Town Supervisor
Timothy Doney
Town Board Members
Kenneth Knapp
James Kenney
Steve Dorr
Kevin Patchen

Town Clerk
Megan Badour

Town of Clayton
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Clayton, New York 13624
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TOWN BOARD REGULAR MEETING AGENDA

Wednesday, August 12, 2026 • 5:00pm • Cerow Recreation Park Arena

1. **Pledge of Allegiance**
2. **Guests**: N/A
3. **Town Clerk**
   A. *Correspondence* that Needs Recording
   B. *Minutes* from 7/22/2026
4. **Public**: *Comment on Agenda Items*
5. **General Discussion Items**:
   A. Bills & Transfers
      i. Abstract #8 of 2026 in the amount of $419,617.74
      ii. Transfers: Depauville WWTP Disinfection Project
      iii. Budget Amendment: N/A
   B. New Accounts/Special Entries*: N/A*
   C. Supervisor's Report & Bank Reconciliations: July 2026
   D. Balance Sheets: July 2026
   E. Resignations, Appointments & Rate Changes
      i. Resignations & Appointments: C. Garnsey ZBA Resignation
      ii. Rate Changes: N/A
   F. Training: N/A
   G. Internal Audits
   H. TIPAF Lease Renewal
   I. Depauville Sewer Project Contract No. 2 Bid Award Resolution
   J. Depauville Sewer Ban NOS
   K. Jefferson County Intermunicipal GML §239-m Referral Exemption Agreement Resolution
   L. Authorize 2026-2027 Fuel Bid Solicitation
   M. Local Law No. 2 of 2026: Tax Cap Override
   N. Schedule Budget Workshop
   O. Grindstone Island Civil War Cemetery
   P. Grindstone Island Upper Cemetery
   Q. Depauville Library Town Board Meeting 8/26/2026 Reminder

6. **Supervisor's Report:** Consolidated Health District, Youth Commission & Antique Boat Museum
7. **Department Head Reports:**
   A. Highway Superintendent: Raymond Robinson
   B. Buildings & Grounds: James Jones
   C. Assessor: Interim Christina Johnson
   D. Codes/Zoning: Richard Ingerson
8. **Council Reports**:
   A. ***Councilman Knapp:*** Libraries & Chamber of Commerce
   B. ***Councilman Patchen:*** Buildings & Grounds, Cemeteries, and Purchasing & Personnel, TIERS
   C. ***Councilman Kenney:*** Safety Coordinator, Planning/Zoning, and Sewer Districts
   D. ***Councilman Dorr:*** Highway, Paynter Center and CLDC
9. **Public:** *Submitted Requests to Address the Board*
10. **Adjournment**

    Next Board Meeting: *Wednesday, August 26, 2026 @ 5:00pm Cerow Recreation Park Arena*

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Town of Clayton Workshop Meeting Minutes

Wednesday, July 22, 2026

The Town Board of the Town of Clayton held their workshop meeting at 5:00 PM, located at Dodge Hall, 11512 North Shore Rd, Grindstone Island, Clayton, NY.

The following persons attended:

Timothy Doney	Kenneth Knapp	James Kenney	Steve Dorr, I.
Kevin Patchen	Megan Badour	James Jones	Christopher Badour
Mariah LaClair	Savarah Wright	John Cardamone	Linda Brown
Brenda Patch	Kari Becker		

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

2. Guests: N/A

3. Town Clerk:
Correspondence:
- NYAOT limited edition Foundations of Freedom (attached)
- Letter of support from 1000 Islands Tourism Council (attached)
- Letter of support from TI Central School District (attached)
- Standardized notice form for River Golf Adventures (attached)
- Jefferson County Planning & Community Development (attached)

Minutes:
- Motion was made by Kenneth Knapp, seconded by Kevin Patchen, to approve 07/08/2026 Regular Meeting minutes. **Motion carried.**

4. Workshop Discussion Items:
i. <u>Resolution No. 48 of 2026</u>
Resolution No. 48 of 2026, a resolution to accept examinations and audit of Town Justices 2025-2026 account books and monthly reports of the Town Justice Hon. Rebecca Kinnie, and Hon. Walter M. Jeram Jr. was introduced by James Kenney, seconded by Kenneth Knapp. Roll call vote: Patchen-aye; Knapp-aye, Kenney-aye, Dorr-aye, Doney-aye. **Passed.**
ii. <u>Resolution No. 49 of 2026</u>
Resolution No. 49 of 2026, a resolution to authorize the submission of an application to the NYS Climate Smart Communities Grant Program was introduced by Kenneth Knapp, seconded by Steve Dorr. Roll call vote: Patchen-aye; Knapp- aye, Kenney-aye, Dorr-aye, Doney-aye. **Passed.**
iii. <u>Resolution No. 50 of 2026:</u>
Resolution No. 50 of 2026, a resolution to authorize the submission of funding applications for the Route 12 West Sewer Project was introduced by Kevin Patchen, seconded by Kenneth Knapp. Roll call vote: Patchen-aye; Knapp- aye, Kenney-aye, Dorr-aye, Doney-aye. **Passed.**
iv. <u>August Workshop Meeting Reminder</u>
The workshop meeting held on 08/26/26 will be located at the Depauville Free Library, 32333 Caroline St, Chaumont, NY 13622 at 5:00 PM.

5. Public Comment on Non-Agenda Items:
Linda Brown and John Cardamone - presented a proposal for the board to consider expanding the size of the Grindstone Island Upper Cemetery. It was decided the board needs to look into this, and will discuss at a further date.

6. Adjournment:
Motion was made by Kenneth Knapp, seconded by James Kenney, to adjourn workshop meeting at 5:38 PM. **Motion carried.**

Next Meeting: Wednesday, August 12, 2026 at 5:00PM located at Cerow Rec Park Arena, 600 East Line Rd, Clayton, NY 13624.

Rylee Babcock, Deputy Town Clerk

FISCAL YEAR: 2026

REQUEST #	ACCT TYPE	FUND #	ACCOUNT NAME	DEBIT	CREDIT
15	G/L	HD-0200-00	CAPITAL PROJECT (DEPAUVILLE SEWER) CASH	$ 200.37	
	REVENUE	HD-5031-00	INTERFUND REVENUES		$ 200.37
16	G/L	GD-0201-00	DEPAUVILLE SEWER CASH IN TIME DEPOSITS		$ 200.37
	EXPENDITURE	GD-9901-90	TRANSFERS TO OTHER FUNDS	$ 200.37	
			TOTALS	$ 400.74	$ 400.74

EXPLANATION:

NO.	DISCUSSION
15	TO TRANSFER FROM GENERAL SAVINGS (DEPAUVILLE SEWER FUND) TO DEPAUVILLE SEWER PRJ CHECKING TO PAY PO 26-00590 TI PRINTING CO LEGAL NOTICE
16	TO TRANSFER FROM GENERAL SAVINGS (DEPAUVILLE SEWER FUND) TO DEPAUVILLE SEWER PRJ CHECKING TO PAY PO 26-00590 TI PRINTING CO LEGAL NOTICE

Town of Clayton
SUPERVISORS REPORT - JULY 2026

08/10/2026
11:30 AM

Revenue Account Range: *First to zzz-zzzz-zz* ***Include Non-Anticipated:*** *Yes* ***Year To Date As Of:*** *07/31/26*
Expend Account Range: *First to zzz-zzzz-zz* ***Include Non-Budget:*** *Yes* ***Current Period:*** *07/01/26 to 07/31/26*
Print Zero YTD Activity: *Yes* ***Prior Year:*** *Thru 07/31/25*

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
A -0599-00	APPROPRIATED FUND BALANCE	0.00	781,285.65	0.00	0.00	781,285.65-	0
A -1001-00	REAL PROPERTY TAXES	820,940.48	824,594.32	0.00	825,086.09	491.77	100
A -1001-10	OMITTED TAXES-ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0
A -1081-00	OTHER PAYMENTS IN LIEU OF TAXES	12,460.01	14,383.85	0.00	13,650.91	732.94-	95
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	46,744.02	89,070.00	0.00	32,961.12	56,108.88-	37
A -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	788,839.98	933,535.45	527,807.89	786,843.81	146,691.64-	84
A -1130-00	TRAFFIC VIOLATIONS BUREAU	0.00	0.00	0.00	0.00	0.00	0
A -1255-00	TOWN CLERK FEES	40.64	400.00	11.23	308.02	91.98-	77
A -1255-01	TOWN CLERK - COLLECTED FEES CLERK AC	0.00	0.00	0.00	0.00	0.00	0
A -1520-00	POLICE FEES	0.00	0.00	0.00	0.00	0.00	0
A -1603-00	VITAL STATISTICS FEES	1,131.00	1,500.00	332.50	1,496.00	4.00-	100
A -2001-00	PARKS & RECREATION FEES	725.20	500.00	50.00	1,658.54	1,158.54	332
A -2012-00	EVENT FEES	20,935.00	35,000.00	4,400.00	25,316.00	9,684.00-	72
A -2025-00	ICE FEES	25,653.90	75,000.00	0.00	35,797.50	39,202.50-	48
A -2025-01	POOL FEES	12,465.85	12,000.00	8,395.00	18,538.02	6,538.02	154
A -2025-02	SIGNAGE RENTALS	15,650.00	18,150.00	0.00	16,307.53	1,842.47-	90
A -2025-03	CONCESSION STAND RENTAL	0.00	3,200.00	0.00	2,400.00	800.00-	75
A -2025-04	FIREWORKS PERMIT FEES	200.00	0.00	0.00	200.00	200.00	0
A -2030-00	TRANSIENT DOCKING FEES	76,094.65	115,000.00	40,869.68	77,534.92	37,465.08-	67
A -2030-01	CLAYTON MUNICIPAL MARINA ADVERTISEME	0.00	0.00	0.00	0.00	0.00	0
A -2065-00	SIGNAGE RENTALS	0.00	0.00	0.00	0.00	0.00	0
A -2090-00	MUSEUM CHARGES	0.00	0.00	0.00	0.00	0.00	0
A -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00	0

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
A -2130-00	REFUSE & GARBAGE FEES	105,621.00	150,000.00	21,315.50	106,650.50	43,349.50-	71
A -2130-01	RECYCLING FEES	4,779.22	5,000.00	1,705.70	4,752.72	247.28-	95
A -2150-00	EV CHARGING STATION FEES	0.00	0.00	357.22	698.03	698.03	0
A -2192-00	CHARGES FOR CEMETERY SERVICES	650.00	0.00	0.00	350.00	350.00	0
A -2301-00	CLDC SUPPLIES REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
A -2389-00	MISC REVENUES - OTHER GOVERNMENTS	30,973.20	33,500.00	1,318.36	27,517.68	5,982.32-	82
A -2392-00	DEBT SERVICE, OTHER GOVERNMENTS	0.00	0.00	0.00	0.00	0.00	0
A -2401-00	INTEREST & EARNINGS	3,860.18	2,200.00	610.07	4,043.43	1,843.43	184
A -2410-00	SALT SHED RENT	2,000.00	2,000.00	0.00	2,000.00	0.00	100
A -2421-00	LEASE PAYMENTS COLLECTED	0.00	20,000.00	0.00	0.00	20,000.00-	0
A -2450-00	COMMISSIONS	0.00	0.00	0.00	0.00	0.00	0
A -2544-00	DOG LICENSE FEES	1,929.00	1,000.00	134.00	1,464.00	464.00	146
A -2550-00	PUBLIC SAFETY PERMITS-CODES FEES	28,181.10	0.00	0.00	0.00	0.00	0
A -2610-00	FINES & FORFEITED BAILS	22,542.00	38,000.00	3,615.00	32,475.00	5,525.00-	85
A -2611-00	FINES & PENALTIES-DOG CASES	0.00	0.00	0.00	0.00	0.00	0
A -2660-00	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0
A -2665-00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
A -2680-00	INSURANCE RECOVERIES	0.00	0.00	13,565.53	13,565.53	13,565.53	0
A -2690-00	OTHER COMPENSATION FOR LOSS	0.00	0.00	0.00	0.00	0.00	0
A -2701-00	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
A -2701-03	REBATES	0.00	0.00	0.00	0.00	0.00	0
A -2701-05	REFUNDS OF PY EXPENDITURES	913.40	0.00	0.00	0.00	0.00	0
A -2701-50	REFUNDS FROM TIYLO	0.00	0.00	0.00	0.00	0.00	0
A -2705-00	DOG SHELTER SERVICES	0.00	0.00	0.00	0.00	0.00	0
A -2770-00	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	0.00	0
A -2770-01	VILLAGE DEBT SHARE-HIGHWAY GARAGE	0.00	0.00	0.00	0.00	0.00	0
A -2770-02	VILLAGE O&M SHARE	0.00	0.00	0.00	0.00	0.00	0

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
A -2770-03	TIERS-BILLING REIMBURSEMENT	8,880.25	13,000.00	0.00	6,236.41	6,763.59-	48
A -2770-04	FIRE DISTRICT-FUEL REIMBURSEMENT	1,359.49	10,550.00	0.00	2,431.34	8,118.66-	23
A -2770-05	JOINT ASSESSMENT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
A -2770-06	GRANTS ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0
A -2770-07	VILLAGE HR SUPPORT REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
A -2801-01	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
A -2801-02	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
A -3001-00	AIM RELATED PAYMENTS	0.00	17,385.00	0.00	0.00	17,385.00-	0
A -3005-00	MORTGAGE TAX	42,015.23	60,000.00	0.00	49,111.50	10,888.50-	82
A -3010-00	PUBLIC SAFETY ADMINISTRATION	0.00	0.00	0.00	0.00	0.00	0
A -3040-00	STATE AID-TAX MAPS AND ASSESSMENT	0.00	0.00	0.00	0.00	0.00	0
A -3089-00	STATE AID, OTHER	0.00	0.00	0.00	0.00	0.00	0
A -3089-01	STATE AID, COURT FACILITIES	0.00	0.00	0.00	0.00	0.00	0
A -3589-00	FEMA GRANT REVENUES	0.00	0.00	0.00	0.00	0.00	0
A -3889-00	STATE AID, OTHER CULTURE AND RECREATI	0.00	1,500.00	0.00	0.00	1,500.00-	0
A -3960-00	EMERGENCY DISASTER - STATE AID	0.00	0.00	0.00	0.00	0.00	0
A -4001-00	REVENUE SHARING	0.00	0.00	0.00	0.00	0.00	0
A -4050-00	PUBLIC HEALTH, OTHER	0.00	0.00	0.00	0.00	0.00	0
A -4960-00	EMERGENCY DISASTER - FEDERAL AID	0.00	0.00	0.00	0.00	0.00	0
A -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
A -5710-00	BONDS	0.00	0.00	0.00	0.00	0.00	0
	General Fund Revenue Totals	**2,075,584.80**	**3,261,254.27**	**624,487.68**	**2,089,394.60**	**1,171,859.67-**	**64**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -0000-00	GENERAL FUND:	0.00	0.00	0.00	0.00	0.00	0
A -0962-00	BUDGETARY PROVISIONS FOR OTR USES-RI	0.00	0.00	0.00	0.00	0.00	0

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -0962-01	CAPITAL IMPROVEMENT RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0
A -0962-02	GENERAL REPAIR RESERVE FUND	0.00	0.00	0.00	0.00	0.00	0
A -0962-03	RECREATION MACHINERY, EQUIP, APP RES F	0.00	0.00	0.00	0.00	0.00	0
A -1010-00	LEGISLATIVE:	0.00	0.00	0.00	0.00	0.00	0
A -1010-10	LEGISLATIVE-PERSONAL SERVICES-TOWN B	11,538.60	22,000.00	1,692.32	12,692.40	9,307.60	58
A -1010-40	LEGISLATIVE-CONTRACTUAL EXP	2,811.69	4,500.00	122.25	3,335.51	1,164.49	74
A -1110-00	MUNICIPAL COURT:	0.00	0.00	0.00	0.00	0.00	0
A -1110-10	COURT-PERSONAL SERVICES-JUDGES	15,807.60	27,400.00	2,107.68	15,807.60	11,592.40	58
A -1110-12	COURT-PERSONAL SERVICES-COURT CLERK	23,904.57	44,135.00	3,395.00	25,357.50	18,777.50	57
A -1110-20	COURT-EQUIP & CAPITAL	0.00	500.00	0.00	494.90	5.10	99
A -1110-40	COURT-CONTRACTUAL EXP	757.45	3,000.00	82.95	1,533.56	1,466.44	51
A -1110-41	COURT-JOINT COURTROOM EXPENSES	10,094.40	20,946.00	1,759.94	15,267.14	5,678.86	73
A -1110-42	COURT-DUE TO NYS COMPTROLLER	10,839.00	28,000.00	1,572.00	23,793.00	4,207.00	85
A -1110-43	MUNICIPAL COURT- DUE TO VOC	167.00	2,000.00	0.00	260.00	1,740.00	13
A -1220-00	SUPERVISOR:	0.00	0.00	0.00	0.00	0.00	0
A -1220-10	SUPERVISOR-PERSONAL SERVICES	24,230.70	45,000.00	3,461.54	25,961.55	19,038.45	58
A -1220-12	SUPERVISOR-PERSONAL SERVICES-ASSIST/	31,519.50	62,400.00	4,912.50	36,490.00	25,910.00	58
A -1220-13	SUPERVISOR-PERSONAL SERVICES-FT CLEF	31,932.00	62,400.00	5,002.50	37,727.50	24,672.50	60
A -1220-20	SUPERVISOR-EQUIPMENT & CAPITAL	1,024.26	500.00	0.00	0.00	500.00	0
A -1220-40	SUPERVISOR-CONTRACTUAL EXP	5,789.12	7,000.00	1,183.51	1,626.44	5,373.56	23
A -1310-00	FINANCE DIRECTOR/ADMINISTRATOR:	0.00	0.00	0.00	0.00	0.00	0
A -1310-10	FINANCE DIRECTOR-PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0
A -1310-11	FINANCE-PERSONAL SERVICES-ASSISTANT	0.00	0.00	0.00	0.00	0.00	0
A -1310-20	FINANCE-EQUIPMENT & CAPITAL	0.00	500.00	0.00	0.00	500.00	0
A -1310-40	FINANCE-CONTRACTUAL EXPENSE	20,440.29	27,000.00	150.00	19,579.00	7,421.00	73
A -1310-42	FINANCE-BANK SERVICE FEES	140.00	240.00	20.00	140.00	100.00	58
A -1320-00	AUDITOR:	0.00	0.00	0.00	0.00	0.00	0

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
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	0.00	0.00	500.00	0
A -1330-40	TAX COLLECTION-CONTRACTUAL EXP	2,990.69	3,500.00	0.00	173.00	3,327.00	5
A -1330-41	TAX COLLECTION-COUNTY CHARGEBACK	8,861.02	584.28	0.00	584.28	0.00	100
A -1355-00	ASSESSMENT:	0.00	0.00	0.00	0.00	0.00	0
A -1355-10	ASSESSMENT-PERSONAL SERVICES-ASSES	0.00	0.00	0.00	0.00	0.00	0
A -1355-11	ASSESSMENT-GENERAL ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0
A -1355-12	ASSESSMENT-PERSONAL SERVICES-PT CLE	0.00	0.00	0.00	0.00	0.00	0
A -1355-20	ASSESSMENT-EQUIPMENT & CAPITAL	0.00	500.00	0.00	500.00	0.00	100
A -1355-40	ASSESSMENT-CONTRACTUAL	39,748.30	100,552.00	6,915.00	48,595.96	51,956.04	48
A -1355-41	ASSESSMENT-LEGAL EXPENSES	0.00	10,000.00	0.00	0.00	10,000.00	0
A -1355-42	ASSESSMENT-REAL PROPERTY ASSISTANCE	8,595.00	17,500.00	1,050.00	8,435.00	9,065.00	48
A -1355-43	ASSESSMENT-PERS SRV CONTRACT W/ORLI	0.00	0.00	0.00	0.00	0.00	0
A -1355-44	SHARED ASSESSOR EXPENSES	0.00	0.00	0.00	0.00	0.00	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	19,038.45	40,000.00	3,076.92	23,076.90	16,923.10	58
A -1410-12	TOWN CLERK-PERSONAL SERVICES-DEPUT	27,200.26	50,440.00	3,880.00	29,076.75	21,363.25	58
A -1410-20	TOWN CLERK-EQUIPMENT & CAPITAL	0.00	500.00	0.00	0.00	500.00	0
A -1410-40	TOWN CLERK-CONTRACTUAL EXPENSE	6,032.09	6,000.00	0.00	4,840.32	1,159.68	81
A -1420-00	LAW:	0.00	0.00	0.00	0.00	0.00	0
A -1420-40	GENERAL LEGAL-CONTRACTUAL EXP	8,563.00	15,000.00	0.00	0.00	15,000.00	0
A -1420-41	LEGAL-SPECIAL LEGAL EXPENSES	300.00	40,000.00	1,075.00	1,225.00	38,775.00	3
A -1430-00	PERSONNEL:	0.00	0.00	0.00	0.00	0.00	0
A -1430-10	PERSONNEL-PERSONAL SERVICES-HR DIRE	0.00	0.00	0.00	0.00	0.00	0
A -1430-40	PERSONNEL-CONTRACTUAL EXP	1,376.99	3,000.00	703.00	3,700.41	700.41-	123
A -1440-00	ENGINEER:	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 -1440-40	ENGINEER-CONTRACTUAL EXP	0.00	2,500.00	0.00	0.00	2,500.00	0
A -1460-00	RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0
A -1460-11	RECORDS MANAGEMENT	0.00	0.00	0.00	0.00	0.00	0
A -1460-40	RECORDS MANAGEMENT - CONTRACTUAL	130.22	500.00	0.00	210.44	289.56	42
A -1620-00	BUILDINGS:	0.00	0.00	0.00	0.00	0.00	0
A -1620-18	COVID-19	0.00	0.00	0.00	0.00	0.00	0
A -1620-19	BLDGS/GRNDS-PERSONAL SERVICES-ANC T	40,030.20	150,608.40	7,234.84	47,740.66	102,867.74	32
A -1640-00	CENTRAL GARAGE:	0.00	0.00	0.00	0.00	0.00	0
A -1640-11	JOINT HIGHWAY GARAGE - B&G	0.00	0.00	0.00	0.00	0.00	0
A -1640-20	CENTRAL GARAGE-EQUIP & CAPITAL-TOWN (	5,170.32	3,000.00	0.00	626.00	2,374.00	21
A -1640-21	CENTRAL GARAGE-JT HIGHWAY IMPROVEME	0.00	7,000.00	0.00	4,895.00	2,105.00	70
A -1640-41	CENTRAL GARAGE-JT HIGHWAY CONTRACTU	44,753.74	60,000.00	2,271.38	42,487.48	17,512.52	71
A -1650-00	CENTRAL COMMUNICATION SYSTEM:	0.00	0.00	0.00	0.00	0.00	0
A -1650-20	CENTRAL COMMUNICATION-EQUIP & CAPITA	3,545.62	2,500.00	0.00	280.27	2,219.73	11
A -1650-40	CENTRAL COMMUNICATIONS-CONTRACTUAL	18,753.37	22,000.00	2,045.91	18,689.08	3,310.92	85
A -1650-41	CENTRAL COMMUNICATIONS- INFORMATION	4,021.50	6,000.00	755.00	3,775.00	2,225.00	63
A -1660-00	CENTRAL STOREROOM:	0.00	0.00	0.00	0.00	0.00	0
A -1660-40	CENTRAL STOREROOM-GENERAL SUPPLIES	2,740.25	3,500.00	62.96	2,035.55	1,464.45	58
A -1670-00	CENTRAL PRINTING/MAILING:	0.00	0.00	0.00	0.00	0.00	0
A -1670-40	CENTRAL PRINTING-CONTRACTUAL EXP	384.66	6,000.00	42.09	316.85	5,683.15	5
A -1670-41	CENTRAL PRINTING/MAILING-COUNTY CHRG	4,852.53	4,532.22	0.00	4,532.74	0.52-	100
A -1910-00	UNALLOCATED INSURANCE:	0.00	0.00	0.00	0.00	0.00	0
A -1910-40	GENERAL INSURANCE	90,644.12	91,398.95	0.00	101,612.73	10,213.78-	111
A -1910-41	JOINT HIGHWAY GARAGE INSURANCE (SHAR	0.00	5,000.00	0.00	0.00	5,000.00	0
A -1910-42	CYBER INSURANCE	2,673.40	5,000.00	0.00	2,796.86	2,203.14	56
A -1920-00	ASSOCIATIONS DUES:	0.00	0.00	0.00	0.00	0.00	0
A -1920-40	ASSOCIATION OF TOWNS DUES	1,200.00	1,350.00	0.00	1,350.00	0.00	100

