

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 12/31/2022

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 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 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
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (L) LIBRARY
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SS) SEWER
- (SW) WATER
- (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 Colton
Annual Update Document
For the Fiscal Year Ending 2022

(A) GENERAL

Balance Sheet

Code/Description	2021	Account Code	2022
Assets			
Cash	2,276,112	A200	1,877,858
Petty Cash	50	A210	50
TOTAL Cash	2,276,162		1,877,908
TOTAL Assets	2,276,162		1,877,908

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

(A) GENERAL

Balance Sheet

Code Description	2021	EmpCode	2022
Accounts Payable	0	A600	3,281
TOTAL Accounts Payable	0		3,281
Other Liabilities	72,307	A688	73,934
Overpayments & Clearing Account	0	A690	0
TOTAL Other Liabilities	72,307		73,934
Due To Other Funds	0	A630	0
TOTAL Due To Other Funds	0		0
TOTAL Liabilities	72,307		77,215
Fund Balance			
Capital Reserve	0	A878	0
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	77,407	A914	56,473
TOTAL Assigned Fund Balance	77,407		56,473
Unassigned Fund Balance	2,126,448	A917	1,744,220
TOTAL Unassigned Fund Balance	2,126,448		1,744,220
TOTAL Fund Balance	2,203,855		1,800,693
TOTAL Liabilities, Deferred Inflows And Fund Balance	2,276,162		1,877,908

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

(A) GENERAL

Results of Operation

Code Description	2021	Fiscal Code	2022
Revenues			
Real Property Taxes	1,092,000	A1001	1,092,000
TOTAL Real Property Taxes	1,092,000		1,092,000
Other Tax Items	2,101	A1089	1,571
Interest & Penalties On Real Prop Taxes	3,225	A1090	3,891
TOTAL Real Property Tax Items	5,326		5,462
Non Prop Tax Dist By County	533,509	A1120	590,528
TOTAL Non Property Tax Items	533,509		590,528
Clerk Fees	412	A1255	533
Vital Statistics Fees	620	A1603	440
Other Culture & Recreation Income	40	A2089	0
TOTAL Departmental Income	1,072		973
Interest And Earnings	2,228	A2401	29,891
TOTAL Use of Money And Property	2,228		29,891
Dog Licenses	883	A2544	1,812
Building And Alteration Permits	2,572	A2555	2,343
Permits, Other	750	A2590	750
TOTAL Licenses And Permits	4,205		4,905
Fines And Forfeited Bail	55,429	A2610	25,674
TOTAL Fines And Forfeitures	55,429		25,674
Sales of Refuse For Recycling	14,907	A2651	8,529
Sales, Other	2,106	A2655	2,788
Sales of Equipment	0	A2665	0
Insurance Recoveries	0	A2680	26,169
TOTAL Sale of Property And Compensation For Loss	17,013		37,486
Refunds of Prior Year's Expenditures	9,800	A2701	421
Gifts And Donations	0	A2705	2,425
Unclassified (specify)	43,487	A2770	23,652
TOTAL Miscellaneous Local Sources	53,287		26,498
St Aid, Revenue Sharing	131,365	A3001	109,471
St Aid, Mortgage Tax	40,096	A3005	54,295
St Aid, Real Property Tax Administration	0	A3040	0
St Aid - Other (specify)	34,399	A3089	26,108
St Aid, Public Safety-Cap Proj	0	A3397	0
St Aid-Other Cul & Rec St Aid	0	A3889	0
TOTAL State Aid	205,860		189,874
Federal Aid - Other		A4089	70,681
TOTAL Federal Aid	0		70,681
TOTAL Revenues	1,969,931		2,073,972
TOTAL Revenues	1,969,931		2,073,972

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

(A) GENERAL

Results of Operation

Code/Description	2021	Edo Code	2022
Expenditures			
Legislative Board, Pers Serv	11,805	A10101	15,314
Legislative Board, Equip & Cap Outlay	0	A10102	0
Legislative Board, Contr Expend	287	A10104	491
TOTAL Legislative Board	12,091		15,805
Municipal Court, Pers Serv	38,955	A11101	37,032
Municipal Court, Equip & Cap Outlay	0	A11102	0
Municipal Court, Contr Expend	7,907	A11104	34,345
TOTAL Municipal Court	46,863		71,376
Supervisor, pers Serv	52,822	A12201	53,955
Supervisor, equip & Cap Outlay	0	A12202	0
Supervisor, contr Expend	1,510	A12204	1,945
TOTAL Supervisor	54,332		55,899
Tax Collection, pers Serv	7,666	A13301	7,000
Tax Collection, equip & Cap Outlay	0	A13302	1,573
Tax Collection, contr Expend	1,121	A13304	1,011
TOTAL Tax Collection	8,787		9,584
Assessment, Pers Serv	26,279	A13551	9,747
Assessment, Equip & Cap Outlay	282	A13552	1,164
Assessment, Contr Expend	790	A13554	20,642
TOTAL Assessment	27,351		31,553
Credit Card Fees	0	A13754	118
TOTAL Credit Card Fees	0		118
Clerk, pers Serv	51,204	A14101	41,013
Clerk, equip & Cap Outlay	1,709	A14102	0
Clerk, contr Expend	4,609	A14104	5,722
TOTAL Clerk	57,522		46,734
Law, Contr Expend	12,917	A14204	36,247
TOTAL Law	12,917		36,247
Personnel, Pers Serv	12,626	A14301	12,967
TOTAL Personnel	12,626		12,967
Engineer, Contr Expend	5,500	A14404	28,207
TOTAL Engineer	5,500		28,207
Elections, Contr Expend	0	A14504	100
TOTAL Elections	0		100
Public Inform & Services, Contr Expend	15	A14804	830
TOTAL Public Inform & Services	15		830
Public Works Admin, Pers Serv	90,837	A14901	95,811
Public Works Admin, Contr Expend	48	A14904	0
TOTAL Public Works Admin	90,885		95,811
Operation of Plant, Pers Serv	93,758	A16201	98,727
Operation of Plant, Equip & Cap Outlay	42,722	A16202	3,577
Operation of Plant, Contr Expend	132,866	A16204	194,407
TOTAL Operation of Plant	269,346		296,711
Unallocated Insurance, Contr Expend	54,614	A19104	56,904
TOTAL Unallocated Insurance	54,614		56,904

