

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Colton

County of St. Lawrence

For the Fiscal Year Ended 12/31/2019

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 Colton

*** 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 2018 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2019:

- (A) GENERAL
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2018 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 Colton
 Annual Update Document
 For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1,579,509	A200	1,650,935
Petty Cash	50	A210	50
TOTAL Cash	1,579,559		1,650,985
TOTAL Assets	1,579,559		1,650,985

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	21,496	A600	22,929
TOTAL Accounts Payable	21,496		22,929
Overpayments & Clearing Account	0	A690	0
TOTAL Other Liabilities	0		0
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	21,496		22,929
Fund Balance			
Capital Reserve	0	A878	0
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	50,000	A914	108,738
TOTAL Assigned Fund Balance	50,000		108,738
Unassigned Fund Balance	1,508,063	A917	1,519,318
TOTAL Unassigned Fund Balance	1,508,063		1,519,318
TOTAL Fund Balance	1,558,063		1,628,056
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,579,559		1,650,985

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	1,092,000	A1001	1,092,000
TOTAL Real Property Taxes	1,092,000		1,092,000
Other Tax Items	16,854	A1089	2,093
Interest & Penalties On Real Prop Taxes	2,860	A1090	3,390
TOTAL Real Property Tax Items	19,714		5,483
Non Prop Tax Dist By County	440,325	A1120	443,903
TOTAL Non Property Tax Items	440,325		443,903
Clerk Fees	570	A1255	562
Vital Statistics Fees	430	A1603	250
Other Culture & Recreation Income	3,100	A2089	1,010
TOTAL Departmental Income	4,100		1,822
Interest And Earnings	19,463	A2401	39,960
TOTAL Use of Money And Property	19,463		39,960
Dog Licenses	2,479	A2544	2,066
Building And Alteration Permits	2,700	A2555	3,117
Permits, Other	1,250	A2590	1,250
TOTAL Licenses And Permits	6,429		6,433
Fines And Forfeited Bail	34,059	A2610	49,945
TOTAL Fines And Forfeitures	34,059		49,945
Sales of Refuse For Recycling	7,965	A2651	2,477
Sales, Other	4,477	A2655	2,941
Sales of Equipment	0	A2665	106
Insurance Recoveries	0	A2680	1,102
TOTAL Sale of Property And Compensation For Loss	12,441		6,626
Refunds of Prior Year's Expenditures	0	A2701	923
Gifts And Donations	2,737	A2705	0
AIM Related Payments		A2750	109,471
Unclassified (specify)	18,826	A2770	31,161
TOTAL Miscellaneous Local Sources	21,563		141,555
St Aid, Revenue Sharing	109,471	A3001	
St Aid, Mortgage Tax	35,329	A3005	24,180
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)	27,536	A3089	10,643
St Aid, Public Safety-Cap Proj		A3397	105,375
St Aid-Other Cul & Rec St Aid	0	A3889	0
TOTAL State Aid	172,335		140,198
TOTAL Revenues	1,822,429		1,927,924
TOTAL Revenues	1,822,429		1,927,924

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Legislative Board, Pers Serv	13,955	A10101	14,234
Legislative Board, Equip & Cap Outlay	0	A10102	400
Legislative Board, Contr Expend	597	A10104	818
TOTAL Legislative Board	14,552		15,452
Municipal Court, Pers Serv	34,375	A11101	31,946
Municipal Court, Equip & Cap Outlay	27,082	A11102	4,694
Municipal Court, Contr Expend	6,603	A11104	10,600
TOTAL Municipal Court	68,060		47,241
Supervisor,pers Serv	46,387	A12201	47,097
Supervisor,equip & Cap Outlay	1,375	A12202	1,000
Supervisor,contr Expend	3,603	A12204	4,757
TOTAL Supervisor	51,365		52,854
Tax Collection,pers Serv	7,319	A13301	7,465
Tax Collection,equip & Cap Outlay	0	A13302	0
Tax Collection,contr Expend	451	A13304	764
TOTAL Tax Collection	7,770		8,229
Assessment, Pers Serv	25,727	A13551	27,313
Assessment, Equip & Cap Outlay	0	A13552	1,000
Assessment, Contr Expend	2,482	A13554	2,367
TOTAL Assessment	28,209		30,680
Credit Card Fees	229	A13754	39
TOTAL Credit Card Fees	229		39
Clerk,pers Serv	47,588	A14101	49,805
Clerk,equip & Cap Outlay	0	A14102	0
Clerk,contr Expend	3,672	A14104	2,579
TOTAL Clerk	51,260		52,384
Law, Contr Expend	1,989	A14204	6,588
TOTAL Law	1,989		6,588
Personnel, Pers Serv	12,053	A14301	12,294
TOTAL Personnel	12,053		12,294
Engineer, Contr Expend	6,250	A14404	18,135
TOTAL Engineer	6,250		18,135
Elections, Contr Expend	122	A14504	35
TOTAL Elections	122		35
Public Inform & Services, Contr Expend	810	A14804	845
TOTAL Public Inform & Services	810		845
Public Works Admin, Pers Serv	82,804	A14901	83,944
Public Works Admin, Contr Expend	15	A14904	120
TOTAL Public Works Admin	82,818		84,064
Buildings, Pers Serv	108,409	A16201	106,451
Buildings, Equip & Cap Outlay	52,039	A16202	174,501
Buildings, Contr Expend	148,110	A16204	118,819
TOTAL Buildings	308,558		399,771
Unallocated Insurance, Contr Expend	56,247	A19104	59,320
TOTAL Unallocated Insurance	56,247		59,320

