

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of New Scotland
County of Albany
For the Fiscal Year Ended 12/31/2017

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 New Scotland

*** 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 2016 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2017:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CM) MISCELLANEOUS SPECIAL REV
- (CR) RECREATION
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SD) DRAINAGE
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SM1)SPECIAL EMT DISTRICT
- AMBULANCE DISTRICT(SM2)
- (SS) SEWER
- (SW) WATER
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2016 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
- 7) Schedule of Other Post Employment Benefits (OPEB)

All numbers in this report will be rounded to the nearest dollar.

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	413,017	A200	432,998
Petty Cash	1,350	A210	1,350
Cash With Fiscal Agent	4,984	A223	7,858
TOTAL Cash	419,350		442,206
Accounts Receivable	1,034	A380	899
TOTAL Other Receivables (net)	1,034		899
Due From State And Federal Government		A410	
TOTAL State And Federal Aid Receivables	0		0
Due From Other Funds	237,445	A391	392,183
TOTAL Due From Other Funds	237,445		392,183
Due From Other Governments	174,381	A440	118,628
TOTAL Due From Other Governments	174,381		118,628
Prepaid Expenses	42,697	A480	50,807
TOTAL Prepaid Expenses	42,697		50,807
TOTAL Assets and Deferred Outflows of Resources	874,907		1,004,722

TOWN OF New Scotland
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(A) GENERAL

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	158,404	A600	163,381
TOTAL Accounts Payable	158,404		163,381
Accrued Liabilities	23,134	A601	20,892
TOTAL Accrued Liabilities	23,134		20,892
Other Liabilities	890	A688	935
TOTAL Other Liabilities	890		935
Due To Other Governments	23,142	A631	36,412
TOTAL Due To Other Governments	23,142		36,412
TOTAL Liabilities	205,569		221,620
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,389	A691	6,389
TOTAL Deferred Inflows of Resources	6,389		6,389
TOTAL Deferred Inflows of Resources	6,389		6,389
Fund Balance			
Not in Spendable Form	42,697	A806	50,806
TOTAL Nonspendable Fund Balance	42,697		50,806
Assigned Appropriated Fund Balance		A914	27,940
TOTAL Assigned Fund Balance	0		27,940
Unassigned Fund Balance	620,251	A917	697,967
TOTAL Unassigned Fund Balance	620,251		697,967
TOTAL Fund Balance	662,949		776,713
TOTAL Liabilities, Deferred Inflows And Fund Balance	874,907		1,004,722

TOWN OF New Scotland
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	1,246,200	A1001	1,339,321
TOTAL Real Property Taxes	1,246,200		1,339,321
Interest & Penalties On Real Prop Taxes	8,598	A1090	8,034
TOTAL Real Property Tax Items	8,598		8,034
Clerk Fees	1,613	A1255	1,460
Public Pound Charges, Dog Control Fees	550	A1550	825
Park And Recreational Charges	14,870	A2001	13,641
Refuse & Garbage Charges	20,537	A2130	23,404
TOTAL Departmental Income	37,570		39,329
Transportation Services, Other Govts	6,476	A2300	3,486
TOTAL Intergovernmental Charges	6,476		3,486
Interest And Earnings	408	A2401	366
Rental of Real Property		A2410	554
TOTAL Use of Money And Property	408		920
Dog Licenses	4,967	A2544	4,886
Permits, Other	300	A2590	300
TOTAL Licenses And Permits	5,267		5,186
Fines And Forfeited Bail	81,401	A2610	88,056
TOTAL Fines And Forfeitures	81,401		88,056
Sales of Scrap & Excess Materials	2,937	A2650	4,265
Other Compensation For Loss		A2690	132
TOTAL Sale of Property And Compensation For Loss	2,937		4,397
Refunds of Prior Year's Expenditures		A2701	26
Gifts And Donations	7,320	A2705	7,329
Unclassified (specify)	135	A2770	2,412
TOTAL Miscellaneous Local Sources	7,455		9,767
Interfund Revenues	409	A2801	14
TOTAL Interfund Revenues	409		14
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	279,008	A3005	243,683
St Aid - Other (specify)	5,355	A3089	9,185
TOTAL State Aid	322,067		290,572
TOTAL Revenues	1,718,788		1,789,083
TOTAL Detail Revenues And Other Sources	1,718,788		1,789,083

TOWN OF New Scotland
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For the Fiscal Year Ending 2017

(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Legislative Board, Pers Serv	33,837	A10101	35,661
Legislative Board, Contr Expend	79	A10104	394
TOTAL Legislative Board	33,915		36,055
Municipal Court, Pers Serv	111,295	A11101	117,555
Municipal Court, Contr Expend	8,081	A11104	7,960
TOTAL Municipal Court	119,376		125,515
Supervisor,pers Serv	163,549	A12201	163,449
Supervisor,equip & Cap Outlay		A12202	511
Supervisor,contr Expend	4,481	A12204	3,579
TOTAL Supervisor	168,030		167,539
Assessment, Pers Serv	64,930	A13551	64,962
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	11,795	A13554	6,523
TOTAL Assessment	76,724		71,485
Clerk,pers Serv	97,856	A14101	99,055
Clerk,contr Expend	4,291	A14104	4,481
TOTAL Clerk	102,147		103,537
Law, Pers Serv	45,450	A14201	45,905
Law, Contr Expend		A14204	132
TOTAL Law	45,450		46,036
Engineer, Contr Expend	9,309	A14404	14,460
TOTAL Engineer	9,309		14,460
Elections, Contr Expend	16,500	A14504	16,500
TOTAL Elections	16,500		16,500
Records Mgmt, Equip & Cap Outlay	725	A14602	
Records Mgmt, Contr Expend	2,635	A14604	697
TOTAL Records Mgmt	3,360		697
Public Works Admin, Contr Expend	842	A14904	896
TOTAL Public Works Admin	842		896
Central Services Admin,pers Serv	9,581	A16101	5,471
Central Services Admin,contr Expend	10,360	A16104	11,032
TOTAL Central Services Admin	19,942		16,503
Buildings, Pers Serv	24,584	A16201	19,654
Buildings, Equip & Cap Outlay	9,203	A16202	14,353
Buildings, Contr Expend	54,765	A16204	56,508
TOTAL Buildings	88,552		90,515
Central Storeroom, Contr Expend	905	A16604	2,486
TOTAL Central Storeroom	905		2,486
Central Print & Mail,contr Expend	8,608	A16704	11,119
TOTAL Central Print & Mail	8,608		11,119
Central Data Process & Cap Outlay	6,419	A16802	184
Central Data Process, Contr Expend	31,784	A16804	18,166
TOTAL Central Data Process	38,203		18,350
Unallocated Insurance, Contr Expend	41,083	A19104	41,938
TOTAL Unallocated Insurance	41,083		41,938

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
Judgements And Claims, Contr Expend	2,067	A19304	
TOTAL Judgements And Claims	2,067		0
Taxes & Assess On Munic Prop, Contr Expend		A19504	1,561
TOTAL Taxes & Assess On Munic Prop	0		1,561
Other Gen Govt Support, Contr Expend		A19894	1,159
TOTAL Other Gen Govt Support	0		1,159
TOTAL General Government Support	776,214		767,550
Control of Animals, Pers Serv	20,242	A35101	20,068
Control of Animals, Contr Expend	2,520	A35104	3,527
TOTAL Control of Animals	22,763		23,595
Misc Public Safety, Pers Serv		A39891	
Misc Public Safety, Equip & Cap Outlay		A39892	549
Misc Public Safety, Contr Expend	344	A39894	
TOTAL Misc Public Safety	344		549
TOTAL Public Safety	23,107		24,144
Ambulance, Contr Expend	250,931	A45404	253,261
TOTAL Ambulance	250,931		253,261
TOTAL Health	250,931		253,261
Street Admin, Pers Serv	108,477	A50101	111,426
Street Admin, Equip & Cap Outlay	200	A50102	
Street Admin, Contr Expend	3,872	A50104	4,227
TOTAL Street Admin	112,548		115,653
Garage, Pers Serv	4,217	A51321	4,286
Garage, Equip & Cap Outlay		A51322	2,879
Garage, Contr Expend	32,046	A51324	30,613
TOTAL Garage	36,263		37,778
Street Lighting, Contr Expend	676	A51824	709
TOTAL Street Lighting	676		709
TOTAL Transportation	149,487		154,139
Programs For Aging, Pers Serv	34,957	A67721	35,421
Programs For Aging, Equip & Cap Outlay	13,706	A67722	
Programs For Aging, Contr Expend	13,427	A67724	10,939
TOTAL Programs For Aging	62,090		46,360
TOTAL Economic Assistance And Opportunity	62,090		46,360
Parks, Pers Serv	69,139	A71101	64,954
Parks, Equip & Cap Outlay	870	A71102	6,608
Parks, Contr Expend	30,853	A71104	33,101
TOTAL Parks	100,863		104,663
Youth Prog, Pers Serv	2,006	A73101	
Youth Prog, Contr Expend	2,219	A73104	308
TOTAL Youth Prog	4,226		308
Library, Contr Expend	942	A74104	433
TOTAL Library	942		433

