

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Grafton
County of Rensselaer
For the Fiscal Year Ended 12/31/2022

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 Grafton

*** 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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (SF) FIRE PROTECTION
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2021 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 Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	35,187	A200	13,009
Cash In Time Deposits	873,739	A201	930,790
Petty Cash	850	A210	850
TOTAL Cash	909,777		944,648
Due From State And Federal Government		A410	
TOTAL State And Federal Aid Receivables	0		0
Cash In Time Deposits Special Reserves	7,500	A231	7,500
TOTAL Restricted Assets	7,500		7,500
TOTAL Assets and Deferred Outflows of Resources	917,277		952,148

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		A600	249
TOTAL Accounts Payable	0		249
Guaranty & Bid Deposits	31,247	A730	31,247
TOTAL Other Deposits	31,247		31,247
Other Liabilities	110,564	A688	40,417
Overpayments & Clearing Account		A690	
Group Insurance		A720	1,650
TOTAL Other Liabilities	110,564		42,067
State Retirement		A718	1,359
TOTAL Due To Other Governments	0		1,359
TOTAL Liabilities	141,811		74,922
Fund Balance			
Reserve For Repairs	7,500	A882	7,500
TOTAL Restricted Fund Balance	7,500		7,500
Assigned Unappropriated Fund Balance		A915	249
TOTAL Assigned Fund Balance	0		249
Unassigned Fund Balance	767,966	A917	869,478
TOTAL Unassigned Fund Balance	767,966		869,478
TOTAL Fund Balance	775,466		877,227
TOTAL Liabilities, Deferred Inflows And Fund Balance	917,277		952,148

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes Additional Description see sf fund	233,819	A1001	92,581
TOTAL Real Property Taxes	233,819		92,581
Other Payments In Lieu of Taxes	700	A1081	
Other Tax Items	1,307	A1089	
Interest & Penalties On Real Prop Taxes	3,304	A1090	3,061
TOTAL Real Property Tax Items	5,312		3,061
Non Prop Tax Dist By County	317,371	A1120	339,914
Franchises	27,591	A1170	28,276
TOTAL Non Property Tax Items	344,961		368,190
Clerk Fees	2,281	A1255	1,978
Planning Board Fees	1,200	A2115	3,051
Refuse & Garbage Charges	36,635	A2130	32,088
TOTAL Departmental Income	40,116		37,117
Interest And Earnings	1,073	A2401	713
Rental of Real Property	34,833	A2410	34,643
TOTAL Use of Money And Property	35,906		35,356
Dog Licenses	498	A2544	794
Licenses, Other	8,240	A2545	
Building And Alteration Permits		A2555	10,850
TOTAL Licenses And Permits	8,738		11,644
Fines And Forfeited Bail Additional Description past year outstanding payments never submitted	14,650	A2610	-2,898
TOTAL Fines And Forfeitures	14,650		-2,898
Sales of Scrap & Excess Materials	548	A2650	
TOTAL Sale of Property And Compensation For Loss	548		0
Gifts And Donations	549	A2705	
AIM Related Payments	8,245	A2750	8,245
Unclassified (specify)	65	A2770	115
TOTAL Miscellaneous Local Sources	8,859		8,360
St Aid, Revenue Sharing		A3001	
St Aid, Mortgage Tax	85,583	A3005	80,435
St Aid, Other Health	150,000	A3489	
St Aid, Youth Programs	5,846	A3820	4,858
TOTAL State Aid	241,429		85,293
Federal Aid - Other		A4089	180,710
TOTAL Federal Aid	0		180,710
TOTAL Revenues	934,338		819,414
TOTAL Detail Revenues And Other Sources	934,338		819,414