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Municipal Assn Dues, Contr Expend	1,648	A19204	1,949
TOTAL Municipal Assn Dues	1,648		1,949
Judgements And Claims, Contr Expend	0	A19304	0
TOTAL Judgements And Claims	0		0
Taxes & Assess On Munic Prop, Contr Expend	0	A19504	0
TOTAL Taxes & Assess On Munic Prop	0		0
Other General Government, Pers Serv	0	A19891	0
Other Gen Govt Support, Contr Expend		A19894	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	691,940		789,878
Public Safety Admin, Equip & Cap Outlay	0	A30102	13,220
Public Safety Admin, Contr Expend	0	A30104	734
TOTAL Public Safety Admin	0		13,954
Traffic Control, Contr Expen	3,430	A33104	289
TOTAL Traffic Control	3,430		289
Control of Animals, Pers Serv	6,326	A35101	6,453
Control of Animals, Equip & Cap Outlay	0	A35102	0
Control of Animals, Contr Expend	5,741	A35104	5,056
TOTAL Control of Animals	12,067		11,509
Misc Public Safety, Pers Serv	6,103	A39891	6,246
Misc Public Safety, Equip & Cap Outlay	479	A39892	0
Misc Public Safety, Contr Expend	17,463	A39894	12,248
TOTAL Misc Public Safety	24,045		18,494
TOTAL Public Safety	39,542		44,245
Public Health, Contr Expend	500	A40104	500
TOTAL Public Health	500		500
Registrar of Vital Stat Contr Expend	390	A40204	200
TOTAL Registrar of Vital Stat Contr Expend	390		200
Insect Control, Pers Serv	65,081	A40681	68,351
Insect Control, Equip&cap Outlay	0	A40682	0
Insect Control, Contr Expend	18,677	A40684	17,225
TOTAL Insect Control	83,759		85,576
TOTAL Health	84,649		86,276
Street Admin, Pers Serv	65,785	A50101	67,101
Street Admin, Contr Expend	3,272	A50104	2,246
TOTAL Street Admin	69,057		69,347
Garage, Equip & Cap Outlay	0	A51322	155,371
Garage, Contr Expend	13,411	A51324	14,911
TOTAL Garage	13,411		170,282
Brush And Weeds, Pers Serv	3,431	A51401	3,194
Brush And Weeds, Equip & Cap Outlay	0	A51402	0
Brush And Weeds, Contr Expend	1,757	A51404	149
TOTAL Brush And Weeds	5,188		3,343
TOTAL Transportation	87,656		242,971
Community Action, Equip & Cap Outlay	0	A63102	0

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Community Action, Contr Expend	5,529	A63104	5,549
TOTAL Community Action	5,529		5,549
Other Eco & Dev, Pers Serv	341	A69891	365
Other Eco & Dev, Contr Expend	12,518	A69894	8,375
TOTAL Other Eco & Dev	12,859		8,740
TOTAL Economic Assistance And Opportunity	18,388		14,290
Parks, Contr Expend	118	A71104	2,500
TOTAL Parks	118		2,500
Playgr & Rec Centers, Pers Serv	17,870	A71401	15,868
Playgr & Rec Centers, Equip & Cap Outlay	13,686	A71402	5,226
Playgr & Rec Centers, Contr Expend	4,997	A71404	8,055
TOTAL Playgr & Rec Centers	36,553		29,149
Youth Prog, Pers Serv	3,867	A73101	2,950
Youth Prog, Contr Expend	4,000	A73104	4,000
TOTAL Youth Prog	7,867		6,950
Museum - Art Gallery, Equip & Cap Outlay	0	A74502	100
Museum - Art Gallery, Contr Expend	4,909	A74504	5,230
TOTAL Museum - Art Gallery	4,909		5,330
Historian, Pers Serv	878	A75101	896
Historian, Contr Expend	43	A75104	97
TOTAL Historian	921		993
Celebrations, Contr Expend	0	A75504	0
TOTAL Celebrations	0		0
Adult Recreation, Contr Expend	0	A76204	1,260
TOTAL Adult Recreation	0		1,260
Other Culture And Rec, Equip & Cap Outlay	0	A79892	0
TOTAL Other Culture And Rec	0		0
TOTAL Culture And Recreation	50,368		46,182
Zoning, Pers Serv	1,551	A80101	977
Zoning, Contr Expend	390	A80104	336
TOTAL Zoning	1,941		1,314
Planning, Pers Serv	3,514	A80201	3,108
Planning, Equip & Cap Outlay	0	A80202	0
Planning, Contr Expend	6,125	A80204	1,639
TOTAL Planning	9,639		4,747
Refuse & Garbage, Pers Serv	30,210	A81601	31,356
Refuse & Garbage, Equip & Cap Outlay	0	A81602	0
Refuse & Garbage, Contr Expend	174,242	A81604	188,343
TOTAL Refuse & Garbage	204,452		219,699
Comm Beautification, Pers Serv	341	A85101	0
Comm Beautification, Contr Expend	761	A85104	1,900
TOTAL Comm Beautification	1,102		1,900
Code Enforcements, Pers Serv	5,337	A86641	5,443
Code Enforcements, Equip & Cap Outlay	0	A86642	0