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -1920-41	WATN. CHAMBER DUES	0.00	0.00	0.00	0.00	0.00	0
A -1950-00	TAXES/ASSESSMENTS ON MUNICIPAL PROPI	0.00	0.00	0.00	0.00	0.00	0
A -1950-40	TAXES/ASSESS ON MUN PROPERTY-CONTR/	0.00	0.00	0.00	0.00	0.00	0
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	2,680.45	10,550.00	822.39	1,839.11	8,710.89	17
A -3510-00	DOG CONTROL:	0.00	0.00	0.00	0.00	0.00	0
A -3510-40	DOG CONTROL-CONTRACTUAL	8,623.21	11,000.00	0.00	7,452.23	3,547.77	68
A -3510-41	DOG CONTROL-COUNTY CHARGEBACK	0.00	0.00	0.00	0.00	0.00	0
A -3610-00	EXAMINING BOARDS:	0.00	0.00	0.00	0.00	0.00	0
A -3610-10	BAR-PERSONAL SERVICES	678.75	2,000.00	0.00	525.00	1,475.00	26
A -3610-40	BAR-CONTRACTUAL EXPENSE	2,074.78	3,500.00	0.00	2,761.93	738.07	79
A -3620-00	CODE ENFORCEMENT:	0.00	0.00	0.00	0.00	0.00	0
A -3620-10	CODE ENFORCEMENT-PERSONAL SERVICES	17,884.72	0.00	0.00	0.00	0.00	0
A -3620-20	CODE ENFORCEMENT-EQUIP & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
A -3620-40	CODE ENFORCEMENT-CONTRACTUAL	522.06	0.00	0.00	0.00	0.00	0
A -4020-00	REGISTRAR OF VITAL STATISTICS:	0.00	0.00	0.00	0.00	0.00	0
A -4020-40	REGISTRAR-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
A -4540-00	AMBULANCE SERVICE (TIERS):	0.00	0.00	0.00	0.00	0.00	0
A -4540-40	AMBULANCE-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
A -4540-41	TIERS-CONTRACTUAL	6,909.61	13,000.00	3,135.46	5,850.75	7,149.25	45
A -5010-00	HIGHWAY & STREET ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
A -5010-10	HIGHWAY SUPERINTENDENT-PERSONAL SEI	41,298.45	73,100.00	5,623.08	40,423.86	32,676.14	55
A -5010-20	HIGHWAY SUPERINTENDENT-EQUIP & CAPIT/	0.00	500.00	0.00	647.99	147.99-	130
A -5010-40	HIGHWAY SUPERINTENDENT-CONTRACTUAL	3,617.83	5,000.00	753.21	4,198.45	801.55	84
A -5131-00	HIGHWAY GRANTS:	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 -5131-40	HIGHWAY GRANTS-JIMI GRANT	0.00	0.00	0.00	0.00	0.00	0
A -5131-41	HIGHWAY GRANTS-FEMA GRANT	0.00	0.00	0.00	0.00	0.00	0
A -5310-40	MARINE TRANSPORTATION: BOAT/TRAILER	32.97	500.00	0.00	415.29	84.71	83
A -5720-00	TRANSIENT DOCKING FACILITY:	0.00	0.00	0.00	0.00	0.00	0
A -5720-10	TRANSIENT DOCKING-PERSONAL SERVICES	22,147.88	56,418.40	12,828.74	22,012.27	34,406.13	39
A -5720-11	TRANSIENT DOCK-PERSONAL SERVICES B&(	12,425.88	6,948.00	3,846.38	9,699.96	2,751.96-	140
A -5720-20	TRANSIENT DOCKING-EQUIP/CAP EXP	14,522.74	14,500.00	6,765.53	8,885.53	5,614.47	61
A -5720-40	TRANSIENT DOCKING-CONTRACTUAL EXPEN	10,202.55	22,650.00	1,836.55	9,807.05	12,842.95	43
A -6410-00	PUBLICITY:	0.00	0.00	0.00	0.00	0.00	0
A -6410-40	PUBLICITY-GENERAL CONTRACTUAL	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	5,000.00	0.00	100
A -6410-42	PUBLICITY-DUES CONTRACTUAL	400.00	400.00	0.00	400.00	0.00	100
A -6410-43	PUBLICITY-CHAMBER CONTRACTUAL	38,000.00	64,000.00	0.00	64,000.00	0.00	100
A -6410-44	PUBLICITY-VILLAGE CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
A -6410-45	PUBLICITY-MARINE CONTRACTUAL	7,776.00	12,444.00	0.00	11,336.00	1,108.00	91
A -6989-40	OTHER ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0
A -6990-00	GRANTS ADMINISTRATION:	0.00	0.00	0.00	0.00	0.00	0
A -6990-10	GRANTS-PERSONAL SERVICES-GRANT WRIT	0.00	0.00	0.00	0.00	0.00	0
A -6990-20	GRANTS-EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
A -6990-40	GRANTS-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
A -6990-41	GRANTS-NYSERDA MARKETING GRANT	0.00	0.00	0.00	0.00	0.00	0
A -6990-42	GRANTS-JCAP GRANT	0.00	0.00	0.00	0.00	0.00	0
A -6990-43	GRANTS-GIS CONTRACTUAL	1,700.00	2,500.00	0.00	1,700.00	800.00	68
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	15,000.00	0.00	100
A -6995-40	CLDC SUPPLIES-CONTRACTUAL EXP	0.00	0.00	0.00	0.00	0.00	0
A -7110-00	PARKS:	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 -7110-10	REC PARK-PERSONAL SERVICES	119,029.97	202,359.00	5,958.84	127,251.04	75,107.96	63
A -7110-11	REC PARK-PERSONAL SERVICES-BLDGS/GR	90,394.80	132,072.00	17,892.38	99,335.75	32,736.25	75
A -7110-20	REC PARK-EQUIPMENT & CAPITAL	14,150.00	75,000.00	0.00	10,400.56	64,599.44	14
A -7110-21	REC PARK-SPECIAL EQUIPMENT	0.00	30,000.00	0.00	0.00	30,000.00	0
A -7110-22	REC PARK-ARENA ADDITION	0.00	0.00	0.00	0.00	0.00	0
A -7110-40	REC PARK-CONTRACTUAL EXPENSE	92,894.45	200,000.00	12,860.83	114,624.84	85,375.16	57
A -7110-41	REC PARK - RESERVED FOR CAPITAL	0.00	30,000.00	0.00	0.00	30,000.00	0
A -7160-00	SKATE PARK:	0.00	0.00	0.00	0.00	0.00	0
A -7160-20	SKATE PARK-EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
A -7160-40	SKATE PARK-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
A -7180-00	POOL	0.00	0.00	0.00	0.00	0.00	0
A -7180-10	POOL-PERSONAL SERVICES-LIFEGUARDS	33,188.00	74,516.00	30,868.50	35,927.50	38,588.50	48
A -7180-11	POOL-PERSONAL SERVICES-BLDGS/GROUNI	4,792.44	16,917.00	1,503.90	7,600.85	9,316.15	45
A -7180-20	POOL-EQUIPMENT & CAPITAL EXPENSE	0.00	1,000.00	0.00	0.00	1,000.00	0
A -7180-40	POOL-CONTRACTUAL EXPENSE	9,777.39	27,000.00	8,080.77	18,977.52	8,022.48	70
A -7230-00	GRINDSTONE ISLAND DOCK:	0.00	0.00	0.00	0.00	0.00	0
A -7230-10	GRINDSTONE DOCK-PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0
A -7230-40	GRINDSTONE DOCK-CONTRACTUAL EXPENS	0.00	500.00	0.00	321.00	179.00	64
A -7320-00	YOUTH PROGRAMS:	0.00	0.00	0.00	0.00	0.00	0
A -7320-10	YOUTH PROGRAMS- PERSONAL SERVICES	2,022.00	11,856.00	3,728.50	3,728.50	8,127.50	31
A -7320-20	YOUTH PROGRAMS- EQUIPMENT/CAPITAL	69.97	500.00	0.00	0.00	500.00	0
A -7320-40	YOUTH PROGRAMS- CONTRACTUAL EXP	683.23	3,500.00	1,471.96	1,599.56	1,900.44	46
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	1,650.20	5,179.00	0.00	561.64	4,617.36	11
A -7520-40	GRINDSTONE SCHOOL-CONTRACTUAL	151.15	5,000.00	0.00	20.99	4,979.01	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	2,298.43	4,511.00	139.90	1,341.81	3,169.19	30

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -7560-20	TOWN HALL - EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
A -7560-40	TOWN HALL-CONTRACTUAL	42,508.15	80,000.00	10,907.31	53,768.35	26,231.65	67
A -8160-00	REFUSE & GARBAGE:	0.00	0.00	0.00	0.00	0.00	0
A -8160-10	TRANSFER SITE-PERSONAL SERVICES	40,900.42	73,877.00	6,076.96	43,413.72	30,463.28	59
A -8160-11	TRANSFER SITE-PERSONAL SRV-BLDGS/GRI	4,042.66	7,639.00	386.34	4,502.28	3,136.72	59
A -8160-20	TRANSFER SITE-EQUIP & CAPITAL	0.00	1,500.00	0.00	0.00	1,500.00	0
A -8160-40	TRANSFER SITE-CONTRACTUAL EXPENSE	49,453.42	155,000.00	14,151.39	74,396.46	80,603.54	48
A -8510-00	COMMUNITY BEAUTIFICATION:	0.00	0.00	0.00	0.00	0.00	0
A -8510-11	FRINK PROPERTY-MAINTENANCE-MOWING	0.00	0.00	0.00	0.00	0.00	0
A -8510-40	FRINK WATER EXPENSE	0.00	0.00	0.00	0.00	0.00	0
A -8810-00	CEMETERIES:	0.00	0.00	0.00	0.00	0.00	0
A -8810-10	CEMETERIES-PERSONAL SERVICES-MOWIN(	2,840.34	5,000.00	503.64	2,508.20	2,491.80	50
A -8810-40	CEMETERIES-CONTRACTUAL EXPENSES	3,920.00	10,000.00	0.00	4,000.00	6,000.00	40
A -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
A -9010-80	BENEFITS-NYS RETIREMENT	102,380.00	112,648.00	0.00	112,648.00	0.00	100
A -9015-80	BENEFITS-FIRE & POLICE RETIREMENT	0.00	0.00	0.00	0.00	0.00	0
A -9030-80	BENEFITS-SOCIAL SECURITY	44,871.80	90,756.18	9,087.04	46,881.33	43,874.85	52
A -9040-80	BENEFITS-WORKER'S COMP COUNTY CHAR(	37,559.15	26,698.87	0.00	26,698.87	0.00	100
A -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	131.92	2,500.00	0.00	0.00	2,500.00	0
A -9055-80	BENEFITS-DISABILITY INSURANCE	143.12	1,500.00	0.00	137.84	1,362.16	9
A -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0
A -9060-81	BENEFITS-NON-BARGAINING HEALTH INSUR.	68,308.64	120,569.31	10,808.65	88,814.62	31,754.69	74
A -9060-82	BENEFITS-NON-BARGAINING HSA/HRA PLAN:	46,800.00	54,000.00	0.00	57,600.00	3,600.00-	107
A -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	62,321.68	94,673.67	9,594.48	67,450.32	27,223.35	71
A -9060-84	BENEFITS-BARGAINING HRA PLANS	52,800.00	50,400.00	0.00	43,200.00	7,200.00	86
A -9060-85	COBRA INSURANCE COVERAGE	0.00	0.00	0.00	0.00	0.00	0
A -9070-80	BENEFITS-$600 PLAN	2,140.45	14,280.00	0.00	600.00	13,680.00	4

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
A -9070-81	BENEFITS - EDUCATION/TRAINING REIMB	0.00	0.00	0.00	0.00	0.00	0
A -9501-00	TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0
A -9501-90	TRANSFERS- TO OTHER FUNDS-GRANTS	0.00	0.00	0.00	0.00	0.00	0
A -9501-91	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
A -9501-92	TRANSFERS- TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
A -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
A -9710-60	JT HIGHWAY DEBT-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
A -9710-70	JT HIGHWAY DEBT-INTEREST	0.00	0.00	0.00	0.00	0.00	0
A -9730-60	TRANSIENT DOCK DEBT-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
A -9730-70	TRANSIENT DOCK DEBT-INTEREST	0.00	0.00	0.00	0.00	0.00	0
A -9750-60	ROOF REPLACEMENT-OPERA HOUSE PRINC	0.00	0.00	0.00	0.00	0.00	0
A -9750-70	ROOF REPLACEMENT-OPERA HOUSE INTERI	0.00	0.00	0.00	0.00	0.00	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	26,741.25	50,805.00	0.00	25,402.50	25,402.50	50
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	0.00	0.00	0.00	0
A -9901-91	INTERFUND TRANSFERS-TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
A -9901-92	INTERFUND TRANSFERS-RELEVIES-DEP SEV	0.00	0.00	0.00	0.00	0.00	0
	General Fund Expenditure Totals	**1,704,564.82**	**3,261,254.28**	**234,207.02**	**1,857,291.85**	**1,403,962.43**	**57**

A General Fund	**Prior**	**Current**	**YTD**
Revenues:	**2,075,584.80**	**624,487.68**	**2,089,394.60**
Expenditures:	**1,704,564.82**	**234,207.02**	**1,857,291.85**
Net Income:	**371,019.98**	**390,280.66**	**232,102.75**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
B -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
B -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI:	93,752.24	112,135.94	0.00	112,135.94	0.00	100
B -1170-00	FRANCHISE FEES	16,456.47	40,000.00	1.94	14,847.03	25,152.97-	37
B -2110-00	ZONING FEES	10,276.00	10,000.00	1,992.20	9,501.20	498.80-	95
B -2110-01	VILLAGE- ZONING & ASST. REIMBURSEMENT	8,591.88	0.00	0.00	0.00	0.00	0
B -2115-00	PLANNING FEES	2,400.00	4,000.00	240.00	2,400.00	1,600.00-	60
B -2300-00	VILLAGE- ZONING & ASST. REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
B -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
B -2550-00	PUBLIC SAFETY PERMITS- CODES FEES	0.00	30,000.00	2,000.40	16,536.40	13,463.60-	55
B -2701-00	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
B -2770-00	VILLAGE-PLANNING & ZBA REIMBURSEMENT	7,247.43	15,226.75	1,740.41	5,537.67	9,689.08-	36
B -2770-01	DEPAUVILLE LIBRARY REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
B -2770-02	UNCLASSIFIED REVENUES	0.00	0.00	0.00	0.00	0.00	0
B -2770-10	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
B -3001-00	STATE REVENUE SHARING	0.00	0.00	0.00	0.00	0.00	0
B -3089-00	STATE AID: OTHER AID	0.00	0.00	0.00	0.00	0.00	0
B -3772-00	PROGRAMS FOR THE AGING	0.00	0.00	0.00	0.00	0.00	0
B -3820-00	YOUTH PROGRAMS	0.00	0.00	0.00	0.00	0.00	0
B -5031-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
	General Fund B Revenue Totals	**138,724.02**	**211,362.69**	**5,974.95**	**160,958.24**	**50,404.45-**	**76**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -0000-00	TOWN OUTSIDE VILLAGE:	0.00	0.00	0.00	0.00	0.00	0
B -3620-00	CODE ENFORCEMENT	0.00	0.00	0.00	0.00	0.00	0
B -3620-10	CODE ENFORCEMENT- PERSONAL SERVICE:	0.00	32,250.00	2,480.79	18,605.88	13,644.12	58
B -3620-20	CODE ENFORCEMENT- EQUIP & CAPITAL	0.00	500.00	0.00	0.00	500.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -3620-40	CODE ENFORCEMENT- CONTRACTUAL EXP	0.00	2,000.00	58.99	917.70	1,082.30	46
B -4010-00	PUBLIC HEALTH:	0.00	0.00	0.00	0.00	0.00	0
B -4010-40	PUBLIC HEALTH-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
B -6410-00	PUBLICITY:	0.00	0.00	0.00	0.00	0.00	0
B -6410-40	PUBLICITY-CHAMBER CONTRACT	0.00	0.00	0.00	0.00	0.00	0
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	10,000.00	0.00	100
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	9,000.00	0.00	100
B -7410-00	LIBRARIES:	0.00	0.00	0.00	0.00	0.00	0
B -7410-10	DEPAUVILLE LIBRARY-PERS SERV-LIBRARIAI	0.00	0.00	0.00	0.00	0.00	0
B -7410-11	DEPAUVILLE LIBRARY-PERS SRV-BLDGS/GRI	1,549.86	4,500.00	577.68	2,230.13	2,269.87	50
B -7410-20	DEPAUVILLE LIBRARY-EQUIP & CAPITAL	0.00	1,500.00	0.00	0.00	1,500.00	0
B -7410-40	DEPAUVILLE LIBRARY-CONTRACTUAL	4,557.18	10,000.00	366.97	7,389.07	2,610.93	74
B -7410-41	HAWN LIBRARY-CONTRACTUAL	10,000.00	10,000.00	0.00	10,000.00	0.00	100
B -7410-42	HAWN LIBRARY-SPECIAL EVENTS	0.00	0.00	0.00	0.00	0.00	0
B -7410-43	DEPAUVILLE LIBRARY CONTRACT-DFL	12,000.00	12,000.00	0.00	12,000.00	0.00	100
B -7410-44	TOWN SHARE OF DEP LIB BLDG PROJECT	0.00	0.00	0.00	0.00	0.00	0
B -7510-00	HISTORIAN:	0.00	0.00	0.00	0.00	0.00	0
B -7510-10	HISTORIAN-PERSONAL SERVICES	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	627.10	1,200.00	0.00	78.43	1,121.57	7
B -7510-41	HISTORIAN-VILLAGE CONTRACT	1,826.82	1,830.00	0.00	1,826.82	3.18	100
B -7510-42	HISTORIAN-T. I. MUSEUM CONTRACT	3,000.00	3,000.00	0.00	3,000.00	0.00	100
B -8010-00	ZONING:	0.00	0.00	0.00	0.00	0.00	0
B -8010-10	ZONING-PERSONAL SERVICES-ZONING OFFI	17,884.58	32,250.00	2,480.75	18,605.67	13,644.33	58
B -8010-11	ZONING-PERSONAL SERVICES-PT ASSISTAN	900.00	1,500.00	0.00	450.00	1,050.00	30

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -8010-12	ZONING-PERSONAL SERVICES-ZONING BOAI	2,255.00	7,100.00	0.00	1,800.00	5,300.00	25
B -8010-20	ZONING-EQUIPMENT & CAPITAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
B -8010-21	ZONING-JT EQUIP & CAPITAL (SHARED EXP)	0.00	0.00	0.00	0.00	0.00	0
B -8010-40	ZONING-CONTRACTUAL EXPENSE	393.20	1,000.00	53.62	476.03	523.97	48
B -8010-41	ZONING-CONTRACTUAL EXPENSE (SHARED	1,312.72	3,000.00	0.00	2,372.29	627.71	79
B -8020-00	PLANNING:	0.00	0.00	0.00	0.00	0.00	0
B -8020-10	PLANNING-PERSONAL SERVICES-CLERK	712.50	1,500.00	0.00	225.00	1,275.00	15
B -8020-11	PLANNING-PERSONAL SERVICES-PLANNING	3,700.00	11,900.00	0.00	2,350.00	9,550.00	20
B -8020-20	PLANNING-EQUIPMENT & CAPITAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
B -8020-21	PLANNING-JT EQUIP & CAPITAL (SHARED EXI	0.00	0.00	0.00	0.00	0.00	0
B -8020-40	PLANNING-CONTRACTUAL	328.83	1,500.00	0.00	329.22	1,170.78	22
B -8020-41	PLANNING-CONTRACTUAL (SHARED EXP)	1,618.64	4,000.00	0.00	1,707.51	2,292.49	43
B -8020-42	PLANNING-GIS GRANT	0.00	0.00	0.00	0.00	0.00	0
B -8110-00	SEWER DISTRICT FORMATION:	0.00	0.00	0.00	0.00	0.00	0
B -8110-40	SEWER DISTRICT FORMATION-CONTRACTU/	645.00	1,500.00	0.00	0.00	1,500.00	0
B -8120-00	WIND ASSESSMENT:	0.00	0.00	0.00	0.00	0.00	0
B -8120-10	WIND-PERSONAL SERVICES	0.00	0.00	0.00	0.00	0.00	0
B -8120-40	WIND-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
B -8130-00	WATER DISTRICT FORMATION:	0.00	0.00	0.00	0.00	0.00	0
B -8130-41	WATER DISTRICT-FEES	0.00	0.00	0.00	0.00	0.00	0
B -8130-42	WATER DISTRICT-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
B -8310-40	WATER DISTRICT FORMATION-CONTRACTUA	0.00	1,500.00	0.00	0.00	1,500.00	0
B -8510-00	COMMUNITY BEAUTIFICATION	0.00	0.00	0.00	0.00	0.00	0
B -8510-40	COMMUNITY BEAUTIFICATION - CONTRACTU	0.00	0.00	0.00	0.00	0.00	0
B -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
B -9010-80	BENEFITS-NYS RETIREMENT	5,349.00	12,090.00	0.00	12,090.00	0.00	100
B -9030-80	BENEFITS-SOCIAL SECURITY	1,954.16	6,732.00	392.63	3,160.66	3,571.34	47

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
B -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	100.00	0.00	0.00	100.00	0
B -9055-80	BENEFITS-DISABILTY INSURANCE	37.21	100.00	0.00	20.59	79.41	21
B -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0
B -9060-81	BENEFITS-NON-BARGAINING HEALTH INSUR.	6,130.02	18,890.69	1,604.50	13,017.64	5,873.05	69
B -9060-82	BENEFITS-NON-BARGAINING HSA/HRA ACCC	3,600.00	7,200.00	0.00	7,200.00	0.00	100
B -9070-80	BENEFITS-$600 PLAN	0.00	720.00	0.00	600.00	120.00	83
B -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
B -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
B -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	General Fund B Expenditure Totals	**99,381.82**	**211,362.69**	**8,015.93**	**139,452.64**	**71,910.05**	**66**

B General Fund B	**Prior**	**Current**	**YTD**
Revenues:	**138,724.02**	**5,974.95**	**160,958.24**
Expenditures:	**99,381.82**	**8,015.93**	**139,452.64**
Net Income:	**39,342.20**	**2,040.98-**	**21,505.60**

