

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Clinton
County of Dutchess
For the Fiscal Year Ended 12/31/2021

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Clinton

*** FINANCIAL SECTION ***

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (TA) AGENCY
- (TC) CUSTODIAL
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	1,582,399	A200	1,327,987
Petty Cash	100	A210	100
TOTAL Cash	1,582,499		1,328,087
Accounts Receivable	14,200	A380	71,822
TOTAL Other Receivables (net)	14,200		71,822
Due From Other Funds		A391	170,000
TOTAL Due From Other Funds	0		170,000
Prepaid Expenses	4,278	A480	6,112
TOTAL Prepaid Expenses	4,278		6,112
TOTAL Assets and Deferred Outflows of Resources	1,600,977		1,576,021

TOWN OF Clinton
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(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	72,688	A600	25,906
TOTAL Accounts Payable	72,688		25,906
Due To Other Funds	450,000	A630	42,718
TOTAL Due To Other Funds	450,000		42,718
TOTAL Liabilities	522,688		68,624
Deferred Inflows of Resources			
Deferred Inflow of Resources		A691	221,347
Additional Description arpa \$216,347			
TOTAL Deferred Inflows of Resources	0		221,347
TOTAL Deferred Inflows of Resources	0		221,347
Fund Balance			
Not in Spendable Form	4,278	A806	6,112
TOTAL Nonspendable Fund Balance	4,278		6,112
Assigned Appropriated Fund Balance	374,000	A914	320,000
TOTAL Assigned Fund Balance	374,000		320,000
Unassigned Fund Balance	700,011	A917	959,938
TOTAL Unassigned Fund Balance	700,011		959,938
TOTAL Fund Balance	1,078,289		1,286,050
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,600,977		1,576,021

TOWN OF Clinton
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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	370,391	A1001	393,437
TOTAL Real Property Taxes	370,391		393,437
Interest & Penalties On Real Prop Taxes	14,782	A1090	11,373
TOTAL Real Property Tax Items	14,782		11,373
Non Prop Tax Dist By County	256,461	A1120	280,977
Franchises	73,630	A1170	70,448
TOTAL Non Property Tax Items	330,091		351,425
Clerk Fees	786	A1255	809
Other General Departmental Income	2,427	A1289	4,376
Vital Statistics Fees	630	A1603	1,080
Park And Recreational Charges		A2001	8,960
Zoning Fees	2,575	A2110	6,338
Planning Board Fees	3,850	A2115	15,025
Sale of Cemetery Lots		A2190	3,750
Charges For Cemetery Services	600	A2192	32,447
TOTAL Departmental Income	10,868		72,785
Interest And Earnings	420	A2401	267
TOTAL Use of Money And Property	420		267
Licenses, Other	1,781	A2545	1,619
Public Safety Permits	475	A2550	475
Building And Alteration Permits	81,858	A2555	120,269
TOTAL Licenses And Permits	84,114		122,363
Fines And Forfeited Bail	131,254	A2610	178,976
TOTAL Fines And Forfeitures	131,254		178,976
Gifts And Donations	5,000	A2705	5,000
AIM Related Payments	17,390	A2750	17,390
Unclassified (specify)	6,607	A2770	1,147
TOTAL Miscellaneous Local Sources	28,997		23,537
St Aid, Revenue Sharing		A3001	10,141
St Aid, Mortgage Tax	159,086	A3005	332,887
St Aid, Planning Studies		A3902	883
St Aid - Other Home And Community Service		A3989	35,403
TOTAL State Aid	159,086		379,314
Fed Aid, Emergency Disaster Assistance		A4960	17,755
TOTAL Federal Aid	0		17,755
TOTAL Revenues	1,130,003		1,551,232
Interfund Transfers		A5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	1,130,003		1,551,232