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Code Enforcements, Contr Expend	2,283	A86644	2,108
TOTAL Code Enforcements	7,620		7,551
Cemetery, Contr Expend	774	A88104	1,268
TOTAL Cemetery	774		1,268
TOTAL Home And Community Services	225,527		236,479
State Retirement System	71,591	A90108	72,585
Social Security, Employer Cont	44,817	A90308	45,354
Worker's Compensation, Empl Bnfts	106,201	A90408	97,815
Unemployment Insurance, Empl Bnfts	3,999	A90508	400
Disability Insurance, Empl Bnfts	0	A90558	0
Hospital & Medical (dental) Ins, Empl Bnft	165,550	A90608	166,647
TOTAL Employee Benefits	392,158		382,800
Install Pur Debt, Principal	19,808	A97856	13,962
TOTAL Debt Principal	19,808		13,962
Install Pur Debt, Interest	1,425	A97857	848
TOTAL Debt Interest	1,425		848
TOTAL Expenditures	1,611,461		1,857,931
Transfers, Other Funds		A99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	1,611,461		1,857,931

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,347,334	A8021	1,558,062
Prior Period Adj -Decrease In Fund Balance	240	A8015	
Restated Fund Balance - Beg of Year	1,347,094	A8022	1,558,062
ADD - REVENUES AND OTHER SOURCES	1,822,429		1,927,924
DEDUCT - EXPENDITURES AND OTHER USES	1,611,461		1,857,931
Fund Balance - End of Year	1,558,062	A8029	1,628,055

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	1,092,000	A1049N	1,092,000
Est Rev - Real Property Tax Items	6,200	A1099N	5,600
Est Rev - Non Property Tax Items	430,000	A1199N	430,000
Est Rev - Departmental Income	200	A1299N	200
Est Rev - Use of Money And Property	7,000	A2499N	20,000
Est Rev - Licenses And Permits	5,500	A2599N	5,250
Est Rev - Fines And Forfeitures	30,000	A2649N	30,000
Est Rev - Sale of Prop And Comp For Loss	4,500	A2699N	3,000
Est Rev - Miscellaneous Local Sources	19,500	A2799N	20,000
Est Rev - State Aid	187,390	A3099N	162,050
TOTAL Estimated Revenues	1,782,290		1,768,100
Appropriated Fund Balance	50,000	A599N	108,738
TOTAL Estimated Other Sources	50,000		108,738
TOTAL Estimated Revenues	1,832,290		1,876,838

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(A) GENERAL

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	723,613	A1999N	743,021
App - Public Safety	52,851	A3999N	63,894
App - Health	91,949	A4999N	95,057
App - Transportation	120,828	A5999N	88,979
App - Economic Assistance And Opportunity	16,365	A6999N	16,065
App - Culture And Recreation	125,173	A7999N	165,642
App - Home And Community Services	228,696	A8999N	259,280
App - Employee Benefits	456,000	A9199N	430,000
TOTAL Appropriations	1,815,475		1,861,938
Other Budgetary Purposes	16,815	A962N	14,900
TOTAL Other Uses	16,815		14,900
TOTAL Appropriations	1,832,290		1,876,838

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	243,362	DA200	270,710
TOTAL Cash	243,362		270,710
TOTAL Assets	243,362		270,710

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	25,630	DA600	12,140
TOTAL Accounts Payable	25,630		12,140
Due To Other Funds	0	DA630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	25,630		12,140
Fund Balance			
Assigned Appropriated Fund Balance	55,000	DA914	83,889
Assigned Unappropriated Fund Balance	162,732	DA915	174,681
TOTAL Assigned Fund Balance	217,732		258,570
TOTAL Fund Balance	217,732		258,570
TOTAL Liabilities, Deferred Inflows And Fund Balance	243,362		270,710

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	588,310	DA1001	588,310
TOTAL Real Property Taxes	588,310		588,310
Sales Tax (from County)	360,266	DA1120	363,193
TOTAL Non Property Tax Items	360,266		363,193
Snow Removal Services-Other Govts	12,066	DA2302	12,187
TOTAL Intergovernmental Charges	12,066		12,187
Interest And Earnings	3,810	DA2401	10,143
TOTAL Use of Money And Property	3,810		10,143
Sale of Refuse For Recycling		DA2651	500
Sales of Equipment	0	DA2665	805
TOTAL Sale of Property And Compensation For Loss	0		1,305
Refunds of Prior Year's Expenditures		DA2701	1,350
TOTAL Miscellaneous Local Sources	0		1,350
St Aid, Consolidated Highway Aid	176,817	DA3501	139,098
TOTAL State Aid	176,817		139,098
TOTAL Revenues	1,141,269		1,115,585
TOTAL Revenues	1,141,269		1,115,585