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
CD -0599-00		0.00	0.00	0.00	0.00	0.00	0
CD -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	0.00	0.00	0.00	0.00	0.00	0
CD -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
CD -2680-00	INSURANCE CLAIMS	0.00	0.00	0.00	0.00	0.00	0
CD -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
CD -2770-00	UNCLASSIFED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00	0.00	0
CD -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
	COMMUNITY DEVELOPMENT FUND: Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
CD -0000-00	COMMUNITY DEVELOPMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
CD -1110-20	COMMUNITY DEV-COURT EQUIP & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
CD -1620-20	COMMUNITY DEV-BLDGS/GRNDS EQUIPMEN	0.00	0.00	0.00	0.00	0.00	0
CD -1640-20	COMMUNITY DEV-CENTRAL GARAGE-EQUIP	0.00	0.00	0.00	0.00	0.00	0
CD -1640-21	COMMUNITY DEV-CENTRAL GAR-SPEC EQUI	0.00	0.00	0.00	0.00	0.00	0
CD -5720-20	COMMUNITY DEVELOPMENT-TRANSIENT DO	0.00	0.00	0.00	0.00	0.00	0
CD -7110-20	COMMUNITY DEV-PARKS-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
CD -7150-20	COMMUNITY DEV-POOL-EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
CD -9500-00	INTERFUND TRANSFERS:	0.00	0.00	0.00	0.00	0.00	0
CD -9501-90	INTERFUND TRANSFERS-TRANSFERS OTHE	0.00	0.00	0.00	0.00	0.00	0
CD -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
CD -9710-60	FRINK- PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
CD -9710-70	FRINK- INTEREST	0.00	0.00	0.00	0.00	0.00	0
CD -9730-60	SALT SHED- PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
CD -9730-70	SALT SHED-INTEREST	0.00	0.00	0.00	0.00	0.00	0
CD -9750-60	ROOF REPLACEMENT-OH&DL-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
CD -9750-70	ROOF REPLACEMENT-OH&DL-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	COMMUNITY DEVELOPMENT F Expenditure T	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

CD COMMUNITY DEVELOPMENT FUND:	**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
DA -0599-00	APPROPRIATED FUND BALANCE	0.00	82,192.00	0.00	0.00	82,192.00-	0
DA -1001-00	REAL PROPERTY TAXES	387,019.93	387,019.93	0.00	387,019.93	0.00	100
DA -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI:	425,000.00	398,312.15	139,276.22	398,312.15	0.00	100
DA -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00	0
DA -2300-00	NYS SNOW & ICE CONTRACT	96,871.35	73,021.89	0.00	0.00	73,021.89-	0
DA -2300-01	SUMMER WORK	0.00	33,556.00	23,559.76	54,463.92	20,907.92	162
DA -2300-02	JEFFERSON COUNTY SNOW & ICE CONTRAC	271,617.00	265,720.00	0.00	262,459.34	3,260.66-	99
DA -2389-00	MISC REVENUES - OTHER GOVERNMENTS	20,242.45	11,000.00	1,435.15	22,822.18	11,822.18	207
DA -2401-00	INTEREST & EARNINGS	4,587.37	3,000.00	272.53	1,711.57	1,288.43-	57
DA -2665-00	SALE OF EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0
DA -2680-00	INSURANCE RECOVERIES	0.00	0.00	0.00	10,087.37	10,087.37	0
DA -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	3,318.40	3,318.40	0
DA -2770-00	VILLAGE PARTS REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
DA -2770-01	MEDICAL REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
DA -3960-00	EMERGENCY DISASTER - STATE AID	0.00	0.00	0.00	0.00	0.00	0
DA -4960-00	EMERGENCY DISASTER - FEDERAL AID	0.00	0.00	0.00	0.00	0.00	0
DA -5031-00	INTERFUND REVENUE	0.00	0.00	0.00	0.00	0.00	0
	Highway Town Wide Fund Revenue Totals	**1,205,338.10**	**1,253,821.97**	**164,543.66**	**1,140,194.86**	**113,627.11-**	**90**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DA -0000-00	HIGHWAY FUND:	0.00	0.00	0.00	0.00	0.00	0
DA -0962-00	BUDGETARY PROVISION FOR OTR USES-RE:	0.00	0.00	0.00	0.00	0.00	0
DA -0962-01	HIGHWAY MACHINERY, EQUIP, APP RES FUNI	0.00	0.00	0.00	0.00	0.00	0
DA -5130-00	MACHINERY:	0.00	0.00	0.00	0.00	0.00	0
DA -5130-10	MACHINERY-PERSONAL SERVICE	2,420.28	4,474.00	327.91	357.72	4,116.28	8
DA -5130-20	MACHINERY-EQUIPMENT & CAPITAL	0.00	20,000.00	0.00	23,990.20	3,990.20-	120

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Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DA -5130-21	MACHINERY-SPECIAL EQUIPMENT	95,447.50	150,000.00	0.00	0.00	150,000.00	0
DA -5130-40	MACHINERY-CONTRACTUAL EXPENSE	105,602.08	175,000.00	10,359.47	123,157.97	51,842.03	70
DA -5130-41	MACHINERY-JT VILLAGE CONTRACT	16,579.14	20,000.00	732.65	10,042.24	9,957.76	50
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	125,741.86	158,072.00	4,048.56	116,822.67	41,249.33	74
DA -5140-00	BRUSH WEEDS:	0.00	0.00	0.00	0.00	0.00	0
DA -5140-10	BRUSH & WEEDS-PERSONAL SERVICE	23,887.16	39,149.00	3,151.67	18,165.45	20,983.55	46
DA -5140-40	BRUSH & WEEDS-CONTRACTUAL EXPENSE	0.00	0.00	0.00	0.00	0.00	0
DA -5142-00	SNOW REMOVAL:	0.00	0.00	0.00	0.00	0.00	0
DA -5142-10	SNOW REMOVAL-PERSONAL SERVICE	51,331.29	67,112.00	0.00	70,976.61	3,864.61-	106
DA -5142-12	SALT & SAND-PERSONAL SERVICE	5,216.35	11,185.00	4,727.90	15,314.33	4,129.33-	137
DA -5142-40	SNOW REMOVAL-CONTRACTUAL-FUEL ONLY	48,208.58	75,000.00	22,478.06	58,049.35	16,950.65	77
DA -5142-41	SNOW REMOVAL-CONTRACTUAL-GRINDSTO	0.00	0.00	0.00	0.00	0.00	0
DA -5142-42	SNOW REMOVAL-CONTRACTUAL-SALT & SAN	36,716.74	156,000.00	12,736.28	67,677.49	88,322.51	43
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	50,529.63	65,927.00	0.00	64,472.23	1,454.77	98
DA -5148-00	SERVICES FOR OTHER GOVTS:	0.00	0.00	0.00	0.00	0.00	0
DA -5148-10	SERVICES FOR OTHER GOVTS-PERSONAL S	0.00	0.00	0.00	0.00	0.00	0
DA -5148-11	SNOW REMOVAL-NYS-PERSONAL SERVICE	7,212.31	10,830.00	0.00	9,740.28	1,089.72	90
DA -5148-12	WORK FOR OTHER GOVTS-PERSONAL SERV	32,208.53	67,112.00	4,141.07	23,991.45	43,120.55	36
DA -5148-13	WORK FOR OTHER GOV'TS-TIERS PROJECT	0.00	0.00	0.00	0.00	0.00	0
DA -5148-14	WORK FOR OTHER GOV'TS-FIRE DISTRICT	0.00	0.00	0.00	0.00	0.00	0
DA -5148-15	WORK FOR OTHER GOVERNMENTS-FLOODII	0.00	0.00	0.00	0.00	0.00	0
DA -5148-16	COVID-19	0.00	0.00	0.00	0.00	0.00	0
DA -5148-43	WORK FOR OTHER GOV'TS: TIERS	0.00	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

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DA -9010-80	BENEFITS-NYS RETIREMENT	36,303.00	49,769.00	0.00	49,769.00	0.00	100
DA -9030-80	BENEFITS-SOCIAL SECURITY	21,888.90	32,425.36	1,179.32	23,528.27	8,897.09	73
DA -9040-80	BENEFITS-WORKER'S COMP COUNTY CHRGI	0.00	0.00	0.00	0.00	0.00	0
DA -9050-80	BENEFITS-UNEMPLOYMENT INSURANCE	0.00	2,000.00	0.00	0.00	2,000.00	0
DA -9055-80	BENEFITS-DISABILITY INSURANCE	33.13	500.00	0.00	48.52	451.48	10
DA -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0
DA -9060-81	BENEFITS-NON-BARGAINING HEALTH INSUR.	0.00	0.00	0.00	0.00	0.00	0
DA -9060-82	BENEFITS-NON-BARGAINING HSA/HRA ACCC	0.00	0.00	0.00	0.00	0.00	0
DA -9060-83	BENEFITS-BARGAINING HEALTH INSURANCE	39,032.73	63,566.61	4,571.82	41,749.50	21,817.11	66
DA -9060-84	BENEFITS-BARGAINING HRA ACCOUNTS	28,800.00	32,400.00	0.00	28,800.00	3,600.00	89
DA -9070-80	BENEFITS-$600 PLAN	0.00	3,300.00	0.00	0.00	3,300.00	0
DA -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
DA -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
DA -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	Highway Town Wide Fund Expenditure Tota	**727,159.21**	**1,253,821.97**	**68,454.71**	**746,653.28**	**507,168.69**	**60**

DA Highway Town Wide Fund	**Prior**	**Current**	**YTD**
Revenues:	**1,205,338.10**	**164,543.66**	**1,140,194.86**
Expenditures:	**727,159.21**	**68,454.71**	**746,653.28**
Net Income:	**478,178.89**	**96,088.95**	**393,541.58**

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
DB -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
DB -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI	572,720.79	590,766.46	0.00	590,766.46	0.00	100
DB -2300-00	SUMMER WORK	0.00	20,000.00	0.00	20,083.40	83.40	100
DB -2300-01	ROADS & BRIDGES CHARGES	0.00	0.00	0.00	0.00	0.00	0
DB -2401-00	INTEREST & EANRINGS	0.00	0.00	0.00	0.00	0.00	0
DB -2414-00	RENTAL OF EQUIPMENT TO OTHER GOVERN	0.00	0.00	0.00	0.00	0.00	0
DB -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
DB -2770-00	UNCLASIFIED REVENUES (MEDICAL)	0.00	0.00	0.00	0.00	0.00	0
DB -3501-00	CHIPS	408,054.70	449,046.61	0.00	448,979.30	67.31-	100
DB -3960-00	EMERGENCY DISASTER - STATE AID	0.00	0.00	0.00	0.00	0.00	0
DB -4960-00	EMERGENCY DISASTER - FEDERAL AID	0.00	0.00	0.00	0.00	0.00	0
DB -5031-00	INTERFUND REVENUE	0.00	0.00	0.00	0.00	0.00	0
	Highway Part Town Fund Revenue Totals	**980,775.49**	**1,059,813.07**	**0.00**	**1,059,829.16**	**16.09**	**100**

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	36,981.70	49,741.00	4,996.16	46,423.62	3,317.38	93
DB -5110-12	MAINTENANCE OF ROADS-PERS SRV-HWY C	0.00	0.00	0.00	0.00	0.00	0
DB -5110-19	MAINTENANCE OF ROADS-ANCILLARY TIME-	41,139.10	214,674.66	16,471.08	55,131.38	159,543.28	26
DB -5110-40	MAINTENANCE OF ROADS-CONTRACTUAL E)	29,229.04	70,000.00	444.27	846.36	69,153.64	1
DB -5112-00	ROAD CONSTRUCTION:	0.00	0.00	0.00	0.00	0.00	0
DB -5112-10	ROAD CONSTRUCTION-PERSONAL SERVICE	22,406.74	49,741.00	8,135.10	13,317.74	36,423.26	27
DB -5112-20	ROAD CONSTRUCTION-EQUIPMENT & CAPIT	16,480.55	500,000.00	7,184.37	20,632.41	479,367.59	4
DB -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
DB -9010-80	BENEFITS-NYS RETIREMENT	36,303.00	49,769.00	0.00	49,769.00	0.00	100

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
DB -9030-80	BENEFITS-SOCIAL SECURITY	7,253.51	23,120.79	2,113.80	8,293.89	14,826.90	36
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	33.12	500.00	0.00	48.53	451.47	10
DB -9060-80	BENEFITS-HOSPITAL/MEDICAL INSURANCE	0.00	0.00	0.00	0.00	0.00	0
DB -9060-81	BENEFITS-BARGAINING HEALTH INSURANCE	39,032.66	63,566.61	4,571.82	41,749.50	21,817.11	66
DB -9060-82	BENEFITS-BARGAINING HRA ACCOUNTS	28,800.00	32,400.00	0.00	28,800.00	3,600.00	89
DB -9070-80	BENEFITS-$600 PLAN	0.00	3,300.00	0.00	0.00	3,300.00	0
	Highway Part Town Fund Expenditure Tota	**257,659.42**	**1,059,813.06**	**43,916.60**	**265,012.43**	**794,800.63**	**25**

DB Highway Part Town Fund	**Prior**	**Current**	**YTD**
Revenues:	**980,775.49**	**0.00**	**1,059,829.16**
Expenditures:	**257,659.42**	**43,916.60**	**265,012.43**
Net Income:	**723,116.07**	**43,916.60-**	**794,816.73**

Town of Clayton
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
DS -2120-00	SEWER RENTS	0.00	0.00	0.00	0.00	0.00	0
DS -2120-01	OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00	0
DS -2128-00	Int/Penalties/Sewer Accts	0.00	0.00	0.00	0.00	0.00	0
	Fund DS Revenue Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

DS Fund	**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**

Town of Clayton
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
FB -1001-00	BARTLETT POINT WATER: REAL PROPERTY T	1,876.56	0.00	0.00	1,571.78	1,571.78	0
	Fund FB Revenue Totals	**1,876.56**	**0.00**	**0.00**	**1,571.78**	**1,571.78**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
FB -8130-40	WATER TREATMENT - CONTRACTUAL	0.00	0.00	0.00	1,571.78	1,571.78-	0
	Fund FB Expenditure Totals	**0.00**	**0.00**	**0.00**	**1,571.78**	**1,571.78-**	**0**

FB Fund	**Prior**	**Current**	**YTD**
Revenues:	**1,876.56**	**0.00**	**1,571.78**
Expenditures:	**0.00**	**0.00**	**1,571.78**
Net Income:	**1,876.56**	**0.00**	**0.00**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
FR -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
FR -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
FR -2660-00	SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0
FR -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
FR -2770-00	UNCLASSIFED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00	0.00	0
FR -2801-00	TRANSFERS FROM CLDC FUNDS	0.00	0.00	0.00	0.00	0.00	0
FR -4000-00	OPRHP GRANT	0.00	0.00	0.00	0.00	0.00	0
FR -4005-00	NYS EFC GRANT	0.00	0.00	0.00	0.00	0.00	0
FR -4006-00	DEC GRANT	0.00	0.00	0.00	0.00	0.00	0
	FRINK CAPITAL FUND: Revenue Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
FR -0000-00	FRINK CAPITAL FUND:	0.00	0.00	0.00	0.00	0.00	0
FR -1620-00	FRINK CAPITAL-OPERATIONS	0.00	0.00	0.00	0.00	0.00	0
FR -1620-20	FRINK CAPITAL-BUILDINGS-EQUIP & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
FR -1950-00	FRINK CAPITAL-TAXES ON PROPERTY	0.00	0.00	0.00	0.00	0.00	0
FR -1950-40	FRINK CAPITAL-TAXES OF PROP-CONTRACTI	0.00	0.00	0.00	0.00	0.00	0
FR -6990-00	FRINK CAPITAL-ECONOMIC ASSISTANCE	0.00	0.00	0.00	0.00	0.00	0
FR -6990-40	FRINK CAPITAL-DEC GRANT-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
FR -6992-00	FRINK CAPITAL-ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0
FR -6992-40	FRINK CAPITAL-ECONOMIC DEV-CONTRACTU	0.00	0.00	0.00	0.00	0.00	0
FR -7117-00	FRINK CAPITAL-CULTURE & RECREATION	0.00	0.00	0.00	0.00	0.00	0
FR -7117-40	FRINK CAPITAL-LWRP GRANT-CONTRACTUAI	0.00	0.00	0.00	0.00	0.00	0
FR -9501-00	FRINK CAPITAL-TRANSFERS TO OTHER FUNI	0.00	0.00	0.00	0.00	0.00	0
FR -9501-90	FRINK CAPITAL-TRANSFERS TO OTHER FUNI	0.00	0.00	0.00	0.00	0.00	0
FR -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
FR -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
FR -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	FRINK CAPITAL FUND: Expenditure Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

FR FRINK CAPITAL FUND:	**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**

Town of Clayton
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GD -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
GD -1001-00	REAL PROPERTY TAXES	54,625.00	53,500.00	0.00	53,500.00	0.00	100
GD -2120-00	DEPAUVILLE SEWER RENTS	0.00	0.00	0.00	0.00	0.00	0
GD -2120-01	DEPAUVILLE SEWER OVERPAYMENTS	0.00	0.00	0.00	0.00	0.00	0
GD -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0
GD -2128-00	DEPAUVILLE SEWER INTEREST/PENALTIES	0.00	0.00	0.00	0.00	0.00	0
GD -2401-00	INTEREST & EARNINGS	203.93	250.00	126.41	723.64	473.64	289
GD -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
GD -2770-00	UNCLASSIFIED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00	0.00	0
GD -3990-00	STATE AID SEWERS / EFC LOAN	0.00	0.00	0.00	0.00	0.00	0
GD -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
	Depauville Sewer Fund Revenue Totals	**54,828.93**	**53,750.00**	**126.41**	**54,223.64**	**473.64**	**100**

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-RES	0.00	0.00	0.00	0.00	0.00	0
GD -0962-01	GENERAL REPAIR RESERVE FUND-DEP SEW	0.00	25,000.00	0.00	0.00	25,000.00	0
GD -1920-40	DEPAUVILLE SEWER-MUNICIPAL ASSOC DUE	0.00	275.00	0.00	0.00	275.00	0
GD -8130-00	DEPAUVILLE SEWAGE TREATMENT & DISPOS	0.00	0.00	0.00	0.00	0.00	0
GD -8130-10	DEPAUVILLE SEWER-WASTEWATER PLANT C	4,326.90	7,500.00	1,000.00	5,096.14	2,403.86	68
GD -8130-11	DEPAUVILLE SEWER-PERSONAL SERVICE CL	0.00	0.00	0.00	0.00	0.00	0
GD -8130-12	DEPAUVILLE SEWER-PERS SERV-OTR LABOR	238.32	1,000.00	0.00	0.00	1,000.00	0
GD -8130-20	DEPAUVILLE SEWER-EQUIP & CAPITAL	243.70	5,000.00	0.00	0.00	5,000.00	0
GD -8130-40	DEPAUVILLE SEWER-CONTRACTUAL EXPENS	6,850.16	14,351.25	882.24	15,165.73	814.48-	106
GD -8130-41	DEP SEWER-CONTRACTUAL-FOR CAPITAL	0.00	0.00	0.00	0.00	0.00	0
GD -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
GD -9010-80	BENEFITS-NYS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0
GD -9030-80	BENEFITS-SOCIAL SECURITY	347.84	573.75	73.74	361.05	212.70	63
GD -9055-80	DISABILITY INSURANCE	16.99	50.00	0.00	16.56	33.44	33
GD -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
GD -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
GD -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
GD -9901-90	TRANSFERS TO OTHER FUNDS	0.00	0.00	69.77	204.97	204.97-	0
	Depauville Sewer Fund Expenditure Total	**12,023.91**	**53,750.00**	**2,025.75**	**20,844.45**	**32,905.55**	**39**

GD Depauville Sewer Fund	**Prior**	**Current**	**YTD**
Revenues:	**54,828.93**	**126.41**	**54,223.64**
Expenditures:	**12,023.91**	**2,025.75**	**20,844.45**
Net Income:	**42,805.02**	**1,899.34-**	**33,379.19**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GE -2120-00	RT 12E SEWER RENTS	0.00	0.00	0.00	0.00	0.00	0
GE -2128-00	RT 12E SEWER INTEREST/PENALTIES	0.00	0.00	0.00	0.00	0.00	0
GE -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
GE -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	ROUTE 12E SEWER FUND: Revenue Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GE -0000-00	ROUTE 12E SEWER FUND:	0.00	0.00	0.00	0.00	0.00	0
GE -8130-00	RT 12E SEWAGE TREAMENT & DISPOSAL:	0.00	0.00	0.00	0.00	0.00	0
GE -8130-10	RT 12E SEWER-PERSONAL SERVICE	0.00	0.00	0.00	0.00	0.00	0
GE -8130-20	RT 12E SEWER-EQUIPMENT & CAPITAL	0.00	0.00	0.00	0.00	0.00	0
GE -9000-80	EMPLOYEE BENEFITS:	0.00	0.00	0.00	0.00	0.00	0
GE -9010-80	BENEFITS-NYS RETIREMENT	0.00	0.00	0.00	0.00	0.00	0
GE -9030-80	BENEFITS-SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0
GE -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
GE -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	ROUTE 12E SEWER FUND: Expenditure Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

GE ROUTE 12E SEWER FUND:	**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**

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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GH -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
GH -1001-00	REAL PROPERTY TAXES	51,600.00	51,600.00	0.00	51,600.00	0.00	100
GH -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0
GH -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
GH -2701-05	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
GH -5710-00	BONDS/BANS RECEIVED	0.00	0.00	0.00	0.00	0.00	0
	Heritage Heights Sewer Fund Revenue Totals	**51,600.00**	**51,600.00**	**0.00**	**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	2,000.00	0.00	0.00	2,000.00	0
GH -8130-40	HERITAGE HEIGHTS SEWER-CONTRACTUAL	1,455.51	4,680.05	87.75	603.41	4,076.64	13
GH -8130-41	HERITAGE HEIGHTS- CONTRACTUAL O&M	44,919.95	44,919.95	0.00	44,919.95	0.00	100
GH -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
GH -9710-60	SERIAL BONDS- PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
GH -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	Heritage Heights Sewer Expenditure Tota	**46,375.46**	**51,600.00**	**87.75**	**45,523.36**	**6,076.64**	**88**

GH Heritage Heights Sewer Fund	**Prior**	**Current**	**YTD**
Revenues:	**51,600.00**	**0.00**	**51,600.00**
Expenditures:	**46,375.46**	**87.75**	**45,523.36**
Net Income:	**5,224.54**	**87.75-**	**6,076.64**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GR -1001-00	REAL PROPERTY TAXES	5,185.00	5,270.00	0.00	5,652.03	382.03	107
GR -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0
GR -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
GR -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	Reed Point Sewer Fund Revenue Totals	**5,185.00**	**5,270.00**	**0.00**	**5,652.03**	**382.03**	**107**

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 & DISPOSA	0.00	0.00	0.00	0.00	0.00	0
GR -8130-40	REED POINT SEWER-CONTRACTUAL EXP	3,984.39	5,270.00	1,349.38	4,048.14	1,221.86	77
	Reed Point Sewer Fund Expenditure Total	**3,984.39**	**5,270.00**	**1,349.38**	**4,048.14**	**1,221.86**	**77**

