

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 12/31/2014

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 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (CD) SPECIAL GRANT
- (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 2013 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 2014

(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	346,676	A200	514,642
Petty Cash	1,300	A210	1,350
Cash With Fiscal Agent	197,536	A223	6,297
TOTAL Cash	545,512		522,289
Accounts Receivable	8,204	A380	1,531
TOTAL Other Receivables (net)	8,204		1,531
Due From State And Federal Government		A410	7,041
TOTAL State And Federal Aid Receivables	0		7,041
Due From Other Funds	452,876	A391	255,069
TOTAL Due From Other Funds	452,876		255,069
Due From Other Governments	128,443	A440	97,562
TOTAL Due From Other Governments	128,443		97,562
Prepaid Expenses	126,798	A480	131,217
TOTAL Prepaid Expenses	126,798		131,217
TOTAL Assets and Deferred Outflows of Resources	1,261,832		1,014,709

TOWN OF New Scotland
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(A) GENERAL

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	141,034	A600	56,873
TOTAL Accounts Payable	141,034		56,873
Accrued Liabilities	11,773	A601	19,815
TOTAL Accrued Liabilities	11,773		19,815
Other Liabilities	745	A688	785
TOTAL Other Liabilities	745		785
Due To Other Governments	146,853	A631	129,664
TOTAL Due To Other Governments	146,853		129,664
TOTAL Liabilities	300,405		207,137
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,096	A691	6,186
TOTAL Deferred Inflows of Resources	6,096		6,186
TOTAL Deferred Inflows of Resources	6,096		6,186
Fund Balance			
Not in Spendable Form	126,798	A806	131,217
TOTAL Nonspendable Fund Balance	126,798		131,217
Assigned Appropriated Fund Balance	98,533	A914	97,860
TOTAL Assigned Fund Balance	98,533		97,860
Unassigned Fund Balance	730,000	A917	572,309
TOTAL Unassigned Fund Balance	730,000		572,309
TOTAL Fund Balance	955,330		801,386
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,261,832		1,014,709

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	1,185,019	A1001	1,203,969
TOTAL Real Property Taxes	1,185,019		1,203,969
Interest & Penalties On Real Prop Taxes	6,703	A1090	8,438
TOTAL Real Property Tax Items	6,703		8,438
Clerk Fees	1,527	A1255	1,913
Public Pound Charges, Dog Control Fees	930	A1550	1,750
Other Public Safety Departmental Income	7,195	A1589	
Park And Recreational Charges	25,510	A2001	24,110
Refuse & Garbage Charges	22,535	A2130	19,875
TOTAL Departmental Income	57,697		47,649
Interest And Earnings	2,195	A2401	2,200
TOTAL Use of Money And Property	2,195		2,200
Dog Licenses	6,310	A2544	5,922
Permits, Other	350	A2590	260
TOTAL Licenses And Permits	6,660		6,182
Fines And Forfeited Bail	87,200	A2610	91,690
TOTAL Fines And Forfeitures	87,200		91,690
Sales of Scrap & Excess Materials	9,973	A2650	3,050
TOTAL Sale of Property And Compensation For Loss	9,973		3,050
Refunds of Prior Year's Expenditures		A2701	113
Gifts And Donations	14,313	A2705	9,592
Unclassified (specify)	151	A2770	5,535
TOTAL Miscellaneous Local Sources	14,464		15,240
Interfund Revenues	7,318	A2801	193
TOTAL Interfund Revenues	7,318		193
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	265,033	A3005	178,605
St Aid - Other (specify)	1,140	A3089	7,041
TOTAL State Aid	303,877		223,350
Fed Aid Other Culture And Rec Aid	15,358	A4889	10,676
TOTAL Federal Aid	15,358		10,676
TOTAL Revenues	1,696,463		1,612,636
Interfund Transfers	1,500	A5031	
TOTAL Interfund Transfers	1,500		0
TOTAL Other Sources	1,500		0
TOTAL Detail Revenues And Other Sources	1,697,963		1,612,636

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Legislative Board, Pers Serv	32,053	A10101	32,374
Legislative Board, Contr Expend		A10104	
TOTAL Legislative Board	32,053		32,374
Municipal Court, Pers Serv	102,624	A11101	110,254
Municipal Court, Equip & Cap Outlay	1,486	A11102	
Municipal Court, Contr Expend	6,077	A11104	6,126
TOTAL Municipal Court	110,187		116,380
Supervisor,pers Serv	144,251	A12201	144,632
Supervisor,equip & Cap Outlay	382	A12202	3,972
Supervisor,contr Expend	3,564	A12204	3,519
TOTAL Supervisor	148,197		152,123
Assessment, Pers Serv	71,412	A13551	68,130
Assessment, Equip & Cap Outlay		A13552	1,439
Assessment, Contr Expend	9,767	A13554	8,001
TOTAL Assessment	81,178		77,570
Clerk,pers Serv	95,121	A14101	99,713
Clerk,equip & Cap Outlay	3,650	A14102	2,476
Clerk,contr Expend	10,422	A14104	7,193
TOTAL Clerk	109,194		109,383
Law, Pers Serv	42,420	A14201	47,712
Law, Contr Expend	809	A14204	324
TOTAL Law	43,229		48,036
Engineer, Contr Expend	32,928	A14404	19,276
TOTAL Engineer	32,928		19,276
Elections, Contr Expend	7,075	A14504	16,206
TOTAL Elections	7,075		16,206
Records Mgmt, Contr Expend	793	A14604	697
TOTAL Records Mgmt	793		697
Public Works Admin, Pers Serv	3,350	A14901	21,635
Public Works Admin, Contr Expend	375	A14904	843
TOTAL Public Works Admin	3,725		22,478
Central Services Admin,pers Serv	9,393	A16101	8,334
Central Services Admin,contr Expend	6,096	A16104	7,345
TOTAL Central Services Admin	15,489		15,679
Buildings, Pers Serv	19,641	A16201	17,221
Buildings, Equip & Cap Outlay	21,985	A16202	11,950
Buildings, Contr Expend	53,485	A16204	99,722
TOTAL Buildings	95,112		128,893
Central Storeroom, Contr Expend	1,426	A16604	1,574
TOTAL Central Storeroom	1,426		1,574
Central Print & Mail,contr Expend	9,588	A16704	8,864
TOTAL Central Print & Mail	9,588		8,864
Central Data Process & Cap Outlay	964	A16802	16,574
Central Data Process, Contr Expend	25,171	A16804	34,015
TOTAL Central Data Process	26,134		50,589

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Unallocated Insurance, Contr Expend	39,391	A19104	38,240
TOTAL Unallocated Insurance	39,391		38,240
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
Pur of Land/right of Way,equip & Cap Out	19,579	A19402	
Pur of Land/right of Way, Contr Expend	3,553	A19404	1,500
TOTAL Pur of Land/right of Way	23,133		1,500
Other Gen Govt Support, Contr Expend	200	A19894	
TOTAL Other Gen Govt Support	200		0
TOTAL General Government Support	780,232		841,062
Control of Animals, Pers Serv	19,104	A35101	19,925
Control of Animals, Equip & Cap Outlay	190	A35102	
Control of Animals, Contr Expend	5,031	A35104	7,045
TOTAL Control of Animals	24,326		26,970
Misc Public Safety, Pers Serv	1,200	A39891	1,212
TOTAL Misc Public Safety	1,200		1,212
TOTAL Public Safety	25,526		28,182
Ambulance, Contr Expend	218,511	A45404	228,765
TOTAL Ambulance	218,511		228,765
TOTAL Health	218,511		228,765
Street Admin, Pers Serv	105,660	A50101	106,868
Street Admin, Equip & Cap Outlay	4,775	A50102	1,000
Street Admin, Contr Expend	2,525	A50104	2,182
TOTAL Street Admin	112,961		110,049
Garage, Pers Serv	2,903	A51321	3,826
Garage, Equip & Cap Outlay	3,902	A51322	4,392
Garage, Contr Expend	39,756	A51324	43,672
TOTAL Garage	46,561		51,890
Street Lighting, Contr Expend	634	A51824	670
TOTAL Street Lighting	634		670
TOTAL Transportation	160,156		162,610
Programs For Aging, Pers Serv	31,887	A67721	32,209
Programs For Aging, Equip & Cap Outlay	299	A67722	
Programs For Aging, Contr Expend	22,382	A67724	17,722
TOTAL Programs For Aging	54,568		49,931
TOTAL Economic Assistance And Opportunity	54,568		49,931
Parks, Pers Serv	41,012	A71101	54,160
Parks, Equip & Cap Outlay	6,944	A71102	817
Parks, Contr Expend	21,529	A71104	28,268
TOTAL Parks	69,485		83,245
Youth Prog, Pers Serv	8,714	A73101	3,421
Youth Prog, Contr Expend	7,325	A73104	11,744
TOTAL Youth Prog	16,039		15,166
Library, Contr Expend	1,003	A74104	1,000
TOTAL Library	1,003		1,000