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Legislative Board, Pers Serv	19,320	A10101	19,320
Legislative Board, Contr Expend	433	A10104	476
TOTAL Legislative Board	19,753		19,796
Municipal Court, Pers Serv	78,620	A11101	79,503
Municipal Court, Contr Expend	7,701	A11104	4,772
TOTAL Municipal Court	86,321		84,275
Supervisor,pers Serv	53,411	A12201	61,547
Supervisor,contr Expend	14,805	A12204	15,152
TOTAL Supervisor	68,216		76,699
Tax Collection,pers Serv	7,752	A13301	7,908
Tax Collection,contr Expend	7,168	A13304	1,989
TOTAL Tax Collection	14,920		9,897
Budget, Pers Serv	1,146	A13401	
TOTAL Budget	1,146		0
Assessment, Pers Serv	30,684	A13551	30,656
Assessment, Contr Expend	544	A13554	332
TOTAL Assessment	31,228		30,988
Tax Arrears Board, Pers Serv	353	A13601	292
Tax Arrears Board, Contr Expend	36	A13604	
TOTAL Tax Arrears Board	389		292
Clerk,pers Serv	42,702	A14101	57,562
Clerk,contr Expend	1,484	A14104	8,872
TOTAL Clerk	44,186		66,434
Law, Contr Expend	67,426	A14204	86,865
TOTAL Law	67,426		86,865
Engineer, Contr Expend	2,229	A14404	1,159
TOTAL Engineer	2,229		1,159
Records Mgmt, Contr Expend		A14604	38
TOTAL Records Mgmt	0		38
Operation of Plant, Pers Serv	19,781	A16201	16,672
Operation of Plant, Equip & Cap Outlay	14,942	A16202	7,496
Operation of Plant, Contr Expend	126,166	A16204	142,193
TOTAL Operation of Plant	160,889		166,361
Unallocated Insurance, Contr Expend	63,120	A19104	68,008
TOTAL Unallocated Insurance	63,120		68,008
Municipal Assn Dues, Contr Expend	1,000	A19204	1,549
TOTAL Municipal Assn Dues	1,000		1,549
Paymt To Treas To Reduce Taxes,contr Expen	8,275	A19724	6,809
TOTAL Paymt To Treas To Reduce Taxes	8,275		6,809
TOTAL General Government Support	569,098		619,170
Control of Animals, Pers Serv	3,747	A35101	6,000
Control of Animals, Contr Expend	1,500	A35104	
TOTAL Control of Animals	5,247		6,000
Safety Inspection, Pers Serv	21,559	A36201	24,000

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Safety Inspection, Contr Expend	1,638	A36204	2,199
TOTAL Safety Inspection	23,197		26,199
TOTAL Public Safety	28,444		32,199
Registrar of Vital Statistics, Pers Serv	1,053	A40201	2,184
TOTAL Registrar of Vital Statistics	1,053		2,184
TOTAL Health	1,053		2,184
Street Admin, Pers Serv	81,062	A50101	84,911
Street Admin, Contr Expend		A50104	1,889
TOTAL Street Admin	81,062		86,800
TOTAL Transportation	81,062		86,800
Other Eco & Dev, Contr Expend		A69894	3,476
TOTAL Other Eco & Dev	0		3,476
TOTAL Economic Assistance And Opportunity	0		3,476
Parks, Pers Serv	50,142	A71101	37,082
Parks, Equip & Cap Outlay	339	A71102	
Parks, Contr Expend	20,002	A71104	18,354
TOTAL Parks	70,483		55,436
Historian, Contr Expend	700	A75104	714
TOTAL Historian	700		714
Other Culture And Rec, Pers Serv	8,185	A79891	6,035
Other Culture And Rec, Equip & Cap Outlay		A79892	535
Other Culture And Rec, Contr Expend	159	A79894	440
TOTAL Other Culture And Rec	8,344		7,010
TOTAL Culture And Recreation	79,527		63,160
Zoning, Pers Serv	540	A80101	18,462
Zoning, Contr Expend	5	A80104	618
TOTAL Zoning	545		19,080
Planning, Pers Serv	60,321	A80201	58,020
Planning, Contr Expend	1,578	A80204	2,878
TOTAL Planning	61,899		60,898
Environmental Control, Contr Expend	404	A80904	108
TOTAL Environmental Control	404		108
Refuse & Garbage, Contr Expend	3,921	A81604	2,262
TOTAL Refuse & Garbage	3,921		2,262
Emergency Disaster Work, Contr Expend	15,603	A87604	9,539
TOTAL Emergency Disaster Work	15,603		9,539
Cemetery, Pers Serv		A88101	9,580
Cemetery, Equip & Cap Outlay		A88102	8,410
Cemetery, Contr Expend	20,350	A88104	3,487
TOTAL Cemetery	20,350		21,477
TOTAL Home And Community Services	102,722		113,364
State Retirement System	100,609	A90108	126,932
Social Security, Employer Cont	37,819	A90308	37,931
Worker's Compensation, Empl Bnfts	12,755	A90408	13,997