GR Reed Point Sewer Fund	**Prior**	**Current**	**YTD**
Revenues:	**5,185.00**	**0.00**	**5,652.03**
Expenditures:	**3,984.39**	**1,349.38**	**4,048.14**
Net Income:	**1,200.61**	**1,349.38-**	**1,603.89**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GT -1001-00	RT 12 SEWER: REAL PROPERTY TAXES	0.00	0.00	0.00	0.00	0.00	0
GT -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0
GT -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
GT -2701-05	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
GT -3990-00	STATE AID SEWERS/EFC LOAN	0.00	0.00	0.00	0.00	0.00	0
GT -3991-00	STATE AID SEWER DIST-EFC GRANT	0.00	0.00	0.00	10,000.00	10,000.00	0
GT -4990-00	FEDERAL AID SEWERS/USDA RD	0.00	0.00	0.00	0.00	0.00	0
GT -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
GT -5730-00	BOND ANTICIPATION NOTES	0.00	0.00	0.00	0.00	0.00	0
	ROUTE 12 SEWER EXTENSION FUND Revenu	**0.00**	**0.00**	**0.00**	**10,000.00**	**10,000.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
GT -0000-00	ROUTE 12 SEWER FUND	0.00	0.00	0.00	0.00	0.00	0
GT -8130-00	ROUTE 12 SEWER DISTRICT	0.00	0.00	0.00	0.00	0.00	0
GT -8130-11	RT 12 SEWER-PERS SERV-OTR LABOR	0.00	0.00	0.00	0.00	0.00	0
GT -8130-20	ROUTE 12 SEWER DISTRICT-EQUIP/CAPITAL	0.00	0.00	0.00	27,435.00	27,435.00-	0
GT -8130-40	ROUTE 12 SEWER DISTRICT-CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
GT -8130-41	ROUTE 12 SEWER - O&M CONTRACTUAL	0.00	0.00	0.00	0.00	0.00	0
GT -9030-80	ROUTE 12 SEWER - SOCIAL SECURITY	0.00	0.00	0.00	0.00	0.00	0
GT -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
GT -9730-60	SERIAL BANS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
GT -9730-70	SERIAL BANS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
GT -9901-90	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
	ROUTE 12 SEWER EXTENSIO Expenditure To	**0.00**	**0.00**	**0.00**	**27,435.00**	**27,435.00-**	**0**

GT ROUTE 12 SEWER EXTENSION FUND	**Prior**	**Current**	**YTD**

Revenues:	**0.00**	**0.00**	**10,000.00**
Expenditures:	**0.00**	**0.00**	**27,435.00**
Net Income:	**0.00**	**0.00**	**17,435.00-**

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
GW -1001-00	ROUTE 12 SEWER: REAL PROPERTY TAXES	165,359.25	167,301.75	0.00	167,301.75	0.00	100
GW -2122-00	SEWER CHARGES	0.00	0.00	0.00	0.00	0.00	0
GW -2701-03	REBATES	0.00	0.00	0.00	0.00	0.00	0
GW -2701-05	REFUNDS OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	Route 12 Sewer Revenue Totals	**165,359.25**	**167,301.75**	**0.00**	**167,301.75**	**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	1,500.00	1,864.50	0.00	0.00	1,864.50	0
GW -8130-41	ROUTE 12 SEWER-CONTRACTUAL O&M	51,587.00	58,637.25	0.00	54,859.50	3,777.75	94
GW -9710-60	ROUTE 12 SEWER: BOND DEBT PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
GW -9730-60	ROUTE 12 SEWER-DEBT PRINCIPAL	106,800.00	106,800.00	0.00	106,800.00	0.00	100
GW -9730-70	ROUTE 12 SEWER-DEBT INTEREST	0.00	0.00	0.00	0.00	0.00	0
GW -9901-90	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
	Route 12 Sewer Expenditure Totals	**159,887.00**	**167,301.75**	**0.00**	**161,659.50**	**5,642.25**	**97**

GW Route 12 Sewer	**Prior**	**Current**	**YTD**
Revenues:	**165,359.25**	**0.00**	**167,301.75**
Expenditures:	**159,887.00**	**0.00**	**161,659.50**
Net Income:	**5,472.25**	**0.00**	**5,642.25**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
HA -2401-00	INTEREST	0.00	0.00	0.00	0.00	0.00	0
HA -2701-05	REFUND OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
HA -3897-00	STATE AID-ECONOMIC ASST	0.00	0.00	0.00	0.00	0.00	0
HA -3897-01	STATE AID-ECONOMIC ASST-PARKS	0.00	0.00	0.00	0.00	0.00	0
HA -3897-02	STATE AID-ECONOMIC ASST-ESD	0.00	0.00	0.00	0.00	0.00	0
HA -4097-00	ARENA PROJECT - FEDERAL AID USDA/RD	0.00	0.00	0.00	0.00	0.00	0
HA -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
HA -5710-00	BONDS	0.00	0.00	0.00	0.00	0.00	0
HA -5730-00	BOND ANTICIPATION NOTES	0.00	0.00	0.00	0.00	0.00	0
	CAPITAL PROJECT - ARENA ADDITION Rever	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
HA -0000-00	CAPITAL PROJECT - ARENA ADDITION	0.00	0.00	0.00	0.00	0.00	0
HA -7110-20	CAPITAL PROJECT -ARENA PROJECT EQUIP/(	0.00	0.00	0.00	0.00	0.00	0
HA -9730-70	REC PARK ADDITION - INTEREST EXPENSE	0.00	0.00	0.00	0.00	0.00	0
HA -9901-90	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
	CAPITAL PROJECT - ARENA Expenditure Tot	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

HA CAPITAL PROJECT - ARENA ADDITION	**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
HD -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
HD -3990-00	STATE AID, SEWER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0
HD -4990-00	FEDERAL AID, SEWER CAPITAL PROJECTS	0.00	0.00	0.00	0.00	0.00	0
HD -5031-00	INTERFUND REVENUES	0.00	0.00	69.77	204.97	204.97	0
HD -5730-00	BOND ANTICIPATION NOTES	0.00	0.00	0.00	0.00	0.00	0
	CAPITAL PROJECT- DEP SEWER DISINFECTI	**0.00**	**0.00**	**69.77**	**204.97**	**204.97**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
HD -0000-00	CAPITAL PROJECT- DEP SEWER DISINFECTI	0.00	0.00	0.00	0.00	0.00	0
HD -8130-20	SEWAGE TREATMENT & DISPOSAL	0.00	0.00	69.77	72,976.78	72,976.78-	0
HD -9730-60	BOND ANTICIPATION NOTES- PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
HD -9730-70	BOND ANTICIPATION NOTES- INTEREST	0.00	0.00	0.00	0.00	0.00	0
HD -9901-90	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
	CAPITAL PROJECT- DEP SE Expenditure Tot	**0.00**	**0.00**	**69.77**	**72,976.78**	**72,976.78-**	**0**

HD CAPITAL PROJECT- DEP SEWER DISINFE	**Prior**	**Current**	**YTD**
Revenues:	**0.00**	**69.77**	**204.97**
Expenditures:	**0.00**	**69.77**	**72,976.78**
Net Income:	**0.00**	**0.00**	**72,771.81-**

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
HR -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
HR -3897-02	STATE AID-ECONOMIC ASST-ESD	0.00	0.00	0.00	166,074.70	166,074.70	0
HR -5031-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
	REDI CAPITAL PROJECT Revenue Totals	**0.00**	**0.00**	**0.00**	**166,074.70**	**166,074.70**	**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	0.00	0.00	0.00	0.00	0.00	0
HR -5720-21	REDI SHORELINE PROJECT-CAPITAL EXPENS	43.70	0.00	13,117.72	13,117.72	13,117.72-	0
HR -5720-22	REDI MARINA- CAPITAL EXPENSES	134,947.50	0.00	0.00	7,236.06	7,236.06-	0
HR -9700-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
HR -9730-70	REDI PROJECT - BAN INTEREST DUE	0.00	0.00	0.00	0.00	0.00	0
HR -9901-90	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
	REDI CAPITAL PROJECT Expenditure Totals	**134,991.20**	**0.00**	**13,117.72**	**20,353.78**	**20,353.78-**	**0**

HR REDI CAPITAL PROJECT	**Prior**	**Current**	**YTD**
Revenues:	**0.00**	**0.00**	**166,074.70**
Expenditures:	**134,991.20**	**13,117.72**	**20,353.78**
Net Income:	**134,991.20-**	**13,117.72-**	**145,720.92**

Town of Clayton
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
JY -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
JY -2350-01	YOUTH COMMISSION-TOWN SHARE	9,000.00	9,000.00	0.00	9,000.00	0.00	100
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**	**9,000.00**	**9,000.00-**	**50**

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 -7310-10	YOUTH COMMISSION-PERSONAL SERVICES	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	769.92	9,000.00	0.00	4,256.32	4,743.68	47
JY -9710-00	DEBT SERVICE:	0.00	0.00	0.00	0.00	0.00	0
JY -9710-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
JY -9710-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	Youth Commission Fund Expenditure Total	**769.92**	**18,000.00**	**0.00**	**4,256.32**	**13,743.68**	**24**

JY Youth Commission Fund	**Prior**	**Current**	**YTD**
Revenues:	**9,000.00**	**0.00**	**9,000.00**
Expenditures:	**769.92**	**0.00**	**4,256.32**
Net Income:	**8,230.08**	**0.00**	**4,743.68**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
MA -2001-00	TIERS BILLING REIMBURSEMENT	0.00	0.00	0.00	0.00	0.00	0
	Fund MA Revenue Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

MA Fund	**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
RW -0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
RW -2401-00	INTEREST & EARNINGS	0.00	0.00	0.00	0.00	0.00	0
RW -2660-00	PROCEEDS FROM SALE OF REAL PROPERTY	0.00	0.00	0.00	0.00	0.00	0
RW -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
RW -2801-00	INTERFUND REVENUES	0.00	0.00	0.00	0.00	0.00	0
RW -4000-00	OPRHP GRANT RW 2.5	0.00	0.00	0.00	0.00	0.00	0
RW -5000-00	NYS DOS RW2 GRANT	0.00	0.00	0.00	0.00	0.00	0
RW -5031-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
RW -5730-00	BOND ANTICIPATION NOTE	0.00	0.00	0.00	0.00	0.00	0
RW -6000-10	BOATING INFRASTRUCTURE FEDERAL SHAR	0.00	0.00	0.00	0.00	0.00	0
RW -6000-20	BOATING INFRASTRUCTURE LOCAL MATCH	0.00	0.00	0.00	0.00	0.00	0
RW -7000-20	CVAP GRANT	0.00	0.00	0.00	0.00	0.00	0
RW -8000-00	Frink Infrastructure - Local Funds	0.00	0.00	0.00	0.00	0.00	0
	FRINK REDEVELOPMENT FUND: Revenue To	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
RW -0000-00	FRINK REDEVELOPMENT FUND:	0.00	0.00	0.00	0.00	0.00	0
RW -7110-00	FRINK PARKS:	0.00	0.00	0.00	0.00	0.00	0
RW -7997-00	RW PARK INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0
RW -7997-20	RW PARK INFRASTRUCTURE	0.00	0.00	0.00	0.00	0.00	0
RW -9030-80	Social Security	0.00	0.00	0.00	0.00	0.00	0
RW -9501-90	FRINK REDEVELOPMENT-TRANSFER TO OTR	0.00	0.00	0.00	0.00	0.00	0
RW -9730-00		0.00	0.00	0.00	0.00	0.00	0
RW -9730-60	SERIAL BONDS-PRINCIPAL	0.00	0.00	0.00	0.00	0.00	0
RW -9730-70	SERIAL BONDS-INTEREST	0.00	0.00	0.00	0.00	0.00	0
	FRINK REDEVELOPMENT FUN Expenditure T	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

RW FRINK REDEVELOPMENT FUND:	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

Town of Clayton
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Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SA -1001-00	AMBULANCE DISTRICT-REAL PROPERTY TAX	171,000.00	204,000.00	0.00	204,000.00	0.00	100
SA -2701-05	REFUND OF PRIOR YEAR'S EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	Ambulance Fund Revenue Totals	**171,000.00**	**204,000.00**	**0.00**	**204,000.00**	**0.00**	**100**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
SA -4540-40	AMBULANCE-CONTRACTUAL	128,200.00	161,200.00	0.00	161,200.00	0.00	100
SA -4540-41	AMBULANCE-CONTRACUTAL-RES'VD FOR C/	0.00	42,800.00	0.00	0.00	42,800.00	0
	Ambulance Fund Expenditure Totals	**128,200.00**	**204,000.00**	**0.00**	**161,200.00**	**42,800.00**	**79**

SA Ambulance Fund	**Prior**	**Current**	**YTD**
Revenues:	**171,000.00**	**0.00**	**204,000.00**
Expenditures:	**128,200.00**	**0.00**	**161,200.00**
Net Income:	**42,800.00**	**0.00**	**42,800.00**

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SL1-0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
SL1-1001-00	REAL PROPERTY TAXES	6,000.00	6,000.00	0.00	6,000.00	0.00	100
SL1-1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI!	0.00	0.00	0.00	0.00	0.00	0
SL1-2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
SL1-2770-00	UNCLASSIFIED REVENUE (SPECIFY)	0.00	0.00	0.00	0.00	0.00	0
	Depauville Street Light Revenue Totals	**6,000.00**	**6,000.00**	**0.00**	**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	2,290.14	6,000.00	409.08	2,631.27	3,368.73	44
	Depauville Street Light Expenditure Tot	**2,290.14**	**6,000.00**	**409.08**	**2,631.27**	**3,368.73**	**44**

SL1 Depauville Street Light	**Prior**	**Current**	**YTD**
Revenues:	**6,000.00**	**0.00**	**6,000.00**
Expenditures:	**2,290.14**	**409.08**	**2,631.27**
Net Income:	**3,709.86**	**409.08-**	**3,368.73**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SL2-0599-00	APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	0.00	0
SL2-1001-00	REAL PROPERTY TAXES	1,500.00	1,500.00	0.00	1,500.00	0.00	100
SL2-2770-00	UNCLASSIFIED REVENUES (SPECIFY)	0.00	0.00	0.00	0.00	0.00	0
	Heritage Heights Street Light Revenue Totals	**1,500.00**	**1,500.00**	**0.00**	**1,500.00**	**0.00**	**100**

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	390.40	1,500.00	70.20	441.89	1,058.11	29
	Heritage Heights Street Expenditure Tot	**390.40**	**1,500.00**	**70.20**	**441.89**	**1,058.11**	**29**

SL2 Heritage Heights Street Light	**Prior**	**Current**	**YTD**
Revenues:	**1,500.00**	**0.00**	**1,500.00**
Expenditures:	**390.40**	**70.20**	**441.89**
Net Income:	**1,109.60**	**70.20-**	**1,058.11**

Town of Clayton
SUPERVISORS REPORT - JULY 2026

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
SM -1001-00	REAL PROPERTY TAXES	613,158.71	626,694.90	0.00	626,694.90	0.00	100
SM -1120-00	COUNTY SALES TAX/NON-PROPERTY TAX DI:	0.00	0.00	0.00	0.00	0.00	0
SM -2701-05	REFUNDS OF PY EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	Fire Protection Fund Revenue Totals	**613,158.71**	**626,694.90**	**0.00**	**626,694.90**	**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	613,158.71	626,694.90	0.00	626,694.90	0.00	100
	Fire Protection Fund Expenditure Totals	**613,158.71**	**626,694.90**	**0.00**	**626,694.90**	**0.00**	**100**

SM Fire Protection Fund	**Prior**	**Current**	**YTD**
Revenues:	**613,158.71**	**0.00**	**626,694.90**
Expenditures:	**613,158.71**	**0.00**	**626,694.90**
Net Income:	**0.00**	**0.00**	**0.00**

Revenue Account	Description	Prior Yr Rev	Anticipated	Curr Rev	YTD Rev	Excess/Deficit	% Real
TE -2701-05	REFUND OF PRIOR YEAR EXPENDITURES	0.00	0.00	0.00	0.00	0.00	0
	Fund TE Revenue Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

Expenditure Account	Description	Prior Yr Expd	Budgeted	Current Expd	YTD Expended	Unexpended	% Expd
TE -9900-00	INTERFUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0
TE -9901-90	INTERFUND TRANSFERS - TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00	0
	Fund TE Expenditure Totals	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0**

TE Fund	**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**

Grand Totals	**Prior**	**Current**	**YTD**
Revenues:	**5,479,930.86**	**795,202.47**	**5,754,200.63**
Expenditures:	**3,890,836.40**	**371,723.91**	**4,158,047.37**
Net Income:	**1,589,094.46**	**423,478.56**	**1,596,153.26**

Town of Clayton
Internal Audits 2026
Audit Report

To: Town Board
CC: Town Supervisor, Town Clerk

From: Savarah Wright, Clerk to Supervisor
Subject: Departmental Internal Audits Final Audit Report

The internal audits of each department at the Town of Clayton have recently been completed for FY2024, with the exception of the Town Clerk/Tax Collector and Justice Court as those are receiving independent AUP reviews through a third-party auditor. The internal audits took place on July 14, 2025 through July 28, 2025. The internal audits were conducted in accordance with the standards issued by the Office of the State Comptroller, Division of Local Government and School Accountability and the Office of Court Administration's Justice Court Handbook.

The internal audits were conducted for the purpose of exercising effective oversight of financial accountability.

The audit included, but was not limited to, reviews of the following:

- Cash receipt records and supporting documents.
- Cash disbursement records and supporting documents.
- Bank statements and supporting documents.
- Determinations of accountability.
- Reports to chief fiscal officer or other applicable officials, individuals, entities, or agencies.

The resulting findings and recommendations are summarized as follows:

Summary of findings: There are no significant accountability issues throughout the departments.

Summary of recommendations: As reported in previous years, the Zoning/Codes Office should be provided with a safe to better safeguard their undeposited funds. Although a locked desk drawer and locked office door do afford some protection against theft, that protection is minimal especially when checks are left out on the desk.

Summary of action plans:

- Purchase safe for Zoning/Codes Office for all monies received.

Summary of management response: The Department Heads have had an opportunity to review the internal audit findings and to comment where they differ from previous years, such as through offering suggestions for remediating any noted issues. The details of the findings, recommendations, and action plans are attached to this report. The review indicated that the departments of the Town of Clayton are well managed with generally good controls over their operations. Exceptions include those aforementioned.

Full cooperation was received by the Departments during the audit engagement and access to all documents and personnel needed to complete the audit were provided. These findings were accepted by the Town Board at their regular meeting on __________________.

______________________________ __________________________

Signature Date

Town of Clayton
Internal Audits 2026
Audit Report
Recreation Department

Summary Report: Original Document Attached

Recreation Park & Pool

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor once a week, typically on Mondays.

Cash Disbursements:
No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
Cash is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:
Accountability is limited to the reconciliation of the funds received to the appropriate worksheet.

Financial Reporting:
No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:
A petty cash bank of $50.00 is kept and used as change for the pool and public skating. These were created several years ago out of proceeds from these activities.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Summary Report: Original Document Attached

Transfer Site

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet(s) and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor's Office once a week, typically on Monday morning.

Cash Disbursements:
No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
Cash received is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:
Accountability is limited to reconciliation to the appropriate worksheet.

Financial Reporting:
No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:
A petty cash bank of $50.00 is kept and used as change for the transfer site. This was created several years ago out of proceeds from this activity, and then created once again after the robberies.

The transfer site has experienced several robberies in the last decade. Each time, the safe was broken into and the cash was stolen. To address this issue, the safe has been cemented into the ground. It may still be worth investing in a security system/camera system since the transfer site is situated in such an unpopulated location and there is no security system/camera system.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Summary Report: Original Document Attached

Marina

Cash Receipts:

Cash is received by this Department. Once received, it is logged on the appropriate sheet(s) and turned over to the Supervisor's Office for processing. These receipts are usually turned over to the Supervisor's Office once a week, typically on Monday morning.

Cash Disbursements:
No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
Cash received is reconciled to the appropriate worksheet.

Deposit Protection: N/A

Accountability:
Accountability is limited to reconciliation to the appropriate worksheet.

Financial Reporting:
No financial reports are compiled by or received from this department.

Other Concerns: N/A

Comments/Conclusions:
A petty cash bank of $200.00 is kept and used as change for the marina. This was created several years ago out of proceeds from this activity.

Although significant change is not necessary, as there have been no reported issues to date, it should be noted that there is no real system of accountability as far as the monies collected are concerned. This current system is very "trusting" of those involved and has the possibility of lending itself to theft or other issues in the future.

Town of Clayton
Internal Audits 2026
Audit Report
Chief Fiscal Officer—Town of Clayton Funds

Summary Report: Original Document Attached

Cash Receipts:

The cash receipts journal is up-to-date and is maintained in a manner that identifies the date received, payer, purpose and the amount. Undeposited funds are safeguarding in the Town Supervisor's office, however checks are typically electronically deposited on the day received. Duplicate deposit slips are kept, where available. Deposit amounts agree with cash receipts amounts. Deposits are made in a timely basis and are recorded up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:

The cash disbursements journal is up-to-date. The journal is maintained in a manner to identify amounts disbursed. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the CFO. The software with electronic signature is in the custody and control of the CFO's office. Check images are returned with bank statements upon request and are available from the bank for all accounts. Unused checks are properly controlled. Checks are recorded up-to-date. The cash disbursements journal is totaled and summarized monthly. Payments are supported by appropriate documentation.

Cash Reconciliations:

Bank accounts are reconciled by an independent CPA on a monthly basis and verified by the Town Board at the first board meeting of the month. If the reports are not provided at board meeting, they are available upon request from the Town Supervisor's office. The bank reconciliations are performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journal or receiving or disbursing cash. The bank reconciliations are performed timely after the bank statements are received and the reconciliations are documented and available for review. The reconciled bank balance agrees with the cash balance recorded in the accounting records.

Receivables:

Receivable control accounts are maintained and there is indication that the receivable control accounts are reconciled to the detail subsidiary records.

Investment Records:

An investment record is maintained and the record is complete and up-to-date.

Deposit Protection:

The bank has pledged adequate, eligible securities to protect deposits and investments under the custody of the CFO that exceed FDIC insurance protection.

Indebtedness Record:
An indebtedness record is maintained by the Supervisor's Office and is complete and up-to-date.

Property Records:
Property records are maintained and up-to-date. Fixed assets are included in the records. However, physical inventories are not regularly taken and compared to the records.

Financial Reporting:
Interim reports are prepared for the Town Board at the first meeting of the month. Total year-end recorded cash agrees with that reported in the AUD.

Payrolls:
Payrolls are certified/approved by the Town Supervisor and the Highway Department. Pay rates are in accordance with collective bargaining agreements and board resolutions and leave time is accounted for in the reports.

Other Concerns:
N/A

Comments/Conclusions:
N/A

Town of Clayton
Internal Audits 2026
Audit Report
Highway Department

Summary Report: Original Document Attached

Cash Receipts:
There are no cash receipts made to this department.

Cash Disbursements:
No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
As no funds are distributed directly from this department, no cash reconciliations are necessary.

Deposit Protection: N/A

Accountability:
As there are no funds directly received or distributed from this department, there is no financial accountability to consider.

Financial Reporting:
No financial reports are necessary from this department.

Other Concerns: N/A

Comments/Conclusions:
There are no accountability issues with this Department.

Town Clerk/Tax Collector Department

Summary Report: Original Document Attached

Town Clerk's Records

Cash Receipts:

There is no actual cash receipts journal. A daily report of activity is printed and compared to deposits. The printing of the daily reports is up-to-date and maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records. Pre-numbered receipt forms are issued for most collections and duplicate receipt copies are kept for records.

Duplicate deposit slips are kept for records. In follow up to the 2022 audit, now deposit slips are filed along with the related paperwork for the deposit. Deposits do agree with the cash receipt amounts. These records are up-to-date. Un-deposited monies are safeguarded; they are kept in a fireproof safe in the Clerk's office. The cash receipts are totaled and summarized monthly, and the report is submitted to the Town Supervisor along with payment to the Town.

Deposits are sometimes made in a timely manner, which is specified by OSC DLGSA as no later than the third business day after $250 has been collected.

Cash Disbursements:

The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the Town Clerk. Cancelled checks and/or images are returned with bank statements, or available from the bank upon request, and they are maintained on file. All unused checks are properly controlled. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General fund disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:

Bank accounts are not reconciled by the Town Clerk's office. While the office updates the rolling balance in the check book, it is not compared to the bank statement on a monthly basis by this office. However, bank statements and reports are sent to the Supervisor's office who shares them with the CPA. There is a monthly review/verification by the Town auditor of the bank account statements themselves, in relationship to other materials provided by the Clerk's office, as suggested by OSC DLGSA.