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(A) GENERAL

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Historian, Equip & Cap Outlay		A75102	257
Historian, Contr Expend	1,317	A75104	1,508
TOTAL Historian	1,317		1,765
TOTAL Culture And Recreation	87,843		101,176
Refuse & Garbage, Pers Serv	15,220	A81601	14,188
Refuse & Garbage, Equip & Cap Outlay	2,298	A81602	3,085
Refuse & Garbage, Contr Expend	16,892	A81604	32,139
TOTAL Refuse & Garbage	34,410		49,412
Clearance, Demo, Rehab, Pers Serv	331	A86661	
Clearance, Demo, Rehab, Contr Expend	800	A86664	2,789
TOTAL Clearance	1,131		2,789
Cemetery, Pers Serv	162	A88101	
Cemetery, Contr Expend	334	A88104	
TOTAL Cemetery	495		0
Misc Home & Comm Serv, Contr Expend	2,191	A89894	187
TOTAL Misc Home & Comm Serv	2,191		187
TOTAL Home And Community Services	38,228		52,388
State Retirement System	119,668	A90108	117,043
Social Security, Employer Cont	54,897	A90308	56,687
Worker's Compensation, Empl Bnfts	6,359	A90408	4,656
Disability Insurance, Empl Bnfts	879	A90558	827
Hospital & Medical (dental) Ins, Empl Bnft	111,298	A90608	118,201
TOTAL Employee Benefits	293,101		297,414
Interfund Loans	30	A97957	
TOTAL Debt Interest	30		0
TOTAL Expenditures	1,658,195		1,761,529
Transfers, Other Funds	5,500	A99019	
TOTAL Operating Transfers	5,500		0
TOTAL Other Uses	5,500		0
TOTAL Detail Expenditures And Other Uses	1,663,695		1,761,529

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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	914,738	A8021	955,330
Prior Period Adj -Increase In Fund Balance	22,672	A8012	
Prior Period Adj -Decrease In Fund Balance	16,347	A8015	5,052
Restated Fund Balance - Beg of Year	921,062	A8022	950,278
ADD - REVENUES AND OTHER SOURCES	1,697,963		1,612,636
DEDUCT - EXPENDITURES AND OTHER USES	1,663,695		1,761,529
Fund Balance - End of Year	955,330	A8029	801,386

TOWN OF New Scotland
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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	1,202,407	A1049N	1,244,490
Est Rev - Real Property Tax Items	6,500	A1099N	7,500
Est Rev - Departmental Income	54,313	A1299N	51,500
Est Rev - Use of Money And Property	570	A2499N	510
Est Rev - Fines And Forfeitures	80,000	A2649N	80,000
Est Rev - Miscellaneous Local Sources	65,279	A2799N	18,500
Est Rev - Interfund Revenues	650	A2801N	200
Est Rev - State Aid	297,704	A3099N	257,704
Est Rev - Federal Aid	4,000	A4099N	5,000
TOTAL Estimated Revenues	1,711,423		1,665,404
Appropriated Fund Balance	98,533	A599N	97,590
TOTAL Estimated Other Sources	98,533		97,590
TOTAL Estimated Revenues And Other Sources	1,809,956		1,762,994

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(A) GENERAL

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	821,364	A1999N	804,665
App - Public Safety	26,254	A3999N	26,729
App - Health	227,511	A4999N	234,625
App - Transportation	149,924	A5999N	154,284
App - Economic Assistance And Opportunity	50,743	A6999N	52,288
App - Culture And Recreation	108,477	A7999N	113,878
App - Home And Community Services	52,066	A8999N	46,751
App - Employee Benefits	368,117	A9199N	329,774
TOTAL Appropriations	1,804,456		1,762,994
App - Interfund Transfer	5,500	A9999N	0
TOTAL Other Uses	5,500		0
TOTAL Appropriations And Other Uses	1,809,956		1,762,994

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

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	593,239	B200	520,863
Petty Cash	50	B210	50
Cash With Fiscal Agent	50	B223	
TOTAL Cash	593,339		520,913
Accounts Receivable	8,516	B380	8,760
TOTAL Other Receivables (net)	8,516		8,760
Due From State And Federal Government	5,066	B410	7,041
TOTAL State And Federal Aid Receivables	5,066		7,041
Due From Other Funds	443,087	B391	561,007
TOTAL Due From Other Funds	443,087		561,007
Due From Other Governments	469,428	B440	501,670
TOTAL Due From Other Governments	469,428		501,670
Prepaid Expenses	27,321	B480	27,482
TOTAL Prepaid Expenses	27,321		27,482
TOTAL Assets and Deferred Outflows of Resources	1,546,757		1,626,873

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	35,390	B600	46,767
TOTAL Accounts Payable	35,390		46,767
Accrued Liabilities	2,938	B601	3,839
TOTAL Accrued Liabilities	2,938		3,839
Due To Other Governments	2,533	B631	
TOTAL Due To Other Governments	2,533		0
TOTAL Liabilities	40,861		50,606
Fund Balance			
Not in Spendable Form	27,321	B806	27,482
TOTAL Nonspendable Fund Balance	27,321		27,482
Assigned Appropriated Fund Balance	79,287	B914	83,500
Assigned Unappropriated Fund Balance	1,399,288	B915	1,465,285
TOTAL Assigned Fund Balance	1,478,575		1,548,785
TOTAL Fund Balance	1,505,896		1,576,267
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,546,757		1,626,873

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

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	125,577	B1001	128,169
TOTAL Real Property Taxes	125,577		128,169
Sales Tax (from County)	1,854,840	B1120	1,934,129
Franchises	34,009	B1170	34,803
TOTAL Non Property Tax Items	1,888,849		1,968,931
Safety Inspection Fees	21,408	B1560	31,851
Public Health Fees	1,686	B1601	1,240
Zoning Fees	6,630	B2110	3,495
Refuse & Garbage Charges	152	B2130	284
TOTAL Departmental Income	29,876		36,870
Interest And Earnings	1,623	B2401	602
TOTAL Use of Money And Property	1,623		602
Sales, Other	30	B2655	236
TOTAL Sale of Property And Compensation For Loss	30		236
Interfund Revenues	5	B2801	12
TOTAL Interfund Revenues	5		12
St Aid, Other Aid (specify)	2,533	B3089	7,041
TOTAL State Aid	2,533		7,041
Fed Aid, Emergency Disaster Assistance	1,367	B4960	
TOTAL Federal Aid	1,367		0
TOTAL Revenues	2,049,861		2,141,861
TOTAL Detail Revenues And Other Sources	2,049,861		2,141,861

