

VILLAGE OF CLAYTON BOARD OF TRUSTEES
AGENDA REGULAR MEETING
OCTOBER 14TH, 2025 – 5:00 PM

DPW:

1. Activity Report

POLICE:

1. Activity Report

CONSENT AGENDA:

1. DRAFT Meeting Minutes September 22nd, 2025
2. Payroll (P/R #9) 09/11/2025 to 09/24/2025 \$ 46,863.37
3. Teamsters Health & Hospital July 2025 \$ 19,760.80
4. Pre-Pay Abstract 09/30/2025 \$ 17,319.10
5. Abstract -10/14/2025
- General Fund \$ 17,077.94
- Water Fund \$ 4,539.20
- Sewer Fund \$ 12,612.33
- Total** \$ **34,229.47**
6. Capital Projects Abstract 10/14/2024 \$ **57,611.29**

NEW BUSINESS:

1. **MOTION & VOTE** – Resolution 2025-10 Lease Installment Purchase contract
2. **MOTION** – General Code eCode360 contract increased price by \$100.00
New annual contract price \$1,295.00
3. **MOTION** – Appointment as full-time member of the Zoning Board – Michael McMahon
4. **MOTION** – Grossman St. Amour Certified Public Accountants PLLC. –
Audit of Financial Statements

MAYOR:

BOARD REPORTS:

PUBLIC COMMENTS:

ADJOURNMENT:

DPW ACTIVITY REPORT FOR 10/14/25

STREETS:

- 1. Mowed and trimmed along French Creek Bridge.*
- 2. We blackened out the old diagonal parking areas on the north side of Mary St. and painted the parallel parking. We also added 2 new handicap areas on that side in front of the old entrance to the parking lot.*
- 3. We set out cones, barricades and signs for the annual car show.*
- 4. We continue to assist with crossing kids at the school crosswalks when needed.*
- 5. Suit-Kote Corporation milled Union St. from James St. east to the Dead End by the pump station, the Dead End of Jane St. and the backside of Riverside Dr. in preparation of paving in a few weeks. We also plan on paving Mercier Avenue.*
- 6. We borrowed the County's skid steer and grinder to clear around manholes, catch basins and valve boxes on the streets that were milled.*
- 7. We are currently jack hammering around catch basins, valve boxes and manholes on the streets that were milled to prepare them for blacktop.*
- 8. Paving is tentatively scheduled for Thursday the 16th.*
- 9. Removed sidewalks at 512 James St., 523 John St., 526 Merrick St. and 617 Mary St. in preparation of sidewalk installation by Mike Fox Masonry.*
- 10. Installed 3 new larger KEEP RIGHT signs at the intersections of the park circle.*
- 11. Installed 2 new PARKING RULES ENFORCED signs on Mary St. where the new parking pattern is.*
- 12. We hauled 6 loads of gravel and purchased a bundle of mesh for Mike Fox to use for sidewalk installation.*

EQUIPMENT:

- 1. Replaced a rear brake chamber on truck #26.*
- 2. Replaced the belt to the pump on the flusher.*
- 3. We received delivery of the donated flatbed from Alloy Welding and Fabricating (Rob Wierzba) for truck #20.*
- 4. The leaf machine is 90 percent back together after replacement of bearings, impeller and reinforcing the suction and discharge chutes.*

SEWERS:

- 1. We continue to flush sewer mains around the Village.*
- 2. Lowered a cleanout on Alexandria St.*

DOCKS:

- 1. The dock staff at Rotary Park will work the weekend of Punkin' Chunkin'. We will also have D.P.W. personnel on hand to take care of trash and any other issues that may arise.*

PARKS:

- 1. The Lions equipment building has been constructed and is complete with the exception of hooking up the water meter and installation of electricity.*
- 2. Replaced the bulb on one of the column lights at the Frink Park pavilion.*
- 3. We removed the tennis net and locked the gate at Wooden Park for the season.*

Respectfully submitted,

Terry Jones, DPW Superintendent



POLICE DEPARTMENT ACTIVITY REPORT
09/19/25 TO 10/08/25
CRIMINAL INVESTIGATIONS

<u>OFFENSE</u>	<u>#</u>	<u>STATUS</u>
LARCENY	1	INVESTIGATED
CRIMINAL MISCHIEF	1	INVESTIGATED
AGG. HARASSMENT	1	INVESTIGATED

NON – CRIMINAL CASES

<u>OFFENSE</u>	<u>#</u>	<u>STATUS</u>
SUSPICIOUS PERSON	2	INVESTIGATED
MENTAL HEALTH VIOL.	1	VOL. ADMIT
DOMESTIC DISPUTE	2	INVESTIGATED

VEHICLE AND TRAFFIC CASES

<u>OFFENSE</u>	<u>#</u>	<u>STATUS</u>
ASSIST MOTORIST	1	N/A
WARNINGS FOR VIOLATIONS	3	N/A
M.V.A. PROPERTY DMG.	1	INVESTIGATED

OTHER POLICE ACTIVITIES

<u>OFFENSE</u>	<u>#</u>
MISC CALLS FOR POLICE SERVICES	6
ASSIST OTHER AGENCY	3

There was a regular meeting of the Board of Trustees of the Village of Clayton on Tuesday September 23rd, 2025, at 5:00 p.m.

PRESENT:

Nancy L. Hyde, Mayor
Robert McDowell, Trustee
Michael Kinnie, Trustee
Ron Duford, Trustee
Robert Riddoch, Trustee
Dave Wilder, Zoning Officer
Joanne Lenhard-Boye, Clerk

Pledge of Allegiance/Call to Order:

Mayor Hyde led the Pledge of Allegiance and opened the regular meeting at 5:00 p.m.

