

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Law, Contr Expend		B14204	12,300
TOTAL Law	0		12,300
Central Print & Mail, Contr Expend	353	B16704	949
TOTAL Central Print & Mail	353		949
TOTAL General Government Support	353		13,249
Traffic Control, Equip & Cap Outlay		B33102	2,498
Traffic Control, Contr Expen	4,967	B33104	3,851
TOTAL Traffic Control	4,967		6,348
Safety Inspection, Pers Serv	108,445	B36201	109,986
Safety Inspection, Contr Expend	7,189	B36204	5,931
TOTAL Safety Inspection	115,634		115,917
TOTAL Public Safety	120,601		122,266
Registrar of Vital Statistics, Pers Serv	1,073	B40201	1,932
Registrar of Vital Stat Contr Expend		B40204	50
TOTAL Registrar of Vital Stat Contr Expend	1,073		1,981
TOTAL Health	1,073		1,981
Veterans Service, Contr Expend	1,000	B65104	1,000
TOTAL Veterans Service	1,000		1,000
TOTAL Economic Assistance And Opportunity	1,000		1,000
Zoning, Pers Serv	12,148	B80101	11,269
Zoning, Contr Expend	5,734	B80104	22,451
TOTAL Zoning	17,882		33,721
Planning, Pers Serv	27,040	B80201	31,189
Planning, Contr Expend	5,318	B80204	7,112
TOTAL Planning	32,358		38,302
Sanitary Sewers, Pers Serv	6,541	B81201	2,445
Sanitary Sewers, Contr Expend	23,363	B81204	7,920
TOTAL Sanitary Sewers	29,904		10,365
Refuse & Garbage, Contr Expend	390,314	B81604	401,357
TOTAL Refuse & Garbage	390,314		401,357
TOTAL Home And Community Services	470,458		483,744
State Retirement, Empl Bnfts	21,817	B90108	23,242
Social Security , Empl Bnfts	11,424	B90308	11,508
Worker's Compensation, Empl Bnfts	3,419	B90408	5,562
Disability Insurance, Empl Bnfts	282	B90558	225
Hospital & Medical (dental) Ins, Empl Bnft	27,055	B90608	30,420
TOTAL Employee Benefits	63,998		70,956
TOTAL Expenditures	657,483		693,196
Transfers, Other Funds	1,414,000	B99019	1,412,513

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2014	EdpCode	2015
Other Uses			
Transfers, Capital Projects Fund		B99509	3,327
TOTAL Operating Transfers	1,414,000		1,415,839
TOTAL Other Uses	1,414,000		1,415,839
TOTAL Expenditures	2,071,483		2,109,036

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	62,465	H200	62,465
Cash With Fiscal Agent		H223	
TOTAL Cash	62,465		62,465
Due From State And Federal Government	350,979	H410	377,335
TOTAL State And Federal Aid Receivables	350,979		377,335
Due From Other Governments	167,432	H440	629,407
TOTAL Due From Other Governments	167,432		629,407
TOTAL Assets	580,876		1,069,206

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	402,367	H600	224,490
TOTAL Accounts Payable	402,367		224,490
Accrued Liabilities	244	H601	
TOTAL Accrued Liabilities	244		0
Bond Anticipation Notes Payable	1,937,290	H626	4,222,693
TOTAL Notes Payable	1,937,290		4,222,693
Due To Other Funds	690,922	H630	1,135,255
TOTAL Due To Other Funds	690,922		1,135,255
TOTAL Liabilities	3,030,822		5,582,438
Deferred Inflows of Resources			
Deferred Inflow of Resources	311,572	H691	1,006,741
TOTAL Deferred Inflows of Resources	311,572		1,006,741
TOTAL Deferred Inflows of Resources	311,572		1,006,741
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-2,761,518	H917	-5,519,973
TOTAL Unassigned Fund Balance	-2,761,518		-5,519,973
TOTAL Fund Balance	-2,761,518		-5,519,973
TOTAL Liabilities, Deferred Inflows And Fund Balance	580,876		1,069,206