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Central Print & Mail, Contr Expend	1,123	B16704	353
TOTAL Central Print & Mail	1,123		353
TOTAL General Government Support	1,123		353
Traffic Control, Contr Expen	5,970	B33104	4,967
TOTAL Traffic Control	5,970		4,967
Safety Inspection, Pers Serv	101,229	B36201	108,445
Safety Inspection, Equip & Cap Outlay	321	B36202	
Safety Inspection, Contr Expend	10,206	B36204	7,189
TOTAL Safety Inspection	111,756		115,634
TOTAL Public Safety	117,727		120,601
Registrar of Vital Statistics, Pers Serv	1,818	B40201	1,073
Registrar of Vital Stat Contr Expend	250	B40204	
TOTAL Registrar of Vital Stat Contr Expend	2,068		1,073
TOTAL Health	2,068		1,073
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	9,784	B80101	12,148
Zoning, Equip & Cap Outlay	121	B80102	
Zoning, Contr Expend	3,003	B80104	5,734
TOTAL Zoning	12,908		17,882
Planning, Pers Serv	29,336	B80201	27,040
Planning, Contr Expend	4,424	B80204	5,318
TOTAL Planning	33,760		32,358
Sanitary Sewers, Pers Serv	3,688	B81201	6,541
Sanitary Sewers, Contr Expend	21,065	B81204	23,363
TOTAL Sanitary Sewers	24,752		29,904
Refuse & Garbage, Contr Expend	392,100	B81604	390,314
TOTAL Refuse & Garbage	392,100		390,314
Misc Home & Comm Serv, Contr Expend	7,195	B89894	
TOTAL Misc Home & Comm Serv	7,195		0
TOTAL Home And Community Services	470,715		470,458
State Retirement, Empl Bnfts	19,643	B90108	21,817
Social Security , Empl Bnfts	10,863	B90308	11,424
Worker's Compensation, Empl Bnfts	3,636	B90408	3,419
Disability Insurance, Empl Bnfts	163	B90558	282
Hospital & Medical (dental) Ins, Empl Bnft	26,595	B90608	27,055
TOTAL Employee Benefits	60,901		63,998
Interfund Loans	43	B97957	
TOTAL Debt Interest	43		0
TOTAL Expenditures	653,576		657,483

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2013	EdpCode	2014
Other Uses			
Transfers, Other Funds	1,196,000	B99019	1,414,000
TOTAL Operating Transfers	1,196,000		1,414,000
TOTAL Other Uses	1,196,000		1,414,000
TOTAL Detail Expenditures And Other Uses	1,849,576		2,071,483

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,305,689	B8021	1,505,903
Prior Period Adj -Decrease In Fund Balance	78	B8015	14
Restated Fund Balance - Beg of Year	1,305,611	B8022	1,505,889
ADD - REVENUES AND OTHER SOURCES	2,049,861		2,141,861
DEDUCT - EXPENDITURES AND OTHER USES	1,849,576		2,071,483
Fund Balance - End of Year	1,505,903	B8029	1,576,267

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

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	127,925	B1049N	127,925
Est Rev - Non Property Tax Items	1,834,000	B1199N	1,884,000
Est Rev - Departmental Income	26,200	B1299N	23,200
Est Rev - Use of Money And Property	1,500	B2499N	600
Est Rev-Miscellaneous Local Sources	8,121	B2799N	0
TOTAL Estimated Revenues	1,997,746		2,035,725
Appropriated Fund Balance	79,287	B599N	83,500
TOTAL Estimated Other Sources	79,287		83,500
TOTAL Estimated Revenues And Other Sources	2,077,033		2,119,225

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - General Government Support	11,000	B1999N	11,000
App - Public Safety	121,864	B3999N	129,495
App - Health	1,836	B4999N	1,868
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	486,922	B8999N	493,081
App - Employee Benefits	75,333	B9199N	70,268
TOTAL Appropriations	697,955		706,712
App - Interfund Transfer	1,379,078	B9999N	1,412,513
TOTAL Other Uses	1,379,078		1,412,513
TOTAL Appropriations And Other Uses	2,077,033		2,119,225

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Balance Sheet

Code Description	2013	EdpCode	2014
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Balance Sheet

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
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Analysis of Changes in Fund Balance

Fund Balance - Beginning of Year

CD8021

Fund Balance - End of Year

CD8029

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	156,055	CM200	183,837
TOTAL Cash	156,055		183,837
Accounts Receivable		CM380	361
TOTAL Other Receivables (net)	0		361
TOTAL Assets and Deferred Outflows of Resources	156,055		184,198

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,855	CM600	16,418
TOTAL Accounts Payable	2,855		16,418
Customers' Deposits	153,200	CM615	167,780
TOTAL Other Deposits	153,200		167,780
TOTAL Liabilities	156,055		184,198
TOTAL Liabilities, Deferred Inflows And Fund Balance	156,055		184,198

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Gifts And Donations	1,024	CM2705	340
Unclassified (specify)	129,199	CM2770	32,362
TOTAL Miscellaneous Local Sources	130,223		32,702
TOTAL Revenues	130,223		32,702
TOTAL Detail Revenues And Other Sources	130,223		32,702

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other General Government Support-Contr Exp	130,223	CM19894	32,702
TOTAL Other General Government Support-Contr Exp	130,223		32,702
TOTAL General Government Support	130,223		32,702
TOTAL Expenditures	130,223		32,702
TOTAL Detail Expenditures And Other Uses	130,223		32,702

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES	130,223		32,702
DEDUCT - EXPENDITURES AND OTHER USES	130,223		32,702
Fund Balance - End of Year		CM8029	

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(CR) RECREATION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	112,163	CR200	119,554
TOTAL Cash	112,163		119,554
TOTAL Assets and Deferred Outflows of Resources	112,163		119,554

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(CR) RECREATION

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	2,547	CR600	
TOTAL Accounts Payable	2,547		0
Due To Other Funds	1,814	CR630	1,814
TOTAL Due To Other Funds	1,814		1,814
TOTAL Liabilities	4,361		1,814
Fund Balance			
Other Restricted Fund Balance		CR899	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	107,802	CR915	117,740
TOTAL Assigned Fund Balance	107,802		117,740
TOTAL Fund Balance	107,802		117,740
TOTAL Liabilities, Deferred Inflows And Fund Balance	112,163		119,554

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(CR) RECREATION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	56	CR2401	29
TOTAL Use of Money And Property	56		29
Unclassified (specify)	9,900	CR2770	24,200
TOTAL Miscellaneous Local Sources	9,900		24,200
TOTAL Revenues	9,956		24,229
TOTAL Detail Revenues And Other Sources	9,956		24,229

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(CR) RECREATION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Parks, Equip & Cap Outlay		CR71102	5,907
Parks, Contr Expend	8,861	CR71104	8,384
TOTAL Parks	8,861		14,291
TOTAL Culture And Recreation	8,861		14,291
TOTAL Expenditures	8,861		14,291
Transfers, Other Funds	1,500	CR99019	
TOTAL Operating Transfers	1,500		0
TOTAL Other Uses	1,500		0
TOTAL Detail Expenditures And Other Uses	10,361		14,291

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(CR) RECREATION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	108,207	CR8021	107,802
Restated Fund Balance - Beg of Year	108,207	CR8022	107,802
ADD - REVENUES AND OTHER SOURCES	9,956		24,229
DEDUCT - EXPENDITURES AND OTHER USES	10,361		14,291
Fund Balance - End of Year	107,802	CR8029	117,740

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	3,320	DA201	5,321
TOTAL Cash	3,320		5,321
TOTAL Assets and Deferred Outflows of Resources	3,320		5,321

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
Due To Other Funds	300	DA630	18,150
TOTAL Due To Other Funds	300		18,150
TOTAL Liabilities	300		18,150
Fund Balance			
Other Restricted Fund Balance		DA899	
TOTAL Restricted Fund Balance	0		0
Committed Fund Balance		DA913	-13,330
TOTAL Committed Fund Balance	0		-13,330
Assigned Appropriated Fund Balance		DA914	500
Assigned Unappropriated Fund Balance	3,020	DA915	
TOTAL Assigned Fund Balance	3,020		500
TOTAL Fund Balance	3,020		-12,830
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,320		5,321

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	2,000	DA1001	2,000
TOTAL Real Property Taxes	2,000		2,000
Interfund Revenues	5	DA2801	1
TOTAL Interfund Revenues	5		1
TOTAL Revenues	2,005		2,001
Interfund Transfers	5,500	DA5031	
TOTAL Interfund Transfers	5,500		0
TOTAL Other Sources	5,500		0
TOTAL Detail Revenues And Other Sources	7,505		2,001

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Maint of Bridges, Contr Expend		DA51204	
TOTAL Maint of Bridges	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds		DA99019	17,850
TOTAL Operating Transfers	0		17,850
TOTAL Other Uses	0		17,850
TOTAL Detail Expenditures And Other Uses	0		17,850

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-4,486	DA8021	3,020
Prior Period Adj -Increase In Fund Balance	1	DA8012	
Restated Fund Balance - Beg of Year	-4,485	DA8022	3,020
ADD - REVENUES AND OTHER SOURCES	7,505		2,001
DEDUCT - EXPENDITURES AND OTHER USES			17,850
Fund Balance - End of Year	3,020	DA8029	-12,830

