Schoenfish & Co., Inc.

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INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Governing Board
Municipality of Colton
Colton, South Dakota

Management is responsible for the accompanying modified cash basis financial statements of the governmental activities, the business-type activities, and each major fund, of the Municipality of Colton, South Dakota, (Municipality) as of December 31, 2023 and for the year then ended, which collectively comprise the Municipality's basic financial statements as listed in the table of contents. Management is also responsible for the supplementary information as listed in the table of contents, which is presented for purposes of additional analysis and is not a required part of the basic financial statements.

We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the accompanying financial statements or the supplementary information nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements or the supplementary information.

The financial statements have been prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP).

Management has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared in accordance with the modified cash basis of accounting. If the omitted disclosures were included, they might influence the user's conclusions about the Municipality's financial position and results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

Schoenfish & Co., Inc.
Certified Public Accountants
July 6, 2026

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Government-Wide Financial Statements

MUNICIPALITY OF COLTON
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
December 31, 2023

	Primary Government			
	Governmental Activities	Business-Type Activities	Total	Component Units
ASSETS:				
Cash and Cash Equivalents	134,982.20	1,206,672.54	1,341,654.74	
Cash with Fiscal Agent	0.00	0.00	0.00	
Investments	500,000.00	0.00	500,000.00	
Restricted Assets:				
Cash and cash equivalents	0.00	0.00	0.00	
Investments	0.00	0.00	0.00	
TOTAL ASSETS	634,982.20	1,206,672.54	1,841,654.74	0.00
NET POSITION:				
Restricted For: (See Note ___)				
Capital Projects Purposes	0.00	0.00	0.00	
Debt Service Purposes	0.00	384,922.12	384,922.12	
Permanently Restricted Purposes:				
Expendable	0.00	0.00	0.00	
Non-Expendable	0.00		0.00	
Other Purposes	36,552.15	0.00	36,552.15	
Unrestricted (Deficit)	598,430.05	821,750.42	1,420,180.47	
TOTAL NET POSITION	634,982.20	1,206,672.54	1,841,654.74	0.00

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF COLTON
STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS
For the Year Ended December 31, 2023

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-Type Activities	Primary Government: Total	Component Units
Primary Government:								
Governmental Activities:								
General Government	82,794.00	987.72	0.00	0.00	(81,806.28)		(81,806.28)	
Public Safety	61,338.20	0.00	0.00	0.00	(61,338.20)		(61,338.20)	
Public Works	124,943.25	5,717.80	29,494.58	0.00	(89,730.87)		(89,730.87)	
Health and Welfare	5,685.74	0.00	1,361.25	0.00	(4,324.49)		(4,324.49)	
Culture and Recreation	228,838.43	26,184.57	0.00	0.00	(202,653.86)		(202,653.86)	
Conservation and Development	28,447.41	0.00	0.00	0.00	(28,447.41)		(28,447.41)	
Intergovernmental	0.00	0.00	0.00	0.00	0.00		0.00	
Miscellaneous	0.00	0.00	0.00	0.00	0.00		0.00	
*Capital Outlay - Unallocated	0.00				0.00		0.00	
**Interest on Long-Term Debt	20,679.92				(20,679.92)		(20,679.92)	
Total Governmental Activities	552,726.95	32,890.09	30,855.83	0.00	(488,981.03)		(488,981.03)	
Business-Type Activities:								
Water	220,972.11	253,850.15	0.00	0.00		32,878.04	32,878.04	
Sewer	1,320,960.08	227,449.94	0.00	971,451.30		(122,058.84)	(122,058.84)	
	0.00	0.00	0.00	0.00		0.00	0.00	
	0.00	0.00	0.00	0.00		0.00	0.00	
	0.00	0.00	0.00	0.00		0.00	0.00	
Total Business-Type Activities	1,541,932.19	481,300.09	0.00	971,451.30		(89,180.80)	(89,180.80)	
Total Primary Government	2,094,659.14	514,190.18	30,855.83	971,451.30	(488,981.03)	(89,180.80)	(578,161.83)	
Component Units:								0.00
General Revenues:								
Taxes:								
Property Taxes					228,141.50		228,141.50	
Sales Taxes					218,457.58		218,457.58	
State Shared Revenues					5,072.79		5,072.79	
Grants and Contributions not Restricted to Specific Programs					0.00		0.00	
Unrestricted Investment Earnings					8,409.73	0.00	8,409.73	
Debt Issued					0.00	152,900.00	152,900.00	
Miscellaneous Revenue					4,795.52	0.00	4,795.52	
Special Items					0.00	0.00	0.00	
Extraordinary Items					0.00	0.00	0.00	
Transfers					0.00	0.00	0.00	
Total General Revenues, Special Items, Extraordinary Items and Transfers					464,877.12	152,900.00	617,777.12	0.00
Change in Net Position					(24,103.91)	63,719.20	39,615.29	0.00
Net Position-Beginning					659,086.11	1,142,953.34	1,802,039.45	
Adjustments:								
					0.00	0.00	0.00	
Adjusted Net Position-Beginning					659,086.11	1,142,953.34	1,802,039.45	0.00
NET POSITION-ENDING					634,982.20	1,206,672.54	1,841,654.74	0.00
					Yes	Yes	Yes	Yes

*This amount excludes the capital purchases that are included in the direct expenses of the various functions. See Note ____.

** The Municipality does not have interest expense related to the functions presented above. This amount includes indirect interest expense on general long-term debt.

The notes to the financial statements are an integral part of this statement.