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Maint of Streets, Pers Serv	132,478	DA51101	135,656
Maint of Streets, Contr Expend	72,704	DA51104	63,073
TOTAL Maint of Streets	205,182		198,729
Perm Improve Highway, Equip & Cap Outlay	217,078	DA51122	195,015
TOTAL Perm Improve Highway	217,078		195,015
Maint of Bridges, Contr Expend	36	DA51204	0
TOTAL Maint of Bridges	36		0
Machinery, Equip & Cap Outlay	38,350	DA51302	29,205
Machinery, Contr Expend	68,381	DA51304	90,118
TOTAL Machinery	106,731		119,323
Brush And Weeds, Pers Serv	24,990	DA51401	25,611
Brush And Weeds, Contr Expend	4,308	DA51404	2,958
TOTAL Brush And Weeds	29,297		28,569
Snow Removal, Pers Serv	201,019	DA51421	188,952
Snow Removal, Contr Expend	73,602	DA51424	67,024
TOTAL Snow Removal	274,620		255,976
TOTAL Transportation	832,944		797,611
State Retirement, Empl Bnfts	51,031	DA90108	51,605
Social Security , Empl Bnfts	27,424	DA90308	27,248
Hospital & Medical (dental) Ins, Empl Bnft	141,069	DA90608	139,593
TOTAL Employee Benefits	219,525		218,446
Debt Principal, Install Purch. Debt	53,796	DA97856	55,584
TOTAL Debt Principal	53,796		55,584
Debt Interest, Instal. Purch Debt	4,894	DA97857	3,106
TOTAL Debt Interest	4,894		3,106
TOTAL Expenditures	1,111,158		1,074,747
TOTAL Expenditures	1,111,158		1,074,747

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	187,622	DA8021	217,732
Restated Fund Balance - Beg of Year	187,622	DA8022	217,732
ADD - REVENUES AND OTHER SOURCES	1,141,269		1,115,585
DEDUCT - EXPENDITURES AND OTHER USES	1,111,158		1,074,747
Fund Balance - End of Year	217,732	DA8029	258,569

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	588,310	DA1049N	588,310
Est Rev - Non Property Tax Items	350,000	DA1199N	350,000
Est Rev - Intergovernmental Charges	10,000	DA2399N	10,000
Est Rev - Use of Money And Property	2,500	DA2499N	5,000
Est Rev - State Aid	124,000	DA3099N	124,000
TOTAL Estimated Revenues	1,074,810		1,077,310
Appropriated Fund Balance	55,000	DA599N	83,889
TOTAL Estimated Other Sources	55,000		83,889
TOTAL Estimated Revenues	1,129,810		1,161,199

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - Transportation	817,166	DA5999N	856,495
App - Employee Benefits	253,894	DA9199N	253,300
App - Debt Service	58,750	DA9899N	51,404
TOTAL Appropriations	1,129,810		1,161,199
TOTAL Appropriations	1,129,810		1,161,199

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	0	H2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
Interfund Transfers	0	H5031	0
TOTAL Interfund Transfers	0		0
Serial Bonds	0	H5710	0
Bond Anticipation Notes	0	H5730	0
TOTAL Proceeds of Obligations	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	0		0

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Garage, Equip & Cap Outlay	0	H51322	0
TOTAL Garage	0		0
TOTAL Transportation	0		0
Debt Principal, Serial Bonds	0	H97106	0
Debt Principal, Bond Anticipation Notes	0	H97306	0
TOTAL Debt Principal	0		0
Debt Interest, Bond Anticipation Notes	0	H97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds	0	H99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	0		0

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	0		0
DEDUCT - EXPENDITURES AND OTHER USES	0		0
Fund Balance - End of Year		H8029	

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Land	101,798	K101	101,798
Buildings	3,306,920	K102	3,453,613
Improvements Other Than Buildings	677,025	K103	689,025
Machinery And Equipment	2,250,443	K104	2,340,056
Infrastructure	890,064	K106	890,064
Other Capital Assets	0	K107	0
Accum Deprec, Buildings	0	K112	0
Accum Depr, Machinery & Equip	0	K114	0
Accum Deprec, Infrastructure	0	K116	0
TOTAL Fixed Assets (net)	7,226,250		7,474,556
TOTAL Assets	7,226,250		7,474,556

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2018	EdpCode	2019
Liabilities			
Total Non-Current Govt Assets	7,226,250	K159	7,474,556
TOTAL Investments in Non-Current Government Assets	7,226,250		7,474,556
TOTAL Fund Balance	7,226,250		7,474,556
TOTAL	7,226,250		7,474,556