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Sewer Administration, Pers Serv	6,424	SS81101	8,097
Sewer Administration, Contr Expend	746	SS81104	483
TOTAL Sewer Administration	7,170		8,579
Sanitary Sewers, Contr Expend	36,000	SS81204	
TOTAL Sanitary Sewers	36,000		0
Sewage Treat Disp, Equip & Cap Outlay	334	SS81302	
Sewage Treat Disp, Contr Expend	33,365	SS81304	46,805
TOTAL Sewage Treat Disp	33,699		46,805
Other Sanitation, Contr Expend	3,736	SS81894	1,260
TOTAL Other Sanitation	3,736		1,260
TOTAL Home And Community Services	80,605		56,645
State Retirement, Empl Bnfts	1,030	SS90108	1,042
Social Security , Empl Bnfts	482	SS90308	607
Worker's Compensation, Empl Bnfts	6	SS90408	10
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	752	SS90608	808
TOTAL Employee Benefits	2,271		2,469
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Bond Anticipation Notes	1,696	SS97307	2,106
Interfund Loans	0	SS97957	2
TOTAL Debt Interest	1,697		2,107
TOTAL Expenditures	93,573		70,221
Transfers, Other Funds		SS99019	
Transfers, Capital Projects Fund		SS99509	532
TOTAL Operating Transfers	0		532
TOTAL Other Uses	0		532
TOTAL Expenditures	93,573		70,753

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,572	SW600	40,601
TOTAL Accounts Payable	51,572		40,601
Accrued Liabilities	1,546	SW601	1,909
TOTAL Accrued Liabilities	1,546		1,909
Due To Other Funds	140,274	SW630	148,656
TOTAL Due To Other Funds	140,274		148,656
TOTAL Liabilities	193,393		191,166
Deferred Inflows of Resources			
Deferred Inflow of Resources	94,916	SW691	32,115
TOTAL Deferred Inflows of Resources	94,916		32,115
TOTAL Deferred Inflows of Resources	94,916		32,115
Fund Balance			
Not in Spendable Form	10,289	SW806	2,319
TOTAL Nonspendable Fund Balance	10,289		2,319
Capital Reserve	5,035	SW878	
Reserve For Debt		SW884	
TOTAL Restricted Fund Balance	5,035		0
Assigned Appropriated Fund Balance		SW914	6,745
Assigned Unappropriated Fund Balance		SW915	29,872
TOTAL Assigned Fund Balance	0		36,617
Unassigned Fund Balance	-89,859	SW917	
TOTAL Unassigned Fund Balance	-89,859		0
TOTAL Fund Balance	-74,535		38,936
TOTAL Liabilities, Deferred Inflows And Fund Balance	213,774		262,217

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	73,877	TA200	33,836
TOTAL Cash	73,877		33,836
Service Award Program Assets	727,604	TA461	823,524
TOTAL Investments	727,604		823,524
TOTAL Assets	801,480		857,359

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For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	940,379	W129	858,982
TOTAL Provision To Be Made In Future Budgets	940,379		858,982
TOTAL Assets	940,379		858,982

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For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
State Loans Payable		W619	
TOTAL Notes Payable	0		0
Judgments And Claims Payable	117,500	W686	117,500
Compensated Absences	78,257	W687	73,677
TOTAL Other Liabilities	195,757		191,177
Bonds Payable	744,622	W628	667,805
TOTAL Bond And Long Term Liabilities	744,622		667,805
TOTAL Liabilities	940,379		858,982
TOTAL Liabilities	940,379		858,982