Fund Financial Statements

MUNICIPALITY OF COLTON
BALANCE SHEET - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
December 31, 2023

		General Fund	Second Penny Sales Tax Fund	Third Penny Sales Tax Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
	ASSETS:								
101	Cash and Cash Equivalents	91,380.63	7,049.42	36,552.15				0.00	134,982.20
106	Cash with Fiscal Agent							0.00	0.00
151	Investments		500,000.00					0.00	500,000.00
107.1	Restricted Cash and Cash Equivalents							0.00	0.00
107.2	Restricted Investments							0.00	0.00
	TOTAL ASSETS	91,380.63	507,049.42	36,552.15	0.00	0.00	0.00	0.00	634,982.20
	FUND BALANCES: (See Note ___)								
263	Nonspendable							0.00	0.00
264	Restricted			36,552.15				0.00	36,552.15
265	Committed		507,049.42					0.00	507,049.42
266	Assigned							0.00	0.00
267	Unassigned	91,380.63						0.00	91,380.63
	TOTAL FUND BALANCES	91,380.63	507,049.42	36,552.15	0.00	0.00	0.00	0.00	634,982.20

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF COLTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

		General Fund	Second Penny Sales Tax Fund	Third Penny Sales Tax Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
	Revenues:								
310	Taxes:								
311	General Property Taxes	228,015.50						0.00	228,015.50
312	Airflight Property Tax							0.00	0.00
313	General Sales and Use Taxes	103,722.77	103,722.75	11,012.06				0.00	218,457.58
314	Gross Receipts Business Taxes							0.00	0.00
315	Amusement Taxes							0.00	0.00
317	Excise Tax							0.00	0.00
318	Tax Deed Revenue							0.00	0.00
319	Penalties and Interest on Delinquent Taxes	126.00						0.00	126.00
	Total Taxes	331,864.27	103,722.75	11,012.06	0.00	0.00	0.00	0.00	446,599.08
320	Licenses and Permits	987.72						0.00	987.72
330	Intergovernmental Revenue:								
331	Federal Grants							0.00	0.00
332	Federal Shared Revenue							0.00	0.00
333	Federal Payments in Lieu of Taxes							0.00	0.00
334	State Grants	1,361.25						0.00	1,361.25
335	State Shared Revenue:								
335.01	Bank Franchise Tax							0.00	0.00
335.02	Prorate License Fees							0.00	0.00
335.03	Liquor Tax Reversion (25%)	5,072.79						0.00	5,072.79
335.04	Motor Vehicle Licenses	2,821.70						0.00	2,821.70
335.06	Fire Insurance Premiums Reversion							0.00	0.00
335.08	Local Government Highway and Bridge Fund	25,857.70						0.00	25,857.70
335.09	911 Remittances							0.00	0.00
335.20	Other							0.00	0.00
336	State Payments in Lieu of Taxes							0.00	0.00
338	County Shared Revenue:								
338.01	County Road Tax (25%)							0.00	0.00
338.02	County Road and Bridge Tax (25%)	300.00						0.00	300.00
338.03	County Wheel Tax	515.18						0.00	515.18
338.99	Other							0.00	0.00
339	Other Intergovernmental Revenues							0.00	0.00
	Total Intergovernmental Revenue	35,928.62	0.00	0.00	0.00	0.00	0.00	0.00	35,928.62
340	Charges for Goods and Services:								
341	General Government							0.00	0.00
342	Public Safety							0.00	0.00
343	Highways and Streets							0.00	0.00
344	Sanitation	5,717.80						0.00	5,717.80
345	Health							0.00	0.00
346	Culture and Recreation	26,184.57						0.00	26,184.57
347	Ambulance							0.00	0.00
348	Cemetery							0.00	0.00
349	Other							0.00	0.00
	Total Charges for Goods and Services	31,902.37	0.00	0.00	0.00	0.00	0.00	0.00	31,902.37
350	Fines and Forfeits:								
351	Court Fines and Costs							0.00	0.00

MUNICIPALITY OF COLTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

		General Fund	Second Penny Sales Tax Fund	Third Penny Sales Tax Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
352	Animal Control Fines							0.00	0.00
353	Parking Meter Fines							0.00	0.00
354	Library							0.00	0.00
359	Other							0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:								
361	Investment Earnings	8,409.73						0.00	8,409.73
362	Rentals							0.00	0.00
363	Special Assessments							0.00	0.00
364	Maintenance Assessments							0.00	0.00
367	Contributions and Donations from Private Sources	730.00						0.00	730.00
368	Liquor Operating Agreement Income							0.00	0.00
369	Other	4,065.52						0.00	4,065.52
	Total Miscellaneous Revenue	13,205.25	0.00	0.00	0.00	0.00	0.00	0.00	13,205.25
	Total Revenue	413,888.23	103,722.75	11,012.06	0.00	0.00	0.00	0.00	528,623.04
	Expenditures:								
410	General Government:								
411	Legislative	27,443.83						0.00	27,443.83
412	Executive							0.00	0.00
413	Elections							0.00	0.00
414	Financial Administration	37,283.69						0.00	37,283.69
419	Other	18,066.48						0.00	18,066.48
	Total General Government	82,794.00	0.00	0.00	0.00	0.00	0.00	0.00	82,794.00
420	Public Safety:								
421	Police	31,161.00						0.00	31,161.00
422	Fire	30,177.20						0.00	30,177.20
423	Protective Inspection							0.00	0.00
429	Other Protection							0.00	0.00
	Total Public Safety	61,338.20	0.00	0.00	0.00	0.00	0.00	0.00	61,338.20
430	Public Works:								
431	Highways and Streets	121,391.59						0.00	121,391.59
432	Sanitation	3,551.66						0.00	3,551.66
433	Water							0.00	0.00
434	Electricity							0.00	0.00
435	Airport							0.00	0.00
436	Parking Facilities							0.00	0.00
437	Cemeteries							0.00	0.00
438	Natural Gas							0.00	0.00
439	Transit							0.00	0.00
	Total Public Works	124,943.25	0.00	0.00	0.00	0.00	0.00	0.00	124,943.25
440	Health and Welfare:								
441	Health	5,685.74						0.00	5,685.74
442	Home Health							0.00	0.00
443	Mental Health Centers							0.00	0.00
444	Humane Society							0.00	0.00
445	Drug Education							0.00	0.00