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	136,999	L200	116,950
TOTAL Cash	136,999		116,950
TOTAL Assets	136,999		116,950

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Assigned Unappropriated Fund Balance	136,999	L915	116,950
TOTAL Assigned Fund Balance	136,999		116,950
TOTAL Fund Balance	136,999		116,950
TOTAL Liabilities, Deferred Inflows And Fund Balance	136,999		116,950

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	118,596	L1001	109,420
TOTAL Real Property Taxes	118,596		109,420
Library Charges	593	L2082	691
TOTAL Departmental Income	593		691
Interest And Earnings	1,597	L2401	3,192
TOTAL Use of Money And Property	1,597		3,192
Sales of Scrap & Excess Materials		L2650	41
TOTAL Sale of Property And Compensation For Loss	0		41
Refunds of Prior Year's Expenditures	0	L2701	0
Gifts And Donations	0	L2705	0
Library System Grant	1,918	L2760	3,921
TOTAL Miscellaneous Local Sources	1,918		3,921
TOTAL Revenues	122,705		117,266
Interfund Transfers	0	L5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	122,705		117,266

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Library, Pers Serv	40,623	L74101	41,490
Library, Equip & Cap Outlay	831	L74102	0
Library, Contr Expend	40,805	L74104	70,567
TOTAL Library	82,258		112,058
TOTAL Culture And Recreation	82,258		112,058
State Retirement, Empl Bnfts	5,088	L90108	5,231
Social Security, Empl Bnfts	3,108	L90308	3,174
Hospital & Medical (dental) Ins, Empl Bnft	16,527	L90608	16,853
TOTAL Employee Benefits	24,722		25,257
TOTAL Expenditures	106,980		137,315
TOTAL Expenditures	106,980		137,315

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	121,218	L8021	136,943
Restated Fund Balance - Beg of Year	121,218	L8022	136,943
ADD - REVENUES AND OTHER SOURCES	122,705		117,266
DEDUCT - EXPENDITURES AND OTHER USES	106,980		137,315
Fund Balance - End of Year	136,943	L8029	116,894

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	42,341	PN200	1,042
Cash In Time Deposits	48,103	PN201	95,963
TOTAL Cash	90,444		97,005
TOTAL Assets	90,444		97,005

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Balance Sheet

Code Description	2018	EdpCode	2019
Fund Balance			
Must Remain Intact	35,000	PN807	35,000
TOTAL Nonspendable Fund Balance	35,000		35,000
Assigned Unappropriated Fund Balance	55,444	PN915	62,005
TOTAL Assigned Fund Balance	55,444		62,005
TOTAL Fund Balance	90,444		97,005
TOTAL Liabilities, Deferred Inflows And Fund Balance	90,444		97,005

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Interest And Earnings	541	PN2401	6,561
TOTAL Use of Money And Property	541		6,561
TOTAL Revenues	541		6,561
TOTAL Revenues	541		6,561

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Results of Operation

Code Description	2018	EdpCode	2019
Other Uses			
Transfers, Other Funds	0	PN99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	0		0

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	89,903	PN8021	90,444
Restated Fund Balance - Beg of Year	89,903	PN8022	90,444
ADD - REVENUES AND OTHER SOURCES	541		6,561
DEDUCT - EXPENDITURES AND OTHER USES	0		0
Fund Balance - End of Year	90,444	PN8029	97,005

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

Balance Sheet

Code Description	2018	EdpCode	2019
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TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	35,000	SF1001	35,000
TOTAL Real Property Taxes	35,000		35,000
TOTAL Revenues	35,000		35,000
TOTAL Revenues	35,000		35,000

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Fire Protection, Contr Expend	26,500	SF34104	26,500
TOTAL Fire Protection	26,500		26,500
TOTAL Public Safety	26,500		26,500
Ambulance, Contr Expend	8,500	SF45404	8,500
TOTAL Ambulance	8,500		8,500
TOTAL Health	8,500		8,500
TOTAL Expenditures	35,000		35,000
TOTAL Expenditures	35,000		35,000

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		SF8021	
Restated Fund Balance - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	35,000		35,000
DEDUCT - EXPENDITURES AND OTHER USES	35,000		35,000
Fund Balance - End of Year		SF8029	

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	17,818	SL200	17,343
TOTAL Cash	17,818		17,343
TOTAL Assets	17,818		17,343

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,523	SL600	
TOTAL Accounts Payable	1,523		0
Due To Other Funds	0	SL630	
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	1,523		0
Fund Balance			
Assigned Unappropriated Fund Balance	16,296	SL915	17,343
TOTAL Assigned Fund Balance	16,296		17,343
TOTAL Fund Balance	16,296		17,343
TOTAL Liabilities, Deferred Inflows And Fund Balance	17,818		17,343

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Real Property Taxes	21,100	SL1001	17,000
TOTAL Real Property Taxes	21,100		17,000
TOTAL Revenues	21,100		17,000
TOTAL Revenues	21,100		17,000

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Street Lighting, Contr Expend	18,931	SL51824	15,953
TOTAL Street Lighting	18,931		15,953
TOTAL Transportation	18,931		15,953
TOTAL Expenditures	18,931		15,953
TOTAL Expenditures	18,931		15,953