VISIORS:

1. **David Powers – Barton & Loguidice**

David provided the Board with an update regarding the Water Main & Intake project. On September 19, 2025, at 2:00 PM, bids for Contract No. 2—Pipeline Construction were opened, with Manfred Construction submitting the lowest bid of \$5,206,266.

MOTION made by Trustee Kinnie to award the base bid for contract No. 2 for the Water Main & Intake Project to Manfred Construction for the amount of \$5,206,266.00; Trustee Duford seconded the motion, all were in favor motion carried.

DPW REPORT:

Terry Jones, DPW Supervisor

1. **Activity Report** – was submitted to the board. This report has been filed at the Village Clerk's Office. Paving and sidewalks will begin soon.

POLICE REPORT:

Kevin Patenaude, Chief of Police

1. **Activity Report** – was submitted to the board. This report has been filed at the Village Clerk's Office.

ZONING:

Dave Wilder, Zoning Officer

1. **Monthly Report** – Dave thoroughly went over his report with the Board. This report is filed at the Village clerk's office.

2. **Amending Code 132.22** – Dave suggested the possibility of adding a penalty charge for abandoned vehicles under village code law 132.22. Previous attempts to address the issue through complaint letters have not yielded significant results. A financial penalty may improve compliance with regulations. Dave will prepare a proposal for consideration at the next board meeting.

CONSENT AGENDA:

1. DRAFT Meeting Minutes September 8th, 2025
2. Payroll (P/R #8) 08/28/2025 to 09/10/2025 \$ 51,017.28
3. Quarterly Payroll #2 09/03/2025 \$ 6,291.88
4. Abstract -09/23/2025

General Fund	\$ 18,015.91
Water Fund	\$ 17,885.66
Sewer Fund	\$ 21,024.67
Total	\$ 56,926.24

MOTION was made by Trustee Kinnie to approve consent agenda items #1-4, Trustee Riddoch seconded, all in favor motion carried.

5. Capital Projects Abstract 09/23/2025

\$ 162,722.07

MOTION was made by Trustee McDowell to approve consent agenda items #5, Trustee Kinnie seconded, all in favor motion carried.

NEW BUSINESS:

1. Town's propane and fuel bids for 2025-2026

MOTION was made by Trustee McDowell to accept the fuel bid from Mirabito who came in at \$2.764 and Propane bid to Superior coming in at \$1.299; Trustee Riddoch seconded the motion, all in favor motion carried.

TREASURER REPORT:

Amanda Cantwell, Treasurer

1. August 2025 Financials – Bank Reconciliation, Cash Summary, Budget vs. Actual

MOTION was made by Trustee Riddoch approving the August 2025 financials; Trustee Duford seconded, all in favor motion carried.

MAYOR:

1. The Mayor reported to the board that she has been in contact with legislators about Scooters and E-bikes, noting the absence of current state laws regulating these vehicles. Legislators are aware of the situation and are reviewing it. The Mayor will continue to collaborate with legislation on these matters.

2. The Mayor announced the Antique and Classic Boat Society's annual meeting and boat show was a huge success.

3. Lions Field Building is up and ready for plumbing.

4. Annual Report has been submitted.

BOARD REPORTS/COMMENTS:

Trustee McDowell reported that the Chamber of Commerce has finalized its budget and announced a surplus. The Chamber is also discussing to have the Balloon Festival every year or every other year. The Pumpkin Chunkin will be on October 24th.

Trustee Kinnie announced to the board that he is regretfully resigning from the board by the end of this year.

Trustee Riddoch reported that at the September 17th library meeting, it was announced that Laura Orvis, Director of Hawn Memorial, received the North Country Library Director of the Year award for her impactful contributions, including transforming the library into a community hub.

Trustee Duford recommended that the board arrange a workshop meeting to address the construction of garages being utilized as living spaces. Additionally, Jefferson County will launch a website to assist communities in regulating Short Term Rentals.

PUBLIC COMMENTS:

Neil Fuller, a resident of the Village of Clayton, attended the meeting to request that the board consider eliminating moorings in front of French Bay. He remarked on the increasing congestion in the area, noting that barges as long as 50 to 100 feet are attached to these moorings, and some moorings have multiple barges secured to them.

Trustee McDowell reported receiving correspondence from David Natali, who also expressed concerns regarding the moorings. He further noted that the Village ordinance permits only one barge per mooring and recommended that this regulation be strictly enforced.

Pumkin-chunkin is on October 18th, 2025.

Mayor Hyde stated that this topic requires further discussion with the board. She also reminded the public that water is a shared resource and noted that the Local Waterfront Revitalization Plan is currently being revised to provide clearer guidance on waterfront policies.

ADJOURNMENT:

MOTION made by Trustee McDowell to adjourn meeting at 6:25pm; Trustee Kinnie seconded all in favor motion carried.