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

(A) GENERAL

Results of Operation

Code/Description	2021	Fund Code	2022
Expenditures			
Municipal Assn Dues, Contr Expend	1,999	A19204	1,949
TOTAL Municipal Assn Dues	1,999		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 Govt Support, Personal Serv	0	A19891	0
Other General Govt Support, Contract Exp		A19894	
TOTAL Other General Govt Support	0		0
TOTAL General Government Support	654,848		760,796
Public Safety Admin, Equip & Cap Outlay	0	A30102	2,485
Public Safety Admin, Contr Expend	309	A30104	0
TOTAL Public Safety Admin	309		2,485
Traffic Control, Contr Expen	367	A33104	3,500
TOTAL Traffic Control	367		3,500
Control of Animals, Pers Serv	6,806	A35101	5,661
Control of Animals, Equip & Cap Outlay	0	A35102	0
Control of Animals, Contr Expend	5,128	A35104	1,453
TOTAL Control of Animals	11,934		7,114
Misc Public Safety, Pers Serv	6,894	A39891	5,992
Misc Public Safety, Equip & Cap Outlay	0	A39892	5,864
Misc Public Safety, Contr Expend	12,740	A39894	13,896
TOTAL Misc Public Safety	19,634		25,752
TOTAL Public Safety	32,245		38,852
Public Health, Contr Expend	500	A40104	500
TOTAL Public Health	500		500
Registrar of Vital Stat Contr Expend	200	A40204	300
TOTAL Registrar of Vital Stat Contr Expend	200		300
Insect Control, Pers Serv	78,902	A40681	82,946
Insect Control, Equip&cap Outlay	0	A40682	0
Insect Control, Contr Expend	14,913	A40684	13,691
TOTAL Insect Control	93,815		96,636
TOTAL Health	94,515		97,436
Street Admin, Pers Serv	70,225	A50101	72,122
Street Admin, Contr Expend	4,562	A50104	2,971
TOTAL Street Admin	74,787		75,093
Garage, Equip & Cap Outlay	53,929	A51322	669,794
Garage, Contr Expend	14,029	A51324	15,229
TOTAL Garage	67,959		685,023
Brush And Weeds, Pers Serv	3,898	A51401	10,782
Brush And Weeds, Equip & Cap Outlay	0	A51402	0
Brush And Weeds, Contr Expend	808	A51404	275
TOTAL Brush And Weeds	4,706		11,057
TOTAL Transportation	147,451		771,174
Community Action, Equip & Cap Outlay	0	A63102	0