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	14,128	SL8021	16,296
Restated Fund Balance - Beg of Year	14,128	SL8022	16,296
ADD - REVENUES AND OTHER SOURCES	21,100		17,000
DEDUCT - EXPENDITURES AND OTHER USES	18,931		15,953
Fund Balance - End of Year	16,296	SL8029	17,344

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	120,592	SS200	111,034
Cash In Time Deposits	0	SS201	0
Petty Cash	0	SS210	0
TOTAL Cash	120,592		111,034
TOTAL Assets	120,592		111,034

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	604	SS600	106
TOTAL Accounts Payable	604		106
Due To Other Funds	0	SS630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	604		106
Fund Balance			
Assigned Appropriated Fund Balance	19,000	SS914	10,000
Assigned Unappropriated Fund Balance	100,988	SS915	100,928
TOTAL Assigned Fund Balance	119,988		110,928
TOTAL Fund Balance	119,988		110,928
TOTAL Liabilities, Deferred Inflows And Fund Balance	120,592		111,034

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments	74,619	SS1030	86,260
TOTAL Real Property Taxes	74,619		86,260
Sewer Rents	16,357	SS2120	19,212
Sewer Charges	0	SS2122	0
Interest & Penalties On Sewer Accts	537	SS2128	390
TOTAL Departmental Income	16,894		19,601
Interest And Earnings	1,414	SS2401	2,604
TOTAL Use of Money And Property	1,414		2,604
Insurance Recoveries	0	SS2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	SS2701	0
Unclassified (specify)	8,615	SS2770	10,780
TOTAL Miscellaneous Local Sources	8,615		10,780
St Aid, Other Aid (specify)	0	SS3089	0
TOTAL State Aid	0		0
TOTAL Revenues	101,542		119,246
Interfund Transfers	0	SS5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	101,542		119,246

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Sewer Administration, Pers Serv	29,292	SS81101	32,157
Sewer Administration, Equip & Cap Outlay	12,304	SS81102	18,236
Sewer Administration, Contr Expend	25,149	SS81104	44,866
TOTAL Sewer Administration	66,744		95,260
TOTAL Home And Community Services	66,744		95,260
State Retirement, Empl Bnfts	5,462	SS90108	5,596
Social Security , Empl Bnfts	2,241	SS90308	2,460
Hospital & Medical (dental) Ins, Empl Bnft	14,257	SS90608	15,340
TOTAL Employee Benefits	21,960		23,396
Debt Principal, Serial Bonds	9,515	SS97106	9,649
Debt Principal, Bond Anticipation Notes	0	SS97306	0
TOTAL Debt Principal	9,515		9,649
Debt Interest, Serial Bonds	0	SS97107	0
Debt Interest, Bond Anticipation Notes	0	SS97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	98,219		128,305
TOTAL Expenditures	98,219		128,305

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	116,666	SS8021	119,989
Restated Fund Balance - Beg of Year	116,666	SS8022	119,989
ADD - REVENUES AND OTHER SOURCES	101,542		119,246
DEDUCT - EXPENDITURES AND OTHER USES	98,219		128,305
Fund Balance - End of Year	119,989	SS8029	110,930

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	88,000	SS1049N	90,000
Est Rev - Departmental Income	22,400	SS1299N	22,400
Est Rev - Use of Money And Property	100	SS2499N	1,100
Est Rev - Miscellaneous Local Sources	8,000	SS2799N	11,000
TOTAL Estimated Revenues	118,500		124,500
Appropriated Fund Balance	19,000	SS599N	10,000
TOTAL Estimated Other Sources	19,000		10,000
TOTAL Estimated Revenues	137,500		134,500

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SS) SEWER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	101,673	SS1999N	96,624
App - Employee Benefits	24,559	SS9199N	26,132
App - Debt Service	9,649	SS9899N	9,783
TOTAL Appropriations	135,881		132,539
Other Budgetary Purposes	1,619	SS962N	1,961
TOTAL Other Uses	1,619		1,961
TOTAL Appropriations	137,500		134,500

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	97,836	SW200	138,506
Cash In Time Deposits	0	SW201	0
Petty Cash	100	SW210	100
TOTAL Cash	97,936		138,606
TOTAL Assets	97,936		138,606

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Balance Sheet

Code Description	2018	EdpCode	2019
Accounts Payable	1,276	SW600	64
TOTAL Accounts Payable	1,276		64
Due To Other Funds	0	SW630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	1,276		64
Fund Balance			
Assigned Unappropriated Fund Balance	96,660	SW915	138,542
TOTAL Assigned Fund Balance	96,660		138,542
TOTAL Fund Balance	96,660		138,542
TOTAL Liabilities, Deferred Inflows And Fund Balance	97,936		138,606