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(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Disability Insurance, Empl Bnfts	4,755	A90558	365
Hospital & Medical (dental) Ins, Empl Bnft	25,171	A90608	62,782
TOTAL Employee Benefits	181,109		242,007
Debt Principal, Installment Bonds	125,000	A97206	130,000
TOTAL Debt Principal	125,000		130,000
Debt Interest, Installment Bonds	23,662	A97207	21,112
TOTAL Debt Interest	23,662		21,112
TOTAL Expenditures	1,191,677		1,313,472
Transfers, Other Funds		A99019	30,000
TOTAL Operating Transfers	0		30,000
TOTAL Other Uses	0		30,000
TOTAL Detail Expenditures And Other Uses	1,191,677		1,343,472

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,189,963	A8021	1,078,289
Prior Period Adj -Decrease In Fund Balance	50,000	A8015	
Restated Fund Balance - Beg of Year	1,139,963	A8022	1,078,289
ADD - REVENUES AND OTHER SOURCES	1,130,003		1,551,232
DEDUCT - EXPENDITURES AND OTHER USES	1,191,677		1,343,472
Fund Balance - End of Year	1,078,289	A8029	1,286,049

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	393,437	A1049N	385,771
Est Rev - Real Property Tax Items	12,500	A1099N	12,500
Est Rev - Non Property Tax Items	298,000	A1199N	330,000
Est Rev - Departmental Income	48,075	A1299N	49,560
Est Rev - Use of Money And Property	300	A2499N	300
Est Rev - Licenses And Permits	36,800	A2599N	71,800
Est Rev - Fines And Forfeitures	150,000	A2649N	165,000
Est Rev - Sale of Prop And Comp For Loss	50	A2699N	0
Est Rev - Miscellaneous Local Sources	300	A2799N	300
Est Rev - State Aid	252,000	A3099N	667,547
TOTAL Estimated Revenues	1,191,462		1,682,778
Appropriated Fund Balance	374,000	A599N	320,000
TOTAL Estimated Other Sources	374,000		320,000
TOTAL Estimated Revenues And Other Sources	1,565,462		2,002,778

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(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - General Government Support	829,282	A1999N	960,225
App - Public Safety	35,489	A3999N	60,745
App - Health	2,284	A4999N	2,330
App - Transportation	85,716	A5999N	101,732
App - Economic Assistance And Opportunity	1,738	A6999N	1,738
App - Culture And Recreation	85,543	A7999N	98,198
App - Home And Community Services	109,057	A8999N	128,825
App - Employee Benefits	245,240	A9199N	284,288
App - Debt Service	151,113	A9899N	148,350
TOTAL Appropriations	1,545,462		1,786,431
Other Budgetary Purposes		A962N	216,347
App - Interfund Transfer	20,000	A9999N	
TOTAL Other Uses	20,000		216,347
TOTAL Appropriations And Other Uses	1,565,462		2,002,778

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	337,994	DA200	100,280
TOTAL Cash	337,994		100,280
Accounts Receivable	44,128	DA380	267,540
TOTAL Other Receivables (net)	44,128		267,540
Due From Other Funds	450,000	DA391	42,718
TOTAL Due From Other Funds	450,000		42,718
Prepaid Expenses	22,139	DA480	26,878
TOTAL Prepaid Expenses	22,139		26,878
Cash Special Reserves	43,489	DA230	31,768
TOTAL Restricted Assets	43,489		31,768
TOTAL Assets and Deferred Outflows of Resources	897,750		469,184