MUNICIPALITY OF COLTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

		General Fund	Second Penny Sales Tax Fund	Third Penny Sales Tax Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
446	Ambulance							0.00	0.00
447	Hospitals, Nursing Homes and Rest Homes							0.00	0.00
449	Other							0.00	0.00
	Total Health and Welfare	5,685.74	0.00	0.00	0.00	0.00	0.00	0.00	5,685.74
450	Culture and Recreation:								
451	Recreation	78,841.64						0.00	78,841.64
452	Parks	143,791.25		3,087.00				0.00	146,878.25
455	Libraries	3,118.54						0.00	3,118.54
456	Auditorium							0.00	0.00
457	Historical Preservation							0.00	0.00
458	Museums							0.00	0.00
	Total Culture and Recreation	225,751.43	0.00	3,087.00	0.00	0.00	0.00	0.00	228,838.43
460	Conservation and Development:								
463	Urban Redevelopment and Housing							0.00	0.00
465	Economic Development and Assistance	28,447.41						0.00	28,447.41
466	Economic Opportunity							0.00	0.00
	Total Conservation and Development	28,447.41	0.00	0.00	0.00	0.00	0.00	0.00	28,447.41
470	Debt Service	20,679.92						0.00	20,679.92
480	Intergovernmental Expenditures							0.00	0.00
485	Capital Outlay							0.00	0.00
490	Miscellaneous:								
491	Judgements and Losses							0.00	0.00
492	Other Expenditures							0.00	0.00
499	Liquor Operating Agreements							0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenditures	549,639.95	0.00	3,087.00	0.00	0.00	0.00	0.00	552,726.95
	Excess of Revenues Over (Under) Expenditures	(135,751.72)	103,722.75	7,925.06	0.00	0.00	0.00	0.00	(24,103.91)
	Other Financing Sources (Uses):								
391.01	Transfers In							0.00	0.00
511	Transfers Out							0.00	0.00
512	Discount on Bonds Issued							0.00	0.00
513	Payments to Refunded Debt Escrow Agent							0.00	0.00
391.03	Sale of Municipal Property							0.00	0.00
391.04	Compensation for Loss or Damage to Capital Assets							0.00	0.00
391.20	Long-Term Debt Issued							0.00	0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
391.06 (514)	Special Items							0.00	0.00
391.05 (515)	Extraordinary Items							0.00	0.00
	Net Change in Fund Balances	(135,751.72)	103,722.75	7,925.06	0.00	0.00	0.00	0.00	(24,103.91)
	Fund Balance - Beginning	227,132.35	403,326.67	28,627.09				0.00	659,086.11
	Adjustments:							0.00	0.00

MUNICIPALITY OF COLTON
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - MODIFIED CASH BASIS
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2023

	General Fund	Second Penny Sales Tax Fund	Third Penny Sales Tax Fund	Fund	Fund	Fund	Other Governmental Funds	Total Governmental Funds
							0.00	0.00
Adjusted Fund Balance - Beginning	227,132.35	403,326.67	28,627.09	0.00	0.00	0.00	0.00	659,086.11
FUND BALANCE - ENDING	91,380.63	507,049.42	36,552.15	0.00	0.00	0.00	0.00	634,982.20
	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF COLTON
STATEMENT OF NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
December 31, 2023

		Enterprise Funds						
		Water Fund	Sewer Fund	Fund	Fund	Fund	Totals	Internal Service Funds
	ASSETS:							
	Current Assets:							
101	Cash and Cash Equivalents	437,956.15	768,716.39				1,206,672.54	
106	Cash with Fiscal Agent						0.00	
151	Investments						0.00	
	Total Current Assets	437,956.15	768,716.39	0.00	0.00	0.00	1,206,672.54	0.00
	Noncurrent Assets:							
107.1	Restricted Cash and Cash Equivalents						0.00	
107.2	Restricted Investments						0.00	
	Total Noncurrent Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL ASSETS	437,956.15	768,716.39	0.00	0.00	0.00	1,206,672.54	0.00
	NET POSITION:							
253.20	Restricted for:							
253.21	Revenue Bond Debt Service	125,817.89	259,104.23				384,922.12	
253.22	Revenue Bond Retirement						0.00	
253.23	Revenue Bond Contingency						0.00	
253.24	Special Assessment Bond Guarantee						0.00	
253.25	Special Assessment Bond Sinking						0.00	
253.26	Equipment Repair and/or Replacement						0.00	
253.27	Landfill Closure and Post Closure Costs						0.00	
253.28	Permanently Restricted Purposes						0.00	
253.29	Other purposes						0.00	
253.90	Unrestricted	312,138.26	509,612.16				821,750.42	
	TOTAL NET POSITION	437,956.15	768,716.39	0.00	0.00	0.00	1,206,672.54	0.00

The notes to the financial statements are an integral part of this statement.