Deposit Protection: Per bank policy.

Accountability:

Accountability is determined on a monthly basis by the Town Clerk, who forwards the Town Clerk's report and payment to Town Supervisor. The accountability amount agrees with the bank reconciliation and supporting records, to the best of our knowledge. Unissued licenses and permits are safeguarded, as they are printed electronically or locked in a safe. Revenues from the Town Clerk's fees are comparable with those of the previous years, considering economic and other relevant factors.

Financial Reporting:

Monthly reports and payments are made timely to the Supervisor, as well as to other agencies. Reported amounts of monthly reports agree with cash receipts and disbursement books, to the best of our knowledge.

Receivables (Dog Licenses):

Receivable controls are maintained. There is indication that the receivable control accounts are reconciled to the detail subsidiary records.

Other Concerns:

N/A

Comments/Conclusions:

A log of cash receipts for each month should be kept by the office to be compared to printed reports at the end of each month. Further, the office should be reconciling their own bank accounts on a monthly basis.

Summary Report: Original Document Attached

Tax Collector's Records

Settlement:

A copy of the collector's/receiver's settlement sheet is available; settlement issues/concerns have been resolved with Jefferson County. There are still funds remaining in the tax collection bank account as of the date of this audit. We are advised that these funds are from a tax payment that was made after the cut off date for payments and they were unable to pay the funds back to the company until they received an invoice. We were advised that the invoice was recently received and the repayment has been issued.

Bank Accounts:
The tax collection bank account is not reconciled after bank statements are received. A full reconciliation is not completed by the Tax Collector's office and sufficient materials are not provided to the Town auditor in order to complete a full reconciliation.

Cash Receipts:
There is no actual cash receipts journal. A daily report of activity is printed and compared to deposits. The printing of the daily reports is up-to-date and maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records. Deposits are identified and duplicate deposit slips are kept or are available at the bank upon request. Through the panini system the electronically-deposited checks are kept in the office on file. Deposit amounts agree with cash receipt amounts.

Bank deposits are not generally made within a timely manner. The requirement for towns is that any tax monies received are sometimes deposited within 24 hours of collection. Most deposits are made after this deadline.

Cash Disbursements:
Pre-numbered checks are used for all disbursements other than petty cash and all checks are signed by the Tax Collector. Canceled checks/check images are not returned with bank statements so they are not on file and can be made available through Watertown Savings Bank upon request.

Deposit Protection: As per bank policy.

Financial Reporting:
Payments are not made at least weekly to the Supervisor, as is advised by OSC DLGSA. Usually, payment to the Supervisor is made after the total amount due is received--often the end of the first month of collection (January) and then a final payment including interest/penalties in August. In the interim, it is deposited into a separate account. Receipt forms are issued to acknowledge the collection and receipt of payment by the Supervisor.

Upon information and belief, payments are generally made timely to the County Treasurer.

Accountability:
Penalties are assessed and collected on late payments. The total amount of penalties collected on overdue real property taxes is on par with that of previous years and look reasonable. The Tax Collector

treats her own bills properly, as they are in escrow. Interest earnings, when applicable, are remitted to the Supervisor and/or County as appropriate. There are significant safeguards for the protection of assets and cash, such as the fireproof safe in the Clerk's Office, as well as the locks on her office door and the general regular deposits of cash, etc.

Comments/Conclusions:
Of concern are the timely deposits of tax receipts. If the law requires that these be deposited within 24 hours of collection, then we must provide the resources and oversight necessary to make certain that this occurs. Additionally, there seems to be continual issues with the third-party payment processor of online tax payments. A log of cash receipts for each month should be kept by the office to be compared to printed reports at the end of each month. Further, the office should be reconciling their own bank accounts on a monthly basis.

More investigation should occur into the legal ramifications of not making payments weekly to the Supervisor. If this is within the law, then the current practice is acceptable as long as adequate controls are in place. If it is not under the law, then another solution must be determined to make these payments timelier. Additionally, another payment solution should be investigated for online tax payments that may have less issues than the current processor.

Town of Clayton
Internal Audits 2026

Audit Report
Zoning, Planning & Code Enforcement Department

Summary Report: Original Document Attached

Cash Receipts:
There is no actual cash receipts journal. For zoning and planning, receipts are documented on the zoning permits, themselves. Other permits do not necessarily have documented receipt of funds. However, an excel spreadsheet is kept with transactions recorded in it. For code enforcement, Receipts are documented on the codes permits, themselves and documented within the software system. Carbon copies of the permits are kept in files. There is no receipt book kept, just the main catalog and a receipt for certain cash turnover. Also, a monthly report is provided to the Town Board.

Fees received are turned in to the Supervisor's Office on an almost daily basis, who then deposits them. Receipts for the cash turned in are provided and retained on file by the Zoning Office.

Undeposited funds are not safeguarded to the fullest extent available. They are kept in a locked desk drawer in the office. There are times when the office is left unattended with the office door unlocked.

Cash Disbursements:
Receipts are kept on all funds turned over to the Town of Clayton and the Village of Clayton. No other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
As no funds are distributed directly from this department, no cash reconciliations are necessary. However, the monthly report is reconciled to the cash receipts logged on the permit/application record in the Zoning office.

Deposit Protection: N/A

Accountability:
The Department's accountability is determined on a monthly basis via the Zoning and Codes Officer's report submitted to the Town Board. A monthly and an annual report are also prepared by the Zoning Officer for the Town Board's review. There are significant safeguards for the protection of records; i.e.: locking file cabinet. Also, the office does have a door that can be locked. Regular deposits of cash do occur; cash is turned over to the Supervisor's Office on an almost daily basis.

Financial Reporting:
As stated, a monthly and an annual report is provided by this Department to the Town Board. The Town Supervisor's report of receipts should be able to be compared to the IPS software report at the end of the year.

Other Concerns: N/A

Comments/Conclusions:

As the Zoning/Codes Office does take receipt of funds for payment of fees, it is important that they have access to change. Currently, the only change is available in the Town Clerk's Office. This means that the payee has to leave the Zoning/Codes Office and go to the front of the building to the Clerk's window in order to receive their change. Further, a safe would best safeguard funds collected while they wait to be turned over to the Supervisor's Office. Additionally, during the 2011 Internal Audit, the Code Enforcement Officer expressed a desire to have a system that allows for electronic transactions. To date, this has not occurred.

Town of Clayton
Internal Audits 2026
Audit Report
Assessment Department

Summary Report: No Original Document Required

Cash Receipts:
There are no cash receipts made to this department.

Cash Disbursements:
No other funds are disbursed directly from this office. General disbursements are distributed through the Supervisor's Office after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
As no funds are distributed directly from this department, no cash reconciliations are necessary.

Deposit Protection: N/A

Accountability:
As there are no funds directly received or distributed from this department, there is no financial accountability to consider.

Financial Reporting:
No financial reports are necessary from this department.

Other Concerns: N/A

Comments/Conclusions:
There are no accountability issues with this Department.

Town of Clayton
Internal Audit Reports 2026
Audit Report
Justice Department (JERAM)

Summary Report: Original Document Attached

Cash Receipts:
The cash receipts journal is up-to-date and maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection. Pre-numbered receipt forms are issued for all collections and duplicate receipt copies are kept for court records.

Duplicate deposit slips are kept for court records.

Deposits do agree with the cash receipt amounts, and deposits are made on a timely basis. These records are up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:
The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the Justice. Canceled checks and/or images are returned with bank statements and maintained on file. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
Bank accounts are reconciled promptly after bank statements are received.

Deposit Protection: Per bank policy.

Reports are made timely to DCJS and the court has not received any notices regarding late reporting.

Reports to Justice Court Fund:
Monthly reports are made timely to the Justice Court Fund. Reported amounts agree with cash receipts and disbursement books and with docket dispositions and case files. Upon information and belief, as the JCF corresponds directly with Justice Jeram, the court has not received any notices regarding late reporting.

Reporting to Department of Motor Vehicles--TSLE&D Program:
Information is reported timely to TSLE&D (daily) and reports are maintained and utilized by the court. There was an issue accessing the system on the day of the audit so we were unable to determine the number of pending cases. The Court has not received any noticed regarding pending cases or regarding late monthly reporting.

Other Concerns: N/A

Comments/Conclusions:
N/A

Internal Audit Reports 2026
Audit Report
Justice Department (KINNIE)

Summary Report: Original Document Attached

Cash Receipts:
The cash receipts journal is up-to-date and maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/or other categories of collection. Pre-numbered receipt forms are issued for all collections and duplicate receipt copies are kept for court records.

Duplicate deposit slips are kept for court records.

Deposits do agree with the cash receipt amounts, and deposits are made on a timely basis. These records are up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:
The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by the Justice. Canceled checks and/or images are returned with bank statements and maintained on file. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly Abstract.

Cash Reconciliations:
Bank accounts are reconciled promptly after bank statements are received.

Deposit Protection: Per bank policy.

Reports are made timely to DCJS and the court has not received any notices regarding late reporting.

Reports to Justice Court Fund:
Monthly reports are made timely to the Justice Court Fund. Reported amounts agree with cash receipts and disbursement books and with docket dispositions and case files. Upon information and belief, as the JCF corresponds directly with Justice Jeram, the court has not received any notices regarding late reporting.

Reporting to Department of Motor Vehicles--TSLE&D Program:
Information is reported timely to TSLED (daily) and reports are maintained and utilized by the court. There was an issue accessing the system on the day of the audit so we were unable to determine the number of pending cases. The Court has not received any noticed regarding pending cases or regarding late monthly reporting.

Other Concerns: N/A

Comments/Conclusions:
N/A

Arena (Ice & Events)

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? Keeps logs of cash received	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☑	☐
Are duplicate deposit slips kept? N/A	~~☐~~	~~☐~~
Do deposit amounts agree with cash receipt amounts? Cash turnover matches log	☑	☐
Are deposits made timely and recorded up-to-date? N/A *Last Recorded Deposit: Date*_______ *Amount*_______	~~☐~~	~~☐~~
Are un-deposited cash receipts safeguarded? log continues on	☐	☐
Is the cash receipts journal totaled and summarized monthly? N/A	~~☐~~	~~☐~~

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #*_______ *Date*_______ *Amount*_______	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A - Reconciled through Supervisors office	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*__________ *How Often?*__________ *Who Reviews/Verifies Them?*__________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account

Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability	**YES**	**NO**	
Is accountability (what the town clerk owes) determined at the end of each month?	~~☐~~	~~☐~~	N/A
Does the accountability amount agree with the bank reconciliation and supporting records?	~~☐~~	~~☐~~	N/A
Are receipts for the year comparable with those of previous years?	☑	☐	
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☑	☐	

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	**YES**	**NO**
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

* James E Jones 8/10/26

Pool

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? Keep log of funds received	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☑	☐
Are duplicate deposit slips kept? N/A	~~☐~~	~~☐~~
Do deposit amounts agree with cash receipt amounts? Cash turnover matches log	☑	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date*_______ N/A *Amount*_______	~~☐~~	~~☐~~
Are un-deposited cash receipts safeguarded?	☑	☐
Is the cash receipts journal totaled and summarized monthly? N/A	~~☐~~	~~☐~~

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #*_______ *Date*_______ *Amount*_______	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A - reconciled through Supervisor's office	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*________ *How Often?*________ *Who Reviews/Verifies Them?*________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability	**YES**	**NO**	
Is accountability (what the town clerk owes) determined at the end of each month?	~~☐~~	~~☐~~	N/A
Does the accountability amount agree with the bank reconciliation and supporting records?	~~☐~~	~~☐~~	N/A
Are receipts for the year comparable with those of previous years?	☑	☐	
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☑	☐	

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	YES	NO
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

* James E Jones 8/10/26

Transfer Site

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? Keeps log of funds received	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☑	☐
Are duplicate deposit slips kept? N/A	~~☐~~	~~☐~~
Do deposit amounts agree with cash receipt amounts? Cash turnover matches log	☑	☐
Are deposits made timely and recorded up-to-date? N/A *Last Recorded Deposit: Date*_______ *Amount*_______	~~☐~~	~~☐~~
Are un-deposited cash receipts safeguarded?	☑	☐
Is the cash receipts journal totaled and summarized monthly?	~~☐~~	~~☐~~

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #*_______ *Date*_______ *Amount*_______	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A - Reconciled through Abstract	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*_______________ *How Often?*_______________ *Who Reviews/Verifies Them?*_______________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability	**YES**	**NO**	
Is accountability (what the town clerk owes) determined at the end of each month?	~~☐~~	~~☐~~	N/A
Does the accountability amount agree with the bank reconciliation and supporting records?	~~☐~~	~~☐~~	N/A
Are receipts for the year comparable with those of previous years?	☑	☐	
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☑	☐	

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	**YES**	**NO**
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

James E Jones 8/10/26

Docks

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? Keeps log of funds received	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☑	☐
Are duplicate deposit slips kept? N/A	~~☐~~	~~☐~~
Do deposit amounts agree with cash receipt amounts? Cash turnover matches log	☑	☐
Are deposits made timely and recorded up-to-date? N/A *Last Recorded Deposit: Date*_______ *Amount*_______	☐	☐
Are un-deposited cash receipts safeguarded?	☑	☐
Is the cash receipts journal totaled and summarized monthly? N/A	~~☐~~	~~☐~~

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #*_______ *Date*_______ *Amount*_______	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A reconciled through Supervisor's office	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*__________ *How Often?*__________ *Who Reviews/Verifies Them?*__________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability	**YES**	**NO**	
Is accountability (what the town clerk owes) determined at the end of each month?	~~☐~~	~~☐~~	N/A
Does the accountability amount agree with the bank reconciliation and supporting records?	~~☐~~	~~☐~~	N/A
Are receipts for the year comparable with those of previous years?	☑	☐	
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☑	☐	

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	**YES**	**NO**
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

\# James E Jones 8/10/26

Appendix C:

General Recordkeeping Requirements for Chief Fiscal Officers

Checklist for Review of Chief Fiscal Officer's Records

Determine the types of funds in use, and whether separate cash receipts and disbursements books are maintained for the various funds or whether a single cash receipts and single cash disbursements book is maintained. The following checklist can be used for each fund maintained.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date?	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☑	☐
Are un-deposited cash receipts safeguarded?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date* 7/28/26 *Amount* $1,139.00	☑	☐
Is the cash receipts journal totaled and summarized monthly?	☑	☐

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☑	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☑	☐
Are all checks signed by the chief fiscal officer and co-signed if required?	☑	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the chief fiscal officer? Available from bank upon request	☑	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☑
Are all unused checks properly controlled (blank check stock)?	☑	☐
Are checks recorded up-to-date? Oper 14355 7/9/26 $50.08 Manual 992282 7/9/26 $1,553.91 *Last Recorded Check: #*______ *Date*______ *Amount*______	☑	☐
Is the cash disbursements journal totaled and summarized monthly?	☑	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☑	☐

Appendix C:

General Recordkeeping Requirements for Chief Fiscal Officers

Cash Reconciliations	**YES**	**NO**
Are bank accounts reconciled? *By Whom?* CPA *How Often?* Monthly *Who Reviews/Verifies Them?* Supervisor's office	☑	☐
Is the bank reconciliation performed by a person whose job duties do not include maintaining either the cash receipts or disbursements journals or receiving or disbursing cash?	☑	☐
Is the bank reconciliation performed timely after the bank statement is received?	☑	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending
ALL	7/7/2026	6/30/2026

Are reconciliations documented and available for review?	☑	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☑	☐

Receivables	**YES**	**NO**
Are receivable control accounts maintained?	☑	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☑	☐

Investment Records	**YES**	**NO**
Is an investment record maintained?	☑	☐
Is the record complete and up-to-date?	☑	☐

Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect deposits and investments (under the custody of the chief fiscal officer) that exceed FDIC insurance protection?	☑	☐

Appendix C:

General Recordkeeping Requirements for Chief Fiscal Officers

Indebtedness Records *(This record is maintained by the clerk in certain local governments)*	**YES**	**NO**
Is an indebtedness register maintained?	☑	☐
Is the register complete and up-to-date?	☑	☐

Property Records	**YES**	**NO**
Are property records maintained?	☑	☐
Are the records up-to-date?	☑	☐
Are all fixed assets included in the records?	☑	☐
Are physical inventories taken and compared to the records?	☑	☐

Financial Reporting	**YES**	**NO**
Are interim reports (budget/actual; trial balances; etc.) prepared?	☑	☐
Are the reports distributed to the governing board and department heads?	☑	☐
Does total year-end recorded cash agree with that reported in the annual financial report?	☑	☐

Payrolls	**YES**	**NO**
Are payrolls certified/approved by the appropriate official?	☑	☐
Are pay rates in accordance with collective bargaining agreements and other lawful employment contracts, or board resolutions?	☑	☐
Is leave time accounted for?	☑	☐

Comments and Conclusions

* Timothy Dunn 7/30/26

Highway

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts N/A - Does not handle Cash	**YES**	**NO**
Is the cash receipts journal up-to-date?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date_______ Amount_______*	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #_______ Date_______ Amount_______*	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*______________ *How Often?*______________ *Who Reviews/Verifies Them?*______________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability N/A	**YES**	**NO**
Is accountability (what the town clerk owes) determined at the end of each month?	☐	☐
Does the accountability amount agree with the bank reconciliation and supporting records?	☐	☐
Are receipts for the year comparable with those of previous years?	☐	☐
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	YES	NO
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	YES	NO
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

Appendix D:

General Recordkeeping Requirements for Town Clerks

Checklist for Review of Town Clerk's Records

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date?	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records (e.g., water rents receipts register)?	☑	☐
Are un-deposited cash receipts safeguarded?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are deposits made timely (no later than the third business day after $250 has been collected) and recorded up-to-date? *most of the time *Last Recorded Deposit: Date* 7/24/26 *Amount* $241.00	☑	☐
Is the cash receipts journal totaled and summarized monthly? on monthly report	☑	☐

Cash Disbursements	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☑	☐
Is the cash disbursements journal maintained in a manner to identify amounts disbursed either individually or totals referenced to abstracts or payrolls?	☑	☐
Are pre-numbered checks used for all disbursements made by check?	☑	☐
Are all checks signed by the town clerk?	☑	☐
Are canceled checks or check images returned with bank statements and maintained on file? upon request	☐	☑
Are all unused checks properly controlled (blank check stock)?	☑	☐
Are checks recorded up-to-date? *Last Recorded Check: #* 1326 *Date* 7/7/26 *Amount* $67.50	☑	☐

Appendix D:

General Recordkeeping Requirements for Town Clerks

Cash Reconciliations	YES	NO
Are bank accounts reconciled? *By Whom?* By CPA *How Often?* monthly *Who Reviews/Verifies Them?* NO One	☑	☐
Is the bank reconciliation performed timely after the bank statement is received?	☑	☐
Are reconciliations documented and available for review?	☑	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☑	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending
Town Clerk	7/7/26	6/2026
Decals	7/7/26	6/2026

Deposit Protection	YES	NO
Has the bank pledged adequate, eligible securities to protect town clerk deposits that exceed FDIC insurance, if applicable?	☑	☐

Accountability	YES	NO
Is accountability (what the town clerk owes) determined at the end of each month?	☑	☐
Does the accountability amount agree with the bank reconciliation and supporting records?	☑	☐
Are unissued licenses and permits (e.g., dog licenses) safeguarded?	☑	☐
Are revenues from town clerk fees comparable with those of previous years?	☑	☐

Financial Reporting	YES	NO
Are monthly reports and payments made timely to the supervisor?	☑	☐
Are monthly reports and payments made timely to other agencies?	☑	☐
Do reported amounts on monthly reports agree with cash receipts and disbursements books?	☑	☐

Appendix D:

General Recordkeeping Requirements for Town Clerks

Receivables (if applicable, such as water rents) N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

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Appendix E:

General Recordkeeping Requirements for Tax Collecting Officers

Checklist for Review of Tax Collecting Officer's Records

Settlement	**YES**	**NO**
Is a copy of the collector's or receiver's settlement sheet available?	☑	☐
Have all settlement issues/concerns been adequately resolved?	☐	☐

Bank Accounts	**YES**	**NO**
Is the bank account reconciled after bank statements are received? *Last Bank Reconciliation for Each Bank Account:* *Date Performed*________________ Month Ending________________	☑	☐
Note: Tax collector's bank account balance should be $0.00 at the beginning of the collection period		

Cash Receipts	**YES**	**NO**
Is the cash receipts journal maintained in a manner sufficient to identify the date received, payer, tax account number, tax amount, interest amount and other appropriate information?	☑	☐
Are deposits identified?	☑	☐
Are duplicate deposit slips kept?	☑	☐
Do deposit amounts agree with cash receipt amounts?	☑	☐
Are bank deposits timely or (for towns) within 24 hours of collection?	☐	☑

Tax Collector hours vary

Cash Disbursements	**YES**	**NO**
Are pre-numbered checks used for all disbursements other than petty cash?	☑	☐
Are all checks signed by the tax collector or receiver?	☑	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☑	☐

Deposit Protection	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect tax collector deposits that exceed FDIC insurance protection, when applicable?	☑	☐

Appendix E:

General Recordkeeping Requirements for Tax Collecting Officers

Financial Reporting	**YES**	**NO**
Are payments made at least weekly to the supervisor?	☐	☑
Are receipt forms issued by the supervisor to acknowledge collection?	☑	☐
Are payments made timely to the county treasurer?	☑	☐

Accountability	**YES**	**NO**
Are penalties assessed/collected on late payments?	☑	☐
Is the total amount of penalties collected on overdue real property taxes comparable with that collected in previous year(s)? Do the amounts look reasonable?	☑	☐
Is the tax collector or receiver treating his/her own tax bills properly, e.g.,penalties, if required?	☑	☐
Are interest earnings remitted to the supervisor and/or the county as appropriate? (Check county resolution for guidance.)	☑	☐
Are there significant safeguards for the protection of assets and cash, such as a safe or locked file cabinet, offices with locks on the door, regular deposits of cash, etc.?	☑	☐

Comments and Conclusions

* Ryle Babcock 7/30/26

Codes/Zoning/Planning

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts	**YES**	**NO**
Is the cash receipts journal up-to-date? log kept in Computer + Paper Log	☑	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☑	☐
Are duplicate deposit slips kept? N/A	☐	☐
Do deposit amounts agree with cash receipt amounts? N/A	☐	☐
Are deposits made timely and recorded up-to-date? N/A *Last Recorded Deposit: Date_______ Amount_______*	☐	☐
Are un-deposited cash receipts safeguarded? N/A	☐	☐
Is the cash receipts journal totaled and summarized monthly? N/A	☐	☐

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date? N/A	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #_______ Date_______ Amount_______*	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A - reconciled through Supervisors office	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*____________ *How Often?*____________ *Who Reviews/Verifies Them?*____________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability Monthly Report	**YES**	**NO**
Is accountability (what the town clerk owes) determined at the end of each month?	☑	☐
Does the accountability amount agree with the bank reconciliation and supporting records?	☑	☐
Are receipts for the year comparable with those of previous years?	☑	☐
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.? - locked office door + Drawer	☑	☐

- Daily turn over of cash

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	**YES**	**NO**
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

7/30/26

Assessment

Appendix G:

General Recordkeeping Requirements for Departments

Checklist for Review of Departments

The following checklist may be used for reviewing departments that receive and/or disburse cash.