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(A) GENERAL

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Historian, Contr Expend	2,331	A75104	2,865
TOTAL Historian	2,331		2,865
TOTAL Culture And Recreation	108,361		108,268
Refuse & Garbage, Pers Serv	10,502	A81601	11,459
Refuse & Garbage, Contr Expend	32,095	A81604	29,057
TOTAL Refuse & Garbage	42,596		40,516
TOTAL Home And Community Services	42,596		40,516
State Retirement System	106,158	A90108	103,459
Social Security, Employer Cont	58,530	A90308	58,934
Worker's Compensation, Empl Bnfts	10,228	A90408	10,815
Unemployment Insurance, Empl Bnfts		A90508	37
Disability Insurance, Empl Bnfts	760	A90558	760
Hospital & Medical (dental) Ins, Empl Bnft	124,865	A90608	104,275
TOTAL Employee Benefits	300,541		278,280
Interfund Loans	1	A97957	
TOTAL Debt Interest	1		0
TOTAL Expenditures	1,713,329		1,672,520
TOTAL Detail Expenditures And Other Uses	1,713,329		1,672,520

TOWN OF New Scotland
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	654,854	A8021	662,949
Prior Period Adj -Increase In Fund Balance	2,636	A8012	3,626
Prior Period Adj -Decrease In Fund Balance		A8015	6,425
Restated Fund Balance - Beg of Year	657,490	A8022	660,150
ADD - REVENUES AND OTHER SOURCES	1,718,788		1,789,083
DEDUCT - EXPENDITURES AND OTHER USES	1,713,329		1,672,520
Fund Balance - End of Year	662,949	A8029	776,713

TOWN OF New Scotland
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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	1,339,321	A1049N	1,339,903
Est Rev - Real Property Tax Items	8,500	A1099N	8,500
Est Rev - Departmental Income	34,450	A1299N	38,200
Est Rev - Use of Money And Property	270	A2499N	280
Est Rev - Fines And Forfeitures	95,000	A2649N	95,000
Est Rev - Sale of Prop And Comp For Loss	0	A2699N	
Est Rev - Miscellaneous Local Sources	14,200	A2799N	15,180
Est Rev - Interfund Revenues	150	A2801N	100
Est Rev - State Aid	277,204	A3099N	302,954
Est Rev - Federal Aid	10,000	A4099N	
TOTAL Estimated Revenues	1,779,095		1,800,117
Appropriated Fund Balance		A599N	27,940
TOTAL Estimated Other Sources	0		27,940
TOTAL Estimated Revenues And Other Sources	1,779,095		1,828,057

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(A) GENERAL

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	829,935	A1999N	863,273
App - Public Safety	24,431	A3999N	26,070
App - Health	253,260	A4999N	267,082
App - Transportation	155,361	A5999N	151,017
App - Economic Assistance And Opportunity	50,946	A6999N	49,749
App - Culture And Recreation	115,760	A7999N	102,315
App - Home And Community Services	48,500	A8999N	52,300
App - Employee Benefits	298,502	A9199N	310,252
App - Debt Service		A9899N	6,000
TOTAL Appropriations	1,776,695		1,828,058
App - Interfund Transfer	2,400	A9999N	
TOTAL Other Uses	2,400		0
TOTAL Appropriations And Other Uses	1,779,095		1,828,058

TOWN OF New Scotland
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	762,935	B200	628,116
Petty Cash	50	B210	50
Cash With Fiscal Agent	335	B223	761
TOTAL Cash	763,320		628,927
Accounts Receivable	9,968	B380	9,907
TOTAL Other Receivables (net)	9,968		9,907
Due From Other Funds	650,206	B391	727,823
TOTAL Due From Other Funds	650,206		727,823
Due From Other Governments	502,208	B440	520,783
TOTAL Due From Other Governments	502,208		520,783
Prepaid Expenses	8,422	B480	18,280
TOTAL Prepaid Expenses	8,422		18,280
TOTAL Assets and Deferred Outflows of Resources	1,934,124		1,905,721

TOWN OF New Scotland
Annual Update Document
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	33,056	B600	35,290
TOTAL Accounts Payable	33,056		35,290
Accrued Liabilities	784	B601	1,562
TOTAL Accrued Liabilities	784		1,562
TOTAL Liabilities	33,840		36,851
Fund Balance			
Not in Spendable Form	8,422	B806	18,280
TOTAL Nonspendable Fund Balance	8,422		18,280
Assigned Appropriated Fund Balance		B914	28,589
Assigned Unappropriated Fund Balance	1,891,863	B915	1,822,000
TOTAL Assigned Fund Balance	1,891,863		1,850,589
TOTAL Fund Balance	1,900,285		1,868,870
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,934,124		1,905,721

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	127,218	B1001	73,107
TOTAL Real Property Taxes	127,218		73,107
Sales Tax (from County)	1,984,815	B1120	1,996,774
Franchises	37,226	B1170	38,695
TOTAL Non Property Tax Items	2,022,041		2,035,469
Public Pound Charges, Dog Control Fees	350	B1550	
Safety Inspection Fees	40,080	B1560	41,679
Public Health Fees	1,880	B1601	1,480
Zoning Fees	1,580	B2110	1,625
Refuse & Garbage Charges	144	B2130	80
TOTAL Departmental Income	44,034		44,864
Interest And Earnings	803	B2401	726
TOTAL Use of Money And Property	803		726
Sales, Other	30	B2655	10
TOTAL Sale of Property And Compensation For Loss	30		10
Refunds of Prior Year's Expenditures		B2701	951
TOTAL Miscellaneous Local Sources	0		951
Interfund Revenues	48	B2801	11
TOTAL Interfund Revenues	48		11
TOTAL Revenues	2,194,174		2,155,138
TOTAL Detail Revenues And Other Sources	2,194,174		2,155,138

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Auditor, Contr Expend		B13204	12,600
TOTAL Auditor	0		12,600
Central Print & Mail, Contr Expend	272	B16704	336
TOTAL Central Print & Mail	272		336
Judgements And Claims, Contr Expend	289	B19304	
TOTAL Judgements And Claims	289		0
Other Gen Govt Support, Contr Expend		B19894	135
TOTAL Other Gen Govt Support	0		135
TOTAL General Government Support	561		13,071
Traffic Control, Contr Expen	11,990	B33104	9,854
TOTAL Traffic Control	11,990		9,854
Safety Inspection, Pers Serv	116,822	B36201	126,450
Safety Inspection, Equip & Cap Outlay	1,723	B36202	285
Safety Inspection, Contr Expend	5,851	B36204	5,673
TOTAL Safety Inspection	124,396		132,409
TOTAL Public Safety	136,386		142,263
Registrar of Vital Statistics, Pers Serv	1,867	B40201	1,905
Registrar of Vital Stat Contr Expend	61	B40204	
TOTAL Registrar of Vital Stat Contr Expend	1,928		1,905
TOTAL Health	1,928		1,905
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	11,770	B80101	10,341
Zoning, Contr Expend	1,976	B80104	758
TOTAL Zoning	13,745		11,099
Planning, Pers Serv	31,115	B80201	33,880
Planning, Equip & Cap Outlay		B80202	978
Planning, Contr Expend	7,279	B80204	3,353
TOTAL Planning	38,394		38,211
Research, Contr Expend		B80304	21,946
TOTAL Research	0		21,946
Sanitary Sewers, Pers Serv	2,568	B81201	3,099
Sanitary Sewers, Contr Expend	7,130	B81204	4,717
TOTAL Sanitary Sewers	9,698		7,816
Refuse & Garbage, Contr Expend	395,265	B81604	398,944
TOTAL Refuse & Garbage	395,265		398,944
TOTAL Home And Community Services	457,102		478,015
State Retirement, Empl Bnfts	21,480	B90108	21,631
Social Security , Empl Bnfts	12,073	B90308	13,080
Worker's Compensation, Empl Bnfts	7,729	B90408	10,012
Disability Insurance, Empl Bnfts	225	B90558	168