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(A) GENERAL

Results of Operation

Code/Description	2021	EdpCode	2022
Expenditures			
Community Action, Contr Expend	6,334	A63104	5,500
TOTAL Community Action	6,334		5,500
Other Eco & Dev, Pers Serv	0	A69891	0
Other Eco & Dev, Contr Expend	0	A69894	0
TOTAL Other Eco & Dev	0		0
TOTAL Economic Assistance And Opportunity	6,334		5,500
Parks, Contr Expend	0	A71104	18
TOTAL Parks	0		18
Playgr & Rec Centers, Pers Serv	1,004	A71401	20,682
Playgr & Rec Centers, Equip & Cap Outlay	0	A71402	8,288
Playgr & Rec Centers, Contr Expend	7,429	A71404	11,347
TOTAL Playgr & Rec Centers	8,433		40,316
Special Rec Facility, Contr Expend		A71804	0
TOTAL Special Rec Facility	0		0
Youth Prog, Pers Serv	3,050	A73101	0
Youth Prog, Contr Expend	0	A73104	0
TOTAL Youth Prog	3,050		0
Museum - Art Gallery, Equip & Cap Outlay	0	A74502	2,435
Museum - Art Gallery, Contr Expend	5,459	A74504	3,739
TOTAL Museum - Art Gallery	5,459		6,174
Historian, Pers Serv	945	A75101	970
Historian, Contr Expend	153	A75104	208
TOTAL Historian	1,098		1,178
Celebrations, Contr Expend	0	A75504	0
TOTAL Celebrations	0		0
Adult Recreation, Contr Expend	0	A76204	1,500
TOTAL Adult Recreation	0		1,500
Other Culture And Rec, Equip & Cap Outlay	0	A79892	0
TOTAL Other Culture And Rec	0		0
TOTAL Culture And Recreation	18,040		49,186
Zoning, Pers Serv	1,080	A80101	1,021
Zoning, Contr Expend	35	A80104	9
TOTAL Zoning	1,115		1,029
Planning, Pers Serv	3,160	A80201	2,998
Planning, Equip & Cap Outlay	0	A80202	0
Planning, Contr Expend	1,269	A80204	373
TOTAL Planning	4,429		3,370
Refuse & Garbage, Pers Serv	34,093	A81601	31,955
Refuse & Garbage, Equip & Cap Outlay	2,080	A81602	0
Refuse & Garbage, Contr Expend	209,825	A81604	210,832
TOTAL Refuse & Garbage	245,998		242,787
Comm Beautification, Pers Serv	0	A85101	0
Comm Beautification, Contr Expend	4,522	A85104	0
TOTAL Comm Beautification	4,522		0
Code Enforcements, Pers Serv	5,507	A86641	5,347

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(A) GENERAL

Results of Operation

Code Description	2021	Equip Code	2022
Expenditures			
Code Enforcements, Equip & Cap Outlay	1,401	A86642	0
Code Enforcements, Contr Expend	473	A86644	1,617
TOTAL Code Enforcements	7,380		6,964
Cemetery, Contr Expend	607	A88104	764
TOTAL Cemetery	607		764
TOTAL Home And Community Services	264,052		254,914
State Retirement System	73,721	A90108	78,620
Social Security, Employer Cont	46,008	A90308	45,731
Worker's Compensation, Empl Bnfts	67,970	A90408	94,151
Unemployment Insurance, Empl Bnfts	0	A90508	10,000
Disability Insurance, Empl Bnfts	0	A90558	0
Hospital & Medical (dental) Ins, Empl Bnft	175,229	A90608	200,093
TOTAL Employee Benefits	362,927		428,595
Install Pur Debt, Principal	0	A97856	0
TOTAL Debt Principal	0		0
Install Pur Debt, Interest	0	A97857	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	1,580,413		2,406,452
Transfers, Other Funds	0	A99019	70,681
TOTAL Operating Transfers	0		70,681
TOTAL Other Uses	0		70,681
TOTAL Expenditures	1,580,413		2,477,133

TOWN OF Colton
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(A) GENERAL

Analysis of Changes in Fund Balance

Code/Description	2021	Fdb Code	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,814,277	A8021	2,203,795
Restated Fund Balance - Beg of Year	1,814,277	A8022	2,203,795
ADD - REVENUES AND OTHER SOURCES	1,969,931		2,073,972
DEDUCT - EXPENDITURES AND OTHER USES	1,580,413		2,477,133
Fund Balance - End of Year	2,203,795	A8029	1,800,634

TOWN OF Colton
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(A) GENERAL

Budget Summary

Code	2022	Code	2021
Estimated Revenues			
Est Rev - Real Property Taxes	1,092,000	A1049N	1,092,000
Est Rev - Real Property Tax Items	5,600	A1099N	4,500
Est Rev - Non Property Tax Items	430,000	A1199N	500,000
Est Rev - Departmental Income	200	A1299N	550
Est Rev - Use of Money And Property	2,200	A2499N	10,000
Est Rev - Licenses And Permits	4,000	A2599N	3,600
Est Rev - Fines And Forfeitures	40,000	A2649N	35,000
Est Rev - Sale of Prop And Comp For Loss	7,000	A2699N	7,000
Est Rev - Miscellaneous Local Sources	22,000	A2799N	22,000
Est Rev - State Aid	174,395	A3099N	155,500
TOTAL Estimated Revenues	1,777,395		1,830,150
Appropriated Fund Balance	77,407	A599N	56,473
TOTAL Estimated Other Sources	77,407		56,473
TOTAL Estimated Revenues	1,854,802		1,886,623

TOWN OF Colton
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(A) GENERAL

Budget Summary

Code/Description	2022	Edp Code	2023
Appropriations			
App - General Government Support	727,019	A1999N	792,307
App - Public Safety	81,190	A3999N	75,394
App - Health	100,305	A4999N	108,526
App - Transportation	133,673	A5999N	97,278
App - Economic Assistance And Opportunity	9,500	A6999N	7,000
App - Culture And Recreation	94,021	A7999N	70,869
App - Home And Community Services	270,944	A8999N	292,549
App - Employee Benefits	438,150	A9199N	442,700
TOTAL Appropriations	1,854,802		1,886,623
Other Budgetary Purposes	0	A962N	
TOTAL Other Uses	0		0
TOTAL Appropriations	1,854,802		1,886,623

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Account Description	2021	2022
Assets		
Cash	513,693	614,274
	DA200	
TOTAL Cash	513,693	614,274
TOTAL Assets	513,693	614,274