Cash Receipts N/A - Does not handle Cash	**YES**	**NO**
Is the cash receipts journal up-to-date?	☐	☐
Is the cash receipts journal maintained in a manner that identifies the date received, payer, purpose, and the amount either individually or totals referenced to subsidiary receipt records?	☐	☐
Are duplicate deposit slips kept?	☐	☐
Do deposit amounts agree with cash receipt amounts?	☐	☐
Are deposits made timely and recorded up-to-date? *Last Recorded Deposit: Date_______ Amount_______*	☐	☐
Are un-deposited cash receipts safeguarded?	☐	☐
Is the cash receipts journal totaled and summarized monthly?	☐	☐

Cash Disbursements N/A - Processed through Abstract	**YES**	**NO**
Is the cash disbursements journal up-to-date?	☐	☐
Is the cash disbursements journal maintained in a manner to identify amounts	☐	☐
disbursed either individually or totals referenced to abstracts or payrolls?	☐	☐
Are pre-numbered checks used for all disbursements (other than petty cash)?	☐	☐
Are all checks signed by the appropriate official?	☐	☐
If checks are signed electronically, is the signature stamp or software in the custody and control of the department head?	☐	☐
Are canceled checks or check images returned with bank statements and maintained on file?	☐	☐
Are all unused checks properly controlled (blank check stock)?	☐	☐
Are checks recorded up-to-date? *Last Recorded Check: #_______ Date_______ Amount_______*	☐	☐
Are payments supported by appropriate documentation? Consider comparing a sample of disbursements with supporting documentation.	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Cash Reconciliations N/A	**YES**	**NO**
Are bank accounts reconciled? *By Whom?*______________ *How Often?*______________ *Who Reviews/Verifies Them?*______________	☐	☐
Is the bank reconciliation performed timely after the bank statement is received?	☐	☐
Are reconciliations documented and available for review?	☐	☐
Does the reconciled bank balance agree with the cash balance recorded in the accounting records?	☐	☐

Last Bank Reconciliation for Each Bank Account		
Bank Account	Date Performed	Month Ending

Deposit Protection N/A	**YES**	**NO**
Has the bank pledged adequate, eligible securities to protect town clerk deposits (held in department bank accounts) that exceed FDIC insurance, if applicable?	☐	☐

Accountability N/A	**YES**	**NO**
Is accountability (what the town clerk owes) determined at the end of each month?	☐	☐
Does the accountability amount agree with the bank reconciliation and supporting records?	☐	☐
Are receipts for the year comparable with those of previous years?	☐	☐
Are there significant safeguards for the protection of records and cash, such as a safe or a locking file cabinet, an office with a door that can be locked, regular deposits of cash, etc.?	☐	☐

Appendix G:

General Recordkeeping Requirements for Departments

Financial Reporting N/A	**YES**	**NO**
Are monthly reports and payments to the chief fiscal officer timely?	☐	☐
Are monthly reports and payments to other appropriate officials, individuals, entities, or agencies timely?	☐	☐
Do amounts reported agree with summarized cash receipt and disbursement books?	☐	☐
Are annual reports prepared and submitted timely?	☐	☐
Do annual reports agree with the records?	☐	☐

Other Concerns *(if applicable)* N/A	**YES**	**NO**
Are receivable control accounts maintained?	☐	☐
Is there indication that the receivable control accounts are reconciled to the detail subsidiary records?	☐	☐

Comments and Conclusions

*

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:	Town of Clayton		
Month Reviewed:	7/1/2025	**Through**	6/30/2026
Name of Justice:	Walter Jeram		
Review Performed By:	Savarah Wright Savarah Wright	**Date**	7/16/26

Annual Checklist for Review of Justice Court Records

	Yes	No
Cash Receipts Book		
▶ Are pre-numbered receipt forms issued for all collections?	✓	○
▶ Are duplicate receipts kept for court records?	✓	○
▶ Are receipts recorded up-to-date?	✓	○
Last recorded receipt: # 5309 *Date* 7/7/26 *Amount* $680		
▶ Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	✓	○
▶ Are deposits identified?	✓	○
▶ Are duplicate deposit slips kept for court records?	✓	○
▶ Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	○
▶ Are deposits recorded up-to-date?	✓	○
Last recorded deposit: *Date* 7/7/26 *Amount* $700		
▶ Is the receipt book totaled and summarized at the end of each month?	✓	○
Last Month Totaled and Summarized 6/2026		
Cash Disbursements Book		
▶ Are pre-numbered checks used for all disbursements other than petty cash?	✓	○
▶ Are all checks signed by the Justice?	✓	○
▶ Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	○
▶ Are checks recorded up-to-date?	✓	○
Last recorded check: # 1125 *Date* 7/9/26 *Amount* $1,575		
Bank Reconciliations		
▶ Are bank accounts reconciled proimptly after bank statements are received?	✓	○
Last Bank Reconciliation for Each Bank Account: *Date Performed* 7/14/26 *Month Ending* 6/2026		
Additional Supporting Records		
▶ Is a list of bail maintained?	✓	○
▶ Is a record of uncollected installment payments maintained?	✓	○

Annual Checklist for Review of Justice Court Records

Dockets and Case Files

	Yes	No
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	✓	○
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case fi les are fi led by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	✓	○
▶ Do dockets for disposed cases appear to be complete?	✓	○
▶ Do dockets for disposed cases agree with amounts reported?	✓	○

Cash Book Reconciliation

	Yes	No
▶ Is the cash book reconciled to the adjusted bankl balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting informataion?	✓	○

Last Cash Reconciliation:
Date Performed 7/14/26 *Month Ending* 6/2026

Reports to the Division of Criminal Justice Services

	Yes	No
▶ Are reports made timely to the Division of Crininal Justice Services?	✓	○
▶ Has the court received any notices regarding late reporting?	○	✓

If yes, why were the reports late and what corrective actions were taken?__________

Reports to the Justice Court Fund

	Yes	No
▶ Are reports made timely to the Justice Court Fund?	✓	○
▶ Do reported amounts agree with docket dispositions and case files?	✓	○
▶ Do reported amounts agree with cash receipt and disbursement books?	✓	○

Last report submitted: Month Ending 6/2026 Date 7/14/26 Amount $1,575

	Yes	No
▶ Has the court received any notices regarding late reporting?	○	✓

If yes, why were the reports late and what corrective actions were taken?__________

Annual Checklist for Review of Justice Court Records

	Yes	No
Reporting to the Department of Motor Vehicles - TSLED Program		
► Has the court received any notices regarding pending cases? If yes, why were the cases pending and what corrective actions were taken, if any______	○	✓
Note: Cases over 60 days are eligible to be Scoffl awed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.		
► Are reports from TSLED to the court maintained and utilized? *Last TSLED Report Available: Date*______ **Note:** Courts can access reports on-line from TSLED at any time.	○	✓
► How many cases are shown as pending in the last TSLED report? ______ • Is the number of pending cases reasonable? • How many cases are shown as pending for more than 90 days? 0 • What actions have been taken to dispose of these cases? N/A	○	✓

Overall Evaluation

______

\# [signature] 7/14/2026

Town of Clayton
Internal Audit Reports 2026
Audit Report
Justice Department (KINNIE)
Summary Report: Original Document Attached

Cash Receipts:
The cash receipts journal is up-to-date and maintained in a manner that identifies the date received, payer, and the amount of fines, fees, bail, and/ or other categories of collection. Pre-numbered receipt forms are issued for all collections and duplicate receipt copies are kept for court records. Duplicate deposit slips are kept for court records.

Deposits do agree with the cash receipt amounts, and deposits are made on a timely basis. These records are up-to-date. The cash receipts journal is totaled and summarized monthly.

Cash Disbursements:
The cash disbursements journal is up-to-date and maintained in a manner to identify individual amounts disbursed either individually or totals referenced to abstracts or payrolls. Pre-numbered checks are used for all disbursements other than petty cash. All checks are signed by Justice Walter M. Jeram, Jr. Cancelled checks and/or images are returned with bank statements and maintained on file. The check records are up-to-date.

Receipts are kept on all funds turned over to other agencies. Generally, no other funds are disbursed directly from this office. General disbursements are distributed after approval of processed bills on the monthly abstract.

Cash Reconciliations:
Bank accounts are reconciled promptly after bank statements are received.

Deposit Protection:
Per bank policy.

Reports to Justice Court Fund:
Monthly reports are made timely to the Justice Court Fund. Reported amounts agree with cash receipts and disbursement books and with docket dispositions and case files. Upon information and belief, as the JCF corresponds directly with Justice Kinnie, the court has not received any notices regarding late reporting.

Reporting to Department of Motor Vehicles- TSLED Program:
Information is reported timely to TSLED and reports are maintained and utilized by the court. The Court currently does not have any pending cases nor has received any notices regarding late monthly reporting.

Other Concerns: None.

Other Comments: None.

Savarah Wright
Savarah Wright

Appendix 10 – Annual Checklist for Review of Justice Court Records

Name of Municipality:	Town of Clayton
Month Reviewed:	7/1/2025 **Through** 6/30/2026
Name of Justice:	Rebecca Kinnie
Review Performed By:	Savarah Wright Savarah Wright
Date	7/16/26

Annual Checklist for Review of Justice Court Records

	Yes	No
Cash Receipts Book		
► Are pre-numbered receipt forms issued for all collections?	✓	○
► Are duplicate receipts kept for court records?	✓	○
► Are receipts recorded up-to-date?	✓	○
Last recorded receipt: # 0198 *Date* 7/14/26 *Amount* $150		
► Is the receipt book maintained in a manner to identify date received, payer, and the amount of fines, fees, bail and other categories of collection?	✓	○
► Are deposits identified?	✓	○
► Are duplicate deposit slips kept for court records?	✓	○
► Are deposits made within 72 hours of collection (exclusive of Sundays and holidays)?	✓	○
► Are deposits recorded up-to-date?	✓	○
Last recorded deposit: *Date* 7/13/26 *Amount* $70		
► Is the receipt book totaled and summarized at the end of each month?	✓	○
Last Month Totaled and Summarized 06/2026		
Cash Disbursements Book		
► Are pre-numbered checks used for all disbursements other than petty cash?	✓	○
► Are all checks signed by the Justice?	✓	○
► Are canceled checks (or check images) returned with bank statements and kept for court records?	✓	○
► Are checks recorded up-to-date?	✓	○
Last recorded check: # 1026 *Date* 7/7/26 *Amount* $2040		
Bank Reconciliations		
► Are bank accounts reconciled proimptly after bank statements are received?	✓	○
Last Bank Reconciliation for Each Bank Account: *Date Performed* 7/14/26 *Month Ending* 6/2026		
Additional Supporting Records		
► Is a list of bail maintained?	✓	○
► Is a record of uncollected installment payments maintained?	✓	○

Annual Checklist for Review of Justice Court Records

	Yes	No
Dockets and Case Files		
▶ Are separate dockets maintained for various classifications of cases, such as Vehicle and Traffic, Criminal, Civil and Small Claims?	✓	○
▶ Are case files maintained for all cases? If manual, an index is an alphabetical list of cases with case numbers as a cross-reference. This will assist in locating cases since case fi les are fi led by disposition date. If computerized, the index is maintained in the system and can be accessed at any time by name, ticket number or address.	✓	○
▶ Do dockets for disposed cases appear to be complete?	✓	○
▶ Do dockets for disposed cases agree with amounts reported?	✓	○

Cash Book Reconciliation

	Yes	No
▶ Is the cash book reconciled to the adjusted bankl balances at the end of each month?	✓	○
▶ Does the cash book total agree with the bank reconciliation and supporting informataion?	✓	○

Last Cash Reconciliation:
Date Performed 7/7/26 *Month Ending* 6/2026

Reports to the Division of Criminal Justice Services

	Yes	No
▶ Are reports made timely to the Division of Crininal Justice Services?	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken?________	○	✓

Reports to the Justice Court Fund

	Yes	No
▶ Are reports made timely to the Justice Court Fund?	✓	○
▶ Do reported amounts agree with docket dispositions and case files?	✓	○
▶ Do reported amounts agree with cash receipt and disbursement books? Last report submitted: Month Ending 6/2026 Date 7/7/26 Amount $2,040	✓	○
▶ Has the court received any notices regarding late reporting? If yes, why were the reports late and what corrective actions were taken?________	○	✓

Annual Checklist for Review of Justice Court Records

	Yes	No
Reporting to the Department of Motor Vehicles - TSLED Program		
► Has the court received any notices regarding pending cases? If yes, why were the cases pending and what corrective actions were taken, if any	○	✓
► Are reports from TSLED to the court maintained and utilized?	✓	○
● Is the number of pending cases reasonable?	✓	○

► Has the court received any notices regarding pending cases?
If yes, why were the cases pending and what corrective actions were taken, if any

Note: Cases over 60 days are eligible to be Scoffl awed. TSLED sends a monthly listing of pending cases to the Court. The court should respond either manually or electronically to TSLED with the outcome of these pending cases.

► Are reports from TSLED to the court maintained and utilized?
Last TSLED Report Available: Date N/A
Note: Courts can access reports on-line from TSLED at any time.

► How many cases are shown as pending in the last TSLED report? 0

- Is the number of pending cases reasonable?
- How many cases are shown as pending for more than 90 days? 0
- What actions have been taken to dispose of these cases? N/A

Overall Evaluation

7/14/2026

CLAYTON OPERA HOUSE MANAGEMENT AND OPERATIONS AGREEMENT

THIS AGREEMENT, by and between the Thousand Islands Performing Arts Fund, Inc., a New York Not-For-Profit Corporation having an address of 403 Riverside Drive, Clayton,NY 13624 ("TIPAF") and the Town of Clayton, a Municipal Corporation having an address of 405 Riverside Drive, Clayton, NY 13624 ("Town"),

WITNESSETH:

WHEREAS, the Town owns and operates the parcel and building improvements locatedat 403 - 405 Riverside Drive, Clayton, NY 13624; and

WHEREAS, since 1903 the Town operated the Clayton Opera House, generally described as the main performance hall, second floor balcony, and third floor meetingareas but not the basement areas, as a community center, venue for museums and performing arts hall for public benefit; and

WHEREAS, the Town adopted Local Law #1of 2001 authorizing the Town of Clayton to support and promote arts, education, recreation and cultural affairs within the Town of Clayton and to enter into agreements with private patrons and/or institutions and professional organizations concerned with arts, education, recreation and cultural affairs and to provide benefits to such institutions, organizations and patrons in connection withthe promotion of arts, education, recreation and cultural affairs with or without consideration; and

WHEREAS, the Town and TIPAF began initial discussions in 2002 to locate TIPAF at the Opera House with the intent of scheduling performances and managing the daily operations of the Clayton Opera House in the interest of community and performing arts, except the lower-level office spaces used by the Town for its operations; and

WHEREAS, the Town by Resolution #29 of 2003 committed to refurbishing andmodernizing the Clayton Opera House; and

WHEREAS, the Town in an Agreement with TIPAF dated May 5th, 2003 committed to a public-private partnership to raise funds, establish a renovation plan and schedule andan initial operating agreement of a five-year term to operate the Clayton Opera House; and

WHEREAS, the Town by Local Law #1of 2004 established the entire building of 403-405 Riverside Drive, except for the lower-level offices used by the Town of Clayton for Town business, to be dedicated in perpetuity as a Community and Performing Arts Facility; and

WHEREAS, TIPAF was able to secure approximately $1.1 million of public grant fundsof various sources and $2.1 million of private donations to renovate and reconstruct theentire building including the Clayton Opera House, the basement office areas, and an addition on the rear of the building; and

WHEREAS, the reconstruction project was successfully completed in 2007; and

WHEREAS, the Town and TIPAF on March 20, 2007 renewed its Operating Agreement with the Town (the Agreement") for a five-year term with an effective period of June 30, 2007 through June 30, 2012; and

WHEREAS, the Agreement dated March 20, 2007 was not cancelled within the mandatory one hundred eighty (180) day notice period of the end of the Agreement term, nor superseded by an alternate agreement, resulting in an automatic renewal of te Agreement for an additional five-year term until June 30, 2017; and

WHEREAS, the Agreement dated June 30, 2007 was renegotiated, resulting in arenewal of the Agreement for an additional five-year term until June 30, 2022; and

WHEREAS, the Town bears a significant amount of operating costs for the parcel and improvements located at 403-405 Riverside Drive each year, inclusive of all utilities, regular maintenance and special capital construction projects as necessary; and

WHEREAS, TIPAF bears all other operating costs of the Clayton Opera House including considerable performance and operations costs in an effort to provide affordable entertainment to the community and region; and

WHEREAS, the Town and TIPAF wish to continue and amend the Agreement to memorialize their relationship as a joint venture between TIPAF and the Town of Clayton, with each party providing important support, thereby ensuring the success andviability of this historical and cultural institution.

NOW, THEREFORE, in consideration of the terms herein contained, it is mutuallyagreed as follows:

I. Roles and Responsibilities of TIPAF

A. Operations: TIPAF will be responsible for managing the operation of the Opera House (consisting all areas of the building except those used for Town business) as a performing arts and community center. TIPAF will provide, at its cost, administrative and operational staff for this purpose. In addition to its own programming discussed below, TIPAF will also welcome other presenters of artistic and community events in order to encourage broad use of the Opera House. TIPAF's management activities will include, but are not limited to, presenting core programming, booking the use of the facility, general housekeeping to all areas except for the basement Town offices and inclusive of the basement bathrooms, rental of space for artistic use and other events.

TIPAF has furnished all seating and currently operates and maintains the main stage sound and lighting systems.

TIPAF shall proactively work to address any issues with events or operations. The Town of Clayton shall not interfere in TIPAF's selection process for performances including rentals.

B. Programming: TIPAF will annually present core programming at the Opera House designed to advance its reputation as a leading institution for the performing arts. The programming will occur on a year-round basis, but will be planned more intensively for the "summer season" when local population is at its highest. TIPAFwill incorporate local events and the presentation of local and regional talent in its programming for the purpose of advancing the development of performing artists in the Thousand Islands region.

   At least twice per year, TIPAF will host an event which is free to the community (i.e.: show, movie, etc.). These Bi-Annual events shall be diverse, with at leastone event being family-friendly.

C. Scheduling: The Town of Clayton holds four regularly-scheduled meetings per month. The Town Board meets on the second and fourth Wednesdays of each month at 5pm. The Joint Town and Village Planning Board meets on the first Thursday of each month at 7pm. The Joint Town and Village Zoning Board of Appeals meets on the third Monday of each month at 7pm. Each of these meetings is scheduled to be conducted in the Town's Board room. TIPAF shall take the Town of Clayton's meeting schedule into consideration when schedulingevents during the year. Where events must be scheduled for the same eveningsas a Town meeting, TIPAF shall provide 30 days' notice to the Town of Clayton so that the Town's boards have adequate time to consider other arrangements for a meeting venue.

D. Acknowledgement: For any programs and promotional materials that are printed, emailed, posted, or otherwise marketed where other supporting sponsors are displayed as a group, a clear reference to the support provided by the Town of Clayton shall be included.

E. Fundraising: TIPAF shall engage at its own discretion an annual fundraising program to support its responsibilities hereunder. In addition, TIPAF will maintainan endowment at the Northern New York Community Foundation for the annual presentation of a classical or pops concert at the Opera House. Except as otherwise provided herein, TIPAF shall be financially responsible for the management and operations of the Opera House.

F. Partnership Committee and Annual Reports: TIPAF will name a person designated as the liaison to the Town Board and similarly the Town will name aperson as liaison to the TIPAF Board. In the absence of such designations this will be the current TIPAF Board President and the current Town Supervisor. These two persons, will coordinate as necessary discussions on strategic management issues, upcoming events at the Opera House, and anyoperations guidelines and adjustments needed to better accommodate successful events.

TIPAF will track its capital and operations improvements of the Clayton Opera House and communicate such to the Town on at least an annual basis.

In addition, TIPAF will report at least annually to the Town and its Board on the results of its operations and upcoming budget.

G. Alcohol Service Policy: If one does not exist, TIPAF shall establish a policy on how alcohol service shall be operated during events at the Opera House. The policy shall include location of alcohol service and consumption areas, who shall be able to serve alcoholic beverages, and responsible parties for service oversight and clean-up. It shall require the event operator, whether TIPAF or renter of the Opera House, to obtain event insurance naming TIPAF and the Town of Clayton as additional insured parties and obtain suitable event licenses from New York State Alcohol Beverage Control before serving alcoholic beverages. A copy of the Insurance Certificate shall be presented to the Town of Clayton Supervisor at least 24 hours prior to each event.

H. Insurance: TIPAF will carry commercial liability insurance with minimum limits of one million dollars ($1,000,000) per occurrence and two million dollars ($2,000,000) aggregate and will provide the Town with an insurance certificate showing the Town as an additional insured under such coverage. A copy of TIPAF's insurance certificate naming the Town as additional insured shall be provided to the Town of Clayton on an annual basis, within the month of January each year. TIPAF will also require that renters of the Opera House carry appropriate insurance coverage.

I. Fees: TIPAF will establish and publish annually a fee schedule for use of the Opera House. Fees for such usage will be used by TIPAF to help support its programming activities and other operations of the Opera House. All fee schedules shall be made available to the public though readily-accessible onlinemeans.

J. Maintenance/Repair: TIPAF shall contribute towards the operations and maintenance of the Opera House facility on an annual basis by December 31st of each year, as outlined below:
- 2022: $2,500
- 2023: $10,000
- 2024: $15,000
- 2025: $20,000
- 2026: $20,000

II. **Roles and Responsibilities of the Town**

A. Use of the Facility: The Town will provide TIPAF with use and occupancy of the facility (other than those areas used for Town business) and will consult with TIPAF on any operations of electrical and mechanical systems that affect the Opera House.

From time to time the Town may request TIPAF to hold public meetings on the main floor or third floor of the Opera House when anticipated public attendance exceeds the capacity of the lower-level Board Room (approximately fifty people).TIPAF may reasonably deny the request based on conflicting events scheduled in the same space.

The Town shall maintain a proactive posture to address any issues with events or operations before escalations occur.

B. Maintenance/Repair: The Town will maintain the structure of the facility, its mechanical and other systems (excluding stage lighting and sound) and its fixtures in good working order, including any repair or replacement as necessary and will be financially responsible for all associated costs.

C. Utilities: The Town will be responsible for the payment of the cost of utilities forthe facility, including electricity, heating fuel, water and sewer but excluding TIPAF's telephone and Internet connection costs.

During periods of extended electrical service disruption, the Town at its expense and discretion may connect a generator to the facility electrical mains to restore complete or limited service. While on generator service, the Town may disconnect power loads in any part of the building to sustain generator operations. If the Town requires disconnecting power loads in the Opera House portion of the building to restore electrical service, the Town shall notify TIPAF assoon as reasonable but is not required to secure permission before disconnectingloads. The Town shall minimize impacts to building operations where possible.

D. Insurance: The Town will continue to carry fire and general liability insurance onthe facility at the same level as required by TIPAF. The Town of Clayton shall provide TIPAF with an insurance certificate showing TIPAF as an additional insured under such coverage upon request.

III. **Other Terms**

A. Operations Guidelines: Operations Guidelines are attached to this Agreement in Appendix 1. Appendix 1 may be updated from time to time by mutual written agreement and becomes part of this Agreement.

B. Duration: This management and operations agreement will have an initial term

C. from the date hereof to July 1, 2022 and will expire on December 31, 2026.Disputes: TIPAF and the Town shall make all efforts to resolve any disputes ingood faith and as promptly as possible.

D. Entire Understanding: This document constitutes the entire understanding between the Town and TIPAF relating to the management and operations of theOpera House. Any prior understandings, written or oral, are merged into this Agreement. No amendment to this Agreement will be effective unless in writing and signed by both parties:

E. Both parties agree that should the ownership of the Clayton Opera House building change prior to the expiration of this Agreement, the terms of this Agreement shall survive until the expiration date as a stipulation to the transfer ofownership.