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	31,642	B90608	28,129
TOTAL Employee Benefits	73,149		73,019
Interfund Loans	26	B97957	
TOTAL Debt Interest	26		0
TOTAL Expenditures	670,152		709,273
Transfers, Other Funds	1,255,000	B99019	1,477,280
TOTAL Operating Transfers	1,255,000		1,477,280
TOTAL Other Uses	1,255,000		1,477,280
TOTAL Detail Expenditures And Other Uses	1,925,152		2,186,553

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,630,926	B8021	1,900,285
Prior Period Adj -Increase In Fund Balance	336	B8012	
Restated Fund Balance - Beg of Year	1,631,262	B8022	1,900,285
ADD - REVENUES AND OTHER SOURCES	2,194,174		2,155,138
DEDUCT - EXPENDITURES AND OTHER USES	1,925,152		2,186,553
Fund Balance - End of Year	1,900,285	B8029	1,868,870

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	73,287	B1049N	56,000
Est Rev - Non Property Tax Items	2,076,000	B1199N	2,008,265
Est Rev - Departmental Income	68,960	B1299N	89,750
Est Rev - Use of Money And Property	550	B2499N	765
Est Rev - Interfund Revenues	100	B2801N	0
Est Rev - State Aid	10,000	B3099N	0
TOTAL Estimated Revenues	2,228,897		2,154,780
Appropriated Fund Balance	0	B599N	28,589
TOTAL Estimated Other Sources	0		28,589
TOTAL Estimated Revenues And Other Sources	2,228,897		2,183,369

TOWN OF New Scotland
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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - General Government Support	23,300	B1999N	22,500
App - Public Safety	147,087	B3999N	140,795
App - Health	2,105	B4999N	2,422
App - Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	504,281	B8999N	527,537
App - Employee Benefits	73,844	B9199N	76,698
TOTAL Appropriations	751,617		770,952
App - Interfund Transfer	1,477,280	B9999N	1,412,417
TOTAL Other Uses	1,477,280		1,412,417
TOTAL Appropriations And Other Uses	2,228,897		2,183,369

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	217,719	CM200	293,300
TOTAL Cash	217,719		293,300
Accounts Receivable	361	CM380	361
TOTAL Other Receivables (net)	361		361
TOTAL Assets and Deferred Outflows of Resources	218,080		293,661

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	55,696	CM600	103,383
TOTAL Accounts Payable	55,696		103,383
Accrued Liabilities		CM601	1,050
TOTAL Accrued Liabilities	0		1,050
Customers' Deposits	162,304	CM615	164,150
TOTAL Other Deposits	162,304		164,150
Due To Other Funds	79	CM630	25,079
TOTAL Due To Other Funds	79		25,079
TOTAL Liabilities	218,080		293,661
TOTAL Liabilities, Deferred Inflows And Fund Balance	218,080		293,661

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Unclassified (specify)	179,751	CM2770	235,642
TOTAL Miscellaneous Local Sources	179,751		235,642
TOTAL Revenues	179,751		235,642
TOTAL Detail Revenues And Other Sources	179,751		235,642

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Other General Government Support-Contr Exp	179,751	CM19894	235,642
TOTAL Other General Government Support-Contr Exp	179,751		235,642
TOTAL General Government Support	179,751		235,642
TOTAL Expenditures	179,751		235,642
TOTAL Detail Expenditures And Other Uses	179,751		235,642

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES	179,751		235,642
DEDUCT - EXPENDITURES AND OTHER USES	179,751		235,642
Fund Balance - End of Year		CM8029	

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(CR) RECREATION

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	124,095	CR200	133,436
TOTAL Cash	124,095		133,436
TOTAL Assets and Deferred Outflows of Resources	124,095		133,436

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(CR) RECREATION

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable		CR600	610
TOTAL Accounts Payable	0		610
TOTAL Liabilities	0		610
Fund Balance			
Assigned Unappropriated Fund Balance	124,095	CR915	132,826
TOTAL Assigned Fund Balance	124,095		132,826
TOTAL Fund Balance	124,095		132,826
TOTAL Liabilities, Deferred Inflows And Fund Balance	124,095		133,436

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(CR) RECREATION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	24	CR2401	75
TOTAL Use of Money And Property	24		75
Unclassified (specify)	11,400	CR2770	19,700
TOTAL Miscellaneous Local Sources	11,400		19,700
TOTAL Revenues	11,424		19,775
TOTAL Detail Revenues And Other Sources	11,424		19,775

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(CR) RECREATION

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Parks, Contr Expend		CR71104	11,044
TOTAL Parks	0		11,044
TOTAL Culture And Recreation	0		11,044
TOTAL Expenditures	0		11,044
TOTAL Detail Expenditures And Other Uses	0		11,044

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(CR) RECREATION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	112,671	CR8021	124,095
Restated Fund Balance - Beg of Year	112,671	CR8022	124,095
ADD - REVENUES AND OTHER SOURCES	11,424		19,775
DEDUCT - EXPENDITURES AND OTHER USES			11,044
Fund Balance - End of Year	124,095	CR8029	132,826

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	9,322	DA201	11,322
TOTAL Cash	9,322		11,322
TOTAL Assets and Deferred Outflows of Resources	9,322		11,322

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	18,150	DA630	18,150
TOTAL Due To Other Funds	18,150		18,150
TOTAL Liabilities	18,150		18,150
Fund Balance			
Unassigned Fund Balance	-8,829	DA917	-6,829
TOTAL Unassigned Fund Balance	-8,829		-6,829
TOTAL Fund Balance	-8,829		-6,829
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,322		11,322

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	2,000	DA1001	2,000
TOTAL Real Property Taxes	2,000		2,000
Interfund Revenues	0	DA2801	0
TOTAL Interfund Revenues	0		0
TOTAL Revenues	2,000		2,000
TOTAL Detail Revenues And Other Sources	2,000		2,000

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Results of Operation

Code Description	2016	EdpCode	2017
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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-10,829	DA8021	-8,829
Restated Fund Balance - Beg of Year	-10,829	DA8022	-8,829
ADD - REVENUES AND OTHER SOURCES	2,000		2,000
Fund Balance - End of Year	-8,829	DA8029	-6,829

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
TOTAL Estimated Revenues	2,000		2,000
TOTAL Estimated Revenues And Other Sources	2,000		2,000

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	2,000	DA5999N	2,000
TOTAL Appropriations	2,000		2,000
TOTAL Appropriations And Other Uses	2,000		2,000

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	24,676	DB200	37,355
Cash With Fiscal Agent		DB223	202
TOTAL Cash	24,676		37,557
Due From State And Federal Government	1,400	DB410	89,482
TOTAL State And Federal Aid Receivables	1,400		89,482
Due From Other Funds	62,953	DB391	
TOTAL Due From Other Funds	62,953		0
Prepaid Expenses	77,965	DB480	149,033
TOTAL Prepaid Expenses	77,965		149,033
TOTAL Assets and Deferred Outflows of Resources	166,994		276,072

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	57,252	DB600	36,174
TOTAL Accounts Payable	57,252		36,174
Accrued Liabilities	29,629	DB601	36,888
TOTAL Accrued Liabilities	29,629		36,888
Due To Other Funds		DB630	82,247
TOTAL Due To Other Funds	0		82,247
TOTAL Liabilities	86,881		155,309
Deferred Inflows of Resources			
Deferred Inflow of Resources	1,400	DB691	
TOTAL Deferred Inflows of Resources	1,400		0
TOTAL Deferred Inflows of Resources	1,400		0
Fund Balance			
Not in Spendable Form	77,965	DB806	149,033
TOTAL Nonspendable Fund Balance	77,965		149,033
Assigned Appropriated Fund Balance		DB914	
Assigned Unappropriated Fund Balance	748	DB915	
TOTAL Assigned Fund Balance	748		0
Unassigned Fund Balance		DB917	-28,270
TOTAL Unassigned Fund Balance	0		-28,270
TOTAL Fund Balance	78,713		120,763
TOTAL Liabilities, Deferred Inflows And Fund Balance	166,994		276,072