TOWN OF Colton
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For the Fiscal Year Ending 2022

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2021	Eqp Code	2022
Fund Balance			
Assigned Appropriated Fund Balance	71,595	DA914	140,724
Assigned Unappropriated Fund Balance	442,098	DA915	473,550
TOTAL Assigned Fund Balance	513,693		614,274
TOTAL Fund Balance	513,693		614,274
TOTAL Liabilities, Deferred Inflows And Fund Balance	513,693		614,274

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2021	FY Code	2022
Revenues			
Real Property Taxes	588,310	DA1001	588,310
TOTAL Real Property Taxes	588,310		588,310
Sales Tax (from County)	436,507	DA1120	483,159
TOTAL Non Property Tax Items	436,507		483,159
Snow Removal Services-Other Govts	12,676	DA2302	12,652
TOTAL Intergovernmental Charges	12,676		12,652
Interest And Earnings	553	DA2401	7,228
TOTAL Use of Money And Property	553		7,228
Sale of Refuse For Recycling	0	DA2651	2,104
Sales of Equipment	0	DA2665	31,915
Insurance Recoveries	13,609	DA2680	0
TOTAL Sale of Property And Compensation For Loss	13,609		34,019
Refunds of Prior Year's Expenditures	0	DA2701	1,562
TOTAL Miscellaneous Local Sources	0		1,562
St Aid, Consolidated Highway Aid	276,148	DA3501	269,140
TOTAL State Aid	276,148		269,140
TOTAL Revenues	1,327,803		1,396,070
Interfund Transfers	0	DA5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	1,327,803		1,396,070

TOWN OF Colton
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code/Description	2021	Eqp Code	2022
Expenditures			
Maint of Streets, Pers Serv	167,782	DA51101	172,063
Maint of Streets, Contr Expend	105,619	DA51104	64,703
TOTAL Maint of Streets	273,401		236,766
Perm Improve Highway, Equip & Cap Outlay	271,196	DA51122	304,437
TOTAL Perm Improve Highway	271,196		304,437
Maint of Bridges, Contr Expend	0	DA51204	0
TOTAL Maint of Bridges	0		0
Machinery, Equip & Cap Outlay	5,075	DA51302	63,057
Machinery, Contr Expend	125,446	DA51304	121,730
TOTAL Machinery	130,521		184,787
Brush And Weeds, Pers Serv	0	DA51401	19,755
Brush And Weeds, Contr Expend	2,741	DA51404	4,423
TOTAL Brush And Weeds	2,741		24,178
Snow Removal, Pers Serv	192,919	DA51421	185,611
Snow Removal, Contr Expend	49,231	DA51424	85,876
TOTAL Snow Removal	242,151		271,487
TOTAL Transportation	920,009		1,021,656
State Retirement, Empl Bnfts	55,072	DA90108	41,023
Social Security , Empl Bnfts	27,590	DA90308	28,774
Hospital & Medical (dental) Ins, Empl Bnft	142,228	DA90608	150,843
TOTAL Employee Benefits	224,889		220,639
Debt Principal, Install Purch. Debt	109,310	DA97856	49,352
TOTAL Debt Principal	109,310		49,352
Debt Interest, Install. Purch Debt	690	DA97857	3,843
TOTAL Debt Interest	690		3,843
TOTAL Expenditures	1,254,899		1,295,489
TOTAL Expenditures	1,254,899		1,295,489

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(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	440,789	DA8021	513,697
Restated Fund Balance - Beg of Year	440,789	DA8022	513,697
ADD - REVENUES AND OTHER SOURCES	1,327,803		1,396,070
DEDUCT - EXPENDITURES AND OTHER USES	1,254,899		1,295,489
Fund Balance - End of Year	513,697	DA8029	614,278

TOWN OF Colton
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	FdpCode	2023
Estimated Revenues			
Est Rev - Real Property Taxes	588,310	DA1049N	588,310
Est Rev - Non Property Tax Items	350,000	DA1199N	400,000
Est Rev - Intergovernmental Charges	10,000	DA2399N	12,000
Est Rev - Use of Money And Property	650	DA2499N	2,200
Est Rev - State Aid	124,000	DA3099N	161,289
TOTAL Estimated Revenues	1,072,960		1,163,799
Appropriated Fund Balance	71,595	DA599N	140,724
TOTAL Estimated Other Sources	71,595		140,724
TOTAL Estimated Revenues	1,144,555		1,304,523

TOWN OF Colton
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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2022	Fund Code	2023
Appropriations			
App - Transportation	839,570	DA5999N	930,682
App - Employee Benefits	251,760	DA9199N	259,308
App - Debt Service	53,225	DA9899N	114,533
TOTAL Appropriations	1,144,555		1,304,523
TOTAL Appropriations	1,144,555		1,304,523

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdgCode	2022
Assets			
Cash		H200	
TOTAL Cash	0		0
TOTAL Assets	0		0

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

Balance Sheet

Code Description	2021	Ed Code	2022
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TOWN OF Colton
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For the Fiscal Year Ending 2022