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Legislative Board, Pers Serv	11,750	A10101	12,000
Legislative Board, Contr Expend	882	A10104	178
TOTAL Legislative Board	12,632		12,178
Municipal Court, Pers Serv	19,155	A11101	23,000
Municipal Court, Contr Expend	1,338	A11104	1,567
TOTAL Municipal Court	20,493		24,567
Supervisor,pers Serv	9,000	A12201	9,000
Supervisor,contr Expend	1,890	A12204	635
TOTAL Supervisor	10,890		9,635
Auditor, Pers Serv	14,878	A13201	15,695
Auditor, Contr Expend	15,305	A13204	3,508
TOTAL Auditor	30,184		19,203
Tax Collection,pers Serv	4,200	A13301	4,200
Tax Collection,contr Expend	1,580	A13304	2,061
TOTAL Tax Collection	5,780		6,261
Assessment, Pers Serv	31,450	A13551	29,900
Assessment, Contr Expend	826	A13554	299
TOTAL Assessment	32,276		30,199
Clerk,pers Serv	13,000	A14101	16,200
Clerk,equip & Cap Oullay	650	A14102	
Clerk,contr Expend	1,226	A14104	2,017
TOTAL Clerk	14,876		18,217
Law, Contr Expend	9,225	A14204	14,608
TOTAL Law	9,225		14,608
Personnel, Pers Serv	8,188	A14301	9,067
TOTAL Personnel	8,188		9,067
Operation of Plant, Pers Serv	1,845	A16201	2,176
Operation of Plant, Contr Expend	110,354	A16204	40,976
TOTAL Operation of Plant	112,199		43,151
Central Storeroom Contr Expend	208	A16604	104
TOTAL Central Storeroom Contr Expend	208		104
Unallocated Insurance, Contr Expend	35,570	A19104	38,355
TOTAL Unallocated Insurance	35,570		38,355
Municipal Assn Dues, Contr Expend	800	A19204	
TOTAL Municipal Assn Dues	800		0
TOTAL General Government Support	293,318		225,546
Fire, Contr Expend	102,040	A34104	
TOTAL Fire	102,040		0
Control of Animals, Pers Serv	3,000	A35101	2,500
Control of Animals, Contr Expend	1,950	A35104	1,950
TOTAL Control of Animals	4,950		4,450
Safety Inspection, Pers Serv	16,480	A36201	16,480
Safety Inspection, Contr Expend	362	A36204	1,045
TOTAL Safety Inspection	16,842		17,525
TOTAL Public Safety	123,832		21,975

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Registrar of Vital Statistics, Pers Serv	500	A40201	500
TOTAL Registrar of Vital Statistics	500		500
Ambulance, Contr Expend	15,937	A45404	22,209
TOTAL Ambulance	15,937		22,209
TOTAL Health	16,437		22,709
Street Admin, Pers Serv	55,000	A50101	60,000
Street Admin, Contr Expend	444	A50104	951
TOTAL Street Admin	55,443		60,951
Garage, Contr Expend		A51324	127,488
TOTAL Garage	0		127,488
Street Lighting, Contr Expend	5,444	A51824	5,863
TOTAL Street Lighting	5,444		5,863
TOTAL Transportation	60,887		194,302
Veterans Service, Contr Expend	700	A65104	700
TOTAL Veterans Service	700		700
Programs For Aging, Contr Expend	1,714	A67724	9,373
TOTAL Programs For Aging	1,714		9,373
TOTAL Economic Assistance And Opportunity	2,414		10,073
Parks, Contr Expend	1,890	A71104	22,196
TOTAL Parks	1,890		22,196
Youth Prog, Pers Serv	11,432	A73101	12,753
Youth Prog, Contr Expend	4,286	A73104	3,799
TOTAL Youth Prog	15,719		16,552
Library, Contr Expend	42,500	A74104	45,000
TOTAL Library	42,500		45,000
Historian, Contr Expend	500	A75104	
TOTAL Historian	500		0
Celebrations, Pers Serv		A75501	3,000
TOTAL Celebrations	0		3,000
TOTAL Culture And Recreation	60,609		86,748
Planning, Pers Serv	5,525	A80201	5,525
Planning, Contr Expend	36	A80204	10,617
TOTAL Planning	5,561		16,142
Refuse & Garbage, Pers Serv	7,845	A81601	7,215
Refuse & Garbage, Contr Expend	26,462	A81604	65,867
TOTAL Refuse & Garbage	34,307		73,082
TOTAL Home And Community Services	39,867		89,225
State Retirement System	23,083	A90108	30,520
Social Security, Employer Cont	16,313	A90308	17,204
Worker's Compensation, Empl Bnfts	2,503	A90408	4,204
Disability Insurance, Empl Bnfts	820	A90558	856

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	9,401	A90608	14,292
TOTAL Employee Benefits	52,120		67,076
TOTAL Expenditures	649,484		717,653
TOTAL Detail Expenditures And Other Uses	649,484		717,653

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	490,612	A8021	775,466
Restated Fund Balance - Beg of Year	490,612	A8022	775,466
ADD - REVENUES AND OTHER SOURCES	934,338		819,414
DEDUCT - EXPENDITURES AND OTHER USES	649,484		717,653
Fund Balance - End of Year	775,466	A8029	877,238