MUNICIPALITY OF COLTON
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - MODIFIED CASH BASIS
PROPRIETARY FUNDS
For the Year Ended December 31, 2023

		Enterprise Funds						
		Water Fund	Sewer Fund	Fund	Fund	Fund	Totals	Internal Service Funds
	Operating Revenue:							
370/380	Charges for Goods and Services	120,682.07	79,515.32				200,197.39	
371	Surcharge as Security for Debt	133,132.33	147,934.62				281,066.95	
380.05	Lottery Sales						0.00	
369	Miscellaneous	35.75					35.75	
	Total Operating Revenue	253,850.15	227,449.94	0.00	0.00	0.00	481,300.09	0.00
	Operating Expenses:							
410	Personal Services	21,068.89	20,175.77				41,244.66	
420	Other Current Expense	54,335.49	31,292.24				85,627.73	
426.2	Materials	54,867.45					54,867.45	
	Total Operating Expenses	130,271.83	51,468.01	0.00	0.00	0.00	181,739.84	0.00
	Operating Income (Loss)	123,578.32	175,981.93	0.00	0.00	0.00	299,560.25	0.00
	Nonoperating Revenue (Expense):							
330	Operating Grants						0.00	
361	Investment Earnings						0.00	
362	Rental Revenue						0.00	
430	Capital Assets		(1,168,843.79)				(1,168,843.79)	
441	Debt Service (Principal)	(59,025.18)	(53,254.03)				(112,279.21)	
442	Debt Service (Interest)	(31,675.10)	(47,394.25)				(79,069.35)	
391.03	Sale of Municipal Property						0.00	
512	Discounts on Bonds Issued						0.00	
513	Payments to Refunded Debt Escrow Agent						0.00	
391.20	Long-Term Debt Issued		152,900.00				152,900.00	
369.01 (429)	Other						0.00	
	Total Nonoperating Revenue (Expense)	(90,700.28)	(1,116,592.07)	0.00	0.00	0.00	(1,207,292.35)	0.00
	Income (Loss) Before Contributions, Special Items, Extraordinary Items and Transfers	32,878.04	(940,610.14)	0.00	0.00	0.00	(907,732.10)	0.00
391.07	Capital Contributions		971,451.30				971,451.30	
391.10	Transfers In						0.00	
511	Transfers Out						0.00	
391.06 (514)	Special Items						0.00	
391.05 (515)	Extraordinary Items						0.00	
	Change in Net Position	32,878.04	30,841.16	0.00	0.00	0.00	63,719.20	0.00
	Net Position - Beginning	405,078.11	737,875.23				1,142,953.34	
	Adjustments:							
							0.00	
							0.00	
	Adjusted Net Position - Beginning	405,078.11	737,875.23	0.00	0.00	0.00	1,142,953.34	0.00
	NET POSITION - ENDING	437,956.15	768,716.39	0.00	0.00	0.00	1,206,672.54	0.00
		Yes	Yes	Yes	Yes	Yes	Yes	Yes

The notes to the financial statements are an integral part of this statement.

Supplementary Information

MUNICIPALITY OF COLTON
SCHEDULE OF CHANGES IN LONG-TERM DEBT
For the Year Ended December 31, 2023

	Indebtedness	Long-Term Debt January 1, 2023	Add New Debt	Less Debt Retired	Long-Term Debt December 31, 2023
	Governmental Long-Term Debt:				
231.01	General Obligation Bonds				0.00
231.02	Revenue Bonds				0.00
231.03	Special Assessment Bonds				0.00
234	Lease Liabilities				0.00
236	Advance from Other Funds				0.00
237	Other Long-Term Liabilities	122,605.31		15,366.49	107,238.82
238	Net OPEB Obligation				0.00
	Enterprise Long-Term Debt:				
231.01	General Obligation Bonds				0.00
231.02	Revenue Bonds	3,051,131.29	152,900.00	112,279.21	3,091,752.08
231.03	Special Assessment Bonds				0.00
232	Subscription Liabilities				0.00
234	Lease Liabilities				0.00
235	Accrued Landfill Closure and Postclosure Care Costs				0.00
236	Advance from Other Funds				0.00
237	Other Long-Term Liabilities				0.00
238	Net OPEB Obligation				0.00
	Total	3,173,736.60	152,900.00	127,645.70	3,198,990.90

Note 1 - Long-Term Debt:

Debt payable at December 31, 2023 is comprised of the following:

Financing (Capital Acquisition) Leases:
Musco Finance, LLC for Baseball Lights
Maturity Date: February 4, 2029
Interest Rate: 4.25
Payable from General Fund 107,238.82

State Revolving Fund Loan - Drinking Water No. 1:
State Revolving Fund Loan for Water Project
Interest Rate 3.50%, Maturity January 15, 2034
Payable from Water Fund 304,172.52

State Revolving Fund Loan - Drinking Water No. 2:
State Revolving Fund Loan for Water Project on 5th Street
Interest Rate 3.00%, Maturity October 15, 2033
Payable from Water Fund 54,399.84

State Revolving Fund Loan - Drinking Water No. 3:
Sate Revolving Fund Loan for Water Meter Project
Interest Rate 2.25%, Maturity January 15, 2025
Payable from Water Fund 16,144.86

State Revolving Fund Loan - Clean Water No. 2:
State Revolving Fund Loan for 5th Street Sanitary Sewer
Interest Rate 3.00%, Maturity October 15, 2033
Payable from Sewer Fund 80,858.00