(H) CAPITAL PROJECTS

Results of Operation

Code/Description	2021	ExpCode	2022
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
Installment Purchase Debt	209,899	H5785	169,130
TOTAL Proceeds of Obligations	209,899		169,130
TOTAL Other Sources	209,899		169,130
TOTAL Revenues	209,899		169,130

TOWN OF Colton
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	Equip Code	2022
Expenditures			
Engineering, Equip & Cap Outlay	0	H50202	0
TOTAL Engineering	0		0
Garage, Equip & Cap Outlay	209,899	H51322	169,130
TOTAL Garage	209,899		169,130
TOTAL Transportation	209,899		169,130
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	209,899		169,130
Transfers, Other Funds	0	H99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	209,899		169,130

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

(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2021	Edp Code	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		H8021	
Restated Fund Balance - Beg of Year		H8022	
ADD - REVENUES AND OTHER SOURCES	209,899		169,130
DEDUCT - EXPENDITURES AND OTHER USES	209,899		169,130
Fund Balance - End of Year		H8029	

TOWN OF Colton
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For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	Equip Code	2022
Assets			
Land	101,798	K101	101,798
Buildings	3,766,833	K102	4,822,003
Improvements Other Than Buildings	689,025	K103	697,025
Machinery And Equipment	2,693,090	K104	2,947,216
Infrastructure	890,064	K106	890,064
Other Capital Assets	0	K107	0
Net Pension Asset - Proportionate Share		K108	281,351
Accum Deprec, Buildings	0	K112	0
Accum Depr, Machinery & Equip	0	K114	0
Accum Deprec, Infrastructure	0	K116	0
TOTAL Fixed Assets (net)	8,140,810		9,739,457
TOTAL Assets	8,140,810		9,739,457

TOWN OF Colton
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For the Fiscal Year Ending 2022

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
Liabilities			
Total Non-Current Govt Assets	8,140,810	K159	9,739,457
TOTAL Investments in Non-Current Government Assets	8,140,810		9,739,457
TOTAL Fund Balance	8,140,810		9,739,457
TOTAL	8,140,810		9,739,457

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

(L) LIBRARY

Balance Sheet

Account Description	2021	Dep Code	2022
Assets			
Cash	173,544	L200	140,509
TOTAL Cash	173,544		140,509
TOTAL Assets	173,544		140,509

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

(L) LIBRARY

Balance Sheet

Code/Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance	173,544	L915	140,509
TOTAL Assigned Fund Balance	173,544		140,509
TOTAL Fund Balance	173,544		140,509
TOTAL Liabilities, Deferred Inflows And Fund Balance	173,544		140,509

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

(L) LIBRARY

Results of Operation

Code/Description	2021	Fund Code	2022
Revenues			
Real Property Taxes	114,420	L1001	114,420
TOTAL Real Property Taxes	114,420		114,420
Library Charges	219	L2082	529
TOTAL Departmental Income	219		529
Interest And Earnings	177	L2401	2,357
TOTAL Use of Money And Property	177		2,357
Refunds of Prior Year's Expenditures	0	L2701	0
Gifts And Donations	0	L2705	0
Library System Grant	1,769	L2760	1,434
TOTAL Miscellaneous Local Sources	1,769		1,434
TOTAL Revenues	116,585		118,740
Interfund Transfers	0	L5031	0
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Revenues	116,585		118,740

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

(L) LIBRARY

Results of Operation

Code Description	2021	EmpCode	2022
Expenditures			
Library, Pers Serv	43,739	L74101	46,729
Library, Equip & Cap Outlay	831	L74102	0
Library, Contr Expend	32,849	L74104	78,451
TOTAL Library	77,419		125,179
TOTAL Culture And Recreation	77,419		125,179
State Retirement, Empl Bnfts	6,410	L90108	4,371
Social Security, Empl Bnfts	3,346	L90308	3,575
Hospital & Medical (dental) Ins, Empl Bnft	17,799	L90608	18,649
TOTAL Employee Benefits	27,556		26,595
TOTAL Expenditures	104,974		151,775
TOTAL Expenditures	104,974		151,775

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

(L) LIBRARY

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	161,877	L8021	173,489
Restated Fund Balance - Beg of Year	161,877	L8022	173,489
ADD - REVENUES AND OTHER SOURCES	116,585		118,740
DEDUCT - EXPENDITURES AND OTHER USES	104,974		151,775
Fund Balance - End of Year	173,489	L8029	140,454

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

(PN) PERMANENT

Balance Sheet

Code Description	2021	Emp Code	2022
Assets			
Cash	4,552	PN200	5,795
Cash In Time Deposits	96,856	PN201	88,993
TOTAL Cash	101,408		94,788
TOTAL Assets	101,408		94,788

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

(PN) PERMANENT

Balance Sheet

Account Description	2021	Fund Code	2022
Fund Balance			
Must Remain Intact	35,000	PN807	35,000
TOTAL Nonspendable Fund Balance	35,000		35,000
Assigned Unappropriated Fund Balance	66,408	PN915	59,788
TOTAL Assigned Fund Balance	66,408		59,788
TOTAL Fund Balance	101,408		94,788
TOTAL Liabilities, Deferred Inflows And Fund Balance	101,408		94,788