IN WITNESS WHEREOF, each of the parties hereto has executed this Agreement on the date set forth before the signature of its respective representatives.

Dated: January 3, 2022

Thousand Islands Performing Arts Fund

Timothy LaLonde, President

Dated: JAN 5 -, 2022

Town of Clayton

Lance Peterson, Town Supervisor

Appendix 1: Operations Guidelines

System Operations

In the event of any issue related to the facility, each entity will contact the following in order:

1. Buildings and Grounds Supervisor
2. Buildings and Grounds Foreman
3. Town Supervisor

Heating, Air Conditioning, Fresh Air

The Town of Clayton will be responsible for the operations of the heating systems, air conditioning system, and fresh air control for the following:

- Third floor: front and rear ballrooms
- Main stage floor and second floor balcony
- Lower-level offices

TIPAF will be responsible for changing the computer system from unoccupied/occupied modes and scheduling on the system, in addition to controlling heat on their respective floors using the thermostats. Conservative system setpoints shall be maintained basedon anticipated event occupancy, ancillary heat/cooling loads, and outside conditions to minimize utility expenses with reasonable comfort.

The Town of Clayton will be responsible for changing seasonal set points when necessary for summer and winter. A master schedule will be created which depicts when the heat and air conditioning will be turned on and off.

Both the Town of Clayton and TIPAF will keep a written log of events summarizing when the standard heat or air conditioning is manually adjusted. Any service events, warnings, or other operating discrepancies that may occur should be logged and reported to the individuals above.

The Town of Clayton shall be responsible for regular maintenance of any mechanical systems and make reasonable efforts to minimize impact to any building activities. At times unplanned outages with associated restoration efforts may impact an event.
TIPAF will be notified when any service-affecting work is being done to any heating orair conditioning system.

The Town of Clayton is responsible for dialogue with any system vendors and/or thebuilding engineer.

Lighting & Electrical

- The Town of Clayton is responsible for inspecting the basement exit and emergency lights and maintaining all of the exit and emergency lights in the Opera House complex.

- TIPAF is responsible for the inspection of the exit and emergency lights on the upper floors and
  the maintenance of the house and stage lights.
- On an annual basis, when requested, the Town will provide its interior basket-liftto aid TIPAF when cleaning or maintaining the chandelier.
- The Town of Clayton is responsible for any electrical work within the facility. TIPAF is required to notify the Town of Clayton of any electrical work needed andmay not undertake electrical work of any kind.

Phones & Internet

- The Town and TIPAF have a shared IT room where phone and internet lines are housed. This room is located within an existing staff office. TIPAF is to provide the Town with a reasonable amount of notice if they need to access the IT room,so as to provide the Town staff with the ability to prepare for the interruption.
- The Town will notify TIPAF of any work being conducted on Town phone or internet lines, which could potentially impact TIPAF operations.

Cleaning

- Each entity will take care of the cleaning of their own space in the Opera House complex, with exception to the following:
  - TIPAF is responsible for the cleaning of all bathrooms within the Opera House complex, including replacing toilet paper, paper towels and trash bags. Basement bathrooms are to be cleaned within 24 hours after an event.
  - TIPAF is responsible for cleaning the rear entranceway, rear interior staircase, front exterior stairs, and both elevators.

Trash

- TIPAF is responsible for taking care of their office trash and for determining howto take care performance/event trash.
- The Town of Clayton is responsible for taking care of their office trash and Town-event/meeting trash.
- Trash seen outside of the building should be cleaned up as seen by either party.

Painting

- TIPAF is responsible for any minor painting/touch ups that need to be done onthe upper floors.
- The Town will be responsible for contracting for any major painting needs withinthe complex.

Sidewalks

- The Town is responsible for maintaining the sidewalks-including any shoveling that is necessary.
- TIPAF must alert the Town at least two hours ahead of time if maintenance

needs to be done prior to an event. Maintenance after business hours duringevents shall be negotiated with the contacts above.

Lawns

- The Town of Clayton is responsible for the maintenance and upkeep of the lawnand grounds surrounding the complex.

Inspections

Weekly

- Visual inspection of the emergency exit lights in the basement will be conducted by the Town of Clayton.
- Visual inspection of the emergency and exit lights on the upper floors will be conducted **by TIPAF.**
- Each party is responsible for their inspection and periodic maintenance of theirown Automatic Electronic Defibrillator units.

Monthly

- An inspection of the emergency systems, including the emergency and exit lightsin the basement, fire alarm system, sprinkler system, fire extinguishers will be conducted by the Town.
- TIPAF will be responsible for inspecting the emergency and exit lights on the upper floors.
- Each party is responsible for their inspection and periodic maintenance of theirown Automatic External Defibrillator units.

++

ST LAWRENCE ENGINEERING DPC

745 GRAVES STREET, CLAYTON NEW YORK 13624
315/783.6384 · 315/408.7443
www.fourthcoast.com - www.stlawrenceengineering.com

August 6, 2026

Town of Clayton
405 Riverside Drive
Clayton, NY 13624

Attention: Town Board

Reference: Town of Clayton – Depauville Wastewater System Improvements
Rebid Opening – Contract No. 2 – General Construction Work – Collection System Rehabilitation – Manhole Restoration
Public Bid Opening – July 23, 2026, at 2:00 PM

Subject: Rebid Evaluation and Recommendation

Dear Town Board Members,

Our office has reviewed the rebid received for the above-referenced contract, including bid completeness, required documentation, and contractor qualifications.

Based upon our review, we recommend award of Rebid Contract No. 2 – General Construction Work – Collection System Rehabilitation – Manhole Restoration to Camden Group Infrastructure Rehabilitation Services, LLC in the amount of $287,662.21 for the Total Base Bid (Geopolymer System). Camden Group Infrastructure Rehabilitation Services, LLC submitted the lowest responsible bid and demonstrated the qualifications and experience necessary to complete the required work.

Attached is the bid tabulation summarizing the rebid received for Contract No. 2.

As always, we are available to discuss the project in more detail if you have any questions.

Sincerely,
ST. LAWRENCE ENGINEERING DPC

Robert J. Campany

Robert J. Campany, P.E.

Enclosures – Bid Tab

ST LAWRENCE ENGINEERING DPC

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315/783.6384 · 315/408.7443
www.fourthcoast.com - www.stlawrenceengineering.com

Town of Clayton - Depauville Wastewater System Improvements
REBID - Contract No. 2
Bid Results - July 23, 2026 2:00 PM
REBID Contract No. 2 - General Construction Work – Collection System Rehabilitation - Manhole Restoration

Bidder	Bid Security	AD#1	AD#2	Total Base Bid (Geopolymer System)	Alternate Base Bid (Polyurea System)
DC Building Systems	X	X	X	NO BID	388,567.00
Insituform	X	X	X	314,625.00	NO BID
Camden	X	X	X	287,662.21	NO BID

RESOLUTION NO. 51 OF 2026

TOWN OF CLAYTON

A RESOLUTION ACCEPTING THE REBID AND AWARDING CONTRACT NO. 2 – GENERAL CONSTRUCTION WORK – COLLECTION SYSTEM REHABILITATION – MANHOLE RESTORATION FOR THE DEPAUVILLE WASTEWATER SYSTEM IMPROVEMENTS PROJECT

Dated: August 12, 2026

At a regular meeting of the Town Board of Clayton, Jefferson County, New York held at the Cerow Recreation Park Arena, 600 East Line Road, Clayton, New York, on the 12th day of August, 2026 at 5:00 pm, prevailing time.

The meeting was called to order by Supervisor Doney and upon roll being called, the following were:

PRESENT:	Timothy Doney, Supervisor
	Kenneth Knapp, Councilman
	James Kenney, Councilman
	Steve Dorr, Councilman
	Kevin Patchen, Councilman
ABSENT:	None

WHEREAS, the Town of Clayton previously solicited bids for the Depauville Wastewater System Improvements Project, including Contract No. 2 – General Construction Work – Collection System Rehabilitation – Manhole Restoration; and

WHEREAS, the bids initially received for Contract No. 2 exceeded the available project budget, and the Town Board elected not to award the contract at that time; and

WHEREAS, the Town subsequently authorized the rebidding of Contract No. 2 with revised bid documents; and

WHEREAS, sealed bids for the rebid Contract No. 2 were received and publicly opened, and were subsequently reviewed by St. Lawrence Engineering, D.P.C.; and

WHEREAS, St. Lawrence Engineering, D.P.C. has recommended the award of Rebid Contract No. 2 – General Construction Work – Collection System Rehabilitation –

Manhole Restoration to Camden Group Infrastructure Rehabilitation Services, LLC as the lowest responsible bidder meeting the project specifications and qualifications; and

WHEREAS, the recommended award consists of the Total Base Bid (Geopolymer System) in the amount of Two Hundred Eighty-Seven Thousand Six Hundred Sixty-Two Dollars and Twenty-One Cents ($287,662.21); and

WHEREAS, the Town Board has reviewed the recommendation and supporting documentation submitted by St. Lawrence Engineering, D.P.C., and finds it to be in the best interests of the Town to award the contract in accordance with that recommendation.

NOW, THEREFORE, BE IT RESOLVED, that the Town Board of the Town of Clayton hereby awards Rebid Contract No. 2 – General Construction Work – Collection System Rehabilitation – Manhole Restoration to Camden Group Infrastructure Rehabilitation Services, LLC in the amount of Two Hundred Eighty-Seven Thousand Six Hundred Sixty-Two Dollars and Twenty-One Cents ($287,662.21) for the Total Base Bid (Geopolymer System); and

BE IT FURTHER RESOLVED, that the Town Supervisor is hereby authorized and directed to execute the contract and any and all related documents necessary to effectuate this award, subject to review and approval by the Town Attorney; and

BE IT FURTHER RESOLVED, that this Resolution shall take effect immediately.

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

Timothy Doney, Supervisor	Yes __	No___	Absent___
Kenneth Knapp, Councilman	Yes __	No___	Absent___
James Kenney, Councilman	Yes __	No___	Absent___
Steve Dorr, Councilman	Yes __	No___	Absent___
Kevin Patchen, Councilman	Yes __	No___	Absent___

Yes __ No __ Abstain __ Absent __ Dated: August 12, 2026

The Resolution was thereupon declared duly adopted and shall take effect immediately.

Certification:

I, Megan Badour, Town Clerk of the Town of Clayton, do hereby certify that the above resolution was adopted at a regular meeting of the Town Board of the Town of Clayton held on August 12, 2026 and it is on file and of record, and that said resolution has not been altered, amended or revoked and it's in full force and effect.

[SEAL] Megan Badour, Town Clerk

Department of Planning and Community Development

175 Arsenal Street, 3rd Floor
Watertown, New York 13601
Phone: (315) 785-3144
Fax: (315)785-5070

Hartley Bonisteel Schweitzer, AICP
Director

Alicia M. Dewey
Deputy Director

Dear Municipal Officials,

As you know, New York State General Municipal Law §239-m requires certain planning and zoning actions located within 500 feet of specified features, such as county roads, municipal boundaries, and New York State certified agricultural districts, to be referred to the Jefferson County Planning Board for review and recommendation.

The purpose of the referral process is to provide a regional review of actions that may have intermunicipal or countywide implications. However, over time, many routine local actions have become subject to referral despite having little or no impact beyond the host municipality.

The Jefferson County Board of Legislators recently adopted an updated General Municipal Law §239-m Referral Exemption Framework with interested municipalities throughout Jefferson County.

The updated 2026 Exemption Framework is intended to address that issue by allowing municipalities and Jefferson County to mutually identify categories of actions that are primarily local in nature and therefore exempt from mandatory County Planning Board review. Examples include certain minor area variances, accessory structures, rooftop and/or non-commercial solar installations, EV charging stations, telecommunications equipment co-locations, temporary uses, and other routine local approvals.

Importantly, the framework does not eliminate review of projects with broader regional significance. Comprehensive plans, major zoning changes, all commercial renewable energy facilities, new telecommunications towers, airport compatibility matters, county and state highway access issues, and other actions with potential intermunicipal impacts remain subject to referral.

For the exemptions to take effect within your municipality, your governing board must adopt the enclosed reciprocal resolution in agreement with Jefferson County.

Enclosed you will find:

- A copy of the Jefferson County resolution adopting the 2026 Exemption Framework
- Full list of updated exemptions, the reasoning, and precedent
- A sample municipal resolution authorizing participation

You may also find electronic copies of the sample resolution on our website at: www.jeffersoncountyny.gov/239m-exemptions

We believe these updates will help streamline local review processes, reduce unnecessary administrative burdens, and allow the County Planning Board to focus its attention on projects with broader planning and development implications.

Should your municipality have any questions regarding the exemption framework or implementation process, please do not hesitate to contact our office. We would be happy to discuss the program in greater detail or attend a meeting if that would be helpful.

Thank you for your continued partnership and for your commitment to thoughtful land use planning throughout Jefferson County.

Sincerely,

Hartley Bonisteel Schweitzer, AICP
Director of Planning and Community Development

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. 204

Adopting Revised General Municipal Law 239-M Referral Exemption Framework and Authorizing Agreements in Relation Thereto

By Legislator: Philip N. Reed, Sr.

Whereas, The Jefferson County Planning Board was established pursuant to Article 12-B of the New York State General Municipal Law, and

Whereas, General Municipal Law Section 239-M requires local municipal boards to refer certain land use actions located within five hundred feet of specified features to the County Planning Board for review and recommendation, and

Whereas, The statute further provides that a county and a municipal governing body may enter into an agreement identifying classes of actions that are primarily of local concern and therefore exempt from regional referral, and

Whereas, Jefferson County and its municipalities recognize that routine zoning actions do not produce intermunicipal or countywide impacts and can be more efficiently addressed at the local level, thereby enabling the Jefferson County Planning Board to focus its review resources on development projects with significant regional, environmental, or infrastructural implications, and

Whereas, These administrative changes are implemented in an effort to reduce bureaucratic red tape and eliminate county reviews or involvement in projects that are of local concern only, and

Whereas, Adopting the aforementioned 2026 exemption framework for minor residential, nonresidential, accessory, and administrative actions streamlines local economic development and reduces unnecessary administrative delays while ensuring that critical areas, such as highway access, municipal boundaries, and airport safety zones, remain protected under county review.

Now, Therefore, Be It Resolved, That the Jefferson County Board of Legislators hereby adopts the attached Revised General Municipal Law 239-M Referral Exemption Framework, to be effective upon the adoption of this Resolution, and

Resolved, That the Chairman of the Board of Legislators is hereby authorized to execute intermunicipal agreements with participating local municipalities within Jefferson County for the implementation of the attached 2026 Updated Section 239-M Referral Exemption Framework at no cost to Jefferson County, upon adoption of a corresponding municipal resolution by each participating municipality, subject to approval of the County Attorney as to form and content.

Seconded by Legislator: Daniel R. McBride

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. 204 of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the 7th day of July, 2026 and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this 8th day of July, 2026.

Clerk of the Board of Legislators

Proposed 2026 Jefferson County 239-m Exemption Framework

New York General Municipal Law §239-m allows a county and local municipality to enter into agreements exempting certain actions that are determined to be "local rather than inter-community or countywide concern."

Most counties implement these agreements through formal intermunicipal exemption lists adopted by both the county and participating municipalities.

Across New York counties, exemption lists consistently focus on three categories:

- Residential actions
- Accessory or minor development
- Administrative zoning changes

Actions typically retained for county review include:

- Comprehensive plans
- Rezoning and zoning map amendments
- Large commercial development
- Large-scale energy infrastructure
- New telecommunications towers
- Projects affecting regional infrastructure, such as airports, highways, or military installations

Based on common practice across counties, Jefferson County should continue to require referral for issues related to the above actions. These retained categories align with the statutory purpose of General Municipal Law §239-m, which is to ensure that development with potential intermunicipal or countywide impacts receives regional review.

Proposed Updated Jefferson County Exemption List

Small-Scale Nonresidential Development

Site plans or special permits for nonresidential structures under *2,000 square feet shall be exempt, provided that the project:

- does not include a drive-through or fuel pumps
- does not create a new curb cut on a state or county road
- does not involve outdoor storage or processing
- does not involve towers or energy facilities
- parcel is not within 500 feet of municipal boundaries

***Note**: The threshold for exemption shall be increased to 5,000 square feet within municipalities that have staff planners. In particular, the Department should review and\or comment on County-wide or intermunicipal impacts as the **primary focus** of responses.

Precedent

St. Lawrence County exempts:

"Commercial projects under 5,000 square feet."

Policy Logic

Small commercial structures generally produce localized impacts and are frequently exempted in rural counties. *(Examples of use sizes: Starbucks averages between 1,500 and 2,000 sq ft; convenience store average size: 2,500 sq ft or larger; McDonald's often between 4,000 and 4,500 sq ft; Chick-fil-A is 5,000 sq. ft.)*

Area Variances for Permitted Uses

Area variances for permitted uses shall be exempt from County Planning Board review, provided that the variance:

- does not involve building/structure height
- does not affect access to a state or county road
- does not occur adjacent to a municipal boundary
- does not affect airport compatibility (FAA or DOD Part 77) imaginary surfaces

Precedent

Dutchess County exempts many variances.

Policy Logic

Dimensional relief rarely produces intermunicipal impacts and is widely treated as a local zoning matter.

Signage

Site plans, special permits, or variances for signs shall be exempt from County Planning Board review provided that:

- the sign is not located within one hundred feet of an intersection with a state or county roadway or
- the sign does not exceed twenty-five feet in height and is not located within airport approach or imaginary surface zones associated with Watertown International Airport or Wheeler Sack Army Airfield.

Precedent

Livingston County exempts several routine sign-related zoning actions, including certain illuminated sign variances, under its county referral exemption framework.

Policy Logic

Most local sign approvals involve modest height and visibility impacts that are confined to the immediate site. Taller pole signs, however, may affect aviation safety and visibility near airports or major roadway intersections. Retaining review of taller signs and those within airport influence areas ensures that potential impacts to aviation safety and transportation infrastructure continue to receive county-level evaluation.

Agricultural District Trigger

Actions requiring referral solely due to proximity to a certified agricultural district shall be exempt except for:

- projects that disturb more than 1 acre or result in 50% or more impervious lot coverage.
- wind turbines
- battery storage facilities

Precedent

State law already exempts certain area variances triggered solely by agricultural districts.

Policy Logic

Routine zoning actions near farms generally do not produce countywide effects.

Accessory Structures and Uses

Site plans or variances for accessory structures, including garages, sheds, decks, pools, electric vehicle (EV) charging stations, and similar structures, shall be exempt unless:

- the structure exceeds 25 feet in height
- the structure is directly adjacent to state or county property
- the structure is within airport takeoff\approach zones (FAA Part 77 Imaginary Surfaces)

Precedent

Lewis County and other rural counties routinely exempt accessory structures.

Example policy description:

- Single-family dwellings and related accessory structures
- Docks or waterfront structures associated with single-family residences
- Expansion of existing uses within existing buildings on existing lots

Policy Logic

Accessory structures for residential uses typically have minimal off-site impacts and are among the most common exemptions statewide.

EV Charging Stations (Accessory Installations)

EV charging stations installed as accessory infrastructure within existing parking lots shall be exempt.

Exception

Large charging facilities, charging plazas as the primary use, or projects involving significant site reconstruction shall require referral.

Policy Logic

Accessory chargers are considered infrastructure upgrades rather than land-use changes.

Telecommunications Co-Location

Modification, replacement, or co-location of telecommunications equipment (e.g. antennae) on existing towers or structures shall be exempt.

Exception

Construction of new towers requires review.

Policy Logic

Upgrading equipment on existing infrastructure rarely produces new land-use impacts.

On-site Consumption Solar and Small Accessory Energy Systems

On-site consumption solar installations, battery storage facilities, and accessory solar systems serving a principal use shall be exempt, except the following uses always require review:

- Utility-scale solar,
- Battery storage facilities, and
- Wind turbines.

Policy Logic

Accessory energy systems are analogous to other accessory structures.

Temporary Uses

Uses that do not require building permits are considered temporary and shall be exempt if the duration is less than one year. Temporary uses include:

- temporary construction trailers
- seasonal structures
- short-term RV permits
- farmers' markets\flea markets

Policy Logic

Temporary approvals rarely generate permanent intermunicipal impacts.

Zoning Board Interpretations

Zoning interpretations by the Zoning Board of Appeals shall be exempt.

Precedent

Several counties treat interpretations as purely local administrative determinations.

Policy Logic

Interpretations do not authorize development; they only clarify code language.

Administrative Zoning Amendments

Amendments to zoning laws addressing:

- fees
- procedures
- enforcement
- administrative corrections

shall be exempt from referral.

Precedent

Dutchess County exempts:

"Administrative amendments (fees, procedures, penalties)."

Policy Logic

Administrative amendments do not change land use patterns or development intensity.

Renewals or Extensions of Existing Approvals

Renewals or extensions of previously approved site plans or special permits that do not materially change the project shall be exempt.

Precedent

Dutchess County exemption language includes:

"Renewals/extension of site plans or special permits that have no changes from previous approvals."

Policy Logic

These actions do not represent new development or policy decisions.

SAMPLE MUNICIPAL RECIPROCAL RESOLUTION FOR PARTICIPATING MUNICIPALITIES

[TOWN / VILLAGE / CITY] OF ________________________
RESOLUTION NO. ______ OF 2026

RESOLUTION ADOPTING THE REVISED GENERAL MUNICIPAL LAW § 239-M REFERRAL EXEMPTION FRAMEWORK AND AUTHORIZING AN INTERMUNICIPAL AGREEMENT WITH JEFFERSON COUNTY

WHEREAS, New York State General Municipal Law (GML) § 239-m requires local municipal planning boards, zoning boards of appeals, and town/village/city boards to refer certain land use, planning, and zoning actions located within 500 feet of specified features—including state or county roads, municipal boundaries, and certified agricultural districts—to the county planning agency for review and recommendation; and

WHEREAS, GML § 239-m(3)(c) explicitly provides that a county legislative body and a municipal governing body may enter into an agreement identifying classes of actions that are primarily of local concern and therefore exempt from regional referral requirements; and

WHEREAS, the Jefferson County Board of Legislators, on July 7, 2026, duly adopted Resolution No. 204, approving a revised General Municipal Law § 239-M Referral Exemption Framework aimed at reducing bureaucratic red tape, eliminating unnecessary administrative delays, and streamlining local economic development for land use matters that are of purely local concern; and

WHEREAS, the Jefferson County Board of Legislators has authorized the Chairman of the Board of Legislators to execute reciprocal intermunicipal agreements with participating local municipalities within Jefferson County to implement this 2026 framework at no cost to the County, subject to each participating municipality's adoption of a corresponding resolution; and

WHEREAS, the [Town Board / Village Board / City Council] of the [Insert Municipality Name] finds that adopting this reciprocal exemption list will significantly increase local administrative efficiency and expedite routine zoning reviews while ensuring that critical regional assets, such as state/county highway access, municipal boundaries, and airport safety zones, remain fully protected under county-level review;

NOW, THEREFORE, BE IT RESOLVED, that the [Town Board / Village Board / City Council] of the [Insert Municipality Name] hereby adopts and approves the 2026 Updated Section 239-M Referral Exemption Framework, whereby the following specific categories of local planning, zoning, and land use actions shall be exempt from mandatory referral to the Jefferson County Planning Board, subject to the conditions and exceptions set forth herein:

> **(1) Small-Scale Nonresidential Development:** Site plans or special permits for nonresidential structures under 2,000 square feet (threshold increased to 5,000 square feet within municipalities employing staff planners), provided that the project: does not include a drive-through or fuel pumps; does not create a new curb cut on a state or

county road; does not involve outdoor storage or processing; does not involve towers or energy facilities; and the parcel is not located within 500 feet of a municipal boundary.