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	221,290	DB1001	221,400
TOTAL Real Property Taxes	221,290		221,400
Rental of Equipment	18,041	DB2414	670
TOTAL Use of Money And Property	18,041		670
Street Opening Permits	1,950	DB2560	4,545
Permits, Other	730	DB2590	911
TOTAL Licenses And Permits	2,680		5,456
Sales of Scrap & Excess Materials	5,252	DB2650	707
Sales, Other	195	DB2655	
Sales of Equipment		DB2665	2,348
Insurance Recoveries		DB2680	10,000
TOTAL Sale of Property And Compensation For Loss	5,447		13,055
Unclassified (specify)	306	DB2770	
TOTAL Miscellaneous Local Sources	306		0
Interfund Revenues	6,088	DB2801	21,450
TOTAL Interfund Revenues	6,088		21,450
St Aid, Consolidated Highway Aid	226,110	DB3501	261,711
TOTAL State Aid	226,110		261,711
Fed Aid, Emergency Disaster Assistance		DB4960	31,736
TOTAL Federal Aid	0		31,736
TOTAL Revenues	479,962		555,478
Interfund Transfers	1,255,664	DB5031	1,477,280
TOTAL Interfund Transfers	1,255,664		1,477,280
TOTAL Other Sources	1,255,664		1,477,280
TOTAL Detail Revenues And Other Sources	1,735,627		2,032,758

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Administration-Contractual	3,254	DB17104	
TOTAL Administration-Contractual	3,254		0
Judgements And Claims, Contr Expend	492	DB19304	
TOTAL Judgements And Claims	492		0
TOTAL General Government Support	3,745		0
Street Admin, Contr Expend	2,315	DB50104	351
TOTAL Street Admin	2,315		351
Maint of Streets, Pers Serv	315,797	DB51101	331,839
Maint of Streets, Contr Expend	136,495	DB51104	152,243
TOTAL Maint of Streets	452,292		484,083
Perm Improve Highway, Equip & Cap Outlay	502,976	DB51122	460,189
TOTAL Perm Improve Highway	502,976		460,189
Machinery, Pers Serv	45,866	DB51301	50,711
Machinery, Equip & Cap Outlay	45,903	DB51302	6,598
Machinery, Contr Expend	120,001	DB51304	117,469
TOTAL Machinery	211,770		174,778
Snow Removal, Pers Serv	203,454	DB51421	240,970
Snow Removal, Contr Expend	104,393	DB51424	116,625
TOTAL Snow Removal	307,847		357,595
TOTAL Transportation	1,477,199		1,476,996
State Retirement, Empl Bnfts	98,070	DB90108	90,497
Social Security, Empl Bnfts	41,339	DB90308	45,815
Worker's Compensation, Empl Bnfts	78,171	DB90408	84,580
Disability Insurance, Empl Bnfts	311	DB90558	281
Hospital & Medical (dental) Ins, Empl Bnft	176,052	DB90608	167,303
TOTAL Employee Benefits	393,942		388,477
Debt Principal, Bond Anticipation Notes	35,000	DB97306	71,600
TOTAL Debt Principal	35,000		71,600
Debt Interest, Bond Anticipation Notes	3,876	DB97307	5,036
Interfund Loans	4	DB97957	
TOTAL Debt Interest	3,880		5,036
TOTAL Expenditures	1,913,767		1,942,108
TOTAL Detail Expenditures And Other Uses	1,913,767		1,942,108

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	266,867	DB8021	78,713
Prior Period Adj -Decrease In Fund Balance	10,015	DB8015	48,599
Restated Fund Balance - Beg of Year	256,853	DB8022	30,113
ADD - REVENUES AND OTHER SOURCES	1,735,627		2,032,758
DEDUCT - EXPENDITURES AND OTHER USES	1,913,767		1,942,108
Fund Balance - End of Year	78,713	DB8029	120,763

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	221,400	DB1049N	223,900
Est Rev - Use of Money And Property	5,000	DB2499N	0
Est Rev - Licenses And Permits	3,000	DB2599N	4,400
Est Rev - Sale of Prop And Comp For Loss	500	DB2699N	4,500
Est Rev - Miscellaneous Local Sources	0	DB2799N	
Est Rev - Interfund Revenues	5,000	DB2801N	6,000
Est Rev - State Aid	226,110	DB3099N	226,110
TOTAL Estimated Revenues	461,010		464,910
Estimated - Interfund Transfer	1,477,280	DB5031N	1,412,407
Appropriated Fund Balance	0	DB599N	14,225
TOTAL Estimated Other Sources	1,477,280		1,426,632
TOTAL Estimated Revenues And Other Sources	1,938,290		1,891,542

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Transportation	1,434,000	DB5999N	1,412,864
App - Employee Benefits	427,190	DB9199N	399,928
App - Debt Service	77,100	DB9899N	78,750
TOTAL Appropriations	1,938,290		1,891,542
TOTAL Appropriations And Other Uses	1,938,290		1,891,542

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash		H200	
TOTAL Cash	0		0
Due From State And Federal Government	577,335	H410	94,684
TOTAL State And Federal Aid Receivables	577,335		94,684
Due From Other Governments	1,831	H440	200,000
TOTAL Due From Other Governments	1,831		200,000
TOTAL Assets and Deferred Outflows of Resources	579,166		294,684

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	29,872	H600	648
TOTAL Accounts Payable	29,872		648
Bond Anticipation Notes Payable	1,427,640	H626	1,268,600
TOTAL Notes Payable	1,427,640		1,268,600
Due To Other Funds	811,479	H630	821,185
TOTAL Due To Other Funds	811,479		821,185
TOTAL Liabilities	2,268,992		2,090,433
Deferred Inflows of Resources			
Deferred Inflow of Resources	579,166	H691	293,284
TOTAL Deferred Inflows of Resources	579,166		293,284
TOTAL Deferred Inflows of Resources	579,166		293,284
Fund Balance			
Unassigned Fund Balance	-2,268,992	H917	-2,089,033
TOTAL Unassigned Fund Balance	-2,268,992		-2,089,033
TOTAL Fund Balance	-2,268,992		-2,089,033
TOTAL Liabilities, Deferred Inflows And Fund Balance	579,166		294,684

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Misc Revenue, Other Govts	50,000	H2389	
TOTAL Intergovernmental Charges	50,000		0
Unclassified (specify)	11,976	H2770	30,180
TOTAL Miscellaneous Local Sources	11,976		30,180
State Aid Emergency Disaster		H3960	1,400
TOTAL State Aid	0		1,400
Fed Aid, Transp Cap Proj	622,343	H4597	
Fed Aid, Emergency Disaster Assistance		H4960	284,051
TOTAL Federal Aid	622,343		284,051
TOTAL Revenues	684,319		315,631
Interfund Transfers		H5031	17,596
TOTAL Interfund Transfers	0		17,596
Serial Bonds	2,840,000	H5710	
Bans Redeemed From Appropriations	180,360	H5731	159,000
TOTAL Proceeds of Obligations	3,020,360		159,000
TOTAL Other Sources	3,020,360		176,596
TOTAL Detail Revenues And Other Sources	3,704,679		492,227

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Buildings, Equip & Cap Outlay	66,223	H16202	180
TOTAL Buildings	66,223		180
TOTAL General Government Support	66,223		180
Maint of Streets, Equip & Cap Outlay	16,386	H51102	
TOTAL Maint of Streets	16,386		0
Garage, Equip & Cap Outlay	3,397	H51322	100,000
TOTAL Garage	3,397		100,000
Other Transportation, Equip & Cap Outlay	4,602	H59972	186,621
TOTAL Other Transportation	4,602		186,621
TOTAL Transportation	24,384		286,621
Parks, Equip & Cap Outlay	7,274	H71102	13,614
TOTAL Parks	7,274		13,614
Special Rec Facility, Equip & Cap Outlay	325,047	H71802	26,973
TOTAL Special Rec Facility	325,047		26,973
TOTAL Culture And Recreation	332,321		40,587
Source Supply Pwr & Pump, Equip & Cap Outla		H83202	17,596
TOTAL Source Supply Pwr & Pump	0		17,596
Water Capital Projects, Equip & Cap Outlay	30,082	H83972	121
TOTAL Water Capital Projects	30,082		121
Emergency Disaster Work, Contr	420	H87604	980
TOTAL Emergency Disaster Work	420		980
TOTAL Home And Community Services	30,502		18,697
TOTAL Expenditures	453,430		346,085
Transfers, Other Funds	664	H99019	
TOTAL Operating Transfers	664		0
TOTAL Other Uses	664		0
TOTAL Detail Expenditures And Other Uses	454,094		346,085

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-5,519,973	H8021	-2,268,992
Prior Period Adj -Increase In Fund Balance	397	H8012	52,223
Prior Period Adj -Decrease In Fund Balance		H8015	18,406
Restated Fund Balance - Beg of Year	-5,519,576	H8022	-2,235,175
ADD - REVENUES AND OTHER SOURCES	3,704,679		492,227
DEDUCT - EXPENDITURES AND OTHER USES	454,094		346,085
Fund Balance - End of Year	-2,268,992	H8029	-2,089,032