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Revenues			
Special Assessments	71,115	SW1030	83,111
TOTAL Real Property Taxes	71,115		83,111
Metered Water Sales	10,119	SW2140	11,363
Water Service Charges	475	SW2144	828
Interest & Penalties On Water Rents	492	SW2148	462
TOTAL Departmental Income	11,087		12,653
Interest And Earnings	1,204	SW2401	2,610
TOTAL Use of Money And Property	1,204		2,610
Insurance Recoveries	0	SW2680	0
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures	0	SW2701	0
Unclassified (specify)	8,418	SW2770	11,043
TOTAL Miscellaneous Local Sources	8,418		11,043
St Aid, Other Aid (specify)	0	SW3089	0
TOTAL State Aid	0		0
TOTAL Revenues	91,824		109,417
TOTAL Revenues	91,824		109,417

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Results of Operation

Code Description	2018	EdpCode	2019
Expenditures			
Water Administration, Pers Serv	30,704	SW83101	29,257
Water Administration, Equip & Cap Outlay	12,304	SW83102	1,019
Water Administration, Contr Expend	36,588	SW83104	14,086
TOTAL Water Administration	79,596		44,362
TOTAL Home And Community Services	79,596		44,362
State Retirement, Empl Bnfts	5,462	SW90108	5,596
Social Security , Empl Bnfts	2,349	SW90308	2,238
Hospital & Medical (dental) Ins, Empl Bnft	14,257	SW90608	15,340
TOTAL Employee Benefits	22,068		23,174
Debt Principal, Serial Bonds	0	SW97106	0
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds	0	SW97107	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	101,664		67,536
Transfers, Other Funds	0	SW99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	101,664		67,536

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2018	EdpCode	2019
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	106,500	SW8021	96,660
Restated Fund Balance - Beg of Year	106,500	SW8022	96,660
ADD - REVENUES AND OTHER SOURCES	91,824		109,417
DEDUCT - EXPENDITURES AND OTHER USES	101,664		67,536
Fund Balance - End of Year	96,660	SW8029	138,542

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Estimated Revenues			
Est Rev - Real Property Taxes	85,000	SW1049N	87,000
Est Rev - Departmental Income	12,700	SW1299N	12,700
Est Rev - Use of Money And Property	100	SW2499N	1,100
Est Rev - Miscellaneous Local Sources	8,000	SW2799N	11,000
TOTAL Estimated Revenues	105,800		111,800
TOTAL Estimated Revenues	105,800		111,800

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(SW) WATER

Budget Summary

Code Description	2019	EdpCode	2020
Appropriations			
App - General Government Support	74,673	SW1999N	79,624
App - Employee Benefits	24,559	SW9199N	26,132
TOTAL Appropriations	99,232		105,756
Other Budgetary Purposes	6,568	SW962N	6,044
TOTAL Other Uses	6,568		6,044
TOTAL Appropriations	105,800		111,800

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Cash	1	TA200	11
Cash In Time Deposits	0	TA201	0
TOTAL Cash	1		11
Due From Other Funds	0	TA391	0
TOTAL Due From Other Funds	0		0
TOTAL Assets	1		11

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(TA) AGENCY

Balance Sheet

Code Description	2018	EdpCode	2019
Consolidated Payroll	0	TA10	0
Individual Retirement Account	0	TA16	0
Deferred Compensation	1,175	TA17	1,175
State Retirement	0	TA18	5
Disability Insurance	0	TA19	0
Group Insurance	0	TA20	0
Nys Income Tax	0	TA21	0
Federal Income Tax	0	TA22	0
Income Executions	0	TA23	0
Assoc & Union Dues	0	TA24	0
U.S. Savings Bonds	0	TA24	0
Social Security Tax	-1,175	TA25	-1,175
Other Funds (specify)	0	TA26	-42
	1	TA85	6
TOTAL Agency Liabilities	1		-32
TOTAL Liabilities	1		-32
TOTAL Liabilities, Deferred Inflows And Fund Balance	1		-32

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Assets			
Total Non-Current Govt Liabilities	422,551	W129	493,261
TOTAL Provision To Be Made In Future Budgets	422,551		493,261
TOTAL Assets	422,551		493,261

TOWN OF Colton
Annual Update Document
For the Fiscal Year Ending 2019

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2018	EdpCode	2019
Net Pension Liability -Proportionate Share	118,443	W638	268,348
Installment Purchase Debt	133,644	W685	64,098
Judgments And Claims Payable		W686	0
Compensated Absences		W687	0
Other Long Term Debt		W689	0
TOTAL Other Liabilities	252,087		332,446
Due To Other Governments		W631	0
Due To Employees' Retirement System		W637	0
TOTAL Due To Other Governments	0		0
Bonds Payable	170,464	W628	160,815
TOTAL Bond And Long Term Liabilities	170,464		160,815
TOTAL Liabilities	422,551		493,261
TOTAL Liabilities	422,551		493,261

