141.57 Db	242,907.02 Db
	Fund Balance Totals			242,907.02	0.00		
DA -0230-00	CASH, SPECIAL RESERVES	A	10,711.30 Db	50,000.93	50,000.00	0.93 Db	10,712.23 Db
DA -0230-10	CASH, SPECIAL RESERVE NYCLASS	A	0.00	50,064.63		50,064.63 Db	50,064.63 Db
	Fund Totals		10,711.30 Db	100,065.56	50,000.00	50,065.56 Db	60,776.86 Db
	Fund Balance Totals			60,776.86	0.00		
GD -0230-00	CASH, SPECIAL RESERVES	A	4,963.14 Db	0.43		0.43 Db	4,963.57 Db
	Fund Totals		4,963.14 Db	0.43		0.43 Db	4,963.57 Db
	Fund Balance Totals			4,963.57	0.00		
Total Accounts ==>	6						
	Report Totals		158,439.89 Db	300,207.56	150,000.00	150,207.56 Db	308,647.45 Db
	Report Balance Totals			308,647.45	0.00		

Town of Clayton

LOCAL LAW NO. ____ OF 2023

Chapter ____ - Electronic Filing of Complaints for Administrative Review of Assessments.

SECTION 1.

The Town of Clayton pursuant to authority granted by NY Real Property Tax Law §104(3)(b) hereby authorizes the electronic filing of Grievance Complaint forms (RP-524) for administrative review of assessments.

SECTION 2.

The Assessor for the Town of Clayton and/or their agent shall publish instructions for the electronic filing for each such complaint of the Town of Clayton website and shall also have written instructions available at the Town Office.

SECTION 3.

Any person aggrieved by an assessment (e.g. an owner, purchaser or tenant who is required to pay the taxes pursuant to a lease or written agreement) may electronically file a complaint (RP-524) if their property is located within the Town of Clayton. Property owners may e-file a complaint themselves or an authorized representative or attorney may e-file a complaint on behalf of the property owner. If a complaint is being e-filed by a representative or attorney, it must include a fully completed power of attorney or designation of representative or the e-filed complaint may be rejected by the Town Assessor.

SECTION 4.

Questions contained on an e-file complaint, or used to generate an e-file complaint must be substantially similar to the questions contained on Form RP-524. Instructions for e-filing complaints must be substantially similar to the instructions for Grievance Complaint Form RP-524.

SECTION 5.

A separate complaint must be e-filed for each individual parcel unless the Assessor, in their discretion, agrees in writing that a single complaint will be accepted for certain contiguous parcels identified in writing by the Assessor.

SECTION 6.

By choosing to e-file, complainants' consent to receive correspondence related to their complaint, as well as the determination of Board of Assessment Review (BAR), via email or other electronic method established by the Town of Clayton.

SECTION 7.

User problems, such as problems with a user's telephone lines, internet service provider, hardware or software, problems and understanding or following the e-file instructions, or rejection of a document because it contains a virus will not excuse an untimely filing. A complainant who cannot e-file a document because of any of these user problems must file conventionally and timely. The Town's inability to receive a document via this e-filing system due to a technical failure will not excuse an untimely filing unless the Town Assessor acknowledges the technical failure in writing and agrees in writing to an extension of time.

SECTION 8.

If any clause, sentence, paragraph, subdivision, section or other part of this Local Law shall for any reason be adjudged by any court of competent jurisdiction to be unconstitutional or otherwise invalid, such judgment shall not affect, impair or invalidate the remainder of this Local Law, and shall be construed to have been the legislative intent to enact this local law without such unconstitutional or invalid parts therein.

SECTION 9.

This local law shall take effect immediately upon filing in the office of the NYS Department of State.

TOWN OF CLAYTON

405 Riverside Drive
Clayton, NY 13624
(315) 686-3512

RESOLUTION NO. ___ of 2024

TO ADOPT LOCAL LAW NO. ___ OF 2024

Authorizing Electronic Filing of Complaints for Administrative Review of Assessments

WHEREAS, the Town Board of the Town of Clayton, New York is interested in adopting a Local Law in regard to Authorizing Electronic Filing of Complaints for Administrative Review of Assessments; and

WHEREAS, the Town Board has evaluated the legislation in light of the State Environmental Quality Review Act (SEQR) and has determined that no review under SEQR is required as it is a Type 2 action per 6 NYCRR 617.5(C)(26) and (33); and

WHEREAS, the Town Board has determined to proceed with legislation to adopt a Local Law regarding Authorizing Electronic Filing of Complaints for Administrative Review of Assessments.

NOW, THEREFORE, BE IT RESOLVED, by the Town Board of the Town of Clayton, New York that:

1. The Town Board hereby enacts Local Law No. ___ of 2024 Authorizing Electronic Filing of Complaints for Administrative Review of Assessments.