Respectfully,

Joanne Lenhard-Boye, Village Clerk

Pre-pay
Village of Clayton
Abstract of Audited Vouchers from 9/30/2025 to 9/30/2025

ClaimantVoucher #Invoice DateInvoiceDescriptionDistribution AcctA/P OwedChk #Chk Date**Voucher Type: Pre-paid****NATIONAL GRID****28580**

9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.1620.400.000.	1,213.60
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.5110.400.000.	31.49
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.5182.400.000.	5,526.92
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.6410.400.000.	69.34
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.7140.400.000.	446.12
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	AA.7180.400.000.	374.75
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	FX.8320.400.000.	2,172.69
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	FX.8340.400.000.	99.05
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	GG.8120.400.000.	1,324.39
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	GG.8121.400.000.	1,479.31
9/25/2025	09.2025	BILLING PERIOD 08/25/2025-09/24/2025	GG.8130.400.000.	4,581.44

NATIONAL GRID Total**17,319.10****Total for Voucher Type: Pre-paid****17,319.10****Total:**

Pre-paid
Total

17,319.10
17,319.10

To the Treasurer:

I certify that the vouchers listed on this Abstract were audited by the Village Board on the listed date and allowed in the amounts shown. You are hereby authorized to pay to each of the claimants the amount opposite their name.

Department:**Total**

17,319.10
17,319.10

Date

Mayor/Deputy Mayor Signature

Abstract

Run: 10/10/2025 at 6:40 AM

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Village of Clayton Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

<u>Claimant</u>	<u>Invoice Date</u>	<u>Invoice</u>	<u>Voucher #</u> <u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Chk #</u>	<u>Chk Date</u>
Voucher Type: Regular							
ADVANCED BUSINESS SYSTEMS	6/26/2025	629194	28607 SHIPPING KYOCERA PRINTER - END OF	GG.8130.401.000.	500.00		
ADVANCED BUSINESS SYSTEMS INC Total					500.00		
ALS GROUP USA, CORP	9/17/2025	36-58-692211-0	28613 SAMPLES SUBMITTED 09/05/25	GG.8130.407.000.	220.00		
ALS GROUP USA, CORP Total					220.00		
AMAZON CAPITAL SERVICES	9/26/2025	19L3-TJ3X-7MD3	28677 (1) LETTER OPENER	AA.1325.400.000.	11.66		
	9/26/2025	19L3-TJ3X-7MD3	(1) LETTER OPENER	AA.7180.400.000.	85.32		
	9/26/2025	19L3-TJ3X-7MD3	(1) LETTER OPENER	AA.8010.400.000.	20.39		
	10/02/2025	1X9W-JHX1-4GDJ	(1) SUNCO DUSK TO DAWN BULBS	AA.1620.400.000.	70.22		
AMAZON CAPITAL SERVICES Total					187.59		
BABCOCK HIGHWAY SUPPLY INC	9/29/2025	54396	28596 (10) 2# GREEN SIGN POST	AA.5110.400.000.	360.30		
BABCOCK HIGHWAY SUPPLY INC Total					360.30		
BADGER METER	9/30/2025	80212884	28641 BADGER SERVICES	FX.8340.402.000.	963.68		
BADGER METER Total					963.68		
BEARCOM	9/19/2025	5947893	28585 (4) MOT CM200D VHF 45W TWO-WAY	AA.5110.400.000.	3,329.85		
BEARCOM Total					3,329.85		
BLUE MOUNTAIN SPRING WATER	9/24/2025	483030	28639 (2) 5 GALLON	AA.1325.400.000.	19.90		
BLUE MOUNTAIN SPRING WATER INC Total					19.90		
BURRVILLE POWER EQUIPMENT	9/23/2025	666249	28581 TORO 4000 SERIES 31 HP KAW FX 60" T	AA.7140.200.000.	8,181.76		
BURRVILLE POWER EQUIPMENT Total					8,181.76		
CASH	9/26/2025	09.2052	28577 Petty Cash- Jacob Angus Water Trainig	AA.5110.400.000.	92.59		
CASH Total					92.59		
CHARLES GARLOCK & SONS INC	9/17/2025	462057	28615 (8) 5 GAL. LIQUID CHLORINE	GG.8130.404.000.	205.92		
CHARLES GARLOCK & SONS INC Total					205.92		
CHARTER COMMUNICATIONS	9/14/2025	146060401091425	28610 SERVICE FROM 09/19/2025-10/18/2025	FX.8320.400.000.	120.00		
CHARTER COMMUNICATIONS Total					120.00		
CLAYTON SHURFINE	10/02/2025	05-371095	28629 RUG MACHINE RENTAL	AA.1620.400.000.	62.98		

Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

<u>Claimant</u>	<u>Invoice Date</u>	<u>Invoice</u>	<u>Voucher #</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Chk #</u>	<u>Chk Date</u>
	10/02/2025	05-371097		HAND TOOL	AA.1620.400.000.	5.99		
	CLAYTON SHURFINE SUPERMARKET Total					68.97		
COOK BROTHERS TRUCK PARTS CO			28587					
	9/24/2025	2490470		(1) 3030 TANDEM PPT	AA.5110.400.000.	56.91		
	9/25/2025	2491293		(1) G6 31S-950 BATTERY GROUP 31	GG.8120.401.000.	132.27		
	COOK BROTHERS TRUCK PARTS CO Total					189.18		
EQUIPMENT RENTALS INC			28584					
	9/15/2025	0066260-00		(1) TIE ROD	AA.5110.400.000.	225.00		
	EQUIPMENT RENTALS INC Total					225.00		
FERGUSON WATERWORKS			28624					
	9/18/2025	M201378		(6) LF 3/4 SS CTS IN STFNR	FX.8340.200.000.	1,902.98		
	FERGUSON WATERWORKS Total					1,902.98		
GILLBUILT TRANSPORTATION INC			28611					
	9/17/2025	156196		27,600 GALLONS SLUDGE	GG.8189.400.000.	1,725.00		
	9/18/2025	156234		18,400 GALLONS SLUDGE	GG.8189.400.000.	1,150.00		
	9/19/2025	156243		18,400 GALLONS SLUDGE	GG.8189.400.000.	1,150.00		
	9/22/2025	156258		27,600 GALLONS SLUDGE	GG.8189.400.000.	1,725.00		
	9/23/2025	156299		18,400 GALLONS SLUDGE	GG.8189.400.000.	1,150.00		
	GILLBUILT TRANSPORTATION INC Total					6,900.00		
GILLEES AUTO TRUCK & MARINE			28612					
	9/18/2025	712982		(1) MOBIL 5W30 5QT	GG.8120.401.000.	60.05		
	9/24/2025	713339		(1) PX RED THREADLOCKER	AA.5110.400.000.	22.99		
	9/24/2025	713356		(1) FLEX FORM COOL HOSE	AA.5110.400.000.	25.01		
	9/25/2025	713412		(1) 1 2 HITCH PIN	AA.5110.400.000.	28.03		
	GILLEES AUTO TRUCK & MARINE Total					136.08		
GUARDIAN - SMD			28638					
	9/30/2025	10/2025		Q3 2025 DISABILITY INS. POLICY	AA.9055.800.000.	148.90		
	GUARDIAN - SMD Total					148.90		
HAZLEWOOD MECHANICALS RETAIL			28623					
	9/24/2025	7326		(2) 1 1/2 SCH 80 PIPE BY FOOT	GG.8120.401.000.	95.86		
	HAZLEWOOD MECHANICALS RETAIL Total					95.86		
HEIDELBERG MATERIALS			28583					
	9/17/2025	4740116		.59 TON CE WINTER MIX	AA.5110.400.000.	62.92		
	9/24/2025	4745644		.85 TON CE WINTER MIX	AA.5110.400.000.	90.64		
	HEIDELBERG MATERIALS NORTHEAST-NY LLC Total					153.56		
JACOB M ANGUS			28576					
	9/26/2025	09.2025		Mileage- Grade D'Water Training Olean, NY	AA.5110.400.000.	374.00		
	JACOB M ANGUS Total					374.00		
JENIS PROPERTY SERVICE LLC			28643					
	9/27/2025	2598		ANNUAL TREATMENT FOR SEWER	GG.8130.401.000.	400.00		
	JENIS PROPERTY SERVICE LLC Total					400.00		

Village of Clayton

Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

ClaimantVoucher #

<u>Invoice Date</u>	<u>Invoice</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Chk #</u>	<u>Chk Date</u>
KOESTER ASSOCIATES INC						
9/03/2025	022822	(1) EVOQUA, ROTAMETER TUBE 10"	FX.8320.401.000.	653.72		
9/26/2025	023050	(2) S&L ELECTRODE DOME	GG.8120.401.000.	144.70		
<u>KOESTER ASSOCIATES INC Total</u>				798.42		
MCQUADE & BANNIGAN INC						
9/25/2025	4286702	(1) MIL 200FT X 1/2 FIBERGLASS TAPE	AA.5110.400.000.	21.83		
<u>MCQUADE & BANNIGAN INC Total</u>				21.83		
NEW YORK RURAL WATER						
10/01/2025	2025	2025-2026 ANNUAL DUES	GG.8130.405.000.	209.50		
10/01/2025	2025	2025-2026 ANNUAL DUES	FX.8320.405.000.	209.50		
<u>NEW YORK RURAL WATER ASSOCIATION, INC. Total</u>				419.00		
NYSPSP						
9/23/2025	2307546	(2) CASES ZEP FUZION HAND SOAP	AA.7180.400.000.	95.58		
<u>NYSPSP Total</u>				95.58		
PATENAUE KEVIN						
9/25/2025	FYE2026-FINAL	\$599 BENEFIT- HEALTH PREMIUMS	AA.9089.800.000.	599.00		
<u>PATENAUE KEVIN Total</u>				599.00		
PEPES PARTS XPRESS						
10/01/2025	22473	(1) 12V 1700 PEAK AMP JUMPSTARTER	AA.3120.400.000.	225.00		
<u>PEPES PARTS XPRESS Total</u>				225.00		
REINMAN'S DEPT STORE						
9/02/2025	436384	(1) GREAT STUFF G&C 12OZ	AA.1620.400.000.	6.29		
9/03/2025	436422	(1) CABLE TIES 5.7"	AA.7140.400.000.	4.49		
9/03/2025	436425	(3) ACE RSTP SPRY GL BLK	AA.5110.400.000.	15.87		
9/03/2025	436426	(2) CORNER BRACE	AA.7140.400.000.	8.26		
9/05/2025	436496	(1) CLEAR SILICONE 2.7 OZ	AA.1620.400.000.	7.19		
9/05/2025	436500	(1) FLEX SEAL	GG.8130.401.000.	14.39		
9/11/2025	436715	(4) DEGREASER CITRUS GEL	AA.7180.400.000.	73.72		
9/12/2025	436758	(1) MLT SRFC CLNR PNE	AA.7180.400.000.	15.29		
9/12/2025	436759	(2) AMMONIA CLEAR GL	AA.1620.400.000.	12.58		
9/15/2025	K36846	(6) PNT TRAY WH 1PK	AA.1620.400.000.	105.70		
9/15/2025	K36850	(1) RSTP I/E OB SAT WT GAL	AA.1620.400.000.	-43.19		
9/17/2025	436913	(1) DESIGNER BOWL BRUSH	AA.7180.400.000.	10.78		
9/17/2025	436923	(1) MTL CUT WHL 4-1/2"	AA.5110.400.000.	4.03		
9/18/2025	436950	(1) AUGER TOILET 3/8"X3"	AA.7180.400.000.	14.39		
9/18/2025	436952	(1) PACKG TAPE	GG.8130.401.000.	33.26		
9/19/2025	436995	(1) SHARPI MARKER	AA.1620.400.000.	2.69		
9/24/2025	437129	(2) SHARKBITE ELBOW LF	AA.7140.400.000.	43.16		
9/24/2025	437146	(2) SPRYPNT ACE PRIMER GRAY	AA.5110.400.000.	8.78		
9/25/2025	437166	(2) SPRYPNT S-G BLACK 12OZ	AA.1620.400.000.	30.92		
9/25/2025	437173	(1) SPRYPNT ACE GLS SUN YLW	AA.5110.400.000.	5.39		
9/25/2025	437174	(1) HEX BUSHING GLV	AA.5110.400.000.	3.23		
9/25/2025	437190	(1) SOCKET OUTDORR VNYL 660W	AA.1620.400.000.	5.20		
9/25/2025	437192	(1) 1G BLANK CVR GRV	AA.5110.400.000.	2.51		
9/26/2025	437206	(1) ACE BETTER RLR 4X1/2 5PK	AA.5110.400.000.	7.73		

Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

ClaimantVoucher #

<u>Invoice Date</u>	<u>Invoice</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Chk #</u>	<u>Chk Date</u>
9/27/2025	437239	(1) SPRYPNT ACE GLS BANR RED	AA.5110.400.000.	5.39		
9/27/2025	437245	(2) SPRYPNT GLOSSBLACK	AA.7180.400.000.	15.46		
9/30/2025	437338	(1) MULTI-MIX CONTAINER QT	AA.7140.400.000.	2.15		
REINMAN'S DEPT STORE Total				415.66		
SLACK CHEMICAL CO INC						
9/11/2025	220031	28618 (2) CYLINDER RETURN DEPOSIT	GG.8130.404.000.	-2,000.00		
9/11/2025	492855	(2) 1E BIN STERNPAC	GG.8130.404.000.	4,716.11		
SLACK CHEMICAL CO INC Total				2,716.11		
STAPLES CONTRACT &						
8/25/2025	6040816255	28579 (2) 1/3-CUT TAB MANILLA FOLDER	AA.1325.400.000.	10.80		
9/05/2025	6041936884	(2) AJAX BLEACH CLEANER	AA.1620.400.000.	7.71		
9/05/2025	6041936885	(1) CASE COASTWIDE TOILET PAPER	AA.7180.400.000.	59.56		
9/11/2025	6042313166	(2) DOUBLE-SIDED INDOOR MOUNTING	AA.1325.400.000.	11.79		
9/11/2025	6042313166	(2) DOUBLE-SIDED INDOOR MOUNTING	AA.7140.400.000.	169.95		
9/11/2025	6042313166	(2) DOUBLE-SIDED INDOOR MOUNTING	GG.8120.401.000.	164.00		
9/18/2025	6042808745	(1) CLOROX GERMICIDAL BLEACH	AA.1620.400.000.	42.19		
9/18/2025	6042808745	(1) CLOROX GERMICIDAL BLEACH	AA.1325.400.000.	17.74		
9/18/2025	6042899247	(2) CASES MULTI-FOLD TOWELS	AA.7180.400.000.	62.84		
9/18/2025	6043462919	(6) CASES JUMBO ROLL TOILET PAPER	AA.7180.400.000.	209.82		
9/25/2025	6043462920	(1) COASTWIDE FOAMING GLASS	AA.1620.400.000.	8.20		
9/25/2025	6043462920	(1) COASTWIDE FOAMING GLASS	AA.1325.400.000.	24.60		
STAPLES CONTRACT & COMMERCIAL Total				789.20		
T I PRINTING CO INC						
9/10/2025	208029	28637 ZBA - YUHAS	AA.2110.000.000.	37.38		
9/10/2025	208030	ZBA - TILT	AA.2110.000.000.	35.41		
9/10/2025	208031	ZBA-CADDICK	AA.2110.000.000.	37.38		
9/17/2025	208142	REGULAR MEETING CANCELLED	AA.1325.400.000.	24.35		
T I PRINTING CO INC Total				134.52		
THE UPS STORE						
10/02/2025	10/02/2025	28642 SAMPLES SENT	GG.8130.401.000.	17.68		
THE UPS STORE Total				17.68		
THE VICTORIAN						
9/05/2025	09/05/2025 32521	28674 19.852 GAL @ 3.899/GAL WITH DISCOUNT	AA.5110.400.000.	74.42		
9/16/2025	09/16/2025 36193	15.176 GAL @ \$3.899/GAL	AA.5110.400.000.	59.17		
9/17/2025	09/17/2025 36607	10.143 GAL @ \$3.899/GAL WITH DISCOUNT	AA.5110.400.000.	38.03		
THE VICTORIAN Total				171.62		
TRACEY ROAD EQUIPMENT INC						
9/23/2025	X103074719:01	28592 (2) BEL, 2/5VX800 POWERBAND	AA.5110.400.000.	1,080.00		
TRACEY ROAD EQUIPMENT INC Total				1,080.00		
UNIFIRST CORPORATION						
9/26/2025	1100250442	28597 UNIFORM CLEANING 09/26/25	AA.9189.800.000.	107.42		
9/26/2025	1100250442	UNIFORM CLEANING 09/26/25	FX.9089.801.000.	17.91		
9/26/2025	1100250442	UNIFORM CLEANING 09/26/25	GG.9089.801.000.	17.90		
UNIFIRST CORPORATION Total				143.23		