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	92,581	A1049N	89,119
Est Rev - Real Property Tax Items	700	A1099N	700
Est Rev - Non Property Tax Items	298,000	A1199N	313,000
Est Rev - Departmental Income	1,200	A1299N	1,800
Est Rev - Intergovernmental Charges	37,600	A2399N	32,600
Est Rev - Use of Money And Property	34,614	A2499N	35,394
Est Rev - Licenses And Permits	10,675	A2599N	10,750
Est Rev - Fines And Forfeitures	3,500	A2649N	7,000
Est Rev - State Aid	65,750	A3099N	63,250
TOTAL Estimated Revenues	544,620		553,613
TOTAL Estimated Revenues And Other Sources	544,620		553,613

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - General Government Support	231,895	A1999N	209,155
App - Public Safety	21,255	A3999N	22,280
App - Health	18,500	A4999N	26,500
App - Transportation	66,500	A5999N	80,500
App - Economic Assistance And Opportunity	4,185	A6999N	12,700
App - Culture And Recreation	67,230	A7999N	83,902
App - Home And Community Services	40,325	A8999N	40,425
App - Employee Benefits	69,730	A9199N	53,151
TOTAL Appropriations	519,620		528,613
App - Interfund Transfer	25,000	A9999N	25,000
TOTAL Other Uses	25,000		25,000
TOTAL Appropriations And Other Uses	544,620		553,613

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash In Time Deposits	110,934	DA201	458,485
Petty Cash	500	DA210	500
TOTAL Cash	111,434		458,985
Cash In Time Deposits Special Reserves	117,000	DA231	117,000
TOTAL Restricted Assets	117,000		117,000
TOTAL Assets and Deferred Outflows of Resources	228,434		575,985

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable		DA600	53
TOTAL Accounts Payable	0		53
TOTAL Liabilities	0		53
Fund Balance			
Reserve For Repairs	117,000	DA882	117,000
TOTAL Restricted Fund Balance	117,000		117,000
Assigned Appropriated Fund Balance		DA914	53
Assigned Unappropriated Fund Balance	111,434	DA915	458,878
TOTAL Assigned Fund Balance	111,434		458,931
TOTAL Fund Balance	228,434		575,931
TOTAL Liabilities, Deferred Inflows And Fund Balance	228,434		575,985

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	642,998	DA1001	665,689
TOTAL Real Property Taxes	642,998		665,689
Sales Tax (from County)	25,000	DA1120	25,000
TOTAL Non Property Tax Items	25,000		25,000
Transportation Services, Other Govts	1,557	DA2300	1,820
TOTAL Intergovernmental Charges	1,557		1,820
Sales of Scrap & Excess Materials	718	DA2650	937
Sales of Equipment	31,755	DA2665	
Insurance Recoveries		DA2680	4,971
TOTAL Sale of Property And Compensation For Loss	32,473		5,908
Refunds of Prior Year's Expenditures		DA2701	110
TOTAL Miscellaneous Local Sources	0		110
St Aid, Consolidated Highway Aid Additional Description 2021 & 2022		DA3501	407,585
TOTAL State Aid	0		407,585
TOTAL Revenues	702,028		1,106,112
TOTAL Detail Revenues And Other Sources	702,028		1,106,112

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Administration-Personal Services		DA17101	
TOTAL Administration-Personal Services	0		0
Other General Govt Support, Personal Serv	1,768	DA19891	1,799
TOTAL Other General Govt Support	1,768		1,799
TOTAL General Government Support	1,768		1,799
Maint of Streets, Pers Serv	113,816	DA51101	105,770
Maint of Streets, Contr Expend	356,906	DA51104	83,206
TOTAL Maint of Streets	470,721		188,976
Perm Improve Highway, Equip & Cap Outlay		DA51122	123,241
TOTAL Perm Improve Highway	0		123,241
Machinery, Equip & Cap Outlay	130,026	DA51302	121,218
Machinery, Contr Expend	69,471	DA51304	73,083
TOTAL Machinery	199,497		194,301
Brush And Weeds, Contr Expend	1,499	DA51404	665
TOTAL Brush And Weeds	1,499		665
Snow Removal, Pers Serv	80,162	DA51421	121,389
Snow Removal, Contr Expend	43,980	DA51424	50,252
TOTAL Snow Removal	124,142		171,640
TOTAL Transportation	795,858		678,823
State Retirement, Empl Bnfts	8,532	DA90108	9,813
Social Security , Empl Bnfts	14,941	DA90308	17,515
Worker's Compensation, Empl Bnfts	12,800	DA90408	11,099
Disability Insurance, Empl Bnfts	48	DA90558	149
Hospital & Medical (dental) Ins, Empl Bnft	37,160	DA90608	39,416
TOTAL Employee Benefits	73,481		77,993
TOTAL Expenditures	871,107		758,615
TOTAL Detail Expenditures And Other Uses	871,107		758,615