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Land		K101	579,852
Buildings		K102	4,676,550
Improvements Other Than Buildings		K103	133,561
Machinery And Equipment		K104	2,046,838
TOTAL Fixed Assets (net)	0		7,436,800
TOTAL Assets and Deferred Outflows of Resources	0		7,436,800

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2016	EdpCode	2017
Liabilities, Deferred Inflows And Fund Balance			
Total Non-Current Govt Assets		K159	7,436,800
TOTAL Investments in Non-Current Government Assets	0		7,436,800
TOTAL Fund Balance	0		7,436,800
TOTAL	0		7,436,800

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(SD) DRAINAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	1,568	SD200	1,568
TOTAL Cash	1,568		1,568
TOTAL Assets and Deferred Outflows of Resources	1,568		1,568

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(SD) DRAINAGE

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Assigned Unappropriated Fund Balance	1,568	SD915	1,568
TOTAL Assigned Fund Balance	1,568		1,568
TOTAL Fund Balance	1,568		1,568
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,568		1,568

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(SD) DRAINAGE

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings		SD2401	0
TOTAL Use of Money And Property	0		0
TOTAL Revenues	0		0
TOTAL Detail Revenues And Other Sources	0		0

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Results of Operation

Code Description	2016	EdpCode	2017
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,568	SD8021	1,568
Restated Fund Balance - Beg of Year	1,568	SD8022	1,568
ADD - REVENUES AND OTHER SOURCES			0
Fund Balance - End of Year	1,568	SD8029	1,568

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	89,180	SF201	59,503
TOTAL Cash	89,180		59,503
Prepaid Expenses		SF480	44,216
TOTAL Prepaid Expenses	0		44,216
TOTAL Assets and Deferred Outflows of Resources	89,180		103,719

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	18,000	SF600	52,688
TOTAL Accounts Payable	18,000		52,688
Accrued Liabilities	51,800	SF601	17,500
TOTAL Accrued Liabilities	51,800		17,500
Due To Other Funds		SF630	2,370
TOTAL Due To Other Funds	0		2,370
TOTAL Liabilities	69,800		72,558
Fund Balance			
Assigned Appropriated Fund Balance	4,162	SF914	8,293
Assigned Unappropriated Fund Balance	15,217	SF915	22,868
TOTAL Assigned Fund Balance	19,380		31,161
TOTAL Fund Balance	19,380		31,161
TOTAL Liabilities, Deferred Inflows And Fund Balance	89,180		103,719

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	685,855	SF1001	692,891
TOTAL Real Property Taxes	685,855		692,891
Interest And Earnings	43	SF2401	40
TOTAL Use of Money And Property	43		40
TOTAL Revenues	685,897		692,931
TOTAL Detail Revenues And Other Sources	685,897		692,931

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Judgements And Claims, Contr Expend	1,452	SF19304	18,513
TOTAL Judgements And Claims	1,452		18,513
TOTAL General Government Support	1,452		18,513
Fire Protection, Contr Expend	534,195	SF34104	547,800
TOTAL Fire Protection	534,195		547,800
TOTAL Public Safety	534,195		547,800
Ambulance, Contr Expend	47,750	SF45404	28,000
TOTAL Ambulance	47,750		28,000
TOTAL Health	47,750		28,000
Misc Home & Comm Serv, Contr Expend	18,360	SF89894	
TOTAL Misc Home & Comm Serv	18,360		0
TOTAL Home And Community Services	18,360		0
Service Awards Program	53,212	SF90258	40,606
Worker's Compensation, Empl Bnfts	49,048	SF90408	49,778
Other Employee Benefits (spec)	167	SF90898	168
TOTAL Employee Benefits	102,427		90,552
TOTAL Expenditures	704,184		684,865
TOTAL Detail Expenditures And Other Uses	704,184		684,865

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,747	SF8021	19,380
Prior Period Adj -Increase In Fund Balance		SF8012	3,714
Prior Period Adj -Decrease In Fund Balance	80	SF8015	
Restated Fund Balance - Beg of Year	37,666	SF8022	23,094
ADD - REVENUES AND OTHER SOURCES	685,897		692,931
DEDUCT - EXPENDITURES AND OTHER USES	704,184		684,865
Fund Balance - End of Year	19,380	SF8029	31,161

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	9,868	SL200	18,733
TOTAL Cash	9,868		18,733
TOTAL Assets and Deferred Outflows of Resources	9,868		18,733

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(SL) LIGHTING

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	462	SL600	4,429
TOTAL Accounts Payable	462		4,429
TOTAL Liabilities	462		4,429
Fund Balance			
Assigned Appropriated Fund Balance	798	SL914	300
Assigned Unappropriated Fund Balance	8,608	SL915	14,004
TOTAL Assigned Fund Balance	9,406		14,304
TOTAL Fund Balance	9,406		14,304
TOTAL Liabilities, Deferred Inflows And Fund Balance	9,868		18,733

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	13,670	SL1001	13,700
TOTAL Real Property Taxes	13,670		13,700
Interest And Earnings	3	SL2401	2
TOTAL Use of Money And Property	3		2
Refunds of Prior Year's Expenditures		SL2701	6,668
TOTAL Miscellaneous Local Sources	0		6,668
TOTAL Revenues	13,673		20,370
TOTAL Detail Revenues And Other Sources	13,673		20,370

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(SL) LIGHTING

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Judgements And Claims, Contr Expend		SL19304	2,667
TOTAL Judgements And Claims	0		2,667
TOTAL General Government Support	0		2,667
Street Lighting, Contr Expend	12,860	SL51824	12,805
TOTAL Street Lighting	12,860		12,805
TOTAL Transportation	12,860		12,805
TOTAL Expenditures	12,860		15,472
TOTAL Detail Expenditures And Other Uses	12,860		15,472

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	8,593	SL8021	9,406
Restated Fund Balance - Beg of Year	8,593	SL8022	9,406
ADD - REVENUES AND OTHER SOURCES	13,673		20,370
DEDUCT - EXPENDITURES AND OTHER USES	12,860		15,472
Fund Balance - End of Year	9,406	SL8029	14,302

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	205,489	SM200	280,194
TOTAL Cash	205,489		280,194
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	207,291		281,995

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,562	SM600	81,931
TOTAL Accounts Payable	2,562		81,931
Accrued Liabilities	41,136	SM601	24,821
TOTAL Accrued Liabilities	41,136		24,821
Due To Other Governments	70,003	SM631	141,400
TOTAL Due To Other Governments	70,003		141,400
TOTAL Liabilities	113,700		248,151
Fund Balance			
Other Restricted Fund Balance	1,802	SM899	1,802
TOTAL Restricted Fund Balance	1,802		1,802
Assigned Appropriated Fund Balance	15,872	SM914	3,502
Assigned Unappropriated Fund Balance	75,917	SM915	28,541
TOTAL Assigned Fund Balance	91,788		32,042
TOTAL Fund Balance	93,590		33,844
TOTAL Liabilities, Deferred Inflows And Fund Balance	207,291		281,995

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	93,361	SM1001	93,419
TOTAL Real Property Taxes	93,361		93,419
Ambulance Charges	26,230	SM1640	
TOTAL Departmental Income	26,230		0
Interest And Earnings	43	SM2401	163
TOTAL Use of Money And Property	43		163
TOTAL Revenues	119,634		93,582
TOTAL Detail Revenues And Other Sources	119,634		93,582

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Judgement And Claims, Contr Expend	220	SM19304	
TOTAL Judgement And Claims	220		0
Other Gen Govt Support, Contr Expend	4,500	SM19894	
TOTAL Other Gen Govt Support	4,500		0
TOTAL General Government Support	4,720		0
Ambulance, Contr Expend	131,599	SM45404	153,328
TOTAL Ambulance	131,599		153,328
TOTAL Health	131,599		153,328
TOTAL Expenditures	136,319		153,328
TOTAL Detail Expenditures And Other Uses	136,319		153,328

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	110,275	SM8021	93,590
Prior Period Adj -Increase In Fund Balance		SM8012	1
Prior Period Adj -Decrease In Fund Balance		SM8015	
Restated Fund Balance - Beg of Year	110,274	SM8022	93,590
ADD - REVENUES AND OTHER SOURCES	119,634		93,582
DEDUCT - EXPENDITURES AND OTHER USES	136,319		153,328
Fund Balance - End of Year	93,590	SM8029	33,842

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	105,161	SM200	160,760
TOTAL Cash	105,161		160,760
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	106,963		162,561