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
TOTAL Estimated Revenues	2,000		2,000
Estimated - Interfund Transfer	5,500	DA5031N	500
TOTAL Estimated Other Sources	5,500		500
TOTAL Estimated Revenues And Other Sources	7,500		2,500

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	7,500	DA5999N	2,500
TOTAL Appropriations	7,500		2,500
TOTAL Appropriations And Other Uses	7,500		2,500

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	164,130	DB200	9,300
TOTAL Cash	164,130		9,300
Accounts Receivable	233	DB380	562
TOTAL Other Receivables (net)	233		562
Due From Other Funds	1,646	DB391	64,499
TOTAL Due From Other Funds	1,646		64,499
Due From Other Governments		DB440	205,985
TOTAL Due From Other Governments	0		205,985
Prepaid Expenses	165,938	DB480	132,311
TOTAL Prepaid Expenses	165,938		132,311
TOTAL Assets and Deferred Outflows of Resources	331,946		412,657

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	74,707	DB600	67,914
TOTAL Accounts Payable	74,707		67,914
Accrued Liabilities	17,725	DB601	18,486
TOTAL Accrued Liabilities	17,725		18,486
TOTAL Liabilities	92,431		86,400
Fund Balance			
Not in Spendable Form	165,938	DB806	132,311
TOTAL Nonspendable Fund Balance	165,938		132,311
Other Restricted Fund Balance		DB899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	73,577	DB914	28,625
Assigned Unappropriated Fund Balance		DB915	165,321
TOTAL Assigned Fund Balance	73,577		193,946
TOTAL Fund Balance	239,515		326,258
TOTAL Liabilities, Deferred Inflows And Fund Balance	331,946		412,657

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	217,785	DB1001	221,400
TOTAL Real Property Taxes	217,785		221,400
Interest And Earnings	22	DB2401	
Rental of Equipment	2,498	DB2414	6,734
TOTAL Use of Money And Property	2,520		6,734
Street Opening Permits	225	DB2560	450
TOTAL Licenses And Permits	225		450
Sales of Scrap & Excess Materials	5,390	DB2650	1,363
Sales, Other	947	DB2655	
Insurance Recoveries		DB2680	4,798
TOTAL Sale of Property And Compensation For Loss	6,337		6,161
Refunds of Prior Year's Expenditures		DB2701	17,028
Unclassified (specify)		DB2770	1,518
TOTAL Miscellaneous Local Sources	0		18,546
Interfund Revenues	14,825	DB2801	12,085
TOTAL Interfund Revenues	14,825		12,085
St Aid, Consolidated Highway Aid	183,915	DB3501	205,985
TOTAL State Aid	183,915		205,985
Fed Aid, Emergency Disaster Assistance	175,492	DB4960	
TOTAL Federal Aid	175,492		0
TOTAL Revenues	601,099		471,360
Interfund Transfers	1,196,000	DB5031	1,414,000
TOTAL Interfund Transfers	1,196,000		1,414,000
TOTAL Other Sources	1,196,000		1,414,000
TOTAL Detail Revenues And Other Sources	1,797,099		1,885,360

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Judgements And Claims, Contr Expend	14,697	DB19304	
TOTAL Judgements And Claims	14,697		0
TOTAL General Government Support	14,697		0
Street Admin, Contr Expend	1,885	DB50104	5,285
TOTAL Street Admin	1,885		5,285
Maint of Streets, Pers Serv	302,093	DB51101	305,238
Maint of Streets, Contr Expend	185,126	DB51104	191,361
TOTAL Maint of Streets	487,219		496,599
Perm Improve Highway, Equip & Cap Outlay	318,000	DB51122	362,541
Perm Improve Highway, Contr Expend	3,637	DB51124	
TOTAL Perm Improve Highway	321,637		362,541
Machinery, Pers Serv	62,014	DB51301	48,182
Machinery, Equip & Cap Outlay	56,657	DB51302	2,762
Machinery, Contr Expend	89,572	DB51304	98,247
TOTAL Machinery	208,243		149,192
Snow Removal, Pers Serv	209,782	DB51421	237,909
Snow Removal, Contr Expend	158,611	DB51424	140,439
TOTAL Snow Removal	368,393		378,347
TOTAL Transportation	1,387,377		1,391,964
State Retirement, Empl Bnfts	103,984	DB90108	115,826
Social Security, Empl Bnfts	42,202	DB90308	43,643
Worker's Compensation, Empl Bnfts	36,892	DB90408	45,460
Disability Insurance, Empl Bnfts	234	DB90558	289
Hospital & Medical (dental) Ins, Empl Bnft	154,178	DB90608	148,090
TOTAL Employee Benefits	337,490		353,308
Debt Principal, Bond Anticipation Notes	46,426	DB97306	47,632
TOTAL Debt Principal	46,426		47,632
Debt Interest, Bond Anticipation Notes	2,491	DB97307	1,731
Interfund Loans	80	DB97957	24
TOTAL Debt Interest	2,571		1,755
TOTAL Expenditures	1,788,561		1,794,659
TOTAL Detail Expenditures And Other Uses	1,788,561		1,794,659

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	230,977	DB8021	239,515
Prior Period Adj -Increase In Fund Balance		DB8012	
Prior Period Adj -Decrease In Fund Balance		DB8015	3,959
Restated Fund Balance - Beg of Year	230,977	DB8022	235,556
ADD - REVENUES AND OTHER SOURCES	1,797,099		1,885,360
DEDUCT - EXPENDITURES AND OTHER USES	1,788,561		1,794,659
Fund Balance - End of Year	239,515	DB8029	326,262

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	221,400	DB1049N	221,400
Est Rev - Use of Money And Property	20	DB2499N	3,000
Est Rev - Licenses And Permits	150	DB2599N	300
Est Rev - Miscellaneous Local Sources	30,403	DB2799N	
Est Rev - Interfund Revenues	5,000	DB2801N	10,000
Est Rev - State Aid	142,000	DB3099N	183,000
TOTAL Estimated Revenues	398,973		417,700
Estimated - Interfund Transfer	1,379,078	DB5031N	1,412,513
Appropriated Fund Balance	113,624	DB599N	28,625
TOTAL Estimated Other Sources	1,492,702		1,441,138
TOTAL Estimated Revenues And Other Sources	1,891,675		1,858,838

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Transportation	1,422,105	DB5999N	1,432,658
App - Employee Benefits	414,795	DB9199N	374,680
App - Debt Service	54,775	DB9899N	51,500
TOTAL Appropriations	1,891,675		1,858,838
TOTAL Appropriations And Other Uses	1,891,675		1,858,838

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	62,453	H200	62,465
Cash With Fiscal Agent		H223	2,256,452
TOTAL Cash	62,453		2,318,917
Due From State And Federal Government	191,541	H410	350,979
TOTAL State And Federal Aid Receivables	191,541		350,979
Due From Other Governments		H440	167,432
TOTAL Due From Other Governments	0		167,432
TOTAL Assets and Deferred Outflows of Resources	253,994		2,837,328

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	18,610	H600	402,367
TOTAL Accounts Payable	18,610		402,367
Accrued Liabilities		H601	244
TOTAL Accrued Liabilities	0		244
Bond Anticipation Notes Payable	1,401,174	H626	1,295,742
TOTAL Notes Payable	1,401,174		1,295,742
Due To Other Funds	795,169	H630	690,922
TOTAL Due To Other Funds	795,169		690,922
TOTAL Liabilities	2,214,953		2,389,274
Deferred Inflows of Resources			
Deferred Inflow of Resources	191,541	H691	311,572
TOTAL Deferred Inflows of Resources	191,541		311,572
TOTAL Deferred Inflows of Resources	191,541		311,572
Fund Balance			
Assigned Unappropriated Fund Balance		H915	136,482
TOTAL Assigned Fund Balance	0		136,482
Unassigned Fund Balance	-2,152,500	H917	
TOTAL Unassigned Fund Balance	-2,152,500		0
TOTAL Fund Balance	-2,152,500		136,482
TOTAL Liabilities, Deferred Inflows And Fund Balance	253,994		2,837,328