State Revolving Fund Loan - Drinking Water No. 4:
State Revolving Fund Loan for Water Improvement Project
Interest Rate 2.50%, Maturity May 15, 2050
Payable from Water Fund 718,783.77

State Revolving Fund Loan - Clean Water No. 3:
State revolving Fund Loan for Sewer Improvement Project
Interest Rate 2.50%, maturity May 15, 2050
Payable from Sewer Fund 1,764,493.09

State Revolving Fund Loan - Clean Water No. 4:
State revolving Fund Loan for Sewer Improvement Project
Interest Rate 2.125%, maturity May 15, 2055
Payable from Sewer Fund 152,900.00

[SHOW MATURITY DATES AND INTEREST RATES AND INDICATE THE FUND MAKING THE PAYMENTS TO RETIRE THE DEBT. IF VARIABLE-RATE DEBT EXISTS THE DEBT DESCRIPTIONS MUST DESCRIBE THE TERMS BY WHICH INTEREST RATES ARE ADJUSTED.]

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
311	General Property Taxes	227,215.00	227,215.00	228,015.50	800.50
312	Airflight Property Tax			0.00	0.00
313	General Sales and Use Taxes	80,000.00	80,000.00	103,722.77	23,722.77
314	Gross Receipts Business Taxes			0.00	0.00
315	Amusement Taxes			0.00	0.00
317	Excise Tax			0.00	0.00
318	Tax Deed Revenue			0.00	0.00
319	Penalties and Interest on Delinquent Taxes	1,000.00	1,000.00	126.00	(874.00)
	Total Taxes	308,215.00	308,215.00	331,864.27	23,649.27
320	Licenses and Permits	5,135.00	5,135.00	987.72	(4,147.28)
330	Intergovernmental Revenue:				
331	Federal Grants	1,100.00	1,100.00	0.00	(1,100.00)
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants	0.00	0.00	1,361.25	1,361.25
335	State Shared Revenue:				
335.01	Bank Franchise Tax	10,000.00	10,000.00	0.00	(10,000.00)
335.02	Prorate License Fees	500.00	500.00	0.00	(500.00)
335.03	Liquor Tax Reversion (25%)	5,000.00	5,000.00	5,072.79	72.79
335.04	Motor Vehicle Licenses	10,000.00	10,000.00	2,821.70	(7,178.30)
335.06	Fire Insurance Premiums Reversion			0.00	0.00
335.08	Local Government Highway and Bridge Fund	25,000.00	25,000.00	25,857.70	857.70
335.09	911 Remittances			0.00	0.00
335.20	Other	1,500.00	1,500.00	0.00	(1,500.00)
336	State Payments in Lieu of Taxes			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
338	County Shared Revenue:				
338.01	County Road Tax (25%)			0.00	0.00
338.02	County Road and Bridge Tax (25%)	0.00	0.00	300.00	300.00
338.03	County Wheel Tax	5,000.00	5,000.00	515.18	(4,484.82)
338.99	Other			0.00	0.00
339	Other Intergovernmental Revenues			0.00	0.00
	Total Intergovernmental Revenue	58,100.00	58,100.00	35,928.62	(22,171.38)
340	Charges for Goods and Services:				
341	General Government			0.00	0.00
342	Public Safety			0.00	0.00
343	Highways and Streets			0.00	0.00
344	Sanitation	3,900.00	3,900.00	5,717.80	1,817.80
345	Health			0.00	0.00
346	Culture and Recreation	12,600.00	12,600.00	26,184.57	13,584.57
347	Ambulance			0.00	0.00
348	Cemetery			0.00	0.00
349	Other			0.00	0.00
	Total Charges for Goods and Services	16,500.00	16,500.00	31,902.37	15,402.37
350	Fines and Forfeits:				
351	Court Fines and Costs			0.00	0.00
352	Animal Control Fines			0.00	0.00
353	Parking Meter Fines			0.00	0.00
354	Library			0.00	0.00
359	Other	150.00	150.00	0.00	(150.00)
	Total Fines and Forfeits	150.00	150.00	0.00	(150.00)
360	Miscellaneous Revenue:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
361	Investment Earnings	12,000.00	12,000.00	8,409.73	(3,590.27)
362	Rentals	3,000.00	3,000.00	0.00	(3,000.00)
363	Special Assessments			0.00	0.00
364	Maintenance Assessments			0.00	0.00
367	Contributions and Donations from Private Sources	0.00	0.00	730.00	730.00
368	Liquor Operating Agreement Income			0.00	0.00
369	Other	6,000.00	6,000.00	4,065.52	(1,934.48)
	Total Miscellaneous Revenue	21,000.00	21,000.00	13,205.25	(7,794.75)
	Total Revenue	409,100.00	409,100.00	413,888.23	4,788.23
	Expenditures:				
410	General Government:				
411	Legislative	27,200.00	27,200.00	27,443.83	(243.83)
411.5	Contingency	5,000.00	5,000.00		
	Amount Transferred		0.00		5,000.00
412	Executive			0.00	0.00
413	Elections	850.00	850.00	0.00	850.00
414	Financial Administration	65,641.00	65,641.00	37,283.69	28,357.31
419	Other	47,545.00	47,545.00	18,066.48	29,478.52
	Total General Government	146,236.00	146,236.00	82,794.00	63,442.00
420	Public Safety:				
421	Police	32,000.00	32,000.00	31,161.00	839.00
422	Fire	30,083.00	30,083.00	30,177.20	(94.20)
423	Protective Inspection			0.00	0.00
429	Other Protection	1,200.00	1,200.00	0.00	1,200.00
	Total Public Safety	63,283.00	63,283.00	61,338.20	1,944.80
430	Public Works:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
431	Highways and Streets	125,696.00	125,696.00	121,391.59	4,304.41
432	Sanitation	4,420.00	4,420.00	3,551.66	868.34
433	Water			0.00	0.00
434	Electricity			0.00	0.00
435	Airport			0.00	0.00
436	Parking Facilities			0.00	0.00
437	Cemeteries			0.00	0.00
438	Natural Gas			0.00	0.00
439	Transit			0.00	0.00
	Total Public Works	130,116.00	130,116.00	124,943.25	5,172.75
440	Health and Welfare:				
441	Health	5,900.00	5,900.00	5,685.74	214.26
442	Home Health			0.00	0.00
443	Mental Health Centers			0.00	0.00
444	Humane Society			0.00	0.00
445	Drug Education			0.00	0.00
446	Ambulance			0.00	0.00
447	Hospitals, Nursing Homes and Rest Homes			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	5,900.00	5,900.00	5,685.74	214.26
450	Culture and Recreation:				
451	Recreation	65,650.00	65,650.00	78,841.64	(13,191.64)
452	Parks	73,855.00	73,855.00	143,791.25	(69,936.25)
455	Libraries	2,000.00	2,000.00	3,118.54	(1,118.54)
456	Auditorium			0.00	0.00
457	Historical Preservation			0.00	0.00
458	Museums			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Total Culture and Recreation	141,505.00	141,505.00	225,751.43	(84,246.43)
460	Conservation and Development:				
463	Urban Redevelopment and Housing			0.00	0.00
465	Economic Development and Assistance	26,700.00	26,700.00	28,447.41	(1,747.41)
466	Economic Opportunity			0.00	0.00
	Total Conservation and Development	26,700.00	26,700.00	28,447.41	(1,747.41)
470	Debt Service	0.00	0.00	20,679.92	(20,679.92)
480	Intergovernmental Expenditures			0.00	0.00
485	Capital Outlay			0.00	0.00
490	Miscellaneous:				
491	Judgments and Losses			0.00	0.00
492	Other Expenditures			0.00	0.00
493	Liquor Operating Agreements			0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00	0.00
	Total Expenditures	513,740.00	513,740.00	549,639.95	(35,899.95)
	Excess of Revenues Over (Under) Expenditures	(104,640.00)	(104,640.00)	(135,751.72)	(31,111.72)
	Other Financing Sources (Uses):				
391.01	Transfers In			0.00	0.00
511	Transfers Out			0.00	0.00
512	Discount on Bonds Issued			0.00	0.00
513	Payments to Refunded Debt Escrow Agent			0.00	0.00
391.03	Sale of Municipal Property			0.00	0.00
391.04	Compensation for Loss or Damage to Capital Assets			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
GENERAL FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
391.20	Long-Term Debt Issued			0.00	0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06 (514)	Special Items			0.00	0.00
391.05 (515)	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	(104,640.00)	(104,640.00)	(135,751.72)	(31,111.72)
	Fund Balance - Beginning	227,132.35	227,132.35	227,132.35	0.00
	Adjustments:				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	227,132.35	227,132.35	227,132.35	0.00
	FUND BALANCE - ENDING	122,492.35	122,492.35	91,380.63	(31,111.72)