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Governments	70,003	SM631	141,400
TOTAL Due To Other Governments	70,003		141,400
TOTAL Liabilities	70,003		141,400
Fund Balance			
Other Restricted Fund Balance	1,802	SM899	1,802
TOTAL Restricted Fund Balance	1,802		1,802
Assigned Appropriated Fund Balance	15,872	SM914	1,932
Assigned Unappropriated Fund Balance	19,286	SM915	17,428
TOTAL Assigned Fund Balance	35,158		19,360
TOTAL Fund Balance	36,960		21,162
TOTAL Liabilities, Deferred Inflows And Fund Balance	106,963		162,561

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	55,484	SM1001	55,505
TOTAL Real Property Taxes	55,484		55,505
Interest And Earnings	23	SM2401	93
TOTAL Use of Money And Property	23		93
TOTAL Revenues	55,507		55,599
TOTAL Detail Revenues And Other Sources	55,507		55,599

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Judgement And Claims, Contr Expend	99	SM19304	
TOTAL Judgement And Claims	99		0
TOTAL General Government Support	99		0
Ambulance, Contr Expend	70,003	SM45404	71,397
TOTAL Ambulance	70,003		71,397
TOTAL Health	70,003		71,397
TOTAL Expenditures	70,102		71,397
TOTAL Detail Expenditures And Other Uses	70,102		71,397

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(SM1)SPECIAL EMT DISTRICT

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	51,555	SM8021	36,960
Restated Fund Balance - Beg of Year	51,555	SM8022	36,960
ADD - REVENUES AND OTHER SOURCES	55,507		55,599
DEDUCT - EXPENDITURES AND OTHER USES	70,102		71,397
Fund Balance - End of Year	36,960	SM8029	21,162

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	100,328	SM200	119,434
TOTAL Cash	100,328		119,434
TOTAL Assets and Deferred Outflows of Resources	100,328		119,434

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	2,562	SM600	81,931
TOTAL Accounts Payable	2,562		81,931
Accrued Liabilities	41,136	SM601	24,821
TOTAL Accrued Liabilities	41,136		24,821
TOTAL Liabilities	43,698		106,752
Fund Balance			
Assigned Appropriated Fund Balance		SM914	1,570
Assigned Unappropriated Fund Balance	56,630	SM915	11,113
TOTAL Assigned Fund Balance	56,630		12,682
TOTAL Fund Balance	56,630		12,682
TOTAL Liabilities, Deferred Inflows And Fund Balance	100,328		119,434

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	37,878	SM1001	37,914
TOTAL Real Property Taxes	37,878		37,914
Ambulance Charges	26,230	SM1640	
TOTAL Departmental Income	26,230		0
Interest And Earnings	20	SM2401	70
TOTAL Use of Money And Property	20		70
TOTAL Revenues	64,128		37,983
TOTAL Detail Revenues And Other Sources	64,128		37,983

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Judgement And Claims, Contr Expend	121	SM19304	
TOTAL Judgement And Claims	121		0
Other Gen Govt Support, Contr Expend	4,500	SM19894	
TOTAL Other Gen Govt Support	4,500		0
TOTAL General Government Support	4,621		0
Ambulance, Contr Expend	61,596	SM45404	81,931
TOTAL Ambulance	61,596		81,931
TOTAL Health	61,596		81,931
TOTAL Expenditures	66,217		81,931
TOTAL Detail Expenditures And Other Uses	66,217		81,931

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AMBULANCE DISTRICT(SM2)

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	58,720	SM8021	56,630
Prior Period Adj -Increase In Fund Balance		SM8012	1
Prior Period Adj -Decrease In Fund Balance		SM8015	
Restated Fund Balance - Beg of Year	58,719	SM8022	56,630
ADD - REVENUES AND OTHER SOURCES	64,128		37,983
DEDUCT - EXPENDITURES AND OTHER USES	66,217		81,931
Fund Balance - End of Year	56,630	SM8029	12,680

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash In Time Deposits	7,599	SS201	17,265
TOTAL Cash	7,599		17,265
Unbilled Receivables	20,111	SS383	31,920
TOTAL Other Receivables (net)	20,111		31,920
Due From Other Funds	617	SS391	500
TOTAL Due From Other Funds	617		500
Due From Other Governments	1,018	SS440	1,323
TOTAL Due From Other Governments	1,018		1,323
Prepaid Expenses	303	SS480	842
TOTAL Prepaid Expenses	303		842
TOTAL Assets and Deferred Outflows of Resources	29,647		51,851

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(SS) SEWER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	40,393	SS600	38,623
TOTAL Accounts Payable	40,393		38,623
Accrued Liabilities	335	SS601	522
TOTAL Accrued Liabilities	335		522
Overpayments & Clearing Account	34	SS690	1
TOTAL Other Liabilities	34		1
Due To Other Funds		SS630	3,887
TOTAL Due To Other Funds	0		3,887
Due To Other Governments		SS631	12,000
TOTAL Due To Other Governments	0		12,000
TOTAL Liabilities	40,763		55,033
Deferred Inflows of Resources			
Deferred Inflow of Resources	4,507	SS691	7,422
TOTAL Deferred Inflows of Resources	4,507		7,422
TOTAL Deferred Inflows of Resources	4,507		7,422
Fund Balance			
Not in Spendable Form	303	SS806	842
TOTAL Nonspendable Fund Balance	303		842
Assigned Unappropriated Fund Balance		SS915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-15,926	SS917	-11,445
TOTAL Unassigned Fund Balance	-15,926		-11,445
TOTAL Fund Balance	-15,623		-10,604
TOTAL Liabilities, Deferred Inflows And Fund Balance	29,647		51,851

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Special Assessments	10,400	SS1030	10,500
TOTAL Real Property Taxes	10,400		10,500
Sewer Rents	42,281	SS2120	61,328
Sewer Charges	26,000	SS2122	16,250
Interest & Penalties On Sewer Accts	419	SS2128	356
TOTAL Departmental Income	68,700		77,933
TOTAL Revenues	79,100		88,433
TOTAL Detail Revenues And Other Sources	79,100		88,433

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(SS) SEWER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Sewer Administration, Pers Serv	8,501	SS81101	9,161
Sewer Administration, Contr Expend	1,019	SS81104	1,346
TOTAL Sewer Administration	9,520		10,508
Sanitary Sewers, Contr Expend	24,000	SS81204	12,000
TOTAL Sanitary Sewers	24,000		12,000
Sewage Treat Disp, Equip & Cap Outlay		SS81302	463
Sewage Treat Disp, Contr Expend	44,035	SS81304	47,253
TOTAL Sewage Treat Disp	44,035		47,715
Other Sanitation, Contr Expend	240	SS81894	227
TOTAL Other Sanitation	240		227
TOTAL Home And Community Services	77,794		70,450
State Retirement, Empl Bnfts	1,004	SS90108	1,011
Social Security , Empl Bnfts	650	SS90308	680
Worker's Compensation, Empl Bnfts	437	SS90408	33
Disability Insurance, Empl Bnfts	2	SS90558	5
Hospital & Medical (dental) Ins, Empl Bnft	838	SS90608	892
TOTAL Employee Benefits	2,931		2,621
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Bond Anticipation Notes	1,393	SS97307	1,333
Interfund Loans	7	SS97957	10
TOTAL Debt Interest	1,400		1,343
TOTAL Expenditures	91,125		83,414
Transfers, Other Funds		SS99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	91,125		83,414

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	20,518	SS8021	-15,623
Prior Period Adj -Decrease In Fund Balance	24,116	SS8015	
Restated Fund Balance - Beg of Year	-3,598	SS8022	-15,623
ADD - REVENUES AND OTHER SOURCES	79,100		88,433
DEDUCT - EXPENDITURES AND OTHER USES	91,125		83,414
Fund Balance - End of Year	-15,623	SS8029	-10,598

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	10,500	SS1049N	10,991
Est Rev - Departmental Income	85,030	SS1299N	106,830
TOTAL Estimated Revenues	95,530		117,821
Appropriated Fund Balance	0	SS599N	
TOTAL Estimated Other Sources	0		0
TOTAL Estimated Revenues And Other Sources	95,530		117,821

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(SS) SEWER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	81,145	SS8999N	102,359
App - Employee Benefits	3,875	SS9199N	4,461
App - Debt Service	10,510	SS9899N	11,001
TOTAL Appropriations	95,530		117,821
TOTAL Appropriations And Other Uses	95,530		117,821