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Misc Revenue, Other Govts		H2389	152,000
TOTAL Intergovernmental Charges	0		152,000
Unclassified (specify)	320	H2770	
TOTAL Miscellaneous Local Sources	320		0
State Aid Emergency Disaster	47,295	H3960	
TOTAL State Aid	47,295		0
Fed Aid, Transp Cap Proj	76,277	H4597	183,043
Fed Aid, Emergency Disaster Assistance	141,884	H4960	
TOTAL Federal Aid	218,161		183,043
TOTAL Revenues	265,775		335,043
Interfund Transfers		H5031	17,850
TOTAL Interfund Transfers	0		17,850
Bond Anticipation Notes		H5730	2,925,849
Bans Redeemed From Appropriations	104,226	H5731	105,432
TOTAL Proceeds of Obligations	104,226		3,031,281
TOTAL Other Sources	104,226		3,049,132
TOTAL Detail Revenues And Other Sources	370,001		3,384,174

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Garage, Equip & Cap Outlay	15,031	H51322	
TOTAL Garage	15,031		0
Other Transportation, Equip & Cap Outlay	173,327	H59972	205,414
TOTAL Other Transportation	173,327		205,414
TOTAL Transportation	188,358		205,414
Water Administration, Equip & Cap Outlay	16,137	H83102	
TOTAL Water Administration	16,137		0
Source Supply Pwr & Pump, Equip & Cap Outla	47,234	H83202	
TOTAL Source Supply Pwr & Pump	47,234		0
Water Capital Projects, Equip & Cap Outlay	97,419	H83972	846,425
TOTAL Water Capital Projects	97,419		846,425
Emergency Disaster Work, Contr	516,013	H87604	6,099
TOTAL Emergency Disaster Work	516,013		6,099
TOTAL Home And Community Services	676,803		852,524
TOTAL Expenditures	865,161		1,057,938
Transfers, Other Funds		H99019	4,975
TOTAL Operating Transfers	0		4,975
TOTAL Other Uses	0		4,975
TOTAL Detail Expenditures And Other Uses	865,161		1,062,913

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,656,957	H8021	-2,152,500
Prior Period Adj -Decrease In Fund Balance	384	H8015	32,279
Restated Fund Balance - Beg of Year	-1,657,340	H8022	-2,184,779
ADD - REVENUES AND OTHER SOURCES	370,001		3,384,174
DEDUCT - EXPENDITURES AND OTHER USES	865,161		1,062,913
Fund Balance - End of Year	-2,152,500	H8029	136,483

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Balance Sheet

Code Description	2013	EdpCode	2014
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Balance Sheet

Code Description	2013	EdpCode	2014
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(SD) DRAINAGE

Balance Sheet

Code Description	2013	EdpCode	2014
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	2013	EdpCode	2014
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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Results of Operation

Code Description	2013	EdpCode	2014
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Results of Operation

Code Description	2013	EdpCode	2014
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
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
Fund Balance - End of Year	1,568	SD8029	1,568

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	55,273	SF201	109,973
TOTAL Cash	55,273		109,973
Due From Other Funds	4,197	SF391	
TOTAL Due From Other Funds	4,197		0
Prepaid Expenses	36,679	SF480	
TOTAL Prepaid Expenses	36,679		0
TOTAL Assets and Deferred Outflows of Resources	96,149		109,973

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	5,800	SF600	5,800
TOTAL Accounts Payable	5,800		5,800
Accrued Liabilities	47,600	SF601	46,900
TOTAL Accrued Liabilities	47,600		46,900
Due To Other Funds		SF630	4,361
TOTAL Due To Other Funds	0		4,361
TOTAL Liabilities	53,400		57,061
Fund Balance			
Not in Spendable Form	36,679	SF806	
TOTAL Nonspendable Fund Balance	36,679		0
Other Restricted Fund Balance		SF899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance		SF914	5,648
Assigned Unappropriated Fund Balance	6,070	SF915	47,263
TOTAL Assigned Fund Balance	6,070		52,911
Unassigned Fund Balance		SF917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Balance	42,749		52,911
TOTAL Liabilities, Deferred Inflows And Fund Balance	96,149		109,973

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	678,745	SF1001	686,171
TOTAL Real Property Taxes	678,745		686,171
Interest And Earnings	82	SF2401	87
TOTAL Use of Money And Property	82		87
Interfund Revenues		SF2801	24
TOTAL Interfund Revenues	0		24
TOTAL Revenues	678,827		686,282
TOTAL Detail Revenues And Other Sources	678,827		686,282

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Fire Protection, Contr Expend	515,225	SF34104	524,725
TOTAL Fire Protection	515,225		524,725
TOTAL Public Safety	515,225		524,725
Ambulance, Contr Expend	42,725	SF45404	43,525
TOTAL Ambulance	42,725		43,525
TOTAL Health	42,725		43,525
Misc Home & Comm Serv, Contr Expend	8,823	SF89894	15,022
TOTAL Misc Home & Comm Serv	8,823		15,022
TOTAL Home And Community Services	8,823		15,022
Service Awards Program	47,999	SF90258	46,629
Worker's Compensation, Empl Bnfts	38,481	SF90408	37,855
Other Employee Benefits (spec)		SF90898	162
TOTAL Employee Benefits	86,480		84,646
Interfund Loans	7	SF97957	
TOTAL Debt Interest	7		0
TOTAL Expenditures	653,260		667,919
TOTAL Detail Expenditures And Other Uses	653,260		667,919

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	17,182	SF8021	42,750
Prior Period Adj -Decrease In Fund Balance		SF8015	8,201
Restated Fund Balance - Beg of Year	17,182	SF8022	34,549
ADD - REVENUES AND OTHER SOURCES	678,827		686,282
DEDUCT - EXPENDITURES AND OTHER USES	653,260		667,919
Fund Balance - End of Year	42,750	SF8029	52,913

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	11,736	SL200	10,535
TOTAL Cash	11,736		10,535
TOTAL Assets and Deferred Outflows of Resources	11,736		10,535

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(SL) LIGHTING

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	595	SL600	549
TOTAL Accounts Payable	595		549
TOTAL Liabilities	595		549
Fund Balance			
Assigned Appropriated Fund Balance	2,743	SL914	4,227
Assigned Unappropriated Fund Balance	8,398	SL915	5,758
TOTAL Assigned Fund Balance	11,141		9,985
TOTAL Fund Balance	11,141		9,985
TOTAL Liabilities, Deferred Inflows And Fund Balance	11,736		10,535

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(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	12,135	SL1001	12,225
TOTAL Real Property Taxes	12,135		12,225
Interest And Earnings	3	SL2401	3
TOTAL Use of Money And Property	3		3
TOTAL Revenues	12,138		12,228
TOTAL Detail Revenues And Other Sources	12,138		12,228

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(SL) LIGHTING

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Street Lighting, Contr Expend	14,323	SL51824	13,383
TOTAL Street Lighting	14,323		13,383
TOTAL Transportation	14,323		13,383
TOTAL Expenditures	14,323		13,383
TOTAL Detail Expenditures And Other Uses	14,323		13,383

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,325	SL8021	11,141
Restated Fund Balance - Beg of Year	13,325	SL8022	11,141
ADD - REVENUES AND OTHER SOURCES	12,138		12,228
DEDUCT - EXPENDITURES AND OTHER USES	14,323		13,383
Fund Balance - End of Year	11,141	SL8029	9,983

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	162,721	SM200	171,682
TOTAL Cash	162,721		171,682
Accounts Receivable	11,309	SM380	5,772
TOTAL Other Receivables (net)	11,309		5,772
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	175,832		179,256

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	58,743	SM600	
TOTAL Accounts Payable	58,743		0
Accrued Liabilities	8,102	SM601	8,102
TOTAL Accrued Liabilities	8,102		8,102
Due To Other Governments		SM631	63,878
TOTAL Due To Other Governments	0		63,878
TOTAL Liabilities	66,845		71,980
Fund Balance			
Assigned Appropriated Fund Balance	9,324	SM914	17,807
Assigned Unappropriated Fund Balance	99,663	SM915	89,469
TOTAL Assigned Fund Balance	108,987		107,276
TOTAL Fund Balance	108,987		107,276
TOTAL Liabilities, Deferred Inflows And Fund Balance	175,832		179,256

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	73,556	SM1001	93,420
TOTAL Real Property Taxes	73,556		93,420
Ambulance Charges	29,509	SM1640	32,275
TOTAL Departmental Income	29,509		32,275
Interest And Earnings	81	SM2401	52
TOTAL Use of Money And Property	81		52
Unclassified (specify)	0	SM2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	103,145		125,747
TOTAL Detail Revenues And Other Sources	103,145		125,747