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
311	General Property Taxes			0.00	0.00
312	Airflight Property Tax			0.00	0.00
313	General Sales and Use Taxes	75,000.00	75,000.00	103,722.75	28,722.75
314	Gross Receipts Business Taxes			0.00	0.00
315	Amusement Taxes			0.00	0.00
317	Excise Tax			0.00	0.00
318	Tax Deed Revenue			0.00	0.00
319	Penalties and Interest on Delinquent Taxes			0.00	0.00
	Total Taxes	75,000.00	75,000.00	103,722.75	28,722.75
320	Licenses and Permits			0.00	0.00
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants			0.00	0.00
335	State Shared Revenue:				
335.01	Bank Franchise Tax			0.00	0.00
335.02	Prorate License Fees			0.00	0.00
335.03	Liquor Tax Reversion (25%)			0.00	0.00
335.04	Motor Vehicle Licenses			0.00	0.00
335.06	Fire Insurance Premiums Reversion			0.00	0.00
335.08	Local Government Highway and Bridge Fund			0.00	0.00
335.09	911 Remittances			0.00	0.00
335.20	Other			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
338	County Shared Revenue:				
338.01	County Road Tax (25%)			0.00	0.00
338.02	County Road and Bridge Tax (25%)			0.00	0.00
338.03	County Wheel Tax			0.00	0.00
338.99	Other			0.00	0.00
339	Other Intergovernmental Revenues			0.00	0.00
	Total Intergovernmental Revenue	0.00	0.00	0.00	0.00
340	Charges for Goods and Services:				
341	General Government			0.00	0.00
342	Public Safety			0.00	0.00
343	Highways and Streets			0.00	0.00
344	Sanitation			0.00	0.00
345	Health			0.00	0.00
346	Culture and Recreation			0.00	0.00
347	Ambulance			0.00	0.00
348	Cemetery			0.00	0.00
349	Other			0.00	0.00
	Total Charges for Goods and Services	0.00	0.00	0.00	0.00
350	Fines and Forfeits:				
351	Court Fines and Costs			0.00	0.00
352	Animal Control Fines			0.00	0.00
353	Parking Meter Fines			0.00	0.00
354	Library			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
361	Investment Earnings			0.00	0.00
362	Rentals			0.00	0.00
363	Special Assessments			0.00	0.00
364	Maintenance Assessments			0.00	0.00
367	Contributions and Donations from Private Sources			0.00	0.00
368	Liquor Operating Agreement Income			0.00	0.00
369	Other			0.00	0.00
	Total Miscellaneous Revenue	0.00	0.00	0.00	0.00
	Total Revenue	75,000.00	75,000.00	103,722.75	28,722.75
	Expenditures:				
410	General Government:				
411	Legislative			0.00	0.00
411.5	Contingency				
	Amount Transferred				0.00
412	Executive			0.00	0.00
413	Elections			0.00	0.00
414	Financial Administration			0.00	0.00
419	Other			0.00	0.00
	Total General Government	0.00	0.00	0.00	0.00
420	Public Safety:				
421	Police			0.00	0.00
422	Fire			0.00	0.00
423	Protective Inspection			0.00	0.00
429	Other Protection			0.00	0.00
	Total Public Safety	0.00	0.00	0.00	0.00
430	Public Works:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
431	Highways and Streets	8,000.00	8,000.00	0.00	8,000.00
432	Sanitation			0.00	0.00
433	Water			0.00	0.00
434	Electricity			0.00	0.00
435	Airport			0.00	0.00
436	Parking Facilities			0.00	0.00
437	Cemeteries			0.00	0.00
438	Natural Gas			0.00	0.00
439	Transit			0.00	0.00
	Total Public Works	8,000.00	8,000.00	0.00	8,000.00
440	Health and Welfare:				
441	Health			0.00	0.00
442	Home Health			0.00	0.00
443	Mental Health Centers			0.00	0.00
444	Humane Society			0.00	0.00
445	Drug Education			0.00	0.00
446	Ambulance	6,000.00	6,000.00	0.00	6,000.00
447	Hospitals, Nursing Homes and Rest Homes			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	6,000.00	6,000.00	0.00	6,000.00
450	Culture and Recreation:				
451	Recreation			0.00	0.00
452	Parks			0.00	0.00
455	Libraries			0.00	0.00
456	Auditorium			0.00	0.00
457	Historical Preservation			0.00	0.00
458	Museums			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Total Culture and Recreation	0.00	0.00	0.00	0.00
460	Conservation and Development:				
463	Urban Redevelopment and Housing			0.00	0.00
465	Economic Development and Assistance			0.00	0.00
466	Economic Opportunity			0.00	0.00
	Total Conservation and Development	0.00	0.00	0.00	0.00
470	Debt Service			0.00	0.00
480	Intergovernmental Expenditures			0.00	0.00
485	Capital Outlay			0.00	0.00
490	Miscellaneous:				
491	Judgments and Losses			0.00	0.00
492	Other Expenditures			0.00	0.00
493	Liquor Operating Agreements			0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00	0.00
	Total Expenditures	14,000.00	14,000.00	0.00	14,000.00
	Excess of Revenues Over (Under) Expenditures	61,000.00	61,000.00	103,722.75	42,722.75
	Other Financing Sources (Uses):				
391.01	Transfers In			0.00	0.00
511	Transfers Out			0.00	0.00
512	Discount on Bonds Issued			0.00	0.00
513	Payments to Refunded Debt Escrow Agent			0.00	0.00
391.03	Sale of Municipal Property			0.00	0.00
391.04	Compensation for Loss or Damage to Capital Assets			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Second Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
391.20	Long-Term Debt Issued			0.00	0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06 (514)	Special Items			0.00	0.00
391.05 (515)	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	61,000.00	61,000.00	103,722.75	42,722.75
	Fund Balance - Beginning	403,326.67	403,326.67	403,326.67	0.00
	Adjustments:				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	403,326.67	403,326.67	403,326.67	0.00
	FUND BALANCE - ENDING	464,326.67	464,326.67	507,049.42	42,722.75