Village of Clayton

Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

<u>Claimant</u>	<u>Invoice Date</u>	<u>Invoice</u>	<u>Voucher #</u>	<u>Description</u>	<u>Distribution Acct</u>	<u>A/P Owed</u>	<u>Chk #</u>	<u>Chk Date</u>
USABLUEBOOK			28606					
	9/23/2025	INV00835763		(2) 7X10 DANGER SIGN;AUTHORIZED	GG.8130.401.000.	42.33		
	9/25/2025	INV00838794		(6) FREE CHLORINE REAGENT SET FOR	GG.8130.401.000.	597.14		
	9/25/2025	INV00838794		(6) FREE CHLORINE REAGENT SET FOR	FX.8320.401.000.	597.13		
<u>USABLUEBOOK Total</u>						1,236.60		
WASTE MANAGEMENT OF NEW			28601					
	9/25/2025	3461219-0448-3		8 YARD DUMPSTER - 615 E LINE RD	AA.5110.400.000.	276.00		
	9/25/2025	3461279-0448-7		4 YARD DUMPSTER- 1 GARDNER ST	GG.8130.400.000.	74.29		
	9/25/2025	3461279-0448-7		4 YARD DUMPSTER- 1 GARDNER ST	FX.8320.400.000.	74.28		
<u>WASTE MANAGEMENT OF NEW YORK LLC Total</u>						424.57		
WHITES LUMBER INC			28582					
	9/22/2025	3755287		(1) 5LB BLUE CHALK	AA.5110.400.000.	10.79		
	9/26/2025	3758282		(1) 4" PVC SCH 40 FEMALE ADAPTER	AA.5110.400.000.	11.99		
	9/30/2025	3760870		(1) 100Z RED LIQUID CEMENT QUIKRETE	AA.7140.400.000.	20.98		
	10/01/2025	3761638		(1) DSHWSHR SUPPLY W/CLMP	GG.8120.401.000.	15.96		
	10/02/2025	3762444		(1) SOCKET 1/2 DR 1 IN	AA.5110.400.000.	6.64		
	10/02/2025	3762697		(1) 1/2" GALVANIZED ANCHOR	GG.8130.401.000.	50.97		
<u>WHITES LUMBER INC Total</u>						117.33		
WINNING PROMOTIONS LLC			28626					
	10/01/2025	7756		(6) EMBROIDERY ON POLO SHIRTS	AA.8010.400.000.	48.00		
<u>WINNING PROMOTIONS LLC Total</u>						48.00		
Total for Voucher Type: Regular						34,229.47		
Total:								
Regular						34,229.47		
Total						34,229.47		

To the Treasurer:

I certify that the vouchers listed on this Abstract were audited by the Village Board on the listed date and allowed in the amounts shown. You are hereby authorized to pay to each of the claimants the amount opposite their name.

Department:

Total

34,229.47

34,229.47

Date

Mayor/Deputy Mayor Signature

Capital

Village of Clayton

Abstract of Audited Vouchers from 10/14/2025 to 10/14/2025

ClaimantVoucher #Invoice DateInvoiceDescriptionDistribution AcctA/P OwedChk #Chk Date

Voucher Type: <none>

BARTON & LOGUIDICE DPC

28632

9/29/2025 155747

SERVICES THRU SEPT 20.2025

HH.1440.200.035.

53,367.23

BARTON & LOGUIDICE DPC Total

53,367.23

JOHNSON NEWSPAPER CORP

28648

9/30/2025 18066

AD FOR BIDS FOR CONTRACT #1

HH.7997.200.035.

516.65

JOHNSON NEWSPAPER CORP Total

516.65

KENDALL, HARRIENGER &

28631

9/30/2025 9613

HH.7997.200.029.

3,618.53

KENDALL, HARRIENGER & BURROWS Total

3,618.53

T I PRINTING CO INC

28633

9/10/2025 208027

LEGAL NOTICE FOR WATER MAIN INTAKE

HH.7997.200.035.

108.88

T I PRINTING CO INC Total

108.88

Total for Voucher Type: <none>

57,611.29

Total:

<none>

57,611.29

Total

57,611.29

To the Treasurer:

I certify that the vouchers listed on this Abstract were audited by the Village Board on the listed date and allowed in the amounts shown. You are hereby authorized to pay to each of the claimants the amount opposite their name.

Department:

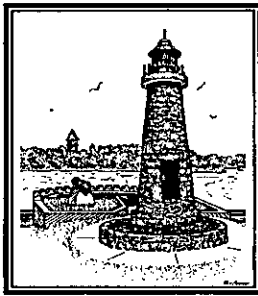
Total

57,611.29

57,611.29

Date

Mayor/Deputy Mayor Signature



Incorporated 1872

VILLAGE OF CLAYTON

425 Mary St. ♦ PO Box 250 ♦ Clayton ♦ 1000 Islands ♦ New York 13624
Phone: (315) 686-5552 Fax: (315) 686-2132
TTD: 1-800-662-1220

OBLIGOR RESOLUTION 2025-10

**RE: Installment Purchase Contract dated as of October 7, 2025, between KS StateBank
(Obligee) and Village of Clayton, New York (Obligor)**

At a duly called meeting of the Governing Body of the Obligor (as defined in the Contract) held on October 14th, 2025 the following resolution was introduced and adopted:

BE IT RESOLVED by the Governing Body of Village of Clayton (Obligor) as follows:

- 1. Determination of Need.** The Governing Body of Obligor has determined that a true and very real need exists for the acquisition of the Equipment described on Exhibit A of the Installment Purchase Contract dated as of October 7, 2025, between Village of Clayton, New York (Obligor) and KS StateBank (Obligee).
- 2. Approval and Authorization.** The Governing Body of Obligor has determined that the Contract, substantially in the form presented to this meeting, is in the best interests of the Obligor for the acquisition of such Equipment, and the Governing Body hereby approves the entering into of the Contract by the Obligor and hereby designates and authorizes the following person(s) to execute and deliver the Contract on Obligor's behalf with such changes thereto as such person(s) deem(s) appropriate, and any related documents, including any Escrow Agreement, necessary to the consummation of the transaction contemplated by the Contract.