2. The Supervisor for the Town of Clayton, the Town Assessor, and the Town Clerk for the Town of Clayton, their respective agents and employees are authorized to sign all documents and take all steps necessary to enact the legislation and promulgate appropriate rules to effect the same.

3. This resolution shall take effect immediately.

The foregoing Resolution was offered by Board Member, _____, and seconded by Board Member, _____, and upon roll call vote of the Board was duly adopted as follows:

Tim Doney, Supervisor	Yes ___	No ___
Kenneth Knapp	Yes ___	No ___
Donna Patchen	Yes ___	No ___
James Kenney	Yes ___	No ___
Kathleen LaClair	Yes ___	No ___

Dated: _____, 2024

Megan Badour, Town Clerk

TOWN OF CLAYTON NOTICE OF PUBLIC HEARING

**RE: ELECTRONIC FILING OF COMPLAINTS FOR
ADMINISTRATIVE REVIEW OF ASSESSMENTS**

PLEASE TAKE NOTICE that a Local Law has been introduced by the Town Board of the Town of Clayton regarding Electronic Filing of Complaints for Administrative Review of Assessments.

PLEASE TAKE NOTICE that a Public Hearing upon the Local Law will be held at the **Town Offices 405 Riverside Drive, Clayton, NY 13624** on _____, 2024 at _____ p.m. and that an opportunity to be heard in regard thereto will then and there be given to all persons.

Dated: _____, 2024

Megan Badour, Town Clerk

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

County City Town Village
(Select one.)

of Clayton _____

Local Law No. _____ of the year 20²⁴

A local law authorizing electronic filing of Complaints for Administrative Review of Assessment
(Insert Title)

Be it enacted by the Town Board _____ of the
(Name of Legislative Body)

County City Town Village
(Select one.)

of Clayton _____ as follows:

SEE ATTACHED

(If additional space is needed, attach pages the same size as this sheet, and number each.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20²⁴ of the ~~(County)(City)~~(Town)(Village) of Clayton Town Board was duly passed by the ~~(County)(City)~~(Town)(Village) of Clayton Town Board on _____ 20²⁴, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____ (Name of Legislative Body) (repassed after disapproval) by the _____ and was deemed duly adopted (Elective Chief Executive Officer*) on _____ 20____, in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the (County)(City)(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____ (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. (Elective Chief Executive Officer*)

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on _____ 20____, in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the ~~(County)(City)~~(Town)(Village) of _____ was duly passed by the _____ on _____ 20____, and was (approved)(not approved) _____ (Name of Legislative Body) (repassed after disapproval) by the _____ on _____ 20____. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of _____ 20____, in accordance with the applicable provisions of law.

* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the City of _____ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on _____ 20____, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. _____ of 20____ of the County of _____ State of New York, having been submitted to the electors at the General Election of November _____ 20____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1 above.

Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

Date: _____

(Seal)

STACKEL & NAVARRA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

COMMUNITY BANK BUILDING – 216 WASHINGTON STREET
WATERTOWN, NY 13601-3336
TELEPHONE 315/782-1220
FAX 315/782-0118

Robert F. Stackel, C.P.A.
Jacob Navarra, C.P.A.
Mark B. Hills, C.P.A.

February 23, 2024

Board of Trustees
Town of Clayton
405 Riverside Drive
Clayton, NY 13624

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Town of Clayton.

We will apply the procedures described in the attachment to this letter determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023. By signing this engagement letter, you agree to those procedures and acknowledge that the procedures to be performed are appropriate for the intended purpose of the engagement, which is determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023. We understand this engagement is not required pursuant to law, regulation, or contract. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the AICPA. Those standards require that we obtain your written agreement to the procedures to be applied and your acknowledgment that those procedures are appropriate for the intended purpose of the engagement, as described in this letter. A refusal to provide such agreement and acknowledgment will result in our withdrawal from the engagement. No other parties will be requested to agree to the procedures and acknowledge that the procedures performed are appropriate for their purposes. We make no representation that the procedures we will perform are appropriate for the intended purpose of the engagement or for any other purpose.

Because the agreed-upon procedures do not constitute an examination or review, we will not express an opinion or conclusion on determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023. In addition, we have no obligation to perform any procedures beyond those to which you agree.

We plan to begin our procedures on approximately May 20, 2024 and, unless unforeseeable problems are encountered, the engagement should be completed in a timely manner.

STACKEL & NAVARRA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Board of Trustees of the Town of Clayton. If we encounter restrictions in performing our procedures, we will discuss the matter with you. If we determine the restrictions are appropriate, we will disclose the restrictions in our report. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you. You understand that the report is intended solely for the information and use of the Town of Clayton, and should not be used by anyone other than these specified parties.