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	489,354	DA600	14,327
TOTAL Accounts Payable	489,354		14,327
Other Liabilities		DA688	
TOTAL Other Liabilities	0		0
Due To Other Funds		DA630	170,000
TOTAL Due To Other Funds	0		170,000
TOTAL Liabilities	489,354		184,327
Fund Balance			
Not in Spendable Form	22,139	DA806	26,878
TOTAL Nonspendable Fund Balance	22,139		26,878
Reserve For Repairs	43,489	DA882	31,768
TOTAL Restricted Fund Balance	43,489		31,768
Assigned Appropriated Fund Balance	193,200	DA914	210,000
Assigned Unappropriated Fund Balance	149,568	DA915	16,211
TOTAL Assigned Fund Balance	342,768		226,211
TOTAL Fund Balance	408,396		284,857
TOTAL Liabilities, Deferred Inflows And Fund Balance	897,750		469,184

TOWN OF Clinton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Real Property Taxes	1,221,257	DA1001	1,253,098
TOTAL Real Property Taxes	1,221,257		1,253,098
Transportation Services, Other Govts	68,406	DA2300	85,436
TOTAL Intergovernmental Charges	68,406		85,436
Interest And Earnings	380	DA2401	99
TOTAL Use of Money And Property	380		99
Sales of Scrap & Excess Materials	36,260	DA2650	41,292
Other Compensation For Loss	1,892	DA2690	
TOTAL Sale of Property And Compensation For Loss	38,152		41,292
Grants From Local Governments	1,348	DA2706	
Unclassified (specify)	1,185	DA2770	1,677
TOTAL Miscellaneous Local Sources	2,533		1,677
St Aid, Other Aid (specify) Additional Description PAVE	29,750	DA3089	63,218
St Aid, Consolidated Highway Aid	415,867	DA3501	258,025
St Aid Emergency Disaster Assistance	72,444	DA3960	53,311
TOTAL State Aid	518,061		374,554
TOTAL Revenues	1,848,789		1,756,156
Interfund Transfers		DA5031	30,000
TOTAL Interfund Transfers	0		30,000
Serial Bonds	450,000	DA5710	
TOTAL Proceeds of Obligations	450,000		0
TOTAL Other Sources	450,000		30,000
TOTAL Detail Revenues And Other Sources	2,298,789		1,786,156

TOWN OF Clinton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Maint of Streets, Pers Serv	332,229	DA51101	352,955
Maint of Streets, Equip & Cap Outlay	14,952	DA51102	3,547
Maint of Streets, Contr Expend	181,295	DA51104	169,483
TOTAL Maint of Streets	528,476		525,985
Perm Improve Highway, Equip & Cap Outlay		DA51122	
Perm Improve Highway, Contr Expend	371,747	DA51124	419,512
TOTAL Perm Improve Highway	371,747		419,512
Machinery, Equip & Cap Outlay	656,947	DA51302	122,505
Machinery, Contr Expend	69,499	DA51304	85,639
TOTAL Machinery	726,446		208,144
Snow Removal, Pers Serv	125,523	DA51421	125,348
Snow Removal, Equip & Cap Outlay		DA51422	
Snow Removal, Contr Expend	122,342	DA51424	178,511
TOTAL Snow Removal	247,865		303,859
TOTAL Transportation	1,874,534		1,457,500
Social Security , Empl Bnfts	32,527	DA90308	36,204
Worker's Compensation, Empl Bnfts	38,266	DA90408	34,553
Disability Insurance, Empl Bnfts	261	DA90558	638
Hospital & Medical (dental) Ins, Empl Bnft	241,446	DA90608	286,403
Other Employee Benefits (spec)	1,196	DA90898	692
TOTAL Employee Benefits	313,696		358,490
Debt Principal, Serial Bonds		DA97106	90,582
Debt Principal, Bond Anticipation Notes		DA97306	
TOTAL Debt Principal	0		90,582
Debt Interest, Serial Bonds		DA97107	3,124
Debt Interest, Bond Anticipation Notes		DA97307	
TOTAL Debt Interest	0		3,124
TOTAL Expenditures	2,188,230		1,909,696
Transfers, Other Funds		DA99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	2,188,230		1,909,696

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	297,837	DA8021	408,396
Restated Fund Balance - Beg of Year	297,837	DA8022	408,396
ADD - REVENUES AND OTHER SOURCES	2,298,789		1,786,156
DEDUCT - EXPENDITURES AND OTHER USES	2,188,230		1,909,696
Fund Balance - End of Year	408,396	DA8029	284,856