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	46,748	SW200	33,032
TOTAL Cash	46,748		33,032
Accounts Receivable		SW380	3,953
Unbilled Receivables	214,907	SW383	212,352
TOTAL Other Receivables (net)	214,907		216,305
Due From Other Governments	29,841	SW440	40,414
TOTAL Due From Other Governments	29,841		40,414
Prepaid Expenses	3,740	SW480	7,016
TOTAL Prepaid Expenses	3,740		7,016
Cash Special Reserves		SW230	17,514
TOTAL Restricted Assets	0		17,514
TOTAL Assets and Deferred Outflows of Resources	295,236		314,280

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(SW) WATER

Balance Sheet

Code Description	2016	EdpCode	2017
Accounts Payable	43,467	SW600	92,711
TOTAL Accounts Payable	43,467		92,711
Accrued Liabilities	2,853	SW601	4,354
TOTAL Accrued Liabilities	2,853		4,354
Overpayments & Clearing Account	308	SW690	230
TOTAL Other Liabilities	308		230
Due To Other Funds	107,616	SW630	149,527
TOTAL Due To Other Funds	107,616		149,527
TOTAL Liabilities	154,243		246,823
Deferred Inflows of Resources			
Deferred Inflow of Resources	45,683	SW691	57,137
TOTAL Deferred Inflows of Resources	45,683		57,137
TOTAL Deferred Inflows of Resources	45,683		57,137
Fund Balance			
Not in Spendable Form	3,740	SW806	7,016
TOTAL Nonspendable Fund Balance	3,740		7,016
Reserve For Debt		SW884	17,514
TOTAL Restricted Fund Balance	0		17,514
Assigned Appropriated Fund Balance	44,214	SW914	25,657
Assigned Unappropriated Fund Balance	47,355	SW915	88,067
TOTAL Assigned Fund Balance	91,569		113,724
Unassigned Fund Balance		SW917	-127,933
TOTAL Unassigned Fund Balance	0		-127,933
TOTAL Fund Balance	95,310		10,321
TOTAL Liabilities, Deferred Inflows And Fund Balance	295,236		314,280

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Real Property Taxes	12,470	SW1001	
Special Assessments	249,572	SW1030	252,394
TOTAL Real Property Taxes	262,042		252,394
Metered Water Sales	392,540	SW2140	388,114
Water Service Charges	4,085	SW2144	13,980
Interest & Penalties On Water Rents	4,243	SW2148	5,795
TOTAL Departmental Income	400,868		407,889
Interest And Earnings	3	SW2401	
TOTAL Use of Money And Property	3		0
Sales of Scrap & Excess Materials	20	SW2650	
TOTAL Sale of Property And Compensation For Loss	20		0
Refunds of Prior Year's Expenditures		SW2701	320
TOTAL Miscellaneous Local Sources	0		320
Interfund Revenues	0	SW2801	
TOTAL Interfund Revenues	0		0
TOTAL Revenues	662,933		660,603
TOTAL Detail Revenues And Other Sources	662,933		660,603

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(SW) WATER

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Water Administration, Pers Serv	78,326	SW83101	85,181
Water Administration, Contr Expend	11,985	SW83104	15,009
TOTAL Water Administration	90,311		100,190
Source Supply Pwr & Pump, Contr Expend	232,101	SW83204	294,764
TOTAL Source Supply Pwr & Pump	232,101		294,764
Water Purification, Contr Expend	4,005	SW83304	6,450
TOTAL Water Purification	4,005		6,450
Water Trans & Distrib, Contr Expend	8,359	SW83404	8,170
TOTAL Water Trans & Distrib	8,359		8,170
Other Water, Equip & Cap Outlay	179	SW83892	17,034
Other Water, Contr Expend	1,674	SW83894	1,598
TOTAL Other Water	1,853		18,632
TOTAL Home And Community Services	336,631		428,207
State Retirement, Empl Bnfts	9,040	SW90108	8,891
Social Security , Empl Bnfts	5,953	SW90308	6,524
Worker's Compensation, Empl Bnfts	3,805	SW90408	5,304
Disability Insurance, Empl Bnfts	20	SW90558	46
Hospital & Medical (dental) Ins, Empl Bnft	7,538	SW90608	7,820
TOTAL Employee Benefits	26,356		28,587
Debt Principal, Serial Bonds	76,817	SW97106	171,613
Debt Principal, Bond Anticipation Notes	136,360	SW97306	78,400
Debt Principal, State Loans		SW97906	
TOTAL Debt Principal	213,177		250,013
Debt Interest, Serial Bonds	33,027	SW97107	28,894
Debt Interest, Bond Anticipation Notes	8,740	SW97307	9,537
Interfund Loans	425	SW97957	15
TOTAL Debt Interest	42,192		38,445
TOTAL Expenditures	618,356		745,251
Transfers, Other Funds		SW99019	17,596
TOTAL Operating Transfers	0		17,596
TOTAL Other Uses	0		17,596
TOTAL Detail Expenditures And Other Uses	618,356		762,847

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2016	EdpCode	2017
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	38,936	SW8021	95,310
Prior Period Adj -Increase In Fund Balance	12,572	SW8012	17,256
Prior Period Adj -Decrease In Fund Balance	775	SW8015	
Restated Fund Balance - Beg of Year	50,733	SW8022	112,566
ADD - REVENUES AND OTHER SOURCES	662,933		660,603
DEDUCT - EXPENDITURES AND OTHER USES	618,356		762,847
Fund Balance - End of Year	95,310	SW8029	10,326

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(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Estimated Revenues			
Est Rev - Real Property Taxes	252,395	SW1049N	286,485
Est Rev - Departmental Income	412,768	SW1299N	446,008
Est Rev - Use of Money And Property	0	SW2499N	
TOTAL Estimated Revenues	665,163		732,493
Appropriated Reserve		SW511N	11,325
Appropriated Fund Balance	44,214	SW599N	14,332
TOTAL Estimated Other Sources	44,214		25,657
TOTAL Estimated Revenues And Other Sources	709,377		758,150

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(SW) WATER

Budget Summary

Code Description	2017	EdpCode	2018
Appropriations			
App - Home And Community Services	385,821	SW8999N	409,949
App - Employee Benefits	35,218	SW9199N	49,826
App - Debt Service	288,338	SW9899N	298,375
TOTAL Appropriations	709,377		758,150
TOTAL Appropriations And Other Uses	709,377		758,150

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	26,209	TA200	444,122
TOTAL Cash	26,209		444,122
Service Award Program Assets	868,373	TA461	977,072
TOTAL Investments	868,373		977,072
TOTAL Assets and Deferred Outflows of Resources	894,582		1,421,194

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TA) AGENCY

Balance Sheet

Code Description	2016	EdpCode	2017
Due To Other Funds	13,897	TA630	18,060
TOTAL Due To Other Funds	13,897		18,060
Due To Other Governments		TA631	415,326
TOTAL Due To Other Governments	0		415,326
Service Awards	868,373	TA13	977,072
State Retirement	1,837	TA18	1,620
Other Funds (specify)	10,475	TA85	9,116
TOTAL Agency Liabilities	880,685		987,808
TOTAL Liabilities	894,582		1,421,194
TOTAL Liabilities, Deferred Inflows And Fund Balance	894,582		1,421,194

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Cash	4,980	TE200	6,010
TOTAL Cash	4,980		6,010
Miscellaneous Current Assets		TE489	1,050
TOTAL Other	0		1,050
TOTAL Assets and Deferred Outflows of Resources	4,980		7,060

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2016	EdpCode	2017
Fund Balance			
Net Assets-Unrestricted (Deficit)	4,980	TE924	7,060
TOTAL Assigned Fund Balance	4,980		7,060
TOTAL Fund Balance	4,980		7,060
TOTAL Liabilities, Deferred Inflows And Fund Balance	4,980		7,060

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Revenues			
Interest And Earnings	1	TE2401	1
TOTAL Use of Money And Property	1		1
Gifts And Donations	2,187	TE2705	3,793
TOTAL Miscellaneous Local Sources	2,187		3,793
TOTAL Revenues	2,188		3,794
TOTAL Detail Revenues And Other Sources	2,188		3,794

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2016	EdpCode	2017
Expenditures			
Misc Home & Comm Serv, Cont Expend	1,038	TE89894	1,714
TOTAL Misc Home & Comm Serv	1,038		1,714
TOTAL Home And Community Services	1,038		1,714
TOTAL Expenditures	1,038		1,714
TOTAL Detail Expenditures And Other Uses	1,038		1,714

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2016	EdpCode	2017
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	3,831	TE8021	4,980
Restated Fund Balance - Beg of Year	3,831	TE8022	4,980
ADD - REVENUES AND OTHER SOURCES	2,188		3,794
DEDUCT - EXPENDITURES AND OTHER USES	1,038		1,714
Fund Balance - End of Year	4,980	TE8029	7,060