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2015

11/18/2016

County of: Albany

Municipal Code: 010358100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BAN E	Water District Extension			11/15/2007	11/14/2008	3.60%		\$495,000	\$376,200	\$19,800	\$0	\$0		\$356,400
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$50,665	\$5,667	\$0	\$0		\$44,998
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$70,000	\$16,200	\$0	\$0		\$53,800
2015	BAN E	Water-EFC			02/22/2015	03/06/2017	0.00%		\$2,254,345	\$0	\$0	\$0	\$0		\$2,254,345
2013	BAN E	Hf-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$335,000	\$13,400	\$0	\$0		\$321,600
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$119,335	\$13,333	\$0	\$0		\$106,002
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$140,000	\$10,000	\$0	\$0		\$130,000
2014	BAN E	Water - EFC			03/06/2014	03/06/2017	0.00%		\$441,548	\$441,548	\$0	\$0	\$0		\$441,548
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$2,254,345	\$1,732,748	\$78,400	\$0	\$0	\$0	\$3,908,693
2014	BOND E	EFC - Water loan			05/01/2000	05/01/2020	0.00%			\$31,359	\$4,971	\$0	(\$96)		\$26,292
2003	BOND E	Feuere Bush Water			10/01/1984	10/01/2022	7.125%		\$6,000	\$750	\$750	\$0	\$0		\$5,250
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%		\$41,263	\$8,000	\$8,000	\$0	\$0		\$33,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%		\$351,000	\$28,000	\$28,000	\$0	\$0		\$323,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$428,000	\$315,000	\$35,000	\$0	\$0		\$280,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$744,822	\$76,721	\$0	(\$96)	\$0	\$667,805
2006	IPC E	Gradall			04/15/2006	04/01/2011	4.25%		\$177,614	\$0	\$0	\$0	\$0		\$0
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$0	\$0	\$0	\$0	\$0	\$0
2015	BAN N	DB - 2014 Int. Dump Truck			02/06/2015	02/01/2020	1.38%		\$170,000	\$0	\$0	\$0	\$0		\$170,000
2014	BAN N	2011 Intemational Dump Truck			11/12/2010	11/10/2011	1.15%			\$51,542	\$51,542	\$0	\$0		\$0
2014	BAN N	Heldervale Sewer Extenx. 4			03/11/2011	03/09/2012	1.41%		\$153,000	\$9,000	\$9,000	\$0	\$0		\$144,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$170,000	\$204,542	\$60,542	\$0	\$0	\$0	\$314,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$2,424,345	\$2,681,912	\$215,663	\$0	(\$96)	\$0	\$4,890,498

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1715	\$6,385	\$0	\$0	\$6,385
****-1723	\$5,001	\$0	\$0	\$5,001
****-2664	\$6,387	\$160	\$4	\$6,543
****-2672	\$8,220	\$0	\$0	\$8,220
****-0983	\$0	\$0	\$0	\$0
****-1995	\$4,169	\$0	\$0	\$4,169
****-0027	\$5,722	\$0	\$0	\$5,722
****-0042	\$40,481	\$0	\$0	\$40,481
****-4074	\$4,010	\$0	\$0	\$4,010
****-1996	\$2,821	\$0	\$0	\$2,821
****-2002	\$2,123	\$0	\$0	\$2,123
****-4016	\$4,590	\$0	\$0	\$4,590
****-9288	\$1,761	\$0	\$0	\$1,761
****-3147	\$5,755	\$0	\$0	\$5,755
****-3154	\$39,248	\$0	\$0	\$39,248
****-3600	\$86,520	\$0	\$0	\$86,520
****-4244	\$12,519	\$0	\$0	\$12,519
****-5415	\$46,306	\$0	\$0	\$46,306
****-5423	\$62,124	\$0	\$0	\$62,124
****-5431	\$61,019	\$0	\$0	\$61,019
****-0808	\$8,365	\$0	\$2,416	\$5,950
****-0816	\$11,691	\$0	\$4,004	\$7,687
****-0824	\$393,741	\$131,415	\$0	\$525,157
****-0832	\$38,551	\$0	\$0	\$38,551
****-0840	\$2,322	\$0	\$0	\$2,322
****-0857	\$133,404	\$0	\$0	\$133,404
****-0865	\$9,114	\$0	\$0	\$9,114
****-0881	\$189,702	\$0	\$0	\$189,702
****-0899	\$114,485	\$0	\$0	\$114,485
****-0907	\$6,477	\$0	\$0	\$6,477

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0915	\$954	\$0	\$0	\$954
****-0923	\$18,160	\$0	\$0	\$18,160
****-0931	\$15,429	\$0	\$0	\$15,429
****-0956	\$854	\$0	\$0	\$854
****-0964	\$20,571	\$0	\$0	\$20,571
****-1640	\$1,191	\$0	\$0	\$1,191
****-1657	\$114,369	\$0	\$0	\$114,369
****-1673	\$1,568	\$0	\$0	\$1,568
****-2234	\$121,927	\$0	\$0	\$121,927
****-0873	\$44,931	\$0	\$0	\$44,931
****-0980	\$4,181	\$0	\$0	\$4,181
****-1616	\$10	\$0	\$0	\$10
****-0998	\$3,112	\$0	\$0	\$3,112
	Total Adjusted Bank Balance			\$1,785,421
	Petty Cash			\$1,400.00
	Adjustments			\$3,064.20
	Total Cash		9ZCASH *	\$1,789,885
	Total Cash Balance All Funds		9ZCASHB *	\$1,789,885
	* Must be equal			