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Gen Govt Support, Contr Expend	6,568	SM19894	6,300
TOTAL Other Gen Govt Support	6,568		6,300
TOTAL General Government Support	6,568		6,300
Ambulance, Contr Expend	121,104	SM45404	117,155
TOTAL Ambulance	121,104		117,155
TOTAL Health	121,104		117,155
TOTAL Expenditures	127,672		123,455
TOTAL Detail Expenditures And Other Uses	127,672		123,455

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	133,514	SM8021	108,987
Prior Period Adj -Decrease In Fund Balance		SM8015	4,003
Restated Fund Balance - Beg of Year	133,514	SM8022	104,984
ADD - REVENUES AND OTHER SOURCES	103,145		125,747
DEDUCT - EXPENDITURES AND OTHER USES	127,672		123,455
Fund Balance - End of Year	108,987	SM8029	107,275

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	128,117	SM200	120,913
TOTAL Cash	128,117		120,913
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	129,919		122,715

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	58,743	SM600	
TOTAL Accounts Payable	58,743		0
Due To Other Governments		SM631	63,878
TOTAL Due To Other Governments	0		63,878
TOTAL Liabilities	58,743		63,878
Fund Balance			
Assigned Appropriated Fund Balance	7,201	SM914	12,681
Assigned Unappropriated Fund Balance	63,974	SM915	46,156
TOTAL Assigned Fund Balance	71,175		58,837
TOTAL Fund Balance	71,175		58,837
TOTAL Liabilities, Deferred Inflows And Fund Balance	129,919		122,715

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	54,599	SM1001	55,506
TOTAL Real Property Taxes	54,599		55,506
Interest And Earnings	71	SM2401	37
TOTAL Use of Money And Property	71		37
TOTAL Revenues	54,670		55,542
TOTAL Detail Revenues And Other Sources	54,670		55,542

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Ambulance, Contr Expend	58,743	SM45404	63,878
TOTAL Ambulance	58,743		63,878
TOTAL Health	58,743		63,878
TOTAL Expenditures	58,743		63,878
TOTAL Detail Expenditures And Other Uses	58,743		63,878

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(SM1)SPECIAL EMT DISTRICT

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	75,249	SM8021	71,175
Prior Period Adj -Decrease In Fund Balance		SM8015	4,003
Restated Fund Balance - Beg of Year	75,249	SM8022	67,172
ADD - REVENUES AND OTHER SOURCES	54,670		55,542
DEDUCT - EXPENDITURES AND OTHER USES	58,743		63,878
Fund Balance - End of Year	71,175	SM8029	58,837

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	34,604	SM200	50,769
TOTAL Cash	34,604		50,769
Accounts Receivable	11,309	SM380	5,772
TOTAL Other Receivables (net)	11,309		5,772
TOTAL Assets and Deferred Outflows of Resources	45,914		56,541

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2013	EdpCode	2014
Accrued Liabilities	8,102	SM601	8,102
TOTAL Accrued Liabilities	8,102		8,102
TOTAL Liabilities	8,102		8,102
Fund Balance			
Assigned Appropriated Fund Balance	2,122	SM914	5,126
Assigned Unappropriated Fund Balance	35,689	SM915	43,313
TOTAL Assigned Fund Balance	37,812		48,439
TOTAL Fund Balance	37,812		48,439
TOTAL Liabilities, Deferred Inflows And Fund Balance	45,914		56,541

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	18,957	SM1001	37,914
TOTAL Real Property Taxes	18,957		37,914
Ambulance Charges	29,509	SM1640	32,275
TOTAL Departmental Income	29,509		32,275
Interest And Earnings	9	SM2401	15
TOTAL Use of Money And Property	9		15
Unclassified (specify)		SM2770	
TOTAL Miscellaneous Local Sources	0		0
TOTAL Revenues	48,475		70,205
TOTAL Detail Revenues And Other Sources	48,475		70,205

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Other Gen Govt Support, Contr Expend	6,568	SM19894	6,300
TOTAL Other Gen Govt Support	6,568		6,300
TOTAL General Government Support	6,568		6,300
Ambulance, Contr Expend	62,360	SM45404	53,277
TOTAL Ambulance	62,360		53,277
TOTAL Health	62,360		53,277
TOTAL Expenditures	68,929		59,577
TOTAL Detail Expenditures And Other Uses	68,929		59,577

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AMBULANCE DISTRICT(SM2)

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	58,265	SM8021	37,812
Restated Fund Balance - Beg of Year	58,265	SM8022	37,812
ADD - REVENUES AND OTHER SOURCES	48,475		70,205
DEDUCT - EXPENDITURES AND OTHER USES	68,929		59,577
Fund Balance - End of Year	37,812	SM8029	48,438

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(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash In Time Deposits	50,597	SS201	83,983
TOTAL Cash	50,597		83,983
Unbilled Receivables	21,202	SS383	19,615
TOTAL Other Receivables (net)	21,202		19,615
Due From Other Governments	2,066	SS440	2,383
TOTAL Due From Other Governments	2,066		2,383
Prepaid Expenses	1,242	SS480	1,143
TOTAL Prepaid Expenses	1,242		1,143
TOTAL Assets and Deferred Outflows of Resources	75,107		107,124

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(SS) SEWER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	212	SS600	71
TOTAL Accounts Payable	212		71
Accrued Liabilities	170	SS601	173
TOTAL Accrued Liabilities	170		173
Due To Other Funds	1,260	SS630	3,357
TOTAL Due To Other Funds	1,260		3,357
Due To Other Governments	24,000	SS631	60,000
TOTAL Due To Other Governments	24,000		60,000
TOTAL Liabilities	25,643		63,601
Deferred Inflows of Resources			
Deferred Inflow of Resources	12,112	SS691	12,955
TOTAL Deferred Inflows of Resources	12,112		12,955
TOTAL Deferred Inflows of Resources	12,112		12,955
Fund Balance			
Not in Spendable Form	1,242	SS806	1,143
TOTAL Nonspendable Fund Balance	1,242		1,143
Other Restricted Fund Balance		SS899	
TOTAL Restricted Fund Balance	0		0
Assigned Appropriated Fund Balance	10,879	SS914	15,597
Assigned Unappropriated Fund Balance	25,232	SS915	13,828
TOTAL Assigned Fund Balance	36,110		29,425
TOTAL Fund Balance	37,353		30,568
TOTAL Liabilities, Deferred Inflows And Fund Balance	75,107		107,124

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(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Special Assessments	11,200	SS1030	10,800
TOTAL Real Property Taxes	11,200		10,800
Sewer Rents	29,584	SS2120	36,525
Sewer Charges	13,500	SS2122	39,000
Interest & Penalties On Sewer Accts	450	SS2128	463
TOTAL Departmental Income	43,534		75,988
Interest And Earnings	2	SS2401	0
TOTAL Use of Money And Property	2		0
TOTAL Revenues	54,736		86,788
TOTAL Detail Revenues And Other Sources	54,736		86,788

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(SS) SEWER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Sewer Administration, Pers Serv	7,557	SS81101	6,424
Sewer Administration, Contr Expend	504	SS81104	746
TOTAL Sewer Administration	8,061		7,170
Sanitary Sewers, Contr Expend		SS81204	36,000
TOTAL Sanitary Sewers	0		36,000
Sewage Treat Disp, Equip & Cap Outlay	524	SS81302	334
Sewage Treat Disp, Contr Expend	41,593	SS81304	33,365
TOTAL Sewage Treat Disp	42,117		33,699
Other Sanitation, Contr Expend	961	SS81894	3,736
TOTAL Other Sanitation	961		3,736
TOTAL Home And Community Services	51,138		80,605
State Retirement, Empl Bnfts	924	SS90108	1,030
Social Security , Empl Bnfts	578	SS90308	482
Worker's Compensation, Empl Bnfts	277	SS90408	6
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	721	SS90608	752
TOTAL Employee Benefits	2,502		2,271
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Bond Anticipation Notes	2,115	SS97307	1,696
Interfund Loans	3	SS97957	0
TOTAL Debt Interest	2,117		1,697
TOTAL Expenditures	64,757		93,573
TOTAL Detail Expenditures And Other Uses	64,757		93,573