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Estimated Revenues			
Est Rev - Real Property Taxes	1,253,098	DA1049N	1,326,125
Est Rev - Intergovernmental Charges	85,436	DA2399N	85,436
Est Rev - Use of Money And Property	400	DA2499N	
Est Rev - Sale of Prop And Comp For Loss	1,725	DA2699N	2,125
Est Rev - State Aid	544,085	DA3099N	470,000
TOTAL Estimated Revenues	1,884,744		1,883,686
Appropriated Fund Balance	193,200	DA599N	210,000
TOTAL Estimated Other Sources	193,200		210,000
TOTAL Estimated Revenues And Other Sources	2,077,944		2,093,686

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2021	EdpCode	2022
Appropriations			
App - Transportation	1,606,736	DA5999N	1,622,762
App - Employee Benefits	377,502	DA9199N	377,217
App - Debt Service	93,706	DA9899N	93,707
TOTAL Appropriations	2,077,944		2,093,686
TOTAL Appropriations And Other Uses	2,077,944		2,093,686

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	108,605	H200	91,234
TOTAL Cash	108,605		91,234
TOTAL Assets and Deferred Outflows of Resources	108,605		91,234

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Fund Balance			
Assigned Unappropriated Fund Balance	108,605	H915	91,234
TOTAL Assigned Fund Balance	108,605		91,234
TOTAL Fund Balance	108,605		91,234
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,605		91,234

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Revenues			
Interest And Earnings	184	H2401	12
TOTAL Use of Money And Property	184		12
TOTAL Revenues	184		12
TOTAL Detail Revenues And Other Sources	184		12

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
Expenditures			
Playgr & Rec Centers, Equip & Cap Outlay		H71402	17,383
TOTAL Playgr & Rec Centers	0		17,383
TOTAL Culture And Recreation	0		17,383
TOTAL Expenditures	0		17,383
TOTAL Detail Expenditures And Other Uses	0		17,383

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2020	EdpCode	2021
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	108,421	H8021	108,605
Restated Fund Balance - Beg of Year	108,421	H8022	108,605
ADD - REVENUES AND OTHER SOURCES	184		12
DEDUCT - EXPENDITURES AND OTHER USES			17,383
Fund Balance - End of Year	108,605	H8029	91,234

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Land	184,603	K101	184,603
Buildings	1,795,789	K102	1,795,789
Improvements Other Than Buildings	4,115,509	K103	4,572,795
Machinery And Equipment	2,934,060	K104	3,093,401
TOTAL Fixed Assets (net)	9,029,961		9,646,588
TOTAL Assets and Deferred Outflows of Resources	9,029,961		9,646,588

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets	9,029,961	K159	9,646,588
TOTAL Investments in Non-Current Government Assets	9,029,961		9,646,588
TOTAL Fund Balance	9,029,961		9,646,588
TOTAL	9,029,961		9,646,588

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(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash		TA200	
TOTAL Cash	0		0
TOTAL Assets and Deferred Outflows of Resources	0		0

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
Guaranty & Bid Deposits		TA30	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Cash	225,090	TC200	229,828
TOTAL Cash	225,090		229,828
TOTAL Assets and Deferred Outflows of Resources	225,090		229,828

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Balance Sheet

Code Description	2020	EdpCode	2021
Deferred Inflows of Resources			
Deferred Inflow of Resources	225,090	TC691	229,828
TOTAL Deferred Inflows of Resources	225,090		229,828
TOTAL Deferred Inflows of Resources	225,090		229,828
TOTAL Liabilities, Deferred Inflows And Fund Balance	225,090		229,828

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(TC) CUSTODIAL

Analysis of Changes in Net Position

Code Description	2020	EdpCode	2021
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year		TC8021	
Restated Fund Balance - Beg of Year		TC8022	
Fund Balance - End of Year		TC8029	

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Assets			
Total Non-Current Govt Liabilities	1,514,578	W129	1,060,576
TOTAL Provision To Be Made In Future Budgets	1,514,578		1,060,576
TOTAL Assets and Deferred Outflows of Resources	1,514,578		1,060,576