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

(PN) PERMANENT

Results of Operation

Code Description	2021	EdoCode	2022
Revenues			
Interest And Earnings	-1,744	PN2401	-6,620
TOTAL Use of Money And Property	-1,744		-6,620
TOTAL Revenues	-1,744		-6,620
TOTAL Revenues	-1,744		-6,620

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

(PN) PERMANENT

Results of Operation

Code Description	2021	Fund Code	2022
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 2022

(PN) PERMANENT

Analysis of Changes in Fund Balance

Code Description	2021	EdpcCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	103,152	PN8021	101,408
Restated Fund Balance - Beg of Year	103,152	PN8022	101,408
ADD - REVENUES AND OTHER SOURCES	-1,744		-6,620
DEDUCT - EXPENDITURES AND OTHER USES	0		0
Fund Balance - End of Year	101,408	PN8029	94,788

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

(SF) FIRE PROTECTION

Balance Sheet

Code/Description	2021	Obj Code	2022
Assets			
Cash		SF200	
TOTAL Cash	0		0
TOTAL Assets	0		0

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

(SF) FIRE PROTECTION

Balance Sheet

Code/Description	2021	EdpCode	2022
Fund Balance			
Assigned Unappropriated Fund Balance		SF915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Balance	0		0
TOTAL Liabilities, Deferred Inflows And Fund Balance	0		0

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2021	FY Code	2022
Revenues			
Real Property Taxes	35,000	SF1001	37,500
TOTAL Real Property Taxes	35,000		37,500
TOTAL Revenues	35,000		37,500
TOTAL Revenues	35,000		37,500

TOWN OF Colton
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For the Fiscal Year Ending 2022

(SF) FIRE PROTECTION

Results of Operation

Code/Description	2021	EdpCode	2022
Expenditures			
Fire Protection, Contr Expend	26,500	SF34104	27,500
TOTAL Fire Protection	26,500		27,500
TOTAL Public Safety	26,500		27,500
Ambulance, Contr Expend	8,500	SF45404	10,000
TOTAL Ambulance	8,500		10,000
TOTAL Health	8,500		10,000
TOTAL Expenditures	35,000		37,500
TOTAL Expenditures	35,000		37,500

TOWN OF Colton
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	35,000		37,500
DEDUCT - EXPENDITURES AND OTHER USES	35,000		37,500
Fund Balance - End of Year		SF8029	

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

(SL) LIGHTING

Balance Sheet

Code Description	2021	EqpCode	2022
Assets			
Cash	16,059	SL200	14,318
TOTAL Cash	16,059		14,318
TOTAL Assets	16,059		14,318

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

(SL) LIGHTING

Balance Sheet

Code Description	2021	Fund Code	2022
Fund Balance			
Assigned Unappropriated Fund Balance	16,059	SL915	14,318
TOTAL Assigned Fund Balance	16,059		14,318
TOTAL Fund Balance	16,059		14,318
TOTAL Liabilities, Deferred Inflows And Fund Balance	16,059		14,318

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

(SL) LIGHTING

Results of Operation

Code Description	2021	EdpCode	2022
Revenues			
Real Property Taxes	17,900	SL1001	18,300
TOTAL Real Property Taxes	17,900		18,300
TOTAL Revenues	17,900		18,300
TOTAL Revenues	17,900		18,300

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

(SL) LIGHTING

Results of Operation

Code Description	2021	Fund	2022
Expenditures			
Street Lighting, Contr Expend	18,015	SL51824	20,041
TOTAL Street Lighting	18,015		20,041
TOTAL Transportation	18,015		20,041
TOTAL Expenditures	18,015		20,041
TOTAL Expenditures	18,015		20,041

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

(SL) LIGHTING

Analysis of Changes in Fund Balance

Code/Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	16,175	SL8021	16,060
Restated Fund Balance - Beg of Year	16,175	SL8022	16,060
ADD - REVENUES AND OTHER SOURCES	17,900		18,300
DEDUCT - EXPENDITURES AND OTHER USES	18,015		20,041
Fund Balance - End of Year	16,060	SL8029	14,319

TOWN OF Colton
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For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	Exp Code	2022
Assets			
Cash	159,365	SS200	161,484
Cash In Time Deposits	0	SS201	0
Petty Cash	0	SS210	0
TOTAL Cash	159,365		161,484
TOTAL Assets	159,365		161,484

TOWN OF Colton
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For the Fiscal Year Ending 2022

(SS) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Fund Balance			
Assigned Appropriated Fund Balance		SS914	
Assigned Unappropriated Fund Balance	159,365	SS915	161,484
TOTAL Assigned Fund Balance	159,365		161,484
TOTAL Fund Balance	159,365		161,484
TOTAL Liabilities, Deferred Inflows And Fund Balance	159,365		161,484