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	47,373	SS8021	37,353
Restated Fund Balance - Beg of Year	47,373	SS8022	37,353
ADD - REVENUES AND OTHER SOURCES	54,736		86,788
DEDUCT - EXPENDITURES AND OTHER USES	64,757		93,573
Fund Balance - End of Year	37,353	SS8029	30,571

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(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	10,800	SS1049N	10,440
Est Rev - Departmental Income	42,930	SS1299N	40,440
TOTAL Estimated Revenues	53,730		50,880
Appropriated Fund Balance	10,879	SS599N	15,597
TOTAL Estimated Other Sources	10,879		15,597
TOTAL Estimated Revenues And Other Sources	64,609		66,477

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(SS) SEWER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	51,187	SS8999N	53,581
App-Employee Benefits	2,622	SS9199N	2,456
App - Debt Service	10,800	SS9899N	10,440
TOTAL Appropriations	64,609		66,477
TOTAL Appropriations And Other Uses	64,609		66,477

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(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	34,924	SW200	38,413
TOTAL Cash	34,924		38,413
Accounts Receivable		SW380	377
Unbilled Receivables	145,891	SW383	137,788
TOTAL Other Receivables (net)	145,891		138,166
Due From Other Governments	28,281	SW440	26,906
TOTAL Due From Other Governments	28,281		26,906
Prepaid Expenses	12,951	SW480	10,289
TOTAL Prepaid Expenses	12,951		10,289
TOTAL Assets and Deferred Outflows of Resources	222,048		213,774

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(SW) WATER

Balance Sheet

Code Description	2013	EdpCode	2014
Accounts Payable	18,261	SW600	51,572
TOTAL Accounts Payable	18,261		51,572
Accrued Liabilities	1,520	SW601	1,546
TOTAL Accrued Liabilities	1,520		1,546
Due To Other Funds	91,588	SW630	140,274
TOTAL Due To Other Funds	91,588		140,274
TOTAL Liabilities	111,369		193,393
Deferred Inflows of Resources			
Deferred Inflow of Resources	78,062	SW691	94,916
TOTAL Deferred Inflows of Resources	78,062		94,916
TOTAL Deferred Inflows of Resources	78,062		94,916
Fund Balance			
Not in Spendable Form	12,951	SW806	10,289
TOTAL Nonspendable Fund Balance	12,951		10,289
Capital Reserve	60	SW878	5,035
TOTAL Restricted Fund Balance	60		5,035
Committed Fund Balance		SW913	-99,511
TOTAL Committed Fund Balance	0		-99,511
Assigned Appropriated Fund Balance	19,455	SW914	9,653
Assigned Unappropriated Fund Balance	151	SW915	
TOTAL Assigned Fund Balance	19,606		9,653
TOTAL Fund Balance	32,617		-74,535
TOTAL Liabilities, Deferred Inflows And Fund Balance	222,048		213,774

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(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Real Property Taxes	14,800	SW1001	13,000
Special Assessments	184,454	SW1030	177,356
TOTAL Real Property Taxes	199,254		190,356
Metered Water Sales	226,093	SW2140	252,659
Water Service Charges	2,565	SW2144	4,230
Interest & Penalties On Water Rents	4,433	SW2148	4,485
TOTAL Departmental Income	233,091		261,374
Interest And Earnings	32	SW2401	12
TOTAL Use of Money And Property	32		12
Sales, Other		SW2655	220
TOTAL Sale of Property And Compensation For Loss	0		220
Unclassified (specify)	35	SW2770	
TOTAL Miscellaneous Local Sources	35		0
Interfund Revenues		SW2801	1
TOTAL Interfund Revenues	0		1
TOTAL Revenues	432,412		451,964
Interfund Transfers		SW5031	4,975
TOTAL Interfund Transfers	0		4,975
TOTAL Other Sources	0		4,975
TOTAL Detail Revenues And Other Sources	432,412		456,939

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(SW) WATER

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Water Administration, Pers Serv	68,179	SW83101	65,797
Water Administration, Equip & Cap Outlay	3,907	SW83102	
Water Administration, Contr Expend	14,158	SW83104	8,014
TOTAL Water Administration	86,244		73,811
Source Supply Pwr & Pump, Equip & Cap Outlay	3,375	SW83202	3,083
Source Supply Pwr & Pump, Contr Expend	144,851	SW83204	217,978
TOTAL Source Supply Pwr & Pump	148,225		221,061
Water Purification, Contr Expend	6,912	SW83304	7,090
TOTAL Water Purification	6,912		7,090
Water Trans & Distrib, Equip & Cap Outlay		SW83402	116
Water Trans & Distrib, Contr Expend	73,912	SW83404	9,891
TOTAL Water Trans & Distrib	73,912		10,007
Other Water, Equip & Cap Outlay		SW83892	25,356
Other Water, Contr Expend	5,577	SW83894	2,152
TOTAL Other Water	5,577		27,508
TOTAL Home And Community Services	320,871		339,477
State Retirement, Empl Bnfts	8,315	SW90108	8,880
Social Security , Empl Bnfts	5,214	SW90308	4,981
Worker's Compensation, Empl Bnfts	2,490	SW90408	3,649
Disability Insurance, Empl Bnfts	16	SW90558	20
Hospital & Medical (dental) Ins, Empl Bnft	6,492	SW90608	6,766
TOTAL Employee Benefits	22,527		24,296
Debt Principal, Serial Bonds	64,600	SW97106	66,600
Debt Principal, Bond Anticipation Notes	48,800	SW97306	48,800
Debt Principal, State Loans	4,780	SW97906	4,876
TOTAL Debt Principal	118,180		120,276
Debt Interest, Serial Bonds	43,435	SW97107	39,984
Debt Interest, Bond Anticipation Notes	10,496	SW97307	10,851
Interfund Loans	7,248	SW97957	214
TOTAL Debt Interest	61,180		51,049
TOTAL Expenditures	522,758		535,098
TOTAL Detail Expenditures And Other Uses	522,758		535,098

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2013	EdpCode	2014
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	122,963	SW8021	32,617
Prior Period Adj -Decrease In Fund Balance		SW8015	28,993
Restated Fund Balance - Beg of Year	122,963	SW8022	3,624
ADD - REVENUES AND OTHER SOURCES	432,412		456,939
DEDUCT - EXPENDITURES AND OTHER USES	522,758		535,098
Fund Balance - End of Year	32,617	SW8029	-74,527

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Estimated Revenues			
Est Rev - Real Property Taxes	459,954	SW1049N	482,393
Est Rev - Use of Money And Property	3,671	SW2499N	4,702
TOTAL Estimated Revenues	463,625		487,095
Appropriated Fund Balance	19,455	SW599N	9,653
TOTAL Estimated Other Sources	19,455		9,653
TOTAL Estimated Revenues And Other Sources	483,080		496,748

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(SW) WATER

Budget Summary

Code Description	2014	EdpCode	2015
Appropriations			
App - Home And Community Services	283,434	SW8999N	276,853
App-Employee Benefits	23,640	SW9199N	24,571
App - Debt Service	176,006	SW9899N	195,323
TOTAL Appropriations	483,080		496,747
TOTAL Appropriations And Other Uses	483,080		496,747

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	64,408	TA200	73,877
TOTAL Cash	64,408		73,877
Service Award Program Assets	736,827	TA461	727,604
TOTAL Investments	736,827		727,604
TOTAL Assets and Deferred Outflows of Resources	801,235		801,480

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TA) AGENCY

Balance Sheet

Code Description	2013	EdpCode	2014
Due To Other Funds	11,674	TA630	21,697
TOTAL Due To Other Funds	11,674		21,697
Service Awards	768,452	TA13	770,900
State Retirement	2,379	TA18	2,062
Other Funds (specify)	18,730	TA85	6,821
TOTAL Agency Liabilities	789,562		779,783
TOTAL Liabilities	801,235		801,480
TOTAL Liabilities, Deferred Inflows And Fund Balance	801,235		801,480

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Cash	1,086	TE200	3,380
TOTAL Cash	1,086		3,380
TOTAL Assets and Deferred Outflows of Resources	1,086		3,380