Statement of Indebtedness
For the Fiscal Year Ending 2019

County of: St. Lawrence

Municipal Code: 400318800000

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.	Accrued Interest	O/S End of Year
2016	IPC E	2016 f-250 PICKUP HWY DEPT			04/04/2016	04/06/2019	3.86%		\$27,564	\$7,016	\$7,016	\$0	\$0	\$0	\$0
2017	IPC E	2018 INT L PLOW TRUCK			09/01/2017	10/01/2020	3.00%		\$195,398	\$98,357	\$48,568	\$0	\$0	\$0	\$49,790
2018	IPC E	2017 Stake Rack Truck			12/07/2017	12/20/2020	3.00%		\$0	\$28,270	\$13,962	\$0	\$0	\$0	\$14,308
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
2017	BOND N	Sewer Renovations-efc			06/10/2004	01/12/2034	0.00%		\$0	\$170,464	\$9,649	\$0	\$0	\$0	\$160,815
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year															
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year															
										\$304,108	\$79,195	\$0	\$0	\$0	\$224,913

TOWN OF Colton
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2019

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$2,339,153.21
Time Deposits	9Z2021	
Total		\$2,339,303.21
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,130,941.64
Total		\$2,380,941.64
 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 Colton
Bank Reconciliation
For the Fiscal Year Ending 2019

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-7868	\$280,651	\$0	\$0	\$280,651
****-5233	\$39,671	\$0	\$33,664	\$6,006
****-5276	\$11	\$0	\$0	\$11
****-0532	\$97,005	\$0	\$0	\$97,005
****-0001	\$2,018,821	\$0	\$0	\$2,018,821
Total Adjusted Bank Balance				\$2,402,494
Petty Cash				\$150.00
Adjustments				\$.00
Total Cash				\$2,402,644
Total Cash Balance All Funds				\$2,402,644
* Must be equal				

TOWN OF Colton
Local Government Questionnaire
For the Fiscal Year Ending 2019

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

TOWN OF Colton
Employee and Retiree Benefits
For the Fiscal Year Ending 2019

Total Full Time Employees:		19			
Total Part Time Employees:		26			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$140,614.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$80,474.03			
90408	Worker's Compensation Insurance	\$97,815.34			
90458	Life Insurance				
90508	Unemployment Insurance	\$399.57			
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$353,770.73			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$673,073.67			
Computed Total From Financial Section (comparative purposes only)		\$673,073.67			

TOWN OF Colton
 Energy Costs and Consumption
 For the Fiscal Year Ending 2019

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$14,429		gallons	
Diesel Fuel	\$35,397		gallons	
Fuel Oil	\$21,801		gallons	
Natural Gas			cubic feet	
Electricity	\$26,769		kilowatt-hours	
Coal	\$5,789		tons	kerosene
Propane	\$6,463		gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, George R Cayey, hereby certify that I am the Chief Fiscal Officer of the Town of Colton, and that the information provided in the annual financial report of the Town of Colton, for the fiscal year ended 12/31/2019, 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 Colton, and adopted by me as my signature for use in conjunction with the filing of the Town of Colton's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Colton's annual financial report for the fiscal year ended 12/31/2019 and filed by means of electronic data transmission.

Shelley Rayner
Name of Report Preparer if different
than Chief Fiscal Officer

(315) 262-2810
Telephone Number

01/28/2020
Date of Certification

George R Cayey
Name

Town Supervisor
Title

94 Main St., Colton, NY 13625
Official Address

(315) 262-2810
Official Telephone Number

TOWN OF Colton
Financial Comments
For the Fiscal Year Ending 2019

(A) GENERAL

Account Code Comment

- Account Code A2770 Per email with Town, figure represents, "Stumpage that we receive from the timber companies that are doing tree removal in the Town of Colton."
Account Code A914 Added \$58,738, reclassified from A917 per email with Town. See Comment on A917.
Account Code A917 Reclassified \$58,738 in account code A914 per email with Town. Adjustment was made so that Assigned Appropriated Fund Balance (914) on the Balance Sheet corresponds with Appropriated Fund Balance (599N) on the Budget Summary.

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

- Account Code DA914 Added \$28,889. Moved figure from DA915 per email with Town. See comment on DA915.
Account Code DA915 Reclassified \$28,889 in account code DA914 per email with Town. Adjustment was made so that Assigned Appropriated Fund Balance (914) on the Balance Sheet corresponds with Appropriated Fund Balance (599N) on the Budget Summary.

(SS) SEWER

Account Code Comment

- Account Code SS2770 Per email with Town, figure represents re-levy money that the Town receives from St. Lawrence County for unpaid and uncollectable sewer bills.
Account Code SS915 Added \$9,000. Moved from SS914 per email with Town. See comment on SS914.
Account Code SS914 Reclassified \$9,000 in account code SS915 per email with Town. Adjustment was made so that Assigned Appropriated Fund Balance (914) on the Balance Sheet corresponds with Appropriated Fund Balance (599N) on the Budget Summary.

(SW) WATER

Account Code Comment

- Account Code SW2770 Per email with Town, figure represents re-levy money that the Town receives from St. Lawrence County for unpaid and uncollectable water bills.

(W) GENERAL LONG-TERM DEBT

Account Code Comment

- Account Code W129 Updated figure to balance after adding pension liability figure to W638.
Account Code W638 Added pension liability figure per email with Town.