TOWN OF Clinton
Annual Update Document
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Net Pension Liability -Proportionate Share	234,578	W638	1,158
TOTAL Other Liabilities	234,578		1,158
Bonds Payable	1,280,000	W628	1,059,418
TOTAL Bond And Long Term Liabilities	1,280,000		1,059,418
TOTAL Liabilities	1,514,578		1,060,576
TOTAL Liabilities	1,514,578		1,060,576

TOWN OF Clinton
Statement of Indebtedness
For the Fiscal Year Ending 2021

4/25/2022

County of: Dutchess

Municipal Code: 130317600000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2013	BOND N	Public Improvements			09/13/2013	03/01/2027	0.89%	Y	\$1,750,000	\$830,000	\$130,000	\$0	\$0		\$700,000
2020	BOND N	MAINTENANCE TRUCK			10/28/2020	03/25/2025	1.70%		\$450,000	\$450,000	\$90,582	\$0	\$0		\$359,418
Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year									\$0	\$1,280,000	\$220,582	\$0	\$0	\$0	\$1,059,418
AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year									\$0	\$1,280,000	\$220,582	\$0	\$0	\$0	\$1,059,418

TOWN OF Clinton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2021

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$1,781,006.74
Time Deposits	9Z2021	
Total		\$1,781,106.74
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$500,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,281,106.74
Total		\$1,781,106.74
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

TOWN OF Clinton
Bank Reconciliation
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5642	\$1,481,125	\$0	\$126,282	\$1,354,843
****-0001	\$3,145	\$0	\$0	\$3,145
****-5659	\$44,719	\$67,881	\$59,371	\$53,229
****-0002	\$41,239	\$0	\$0	\$41,239
****-5774	\$7,579	\$0	\$0	\$7,579
****-5634	\$59,792	\$0	\$0	\$59,792
****-0003	\$31,441	\$0	\$0	\$31,441
****-5675	\$8,446	\$0	\$1,022	\$7,423
****-5667	\$3,069	\$0	\$1,761	\$1,308
****-7748	\$221,336	\$0	\$239	\$221,096
	Total Adjusted Bank Balance			\$1,781,097
	Petty Cash			\$100.00
	Adjustments			\$.26
	Total Cash			\$1,781,197
	Total Cash Balance All Funds			\$1,781,197
	* Must be equal			

TOWN OF Clinton
Local Government Questionnaire
For the Fiscal Year Ending 2021

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

TOWN OF Clinton
Employee and Retiree Benefits
For the Fiscal Year Ending 2021

Total Full Time Employees:		19			
Total Part Time Employees:		43			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$126,932.00	19	43	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$74,135.00	19	43	
90408	Worker's Compensation Insurance	\$48,550.00	19	43	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,003.00	19	43	
90608	Hospital and Medical (Dental) Insurance	\$349,185.00	19	43	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$692.00			
Total		\$600,497.00			
Computed Total From Financial Section (comparative purposes only)		\$600,497.00			

TOWN OF Clinton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline			gallons	
Diesel Fuel	\$36,867		gallons	
Fuel Oil	\$6,698		gallons	
Natural Gas			cubic feet	
Electricity	\$18,547		kilowatt-hours	
Coal			tons	
Propane	\$2,896		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, MICHAEL WHITTON, hereby certify that I am the Chief Fiscal Officer of the TOWN of CLINTON, and that the information provided in the annual financial report of the TOWN of CLINTON, for the fiscal year ended 12/31/2021, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the TOWN of CLINTON, and adopted by me as my signature for use in conjunction with the filing of the TOWN of CLINTON's annual financial report, I am evidencing my express intent to authenticate my certification of the TOWN of CLINTON's annual financial report for the fiscal year ended 12/31/2021 and filed by means of electronic data transmission.

MARGARET VAN NORSTRAND
Name of Report Preparer if different than Chief Fiscal Officer

MICHAEL WHITTON
Name

(800) 676-4113
Telephone Number

TOWN SUPERVISOR
Title

P.O. BOX 208 CLINTON CORNERS
Official Address

04/25/2022
Date of Certification

(845) 266-5721
Official Telephone Number

TOWN OF Clinton
Financial Comments
For the Fiscal Year Ending 2021