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	397,512	DA8021	228,434
Restated Fund Balance - Beg of Year	397,512	DA8022	228,434
ADD - REVENUES AND OTHER SOURCES	702,028		1,106,112
DEDUCT - EXPENDITURES AND OTHER USES	871,107		758,615
Fund Balance - End of Year	228,434	DA8029	575,934

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	665,689	DA1049N	665,243
Est Rev - Non Property Tax Items	25,677	DA1199N	28,177
Est Rev - State Aid	110,000	DA3099N	145,000
TOTAL Estimated Revenues	801,366		838,420
TOTAL Estimated Revenues And Other Sources	801,366		838,420

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	EdpCode	2023
Appropriations			
App - Transportation	679,741	DA5999N	726,375
App - Employee Benefits	96,625	DA9199N	87,045
TOTAL Appropriations	776,366		813,420
App - Interfund Transfer	25,000	DA9999N	25,000
TOTAL Other Uses	25,000		25,000
TOTAL Appropriations And Other Uses	801,366		838,420

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
------------------	------	---------	------

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes		SF1001	103,500
TOTAL Real Property Taxes	0		103,500
TOTAL Revenues	0		103,500
TOTAL Detail Revenues And Other Sources	0		103,500

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend		SF34104	103,500
TOTAL Fire Protection	0		103,500
TOTAL Public Safety	0		103,500
TOTAL Expenditures	0		103,500
TOTAL Detail Expenditures And Other Uses	0		103,500

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES			103,500
DEDUCT - EXPENDITURES AND OTHER USES			103,500
Fund Balance - End of Year		SF8029	

TOWN OF Grafton
 Annual Update Document
 For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Total Non-Current Govt Liabilities	1,074	W129	-115,310
TOTAL Provision To Be Made In Future Budgets	1,074		-115,310
TOTAL Assets and Deferred Outflows of Resources	1,074		-115,310

TOWN OF Grafton
Annual Update Document
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	1,074	W638	-115,310
TOTAL Other Liabilities	1,074		-115,310
TOTAL Liabilities	1,074		-115,310
TOTAL Liabilities	1,074		-115,310

TOWN OF Grafton
Statement of Indebtedness
For the Fiscal Year Ending 2022

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
------------	-----------	-------------	-----------	-----------	---------------	------------------	-----------	------	-------------------	------------------	----------------	---------------------	-------------------	-------------------	-----------------

TOWN OF Grafton
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2022

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	<u>\$1,350.00</u>
Demand Deposits	9Z2011	<u>\$13,008.83</u>
Time Deposits	9Z2021	<u>\$938,289.58</u>
Total		<u>\$952,648.41</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	<u>\$113,008.83</u>
Collateralized with securities held in possession of municipality or its agent	9Z2014A	<u>\$825,280.75</u>
Total		<u>\$938,289.58</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	
Market Value at Balance Sheet Date	9Z4502	<u>\$0.00</u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>\$1,122,611.00</u>
- 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 Grafton
 Bank Reconciliation
 For the Fiscal Year Ending 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1	\$52,553	\$0	\$39,544	\$13,009
****-2	\$1,513,774	\$0	\$0	\$1,513,774
	Total Adjusted Bank Balance			\$1,526,783
	Petty Cash			\$1,350.00
	Adjustments			\$0.00
	Total Cash			9ZCASH * \$1,528,133
	Total Cash Balance All Funds			9ZCASHB * \$1,528,133

* Must be equal

TOWN OF Grafton
Local Government Questionnaire
For the Fiscal Year Ending 2022

	<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? If not, are you planning on having an audit conducted?	<u>No</u> <u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u> <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 Grafton
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		4			
Total Part Time Employees:		32			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$40,333.00	4	15	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$34,718.89	4	32	
90408	Worker's Compensation Insurance	\$15,303.31	4	32	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,004.80	4	32	
90608	Hospital and Medical (Dental) Insurance	\$53,708.63	4		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$145,068.63			
Computed Total From Financial Section (comparative purposes only)		\$145,068.63			