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

(SS) SEWER

Results of Operation

Code Description	2021	FY Code	2022
Revenues			
Special Assessments	99,130	SS1030	103,493
TOTAL Real Property Taxes	99,130		103,493
Sewer Rents	28,766	SS2120	32,326
Sewer Charges	0	SS2122	0
Interest & Penalties On Sewer Accts	814	SS2128	1,098
TOTAL Departmental Income	29,581		33,424
Interest And Earnings	149	SS2401	2,247
TOTAL Use of Money And Property	149		2,247
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)	13,671	SS2770	0
TOTAL Miscellaneous Local Sources	13,671		0
St Aid, Other Aid (specify)	0	SS3089	0
TOTAL State Aid	0		0
TOTAL Revenues	142,531		139,164
Interfund Transfers	0	SS5031	70,681
TOTAL Interfund Transfers	0		70,681
TOTAL Other Sources	0		70,681
TOTAL Revenues	142,531		209,845

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

(SS) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
Expenditures			
Sewer Administration, Pers Serv	33,075	SS81101	35,064
Sewer Administration, Equip & Cap Outlay	1,914	SS81102	79,120
Sewer Administration, Contr Expend	51,794	SS81104	60,090
TOTAL Sewer Administration	86,784		174,274
TOTAL Home And Community Services	86,784		174,274
State Retirement, Empl Bnfts	5,245	SS90108	4,035
Social Security , Empl Bnfts	2,530	SS90308	2,680
Hospital & Medical (dental) Ins, Empl Bnft	14,939	SS90608	16,687
TOTAL Employee Benefits	22,714		23,402
Debt Principal, Serial Bonds	9,917	SS97106	10,051
Debt Principal, Bond Anticipation Notes	0	SS97306	0
TOTAL Debt Principal	9,917		10,051
Debt Interest, Serial Bonds	0	SS97107	0
Debt Interest, Bond Anticipation Notes	0	SS97307	0
TOTAL Debt Interest	0		0
TOTAL Expenditures	119,415		207,727
TOTAL Expenditures	119,415		207,727

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

(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2021	EdpCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	136,251	SS8021	159,367
Restated Fund Balance - Beg of Year	136,251	SS8022	159,367
ADD - REVENUES AND OTHER SOURCES	142,531		209,845
DEDUCT - EXPENDITURES AND OTHER USES	119,415		207,727
Fund Balance - End of Year	159,367	SS8029	161,485

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

(SS) SEWER

Budget Summary

Code Description	2022	Eqp Code	2023
Estimated Revenues			
Est Rev - Real Property Taxes	98,000	SS1049N	105,000
Est Rev - Departmental Income	25,600	SS1299N	30,800
Est Rev - Use of Money And Property	100	SS2499N	200
Est Rev - Miscellaneous Local Sources	15,000	SS2799N	18,000
TOTAL Estimated Revenues	138,700		154,000
TOTAL Estimated Revenues	138,700		154,000

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

(SS) SEWER

Budget Summary

Code/Description	2022	App Code	2023
Appropriations			
App - General Government Support	96,129	SS1999N	112,610
App - Employee Benefits	26,646	SS9199N	27,760
App - Debt Service	10,051	SS9899N	10,185
TOTAL Appropriations	132,826		150,555
Other Budgetary Purposes	5,874	SS962N	3,445
TOTAL Other Uses	5,874		3,445
TOTAL Appropriations	138,700		154,000

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

(SW) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Assets			
Cash	230,396	SW200	287,005
Cash In Time Deposits	0	SW201	0
Petty Cash	100	SW210	100
TOTAL Cash	230,496		287,105
TOTAL Assets	230,496		287,105

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

(SW) WATER

Balance Sheet

Code Description	2021	2022
Fund Balance		
Assigned Unappropriated Fund Balance	230,496	SW915 287,105
TOTAL Assigned Fund Balance	230,496	287,105
TOTAL Fund Balance	230,496	287,105
TOTAL Liabilities, Deferred Inflows And Fund Balance	230,496	287,105

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

(SW) WATER

Results of Operation

Code Description	2021	Edp Code	2022
Revenues			
Special Assessments	96,079	SW1030	100,087
TOTAL Real Property Taxes	96,079		100,087
Metered Water Sales	17,375	SW2140	19,425
Water Service Charges	0	SW2144	2,013
Interest & Penalties On Water Rents	725	SW2148	996
TOTAL Departmental Income	18,100		22,434
Interest And Earnings	198	SW2401	3,798
TOTAL Use of Money And Property	198		3,798
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)	12,006	SW2770	0
TOTAL Miscellaneous Local Sources	12,006		0
St Aid, Other Aid (specify)	0	SW3089	0
TOTAL State Aid	0		0
TOTAL Revenues	126,383		126,319
TOTAL Revenues	126,383		126,319

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

(SW) WATER

Results of Operation

Code Description	2021	Obj Code	2022
Expenditures			
Water Administration, Pers Serv	30,790	SW83101	29,200
Water Administration, Equip & Cap Outlay	7,967	SW83102	2,477
Water Administration, Contr Expend	15,762	SW83104	15,080
TOTAL Water Administration	54,519		46,758
TOTAL Home And Community Services	54,519		46,758
State Retirement, Empl Bnfts	5,245	SW90108	4,035
Social Security , Empl Bnfts	2,356	SW90308	2,231
Hospital & Medical (dental) Ins, Empl Bnft	14,939	SW90608	16,687
TOTAL Employee Benefits	22,539		22,953
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	77,058		69,710
Transfers, Other Funds	0	SW99019	0
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Expenditures	77,058		69,710