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2013	EdpCode	2014
Fund Balance			
Net Assets-Unrestricted (Deficit)	1,086	TE924	3,380
TOTAL Assigned Fund Balance	1,086		3,380
TOTAL Fund Balance	1,086		3,380
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,086		3,380

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Revenues			
Interest And Earnings	0	TE2401	0
TOTAL Use of Money And Property	0		0
Gifts And Donations	548	TE2705	2,292
TOTAL Miscellaneous Local Sources	548		2,292
TOTAL Revenues	548		2,293
TOTAL Detail Revenues And Other Sources	548		2,293

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2013	EdpCode	2014
Expenditures			
Misc Home & Comm Serv, Cont Expend	628	TE89894	
TOTAL Misc Home & Comm Serv	628		0
TOTAL Home And Community Services	628		0
TOTAL Expenditures	628		0
TOTAL Detail Expenditures And Other Uses	628		0

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2013	EdpCode	2014
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	1,166	TE8021	1,087
Restated Fund Balance - Beg of Year	1,166	TE8022	1,087
ADD - REVENUES AND OTHER SOURCES	548		2,293
DEDUCT - EXPENDITURES AND OTHER USES	628		
Fund Balance - End of Year	1,087	TE8029	3,380

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
Assets			
Total Non-Current Govt Liabilities	988,360	W129	940,379
TOTAL Provision To Be Made In Future Budgets	988,360		940,379
TOTAL Assets and Deferred Outflows of Resources	988,360		940,379

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2014

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2013	EdpCode	2014
State Loans Payable	36,235	W619	31,359
TOTAL Notes Payable	36,235		31,359
Judgments And Claims Payable	102,500	W686	117,500
Compensated Absences	69,762	W687	78,257
TOTAL Other Liabilities	172,262		195,757
Bonds Payable	779,863	W628	713,263
TOTAL Bond And Long Term Liabilities	779,863		713,263
TOTAL Liabilities	988,360		940,379
TOTAL Liabilities	988,360		940,379

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2014

2/23/2016

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	\$396,000	\$19,800	\$0	\$0		\$376,200
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$56,332	\$5,667	\$0	\$0		\$50,665
2010	BAN E	2011 International Dump Truck			11/12/2010	11/10/2011	1.15%		\$182,000	\$99,174	\$47,632	\$0	\$0		\$51,542
2011	BAN E	Heldervale Sewer Extenx. 4			03/11/2011	03/09/2012	1.41%		\$180,000	\$162,000	\$9,000	\$0	\$0		\$153,000
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$70,000	\$0	\$0	\$0		\$70,000
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$150,000	\$10,000	\$0	\$0		\$140,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$132,668	\$13,333	\$0	\$0		\$119,335
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$335,000	\$0	\$0	\$0		\$335,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,401,174	\$105,432	\$0	\$0	\$0	\$1,295,742
2003	BOND E	Feuare Bush Water			10/01/1984	10/01/2022	7.125%			\$6,600	\$600	\$0	\$0		\$6,000
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$49,263	\$8,000	\$0	\$0		\$41,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$379,000	\$28,000	\$0	\$0		\$351,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$345,000	\$30,000	\$0	\$0		\$315,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$779,863	\$66,600	\$0	\$0	\$0	\$713,263
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
2003	SAL N	Clarksville water-North Rd. Ex			05/01/2000	05/01/2020	0.00%			\$36,235	\$4,876	\$0	\$0		\$31,359
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$36,235	\$4,876	\$0	\$0	\$0	\$31,359
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,217,272	\$176,908	\$0	\$0	\$0	\$2,040,364

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2014

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$1,867,896.24
Time Deposits	9Z2021	
Total		\$1,869,296.24
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$604,590.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,186,440.00
Total		\$1,791,030.00
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$674,835.11
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 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0824	\$309,905	\$158	\$0	\$310,062
****-3600	\$86,503	\$0	\$0	\$86,503
****-2234	\$102,239	\$0	\$0	\$102,239
****-0808	\$47,630	\$0	\$41,680	\$5,950
****-1995	\$4,169	\$0	\$0	\$4,169
****-0027	\$5,719	\$0	\$0	\$5,719
****-0832	\$30,144	\$0	\$0	\$30,144
****-0983	\$100,421	\$0	\$0	\$100,421
****-0042	\$390,298	\$0	\$0	\$390,298
****-4074	\$3,931	\$0	\$0	\$3,931
****-0881	\$179,906	\$0	\$0	\$179,906
****-0899	\$119,554	\$0	\$0	\$119,554
****-0840	\$5,321	\$0	\$0	\$5,321
****-0857	\$9,300	\$0	\$0	\$9,300
****-3147	\$5,755	\$0	\$0	\$5,755
****-2002	\$2,123	\$0	\$0	\$2,123
****-3154	\$39,248	\$0	\$0	\$39,248
****-1996	\$2,821	\$0	\$0	\$2,821
****-4244	\$12,519	\$0	\$0	\$12,519
****-1673	\$1,568	\$0	\$0	\$1,568
****-5415	\$48,495	\$0	\$0	\$48,495
****-5423	\$61,478	\$0	\$0	\$61,478
****-0865	\$9,377	\$0	\$0	\$9,377
****-1640	\$1,158	\$0	\$0	\$1,158
****-1657	\$122,715	\$0	\$0	\$122,715
****-5431	\$50,769	\$0	\$0	\$50,769
****-0873	\$83,983	\$0	\$0	\$83,983
****-0907	\$2,897	\$0	\$0	\$2,897
****-4016	\$2,841	\$0	\$0	\$2,841
****-0915	\$163	\$0	\$0	\$163

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2014

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0923	\$17,646	\$0	\$0	\$17,646
****-0931	\$1,478	\$0	\$0	\$1,478
****-0956	\$1,721	\$0	\$0	\$1,721
****-0964	\$11,669	\$0	\$0	\$11,669
****-0816	\$15,755	\$0	\$8,311	\$7,444
****-2664	\$7,594	\$0	\$0	\$7,594
****-2672	\$2,858	\$0	\$0	\$2,858
****-1723	\$8,684	\$0	\$0	\$8,684
****-1715	\$4,000	\$0	\$0	\$4,000
****-0980	\$3,380	\$0	\$0	\$3,380
Total Adjusted Bank Balance				\$1,867,896
Petty Cash				\$1,400.00
Adjustments				\$2,306,045.01
Total Cash			9ZCASH *	\$4,175,341
Total Cash Balance All Funds			9ZCASHB *	\$4,175,341
* Must be equal				

TOWN OF New Scotland
Employee and Retiree Benefits
For the Fiscal Year Ending 2014

Total Full Time Employees:		22			
Total Part Time Employees:		40			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$264,596.76	22	40	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$46,629.29			
90308	Social Security	\$117,217.34	22	40	
90408	Worker's Compensation Insurance	\$95,045.45			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,419.60	22	40	
90608	Hospital and Medical (Dental) Insurance	\$300,863.17	22	1	15
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$162.36			
Total		\$825,933.97			
Computed Total From Financial Section (comparative purposes only)		\$825,933.97			

TOWN OF New Scotland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2014

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$26,829	9,742	gallons	
Diesel Fuel	\$83,336	27,309	gallons	
Fuel Oil	\$19,557	6,324	gallons	
Natural Gas	\$7,908	2,964	cubic feet	
Electricity	\$58,108	307,952	kilowatt-hours	
Coal			tons	

TOWN OF New Scotland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2014

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Thomas E. Dolin, 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 12/31/2014, 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 12/31/2014 and filed by means of electronic data transmission.

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

Thomas E. Dolin
Name

(518) 439-4889
Telephone Number

Supervisor
Title

2029 New Scotland Rd., Slingerlands
Official Address

06/15/2015
Date of Certification

(518) 439-4889
Official Telephone Number

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2014

(A) GENERAL

Adjustment Reason

Account Code A8015 Adjustment to prior years election expenses and bills received for 2013

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 Expenditure from 2013

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 Invoice from 2013 received after closing

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 Prior period expenditures for audits Plus \$1.43 for the 2013 Analysis of change in fund balance does not compute properly and is off \$1.43

(SW) WATER

Adjustment Reason

Account Code SW8015 2013 water bills from other town source not charged to 2013 in 2013

(SM1)SPECIAL EMT DISTRICT

Adjustment Reason

Account Code SM8015 excess cost of 2013 contract after cutoff

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Prior period expenditures