There may exist circumstances that, in our professional judgment, will require we withdraw from the engagement. Such circumstances include the following:

- You refuse to provide written agreement to the procedures and acknowledge that they are appropriate for the intended purpose of the engagement.
- You fail to provide requested written representations, or we conclude that there is sufficient doubt about the competence, integrity, ethical values, or diligence of those providing the written representations, or we conclude that the written representations provided are otherwise not reliable.
- We determine that the description of the procedures performed or the corresponding findings are misleading in the circumstances of the engagement.
- We determine that restrictions on the performance of procedures are not appropriate.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, should any such matters come to our attention, we will communicate them in accordance with professional standards and applicable law. In addition, if, in connection with this engagement, matters come to our attention that contradict determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023, we will communicate such matters to you.

You are responsible for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023. In addition, you are responsible for providing us with (1) access to all information of which you or the appropriate party are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request from the appropriate party for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

STACKEL & NAVARRA, C.P.A., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for determining whether the Town's various general ledger accounts have been recorded accurately as of and for the year ended December 31, 2023 in accordance with the modified accrual basis.

Robert Stackel is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We estimate that our fee for these services will be \$7,600. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, or the procedures need to be modified, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we may require that they acknowledge in writing their agreement with the procedures performed, or to be performed, and their acknowledgment that the procedures are appropriate for their purposes.

Very Truly Yours,

Stackel & Navarra CPA, P.C.

Stackel & Navarra, C.P.A., P.C.

Response:

This letter correctly sets forth the understanding of Town of Clayton:

Signature:

Title:

Date:

A - GENERAL FUND

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine money market savings accounts. We will reconcile to the general ledger amount.
3. We will count petty cash and agree amount to the general ledger.
4. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
5. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
6. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
7. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
8. We will compare payroll amounts recorded on the general ledger for all funds to the quarterly filings submitted to the Internal Revenue Service.
9. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
10. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

B - GENERAL FUND – TOWN – OUTSIDE VILLAGE

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

GT, GW - SPECIAL GRANT FUNDS

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DA - HIGHWAY FUND – TOWN-WIDE

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
4. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
5. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
6. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
7. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

DB - HIGHWAY FUND – PART-TOWN

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile sales tax recorded on the general ledger to the report from Jefferson County.
4. We will reconcile interfund transfers and agree to the amounts recorded in other funds.
5. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.
6. We will examine budget amendments and transfers approved by the Board and trace them to the various general ledger accounts.

HA, HR, RW - CAPITAL FUND

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will examine BAN's payable and agree to the general ledger. We will examine paid BANs and re-compute interest paid.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

JY - CLAYTON YOUTH COMMISSION FUND

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile payments from the Village of Clayton, New York and Town of Clayton, New York.
3. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.

HH, SL, SM, SA, GD, GH, GR - LIGHTING, FIRE PROTECTION, AMBULANCE AND SEWER FUNDS

1. We will inspect the bank reconciliations at December 31, 2023 and trace outstanding items to the January 2024 bank statements. We will agree the reconciled balances to the general ledger amount.
2. We will reconcile the fund balance to the general ledger and examine all postings to the fund balance general ledger account.
3. We will reconcile property taxes recorded on the general ledger to the tax warrant and tax roll. We will also examine documentation to support any tax adjustments.
4. We will examine other general ledger revenue and expenditure accounts on a test basis. We will examine supporting documentation to support amounts posted to the general ledger accounts.

TJ - TOWN JUSTICE REPORTS

1. We will trace payments from receipts issued for fines to the monthly report and to the check to the Town of Clayton on a test basis.
2. We will add the cash receipts journal for the test period.
3. We will trace the receipts per the cash receipts to the bank statement for the test period.
4. We will tape disbursements per the checkbook and trace them to the bank statement for the test period.
5. We will inspect the bank reconciliation at December 31, 2023 and agree to the Justice's cash balance.

TA - TRUST AND AGENCY FUND

1. We will inspect the bank reconciliation at December 31, 2023 and trace outstanding items to the January 2024 bank statement. We will agree reconciled balances to the general ledger.
2. We will perform a test to ensure that deposits in excess of FDIC coverage are adequately collateralized.
3. We will examine liability accounts on a test basis and agree to supporting documentation.

K - FIXED ASSET ACCOUNT GROUP

1. We will reconcile the fixed asset subsidiary cards to the general ledger.
2. We will examine invoices for new asset additions on a test basis.
3. On a test basis, we will trace new fixed asset additions to the .2 and .4 expense accounts in the general ledger of the governmental funds.
4. On a test basis, we will trace dispositions of fixed assets by sale to the revenue accounts in the general ledger of the governmental funds.
5. On a test basis, we will review the minutes of the Board meeting for authorization of purchases and dispositions of fixed assets.

W - LONG-TERM DEBT ACCOUNT GROUP

1. We will reconcile bonds payable to the general ledger amount.
2. We will recalculate interest expense and agree payments to amortization schedules.
3. We will trace principal and interest payments to expenditure accounts in the governmental funds.