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Assets			
Total Non-Current Govt Liabilities	4,484,031	W129	3,954,817
TOTAL Provision To Be Made In Future Budgets	4,484,031		3,954,817
TOTAL Assets and Deferred Outflows of Resources	4,484,031		3,954,817

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2017

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2016	EdpCode	2017
Net Pension Liability -Proportionate Share	875,040	W638	541,598
Judgments And Claims Payable	85,000	W686	55,000
Compensated Absences	93,003	W687	98,804
TOTAL Other Liabilities	1,053,043		695,402
Bonds Payable	3,430,988	W628	3,259,415
TOTAL Bond And Long Term Liabilities	3,430,988		3,259,415
TOTAL Liabilities	4,484,031		3,954,817
TOTAL Liabilities	4,484,031		3,954,817

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2017

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	\$336,600	\$19,800	\$0	\$0		\$316,800
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$39,331	\$5,667	\$0	\$0		\$33,664
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$37,600	\$16,200	\$0	\$0		\$21,400
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$120,000	\$10,000	\$0	\$0		\$110,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$92,669	\$13,333	\$0	\$0		\$79,336
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$308,200	\$13,400	\$0	\$0		\$294,800
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$934,400	\$78,400	\$0	\$0	\$0	\$856,000
2014	BOND E	EFC - Water loan			05/01/2000	05/01/2020	0.00%			\$21,225	\$5,163	\$0	\$0		\$16,062
2016	BOND E	EFC			05/12/2016	04/01/2046	0.00%		\$2,840,000	\$2,840,000	\$94,700	\$0	\$40		\$2,745,340
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.125%			\$4,500	\$750	\$0	\$0		\$3,750
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$25,263	\$8,000	\$0	\$0		\$17,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$295,000	\$28,000	\$0	\$0		\$267,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$245,000	\$35,000	\$0	\$0		\$210,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$3,430,988	\$171,613	\$0	\$40	\$0	\$3,259,415
2015	BAN N	DB - 2014 Int. Dump Truck			02/06/2015	02/01/2020	1.38%		\$170,000	\$135,000	\$35,000	\$0	\$0		\$100,000
2016	BAN N	2016 Dump/Plow Truck (H04)			01/12/2016	01/01/2021	1.97%		\$191,600	\$191,600	\$36,600	\$0	\$0		\$155,000
2016	BAN N	Feura Bush Master Meter (HFBM)			03/04/2016	03/03/2017	0.99%		\$31,600	\$31,600	\$0	\$0	\$0		\$31,600
2014	BAN N	Heldervale Sewer Extensex. 4			03/11/2011	03/09/2012	1.41%			\$135,000	\$9,000	\$0	\$0		\$126,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$493,200	\$80,600	\$0	\$0	\$0	\$412,600
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$4,858,588	\$330,613	\$0	\$40	\$0	\$4,528,015

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2017

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$2,416,344.00
Time Deposits	9Z2021	\$0.00
Total		\$2,417,744.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$527,171.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$2,247,879.95
Total		\$2,775,050.95
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$933,571.84
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 New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0038	\$210,202	\$0	\$205,321	\$4,881
****-0808	\$6,008	\$0	\$6,008	\$0
****-0407	\$268,519	\$0	\$0	\$268,519
****-0003	\$146,547	\$0	\$0	\$146,547
****-1995	\$204,720	\$0	\$0	\$204,720
****-5565	\$3,150	\$0	\$0	\$3,150
****-0027	\$5,727	\$0	\$0	\$5,727
****-0410	\$387,123	\$0	\$0	\$387,123
****-0042	\$40,522	\$0	\$0	\$40,522
****-0032	\$289,288	\$0	\$0	\$289,288
****-0449	\$4,012	\$0	\$0	\$4,012
****-0045	\$133,436	\$0	\$0	\$133,436
****-0465	\$11,322	\$0	\$0	\$11,322
****-0452	\$37,355	\$0	\$0	\$37,355
****-0478	\$6,010	\$0	\$0	\$6,010
****-0339	\$1,568	\$0	\$0	\$1,568
****-0423	\$16,185	\$0	\$0	\$16,185
****-0436	\$43,317	\$0	\$0	\$43,317
****-0481	\$18,733	\$0	\$0	\$18,733
****-0016	\$162,561	\$0	\$0	\$162,561
****-0029	\$119,434	\$0	\$0	\$119,434
****-0494	\$14,515	\$0	\$0	\$14,515
****-0106	\$2,750	\$0	\$0	\$2,750
****-0342	\$801	\$0	\$0	\$801
****-0355	\$254	\$0	\$0	\$254
****-0368	\$355	\$0	\$0	\$355
****-0371	\$16,388	\$0	\$0	\$16,388
****-0384	\$1,111	\$0	\$0	\$1,111
****-0070	\$11	\$0	\$0	\$11
****-0397	\$822	\$0	\$0	\$822

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2017

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0313	\$2,522	\$0	\$0	\$2,522
****-0326	\$28,281	\$0	\$0	\$28,281
****-0025	\$4,682	\$0	\$3,051	\$1,631
****-2664	\$11,545	\$70	\$29	\$11,586
****-2672	\$3,997	\$0	\$194	\$3,803
****-7310	\$4,350	\$0	\$0	\$4,350
****-7336	\$6,073	\$395	\$5	\$6,463
****-0041	\$415,826	\$0	\$0	\$415,826
****-0054	\$463	\$0	\$0	\$463
Total Adjusted Bank Balance				\$2,416,344
Petty Cash				\$1,400.00
Adjustments				\$8,745.00
Total Cash			9ZCASH *	\$2,426,489
Total Cash Balance All Funds			9ZCASHB *	\$2,426,489
* Must be equal				

TOWN OF New Scotland
Employee and Retiree Benefits
For the Fiscal Year Ending 2017

Total Full Time Employees:		27			
Total Part Time Employees:		30			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$225,490.00	27	30	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$40,606.00	27	30	
90308	Social Security	\$125,033.00	27	30	
90408	Worker's Compensation Insurance	\$160,522.00	27	30	
90458	Life Insurance				
90508	Unemployment Insurance	\$37.00			
90558	Disability Insurance	\$1,260.00	24	14	
90608	Hospital and Medical (Dental) Insurance	\$308,419.00	23	3	9
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$168.00			
Total		\$861,535.00			
Computed Total From Financial Section (comparative purposes only)		\$861,535.07			

TOWN OF New Scotland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2017

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,042	10,241	gallons	
Diesel Fuel	\$37,739	21,920	gallons	
Fuel Oil	\$11,046	6,267	gallons	
Natural Gas	\$3,494	4,396	cubic feet	therms
Electricity	\$42,901	247,146	kilowatt-hours	
Coal			tons	
Propane	\$3,586	1,863	gallons	

TOWN OF New Scotland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2017

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Douglas LaGrange, hereby certify that I am the Chief Fiscal Officer of the Town of New Scotland, and that the information provided in the annual financial report of the Town of New Scotland, for the fiscal year ended 12/31/2017, 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 New Scotland, and adopted by me as my signature for use in conjunction with the filing of the Town of New Scotland's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Scotland's annual financial report for the fiscal year ended 12/31/2017 and filed by means of electronic data transmission.

Lisa M. Boehlke
Name of Report Preparer if different than Chief Fiscal Officer

Douglas E. LaGrange
Name

(518) 439-4889
Telephone Number

Supervisor
Title

2029 New Scotland Rd., Slingerlands
Official Address

06/20/2018
Date of Certification

(518) 439-4889
Official Telephone Number

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2017

(A) GENERAL

Adjustment Reason

Account Code A8012 adjustment to 2016 election estimate and prior years rental of real property payment not recorded and received until 2017

Account Code A8015 To record payables from prior years not submitted until 2017-animal control attorney and insurance payment adjustment for 2015 and 2016

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8012 .

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 To record DB/highway portion of prior years expenditures from a now closed capital project

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8012 adujustment due to over estimate of service awards for 2016

(SW) WATER

Adjustment Reason

Account Code SW8012 moved amount of due from other funds from capital project that closed to sponsoring water fund - the due from was from a prior year - working on getting that repaid in 2018

AMBULANCE DISTRICT(SM2)

Adjustment Reason

Account Code SM8012 misc adjustment

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 \$48,608.86 and \$3,574.07 - expenditures move to sponsoring funds, AND \$40 adjustment to NYS OSC adjustment from 2016 - \$2,840,000 EFC financing moved to W fund - the actual amount was \$2,840,040 - this is recording the additional \$40

Account Code H8015 moved due from in capital project closeout to water fund/sponsoring fund