Authorized Individual(s): Amanda Cantwell, Treasurer

(Typed or Printed Name and Title of individual(s) authorized to execute the Contract)

The forgoing Resolution 2025-10 was offered by Trustee _____, and seconded by Trustee _____, and upon a roll call vote of the Board the following votes were

Mayor Hyde	_____
Trustee McDowell	_____
Trustee Kinnie	_____
Trustee Riddoch	_____
Trustee Duford	_____

The resolution was thereupon declared duly adopted

EXHIBIT A

DESCRIPTION OF EQUIPMENT

RE: Installment Purchase Contract dated as of October 7, 2025, between KS StateBank (Obligee) and Village of Clayton, New York (Obligor)

Below is a detailed description of all the items of Equipment including quantity, model number and serial number where applicable:

One (1) 2026 HV507 4x2 Truck with Henderson Plow Package

Physical Address of Equipment after Delivery : 615 E. Line Rd., Clayton, NY 13624



Joanne Lenhard-Boye
PO Box 250
Clayton, NY 13624-0250

Dear Joanne Lenhard-Boye:

We are proud to have offered **eCode360®** at the same price since it was first introduced back in 2008. Through the hard work of our development team, we've continued to add new, value-added features to your eCode including PubDocs, Notes, New Laws, Word and PDF downloading, Archives, API access, Homepage customization and countless interface improvements keeping up with current technology.

We will be making more exciting new tools available in 2025, including Definition Previews, Code Compare, eAlert expansion, the ability to make selections across sections of the code and more. *eCode360* will also soon comply with the Title II ADA standards.

Our mission remains making *eCode360* the best it can be for your community. To maintain this high level of service for our customers and to keep pace with the rising cost of emerging technologies, we are making a modest price adjustment to ensure that *eCode360* remains the industry leader in online codes for your community well into the future. **Effective on your first billing after January 1, 2026, your new annual cost for eCode360 will be \$1,295, an increase of \$100.**

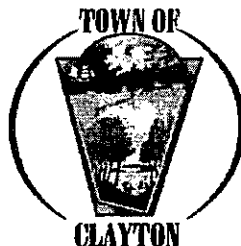
We hope that this advance notice will help you prepare to make any adjustments to your municipality's 2026 budget so that your community can continue to benefit from *eCode360*.

Should you have any questions about this notice, please contact our Customer Service Team at 800-836-8834 or customerservice@generalcode.com.

We appreciate your business and look forward to continuing to serve you as an *eCode360* client.

Sincerely,
General Code

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



Town of Clayton
405 Riverside Drive
Clayton, New York 13624
Telephone: (315) 686-3512
Fax: (315) 686-2651
www.townofclayton.com

September 25, 2025

Michael McMahon
PO Box 125
Clayton, NY 13624

Re: Appointment as Full Time Member of the Zoning Board

Dear Michael:

The Town Board at their September 24, 2025 meeting have appointed you as an full time member of the Joint Town/Village Zoning Board. Your term will run from now through September 30, 2026.

Please visit both municipal offices within five (5) days of receiving this letter to be sworn in and to sign the oath books at each location.

If you require any further information or if you have any questions, please feel free to contact me at my office, 315-686-6007. Thank you.

Respectfully,

A handwritten signature in cursive script, appearing to read "Savarah Wright".

Savarah Wright
Clerk to Supervisor
Town of Clayton

cc: Richard Ingerson, Zoning Enforcement Officer
Megan Badour, Town Clerk
Joanne Lenhard-Boye, Village Clerk



grossman st. amour
CERTIFIED PUBLIC ACCOUNTANTS PLLC

October 1, 2025

Steven J. St. Amour, CPA/ABV, CVA
Linda Gabor, CPA, CFE
Adam E. Panek, CPA
Mark R. Ciaralli, CPA, CFE
Jaimie P. Galante, CPA
Elizabeth A. Gardner, CPA
Daniel F. Griffin, CPA, CVA
Gary A. Grossman, CPA, CFP
Michael G. Lisson, CPA, CITP
Anna T. Murphy, CPA
Christina R. Ondrako, CPA
Ricky D. Shaw, CPA

Mary C. Barraco, CPA
Amy L. Broderick, CPA
Craig S. Christo, EA
Gianna F. Crooks, CPA
Steven J. Dippolito, CPA
David A. Fritz, CPA
Caroline E. Heaviside, CPA
Scott M. Heyman, CPA, CFP
Tanya Hilbert, CA
Katie A. Kaim, CPA
Kathleen Kaminski, CPA
Adam L. Kroft, CPA
Susan R. St. Amour, CPA
James F. Sikora, II, CPA
Carrie B. Tankersley, CPA
Jeffrey R. Vaughn, CPA, CVA

Ms. Nancy Hyde
Village of Clayton
425 Mary Street
PO Box 250
Clayton, New York 13624

Dear Nancy:

You have requested that we audit the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Village of Clayton, as of May 31, 2025, and for the year then ended, and the related notes to the financial statements, which collectively comprise the Village of Clayton's basic financial statements as listed in the table of contents.