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Revenues:				
310	Taxes:				
311	General Property Taxes			0.00	0.00
312	Airflight Property Tax			0.00	0.00
313	General Sales and Use Taxes	6,000.00	6,000.00	11,012.06	5,012.06
314	Gross Receipts Business Taxes			0.00	0.00
315	Amusement Taxes			0.00	0.00
317	Excise Tax			0.00	0.00
318	Tax Deed Revenue			0.00	0.00
319	Penalties and Interest on Delinquent Taxes			0.00	0.00
	Total Taxes	6,000.00	6,000.00	11,012.06	5,012.06
320	Licenses and Permits			0.00	0.00
330	Intergovernmental Revenue:				
331	Federal Grants			0.00	0.00
332	Federal Shared Revenue			0.00	0.00
333	Federal Payments in Lieu of Taxes			0.00	0.00
334	State Grants			0.00	0.00
335	State Shared Revenue:				
335.01	Bank Franchise Tax			0.00	0.00
335.02	Prorate License Fees			0.00	0.00
335.03	Liquor Tax Reversion (25%)			0.00	0.00
335.04	Motor Vehicle Licenses			0.00	0.00
335.06	Fire Insurance Premiums Reversion			0.00	0.00
335.08	Local Government Highway and Bridge Fund			0.00	0.00
335.09	911 Remittances			0.00	0.00
335.20	Other			0.00	0.00
336	State Payments in Lieu of Taxes			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
338	County Shared Revenue:				
338.01	County Road Tax (25%)			0.00	0.00
338.02	County Road and Bridge Tax (25%)			0.00	0.00
338.03	County Wheel Tax			0.00	0.00
338.99	Other			0.00	0.00
339	Other Intergovernmental Revenues			0.00	0.00
	Total Intergovernmental Revenue	0.00	0.00	0.00	0.00
340	Charges for Goods and Services:				
341	General Government			0.00	0.00
342	Public Safety			0.00	0.00
343	Highways and Streets			0.00	0.00
344	Sanitation			0.00	0.00
345	Health			0.00	0.00
346	Culture and Recreation			0.00	0.00
347	Ambulance			0.00	0.00
348	Cemetery			0.00	0.00
349	Other			0.00	0.00
	Total Charges for Goods and Services	0.00	0.00	0.00	0.00
350	Fines and Forfeits:				
351	Court Fines and Costs			0.00	0.00
352	Animal Control Fines			0.00	0.00
353	Parking Meter Fines			0.00	0.00
354	Library			0.00	0.00
359	Other			0.00	0.00
	Total Fines and Forfeits	0.00	0.00	0.00	0.00
360	Miscellaneous Revenue:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
361	Investment Earnings			0.00	0.00
362	Rentals			0.00	0.00
363	Special Assessments			0.00	0.00
364	Maintenance Assessments			0.00	0.00
367	Contributions and Donations from Private Sources			0.00	0.00
368	Liquor Operating Agreement Income			0.00	0.00
369	Other			0.00	0.00
	Total Miscellaneous Revenue	0.00	0.00	0.00	0.00
	Total Revenue	6,000.00	6,000.00	11,012.06	5,012.06
	Expenditures:				
410	General Government:				
411	Legislative			0.00	0.00
411.5	Contingency				
	Amount Transferred				0.00
412	Executive			0.00	0.00
413	Elections			0.00	0.00
414	Financial Administration			0.00	0.00
419	Other			0.00	0.00
	Total General Government	0.00	0.00	0.00	0.00
420	Public Safety:				
421	Police			0.00	0.00
422	Fire			0.00	0.00
423	Protective Inspection			0.00	0.00
429	Other Protection			0.00	0.00
	Total Public Safety	0.00	0.00	0.00	0.00
430	Public Works:				