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

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2021	EdgCode	2022
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	181,170	SW8021	230,496
Restated Fund Balance - Beg of Year	181,170	SW8022	230,496
ADD - REVENUES AND OTHER SOURCES	126,383		126,319
DEDUCT - EXPENDITURES AND OTHER USES	77,058		69,710
Fund Balance - End of Year	230,496	SW8029	287,105

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

(SW) WATER

Budget Summary

Code Description	2022	Eda Code	2023
Estimated Revenues			
Est Rev - Real Property Taxes	95,000	SW1049N	100,000
Est Rev - Departmental Income	15,700	SW1299N	20,800
Est Rev - Use of Money And Property	100	SW2499N	200
Est Rev - Miscellaneous Local Sources	15,000	SW2799N	18,000
TOTAL Estimated Revenues	125,800		139,000
TOTAL Estimated Revenues	125,800		139,000

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

(SW) WATER

Budget Summary

Code Description	2022	Edn Code	2023
Appropriations			
App - General Government Support	76,129	SW1999N	77,610
App - Employee Benefits	26,646	SW9199N	27,760
TOTAL Appropriations	102,775		105,370
Other Budgetary Purposes	23,025	SW962N	33,630
TOTAL Other Uses	23,025		33,630
TOTAL Appropriations	125,800		139,000

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	Fdp Code	2022
Assets			
Total Non-Current Govt Liabilities	244,975	W129	351,431
TOTAL Provision To Be Made In Future Budgets	244,975		351,431
TOTAL Assets	244,975		351,431

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code/Descriptor	2021	EmpCode	2022
Net Pension Liability -Proportionate Share	3,271	W638	
Installment Purchase Debt	100,589	W685	220,367
Judgments And Claims Payable	0	W686	0
Compensated Absences	0	W687	0
Other Long Term Debt	0	W689	0
TOTAL Other Liabilities	103,860		220,367
Due To Other Governments	0	W631	0
Due To Employees' Retirement System	0	W637	0
TOTAL Due To Other Governments	0		0
Bonds Payable	141,115	W628	131,064
TOTAL Bond And Long Term Liabilities	141,115		131,064
TOTAL Liabilities	244,975		351,431
TOTAL Liabilities	244,975		351,431

Statement of Indebtedness
For the Fiscal Year Ending 2022

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?	Am't. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2021	IPC E	2021 INTL PLOW TRUCK			01/17/2021	01/17/2023	3.78%		\$209,899	\$100,589	\$49,352	\$0	\$0	\$0	\$51,237
2022	IPC E	2023 INTL PLOW TRUCK			08/01/2022	08/01/2025	4.00%		\$169,130	\$0	\$49,352	\$0	\$0	\$0	\$169,130
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	\$141,115	\$10,051	\$0	\$0	\$0	\$131,064
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										\$241,704	\$59,403	\$0	\$0	\$0	\$351,431

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

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$150.00
Demand Deposits	9Z2011	\$3,106,856.02
Time Deposits	9Z2021	
Total		\$3,107,006.02
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$250,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,915,141.03
Total		\$3,165,141.03
 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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5233	\$13,693	\$0	\$7,304	\$6,389
****-7868	\$560,596	\$0	\$0	\$560,596
****-0532	\$94,788	\$0	\$0	\$94,788
****-0001	\$2,528,462	\$0	\$0	\$2,528,462
Total Adjusted Bank Balance				\$3,190,235
Petty Cash				\$150.00
Adjustments				\$0.00
Total Cash				\$3,190,385
Total Cash Balance All Funds				\$3,190,385
* Must be equal				

TOWN OF Colton
 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>No</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 Colton
Employee and Retiree Benefits
For the Fiscal Year Ending 2022

Total Full Time Employees:		18			
Total Part Time Employees:		35			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$132,084.00			
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$82,990.39			
90408	Worker's Compensation Insurance	\$94,150.59			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$402,958.97			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$712,183.95			
Computed Total From Financial Section (comparative purposes only)		\$722,183.95			

TOWN OF Colton
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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CERTIFICATION OF CHIEF FISCAL OFFICER

I, RONALD ROBERT, 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 12/31/2022, 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 12/31/2022 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

02/08/2023
Date of Certification

RONALD ROBERT
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 2022

(SS) SEWER

Account Code Comment

Account Code SS915 Per email with Town, reclassified to SS915. No SS599N

Account Code SS914 Per email with Town, reclassified to SS915. No SS599N

(K) GENERAL FIXED ASSETS

Account Code Comment

Account Code K159 Increased to match assets due to increase to K108

Account Code K108 Per email with Town, reclassified from W638 to properly record net pension asset

(W) GENERAL LONG-TERM DEBT

Account Code Comment

Account Code W638 Per email with Town, reclassified to K108 to record net pension asset

Account Code W129 Adjusted to offset increase to W638

TOWN OF Colton
Energy Costs and Consumption
For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
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