(2) Area Variances for Permitted Uses: Area variances for permitted uses, provided that the variance: does not involve building/structure height; does not affect access to a state or county road; does not occur adjacent to a municipal boundary; and does not affect airport compatibility (FAA or DOD Part 77) imaginary surfaces.

(3) Signage: Site plans, special permits, or variances for signs, provided that: the sign is not located within 100 feet of an intersection with a state or county roadway; or the sign does not exceed 25 feet in height and is not located within airport approach or imaginary surface zones associated with Watertown International Airport or Wheeler Sack Army Airfield.

(4) Agricultural District Trigger: Actions requiring referral solely due to proximity to a certified agricultural district, except for: projects that disturb more than 1 acre or result in 50% or more impervious lot coverage; wind turbines; and battery storage facilities.

(5) Accessory Structures and Uses: Site plans or variances for accessory structures, including garages, sheds, decks, pools, electric vehicle (EV) charging stations, and similar structures, unless: the structure exceeds 25 feet in height; the structure is directly adjacent to state or county property; or the structure is within airport takeoff approach zones (FAA Part 77 Imaginary Surfaces).

(6) EV Charging Stations (Accessory Installations): EV charging stations installed as accessory infrastructure within existing parking lots, with the exception that large charging facilities, charging plazas as the primary use, or projects involving significant site reconstruction shall always require referral.

(7) Telecommunications Co-Location: Modification, replacement, or co-location of telecommunications equipment (e.g., antennae) on existing towers or structures, with the exception that the construction of new towers requires full county review.

(8) On-site Consumption Solar and Small Accessory Energy Systems: On-site consumption solar installations, battery storage facilities, and accessory solar systems serving a principal use, with the explicit exception that utility-scale solar, battery storage facilities (as a primary use), and wind turbines always require county review.

(9) Temporary Uses: Uses that do not require building permits, have a duration of less than one year, and are considered temporary, including temporary construction trailers, seasonal structures, short-term RV permits, and farmers' markets or flea markets.

(10) Zoning Board Interpretations: Zoning interpretations rendered by the Zoning Board of Appeals, as purely local administrative determinations.

(11) Administrative Zoning Amendments: Amendments to municipal zoning laws addressing fees, procedures, enforcement, and administrative corrections, which do not change land use patterns or development intensity.

(12) Renewals or Extensions of Existing Approvals: Renewals or extensions of previously approved site plans or special permits that contain no material changes from previous approvals.

BE IT FURTHER RESOLVED, that the Chief Executive Officer ([Supervisor / Mayor]) of the [Insert Municipality Name] is hereby authorized and directed to execute the reciprocal Intermunicipal Exemption Agreement with Jefferson County to formalize the implementation of this framework; and

BE IT FURTHER RESOLVED, that the Municipal Clerk is hereby directed to forward a certified copy of this Resolution, upon its adoption, together with the signed Intermunicipal Exemption Agreement, to the Jefferson County Department of Planning and Community Development, 175 Arsenal Street, Watertown, NY 13601.

MUNICIPAL CLERK'S CERTIFICATION

I, the undersigned, Clerk of the [Town/Village/City] of ________________________, Jefferson County, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of 2026 with the original thereof on file in my office, which was duly adopted by the governing Board of said municipality at a meeting held on the ____ day of ________________, 2026, and that the same is a true, correct, and complete copy of said Resolution.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of said municipality this _____ day of ________________, 2026.

____

Municipal Clerk
[Affix Seal Here]

TOWN OF CLAYTON

NOTICE TO BIDDERS

PLEASE TAKE NOTICE, that pursuant to a motion of the Town Board of the Town of Clayton, Jefferson County, New York, sealed bids for supplying No. 2 Fuel Oil and Propane for the period October 1, 2026 to September 30, 2027 to several locations in the Town of Clayton will be received by the Town of Town Clerk until 2:00 p.m. on Monday, September 7, 2026 at which time bids will be opened and publicly read.

All bids shall be contained in sealed envelopes, distinctly marked “FUEL BID” and addressed to:

ATTN: Town Supervisor
Town of Clayton
PO Box 379
405 Riverside Drive
Clayton, NY 13624

Bids shall be submitted on the official bid form available at www.townofclaytonny.gov or from the Town Clerk’s Office, at the above address accompanied by the Statement of Service, Certificate of Non-Collusion and, if required Authorization to Bid.

Bids may not be submitted via fax or email and all bids submitted must remain valid for up to forty-five (45) days from the date of the bid opening. No bids will be considered if received after the due date and time and the Town of Clayton shall assume no responsibility for the premature opening of any bid not properly addressed and identified.

All questions regarding this bid should be submitted in writing via fax at 315-686-2651 or email to support@townofclayton.com. Any changes made to this bid specification will be provided to all bidders on record in the form of an addendum.

The Town of Clayton reserves the right to reject, in whole or part, any and/or all bids deemed not to be in the best interest of the Town at the sole discretion of the Town. If two or more bidders submit identical bids as to price, the decision of the Town to award a contract to one of such bidders shall be final.

MEGAN BADOUR
Town Clerk

For Publication as Follows:

Thousand Islands Sun — Wednesday, August 19, 2026

INVITATION:

Bids are invited for the sale and delivery of No. 2 Fuel Oil and Propane to the Town of Clayton for the period October 1, 2026 – September 30, 2027. Sealed bids should be forwarded as indicated in NOTICE TO BIDDERS.

CONDITIONS:

1. No. 2 Fuel Oil and Propane supplied under the terms of the bid award contract shall be of a quality designed to burn properly in the burners now installed at the various locations. It shall be sufficiently free of dirt or sediment to ensure freedom from clogging of lines, burners and burner nozzles, and shall contain no chemicals liable to corrode metal parts.

2. Pursuant to Section 100 of the New York State General Municipal Law, the Town is authorizing any political subdivision, fire company or district located in whole or in part within the Town of Clayton to participate in contracts entered into by the Town for the purchase of fuel oil and propane. These purchases would be made directly by the towns, villages or fire districts, from the winning bidder.

3. The successful bidder must have a source of supply directly from a reputable oil refinery and shall indicate said source on the Official Bid form.

4. It is to be understood by the bidder that all quantities may be either increased or decreased at the discretion of the Town according to need.

5. The successful bidder shall be responsible for all damage caused by over-filling the tanks, delivery to the wrong buildings, or any other damage caused by the bidder’s equipment.

6. The successful bidder shall provide good and sufficient proof acceptable in form to the Town Supervisor’s office of insurance in the amount of one million per occurrence / three million aggregate with the Town of Clayton as a named insured.

7. There is one official bid forms attached which allows for bidding a fixed price for the entire contact period or for bidding a variable price. Bidders may submit a fixed price, a variable price, or both.

8. The variable bid price for #2 Fuel Oil specified shall be the net cost per gallon to the Town, including delivery into the Town’s storage tanks, and shall be based on the Journal of Commerce Albany Reseller Tank Car Low Price posted on ***Tuesday, September 1, 2026***. The bid price shall be subject to increase or decrease during the contract period corresponding with the changes in the reseller’s posted tank car price at the Port of Albany as published in the Journal of Commerce for the date

of delivery. The submitted bid price shall be firm and not thereafter increased for claimed late payment or other addition.

9. The variable bid price for Propane specified shall be the net cost per gallon to the Town, including delivery into the Town's storage tanks, and shall be based on the Journal of Commerce Oil Price Daily under the heading of Propane – Selkirk, New York posted on ***Tuesday, September 1, 2026***. The bid price shall be subject to increase or decrease during the contract period corresponding with the changes in the reseller's posted tank care price at Selkirk, New York as published in the Journal of Commerce for the date of delivery. The submitted bid price shall be firm and not thereafter increased for claimed late payment or other addition.

10. All fuel shall be delivered on call or by automatic delivery as arranged by the Town (or its subsidiary) and the supplier. Delivery will be required to be made to each of the Town's buildings as listed between the hours of 9:00 a.m. and 4:00 p.m., Monday through Friday, unless otherwise specified directly by the Town or other political subdivision. The amount of fuel delivered must be determined by meter at the time of delivery. Delivery is to be made under the supervision of the Recreation Supervisor and/or Superintendent of Highways, or their designee(s). *Deliveries to the Village of Clayton from April 1st through July 31st must be approved by the Village prior to delivery*. Deliveries to other agencies under this award are to be coordinated between the successful bidder and the agency directly.

11. Invoices for payment for fuel oil delivered must be submitted upon the successful bidder's itemized billing form and be supported by delivery slips. Delivery Tickets must identify, at minimum, the delivery location, gallons pumped, product and price per gallon. Billing will contain no surcharges. Statements, along with copies of invoices, must be submitted to the following:

    - **Town of Clayton**, Finance Department, 405 Riverside Drive, Clayton, NY 13624 by the 5th of the month for payment within that month's abstract. Contacts: Finance: 315-686-6007 Facilities: 315-399-7729

    - **Village of Clayton**, 425 Mary Street, Clayton, NY 13624. Phone: Finance: 315-686-5552 Facilities: 315-686-3631

    - **Clayton Fire District**, PO Box 237, Clayton, NY 13624. Phone: 315-921-1891

    - **Thousand Islands Emergency Rescue Service (TIERS)**, 855 Graves Street, Clayton, NY 13624. Phone: 315-686-4333

12. No charge will be allowed for federal, state, sales and/or excise taxes from which the Town of Clayton is exempt.

13. Bidders are expected to make an on-site inspection of each location where oil is to be delivered in order to acquaint themselves with the access to the storage tanks and length of hose required to reach fill pipes.

14. Requirements Contract. Bidder acknowledges that the Contract that will be entered into as a result of this solicitation will be a Requirements Contract, and the Town guarantees no minimum or maximum purchases will be made. The Town will have no obligation to the Contractor if no items or services are required. Any quantities which are included are the present expectations for the period of the contract and the Contractor understands and agrees that the Town is under no obligation to the Contractor to buy any amount as a result of having provided this estimate or of having had any normal or otherwise measurable requirement in the past. The bidder further understands that the Town may require services in excess of the estimated annual contract amount and that such excess shall not give rise to any claim for compensation other than at the unit prices in this Contract. This contract is an Indefinite Quantity Contract. All quantities or dollar values listed within these specifications are estimates.

15. Under the provision of Section 103-d of the General Municipal Law, all bids submitted to a political subdivision of the State of New York must contain a Non-collusive Bidding Certification. This certification must be completed on the proper form supplied by the Clerk of the Town of Clayton and must accompany the bid when submitted.

16. Sexual Harassment. By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid each party thereto certifies as to its own organization, under penalty of perjury, that the bidder has and has implemented a written policy addressing sexual harassment prevention in the workplace and provides annual sexual harassment prevention training to all of its employees. Such policy shall, at a minimum, meet the requirements of §201-g of the labor law. Where competitive bidding is not required, state departments and agencies may, at their discretion, require the above certification. A model policy and training has been created by the NYS Department of Labor and can be found here: https://www.ny.gov/programs/combating-sexual-harassment-workplace

TOWN OF CLAYTON

LOCAL LAW NO. 2 OF 2026

A LOCAL LAW TO OVERRIDE THE TAX LEVY LIMIT ESTABLISHED IN GENERAL MUNICIPAL LAW §3-c

BE IT ENACTED by the Town Board of the Town of Clayton as follows:

Section 1. **Legislative Intent:** It is the intent of this local law to override the limit on the amount of real property taxes that may be levied by the Town of Clayton pursuant to General Municipal Law §3-c, and to allow the Town of Clayton to adopt a budget for the fiscal year beginning January 1, 2027 and ending December 31, 2027 that requires a real property tax levy in excess of the "tax levy limit" as defined by General Municipal Law §3-c

Section 2. **Authority:** This local law is adopted pursuant to subdivision 5 of the General Municipal Law §3-c, which expressly authorizes the Town Board to override the tax levy limit by adoption of a local law approved by a vote of at least sixty (60%) of the Town Board.

Section 3. **Tax Levy Limit Override:** The Town Board of the Town of Clayton, County of Jefferson is hereby authorized to adopt a budget for the fiscal year 2027 that requires a real property tax levy in excess of the amount otherwise prescribed in General Municipal Law §3-c.

Section 4. **Severability:** If any clause, sentence, paragraph, subdivision, or part of this Local Law or the application thereof to any person, individual, firm or corporation, or circumstance, shall be adjudicated by any court of competent jurisdiction to be invalid or unconstitutional, such order or judgement shall not affect, impair, or invalidate the remainder thereof, but shall be confined in its operation to the clause, sentence, paragraph, subdivision, or part of this Local Law or in its application to the person, individual, firm or corporation or circumstance, directly involved in the controversy in which such judgment or order shall be rendered.

Section 5. **Effective date:** This local law shall take effect immediately upon filing with the Secretary of State.

TOWN OF CLAYTON
NOTICE OF PUBLIC HEARING

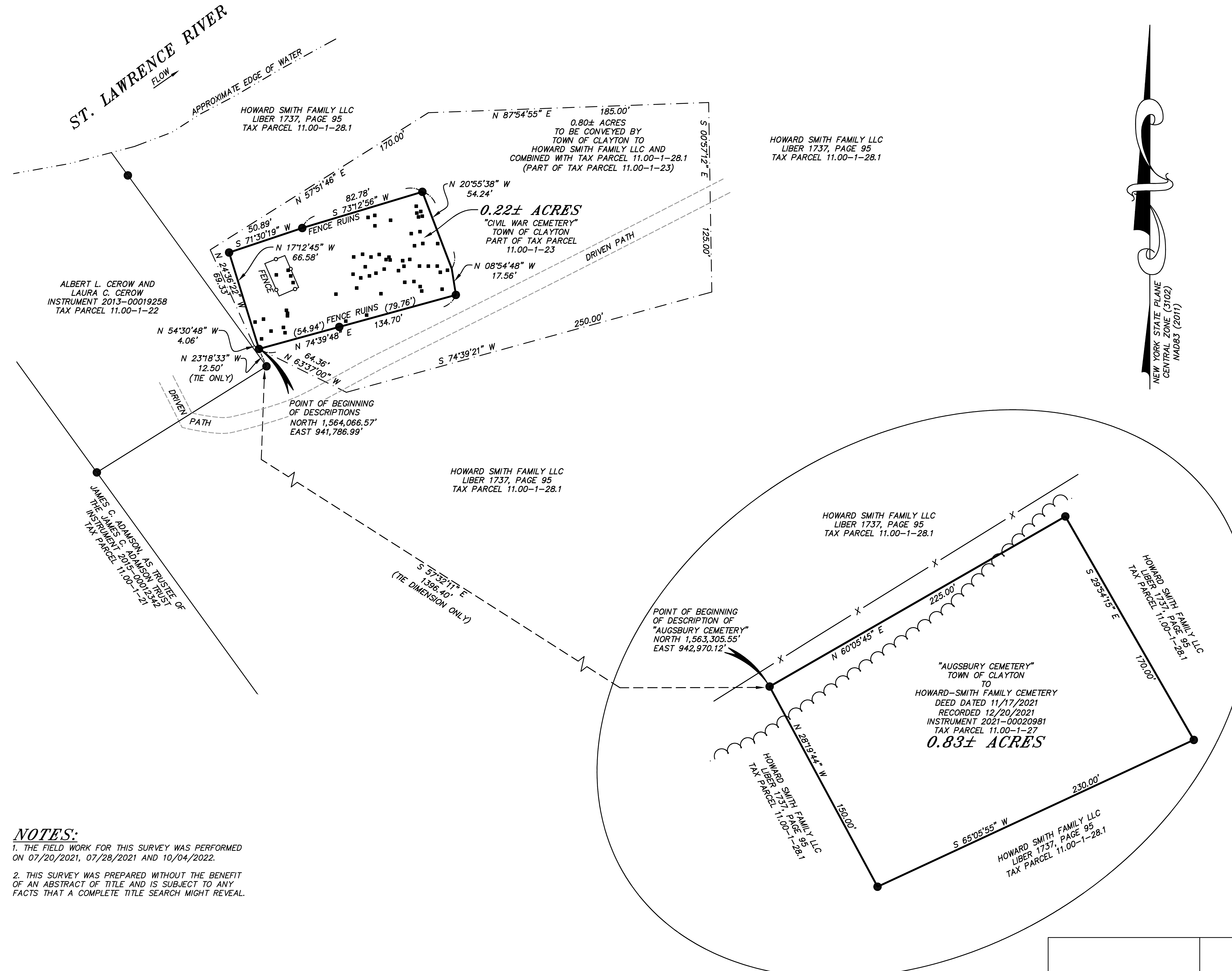
PROPOSED LOCAL LAW 2% TAX CAP OVERRIDE

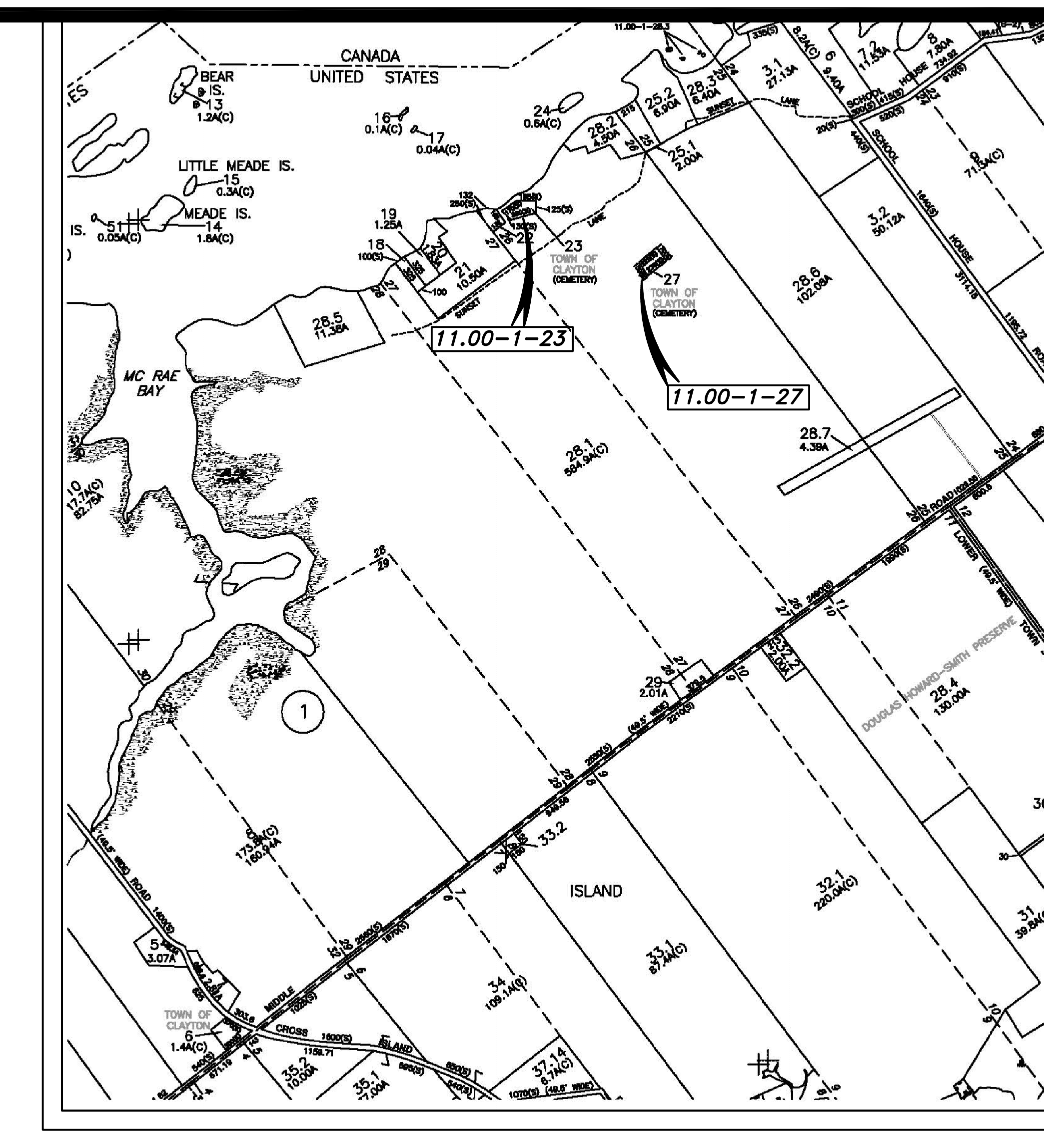
PLEASE TAKE NOTICE that a Local Law has been introduced before the Town Board of the Town of Clayton to override the 2% Tax Cap in the Town of Clayton, Jefferson County, New York.

PLEASE TAKE NOTICE that a Public Hearing in connection with the proposed Local Law will be held at the Depauville Free Library, 32333 Caroline Street, Depauville, New York 13632 on August 26, 2026 at 5:00 p.m. and that an opportunity to be heard in regard thereto will then and there be given to all persons.

Dated: August 12, 2025

Megan Badour, Town Clerk





PROJECT LOCATION MAP
(NOT TO SCALE)

LEGEND

- ● – 5/8 INCH REBAR WITH RED PLASTIC CAP SET
- – EDGE OF WOODS
- – WIRE FENCE LINE (OR WIRE FENCE RUINS)
- – IRON FENCE RUINS
- ▪ – HEADSTONE

NOTES:

1. THE FIELD WORK FOR THIS SURVEY WAS PERFORMED ON 07/20/2021, 07/28/2021 AND 10/04/2022.
2. THIS SURVEY WAS PREPARED WITHOUT THE BENEFIT OF AN ABSTRACT OF TITLE AND IS SUBJECT TO ANY FACTS THAT A COMPLETE TITLE SEARCH MIGHT REVEAL.

TOWN OF CLAYTON PLANNING BOARD APPROVAL

AUTHORIZED SIGNATURE:

TITLE: ZONING OFFICER

PRINTED NAME: RICHARD INGERSON

DATE:

WARNING – It is a violation of Section 7209, Subdivision 2 of the New York State Education Law for any person other than a licensed land surveyor to alter this map.

Only boundary survey maps with the surveyor's embossed seal or red ink seal are genuine true and correct copies of the surveyor's original work and opinion.

Certifications on this boundary survey map signify that the map was prepared in accordance with the current existing Code of Practice for Land Surveys adopted by the New York State Association of Professional Land Surveyors, Inc. The certification is limited to persons for whom the boundary survey map is prepared, to the title company, to the governmental agency, and to the lending institution listed on this boundary survey map.

The certifications hereon are not transferable.

The location of underground improvements or encroachments are not always known and often must be estimated. If any underground improvements or encroachments exist, they are not covered by this certificate.

GRAPHIC SCALE

50 0 25 50 100 200

(IN FEET)
1 inch = 50 ft.

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ROBERT J. BUSLER, P.L.S.
N.Y.S. LIC. NO. 050345

MAP OF LAND SURVEYED FOR

TOWN OF CLAYTON

GRINDSTONE ISLAND, TOWN OF CLAYTON, JEFFERSON COUNTY, NEW YORK

LAFAVE, WHITE & MCGIVERN, L.S., P.C.

LAND SURVEYORS

(315) 628-4414 **THERESA BOONVILLE** (315) 942-4424

NEW YORK (2021C22 CLAYTON TOWN.DWG)

DRAWN	CHECKED	DATE	SCALE	FILE	SHEET
MRJ	RJB	09/30/2022	1"=50'	2021C-22	1 OF 1

TOWN OF CLAYTON
PUBLIC NOTICE

PLEASE TAKE NOTICE that the Town Board of the Town of Clayton will hold a workshop meeting August 26, 2026 at the Depauville Free Library, 32333 Caroline Street, Depauville, New York at 5:00 PM.

Dated: August 5, 2026

BY ORDER OF THE TOWN BOARD
Megan Badour
Town Clerk