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
431	Highways and Streets			0.00	0.00
432	Sanitation			0.00	0.00
433	Water			0.00	0.00
434	Electricity			0.00	0.00
435	Airport			0.00	0.00
436	Parking Facilities			0.00	0.00
437	Cemeteries			0.00	0.00
438	Natural Gas			0.00	0.00
439	Transit			0.00	0.00
	Total Public Works	0.00	0.00	0.00	0.00
440	Health and Welfare:				
441	Health			0.00	0.00
442	Home Health			0.00	0.00
443	Mental Health Centers			0.00	0.00
444	Humane Society			0.00	0.00
445	Drug Education			0.00	0.00
446	Ambulance			0.00	0.00
447	Hospitals, Nursing Homes and Rest Homes			0.00	0.00
449	Other			0.00	0.00
	Total Health and Welfare	0.00	0.00	0.00	0.00
450	Culture and Recreation:				
451	Recreation			0.00	0.00
452	Parks	4,000.00	4,000.00	3,087.00	913.00
455	Libraries			0.00	0.00
456	Auditorium			0.00	0.00
457	Historical Preservation			0.00	0.00
458	Museums			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
	Total Culture and Recreation	4,000.00	4,000.00	3,087.00	913.00
460	Conservation and Development:				
463	Urban Redevelopment and Housing			0.00	0.00
465	Economic Development and Assistance			0.00	0.00
466	Economic Opportunity			0.00	0.00
	Total Conservation and Development	0.00	0.00	0.00	0.00
470	Debt Service			0.00	0.00
480	Intergovernmental Expenditures			0.00	0.00
485	Capital Outlay			0.00	0.00
490	Miscellaneous:				
491	Judgments and Losses			0.00	0.00
492	Other Expenditures			0.00	0.00
493	Liquor Operating Agreements			0.00	0.00
	Total Miscellaneous	0.00	0.00	0.00	0.00
	Total Expenditures	4,000.00	4,000.00	3,087.00	913.00
	Excess of Revenues Over (Under) Expenditures	2,000.00	2,000.00	7,925.06	5,925.06
	Other Financing Sources (Uses):				
391.01	Transfers In			0.00	0.00
511	Transfers Out			0.00	0.00
512	Discount on Bonds Issued			0.00	0.00
513	Payments to Refunded Debt Escrow Agent			0.00	0.00
391.03	Sale of Municipal Property			0.00	0.00
391.04	Compensation for Loss or Damage to Capital Assets			0.00	0.00

SUPPLEMENTARY INFORMATION
MUNICIPALITY OF COLTON
BUDGETARY COMPARISON SCHEDULE - MODIFIED CASH BASIS
Third Penny Sales Tax FUND
For the Year Ended December 31, 2023

		Budgeted Amounts			Variance with Final Budget
		Original	Final	Actual Amounts	Positive (Negative)
391.20	Long-Term Debt Issued			0.00	0.00
	Total Other Financing Sources (Uses)	0.00	0.00	0.00	0.00
391.06 (514)	Special Items			0.00	0.00
391.05 (515)	Extraordinary Items			0.00	0.00
	Net Change in Fund Balances	2,000.00	2,000.00	7,925.06	5,925.06
	Fund Balance - Beginning	28,627.09	28,627.09	28,627.09	0.00
	Adjustments:				
		0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00
	Adjusted Fund Balance - Beginning	28,627.09	28,627.09	28,627.09	0.00
	FUND BALANCE - ENDING	30,627.09	30,627.09	36,552.15	5,925.06