In addition, we will audit the entity's compliance over major federal award programs for the period ended May 31, 2025. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter. Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with Government Auditing Standards will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards, if any, and perform procedures to address those requirements.



Independent Member of
PrimeGlobal

The Association of Advisory
and Accounting Firms

Accounting principles generally accepted in the United States of America require that such as management's discussion and analysis and budgetary comparison information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI. The following RSI is required by accounting principles generally accepted in the United States of America. This RSI will be subjected to certain limited procedures but will not be audited:

- Management Discussion and Analysis
- Budgetary Comparison Schedules – General, Water and Sewer Funds
- Schedule of Village's Proportionate Share of the Net Pension Liability (Asset) – ERS
- Schedule of Village's Proportionate Share of the Net Pension Liability (Asset) – PFRS
- Schedule of Employer's Contribution – ERS
- Schedule of Employer's Contribution – PFRS

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the federal audit clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the federal audit clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of the Financial Statements

We will conduct our audits in accordance GAAS, the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). As part of an audit of financial statements in accordance with GAAS and in accordance with Government Auditing Standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village of Clayton's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with GAAS and Government Auditing Standards of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

We will issue a written report upon completion of our audit of the Village of Clayton's basic financial statements. Our report will be addressed to the Village Board of the Village of Clayton. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Audit of Major Program Compliance

Our audit of the Village of Clayton's major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the entity's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the entity's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report.

However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management's Responsibilities

Our audit will be conducted on the basis that management and the Village Board acknowledge and understand that they have responsibility:

1. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;
2. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error;
3. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
4. For maintaining records that adequately identify the source and application of funds for federally funded activities;
5. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
6. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
7. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
8. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
9. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
10. For taking prompt action when instances of noncompliance are identified;
11. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
12. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
13. For submitting the reporting package and data collection form to the appropriate parties;
14. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
15. To provide us with:

- a. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant to federal award programs, such as records, documentation, and other matters;
 - b. Additional information that we may request from management for the purpose of the audit;
 - c. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
- 16. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
 - 17. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
 - 18. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;
 - 19. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on compliance;
 - 20. For the accuracy and completeness of all information provided;
 - 21. For taking reasonable measures to safeguard protected personally identifiable and other sensitive information; and
 - 22. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the schedule of expenditures of federal awards and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule of expenditures of federal awards no later than the date of issuance by you of the schedule and our report thereon.

As part of our audit process, we will request from management, written confirmation concerning representations made to us in connection with the audit.

We understand that your employees will prepare all confirmations we request and will locate any documents or invoices selected by us for testing.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

Nonattest Services

With respect to any nonattest services we perform, which includes the preparation of the basic financial statements and the single audit reporting package, we will not assume management responsibilities on behalf of the Village of Clayton. However, we will provide advice and recommendations to assist management of the Village of Clayton in performing its responsibilities.

The Village of Clayton's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the preparation of the basic financial statements and the single audit reporting package as previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries.

Other

The timing of our audit will be scheduled to begin in late October 2025 with estimated completion for the reports by December 31, 2025.

Michael Lisson is the engagement partner for the audit services specified in this letter. His responsibilities include supervising Grossman St. Amour's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Our fees are based on the amount of time required at various levels of responsibility. We expect our fee to be \$18,375 for the period ended May 31, 2025. We will notify you immediately of any circumstances we encounter that could significantly affect this initial fee estimate. Whenever possible, we will attempt to use the Village of Clayton's personnel to assist in the preparation of schedules and analyses of accounts. This effort could substantially reduce our time requirements and facilitate the timely conclusion of the audit.

During the course of the engagement, we may communicate with you or your personnel via fax or e-mail, and you should be aware that communication in those mediums contains a risk of misdirected or intercepted communications. Our firm may transmit confidential information that you provided us to third parties in order to facilitate delivering our services to you. For example, such transmissions might include, but are not limited to the use of ShareFile, AuditDashboard and other software programs. We have obtained confidentiality agreements with all our service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others.

Regarding the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to

distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

The audit documentation for this engagement is the property of Grossman St. Amour CPA's and constitutes confidential information. However, we may be requested to make certain audit documentation available to the New York State Comptroller and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Grossman St. Amour CPA's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

Further, we will be available during the year to consult with you on financial management and accounting matters of a routine nature.

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

We agree to retain our audit documentation or work papers for a period of at least seven years from the date of our report.

You agree to inform us of facts that may affect the financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

At the conclusion of our audit engagement, we will communicate to the Village Board the following significant findings from the audit:

- Our view about the qualitative aspects of the entity's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

In accordance with the requirements of *Government Auditing Standards*, we have attached a copy of our latest external peer review report of our firm for your consideration and files.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements compliance over major federal award programs including our respective responsibilities.

We appreciate the opportunity to be your financial statement auditors and look forward to working with you and your staff.

Very truly yours,



**GROSSMAN ST. AMOUR
CERTIFIED PUBLIC ACCOUNTANTS, PLLC**

RESPONSE:

This letter correctly sets forth our understanding.

Village of Clayton

Acknowledged and agreed on behalf of the Village of Clayton by:

Name: _____

Title: _____

Date: _____