

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 12/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (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 2011 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	347,813	A200	256,994
Petty Cash	1,300	A210	1,300
Cash With Fiscal Agent	5,125	A223	8,490
TOTAL Cash	354,237		266,784
Accounts Receivable	751	A380	4,224
TOTAL Other Receivables (net)	751		4,224
State & Federal, Other		A410	18,701
TOTAL State And Federal Aid Receivables	0		18,701
Due From Other Funds	482,978	A391	586,731
TOTAL Due From Other Funds	482,978		586,731
Due From Other Governments	100,794	A440	140,983
TOTAL Due From Other Governments	100,794		140,983
Prepaid Expenses	106,547	A480	128,208
TOTAL Prepaid Expenses	106,547		128,208
TOTAL Assets	1,045,307		1,145,632

TOWN OF New Scotland
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	131,780	A600	209,142
TOTAL Accounts Payable	131,780		209,142
Accrued Liabilities	12,484	A601	9,162
TOTAL Accrued Liabilities	12,484		9,162
Other Liabilities	935	A688	715
TOTAL Other Liabilities	935		715
Due To Other Funds	1,878	A630	
TOTAL Due To Other Funds	1,878		0
Due To Other Governments	51,500	A631	6,641
TOTAL Due To Other Governments	51,500		6,641
Deferred Revenues	6,396	A691	5,234
TOTAL Deferred Revenues	6,396		5,234
TOTAL Liabilities	204,974		230,894
Not in Spendable Form	106,547	A806	128,208
TOTAL Nonspendable Fund Balance	106,547		128,208
Unreserved Fund Balance Appropriated		A910	
Assigned Appropriated Fund Balance	21,484	A914	138,973
TOTAL Assigned Fund Balance	21,484		138,973
Unassigned Fund Balance	712,302	A917	647,557
TOTAL Unassigned Fund Balance	712,302		647,557
TOTAL Fund Equity	840,333		914,738
TOTAL Liabilities And Fund Equity	1,045,307		1,145,632

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	1,144,894	A1001	1,165,736
TOTAL Real Property Taxes	1,144,894		1,165,736
Interest & Penalties On Real Prop Taxes	9,082	A1090	8,418
TOTAL Real Property Tax Items	9,082		8,418
Clerk Fees	1,369	A1255	1,570
Public Pound Charges, Dog Control Fees	945	A1550	975
Park And Recreational Charges	26,451	A2001	24,230
Refuse & Garbage Charges	24,130	A2130	23,921
TOTAL Departmental Income	52,895		50,696
Interest And Earnings	4,453	A2401	1,240
TOTAL Use of Money And Property	4,453		1,240
Dog Licenses	4,765	A2544	7,181
Permits, Other	450	A2590	250
TOTAL Licenses And Permits	5,215		7,431
Fines And Forfeited Bail	60,749	A2610	77,040
TOTAL Fines And Forfeitures	60,749		77,040
Sales of Scrap & Excess Materials	14,707	A2650	11,497
Sales of Equipment	1,210	A2665	
TOTAL Sale of Property And Compensation For Loss	15,917		11,497
Refunds of Prior Year's Expenditures	21,479	A2701	12,163
Gifts And Donations	8,837	A2705	9,510
Employees Contributions		A2709	
Unclassified (specify)	30,291	A2770	342
TOTAL Miscellaneous Local Sources	60,607		22,015
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	231,536	A3005	261,363
St Aid - Other (specify)		A3089	23,359
State Aid, Homeland Security		A3306	15,821
St Aid, Other Social Services		A3689	277
TOTAL State Aid	269,240		338,524
Fed Aid, Programs For Aging		A4772	15,391
TOTAL Federal Aid	0		15,391
TOTAL Revenues	1,623,052		1,697,989
TOTAL Detail Revenues And Other Sources	1,623,052		1,697,989

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	31,736	A10101	31,736
Legislative Board, Equip & Cap Outlay		A10102	3,927
Legislative Board, Contr Expend	14	A10104	150
TOTAL Legislative Board	31,750		35,813
Municipal Court, Pers Serv	107,233	A11101	108,758
Municipal Court, Equip & Cap Outlay		A11102	9,913
Municipal Court, Contr Expend	4,610	A11104	11,573
TOTAL Municipal Court	111,843		130,244
Supervisor,pers Serv	139,814	A12201	138,550
Supervisor,equip & Cap Outlay		A12202	742
Supervisor,contr Expend	3,482	A12204	2,971
TOTAL Supervisor	143,296		142,263
Assessment, Pers Serv	63,652	A13551	63,470
Assessment, Equip & Cap Outlay		A13552	
Assessment, Contr Expend	7,867	A13554	8,892
TOTAL Assessment	71,518		72,362
Clerk,pers Serv	96,269	A14101	92,136
Clerk,equip & Cap Outlay	257	A14102	414
Clerk,contr Expend	4,493	A14104	5,461
TOTAL Clerk	101,019		98,012
Law, Pers Serv	21,814	A14201	21,814
Law, Contr Expend	2,784	A14204	1,780
TOTAL Law	24,598		23,594
Engineer, Contr Expend	27,332	A14404	42,737
TOTAL Engineer	27,332		42,737
Elections, Contr Expend	20,000	A14504	22,925
TOTAL Elections	20,000		22,925
Records Mgmt, Contr Expend	840	A14604	741
TOTAL Records Mgmt	840		741
Central Services Admin,pers Serv	14,840	A16101	8,863
Central Services Admin,contr Expend	5,801	A16104	6,633
TOTAL Central Services Admin	20,641		15,496
Buildings, Pers Serv	3,598	A16201	15,536
Buildings, Equip & Cap Outlay	17,843	A16202	26,517
Buildings, Contr Expend	40,121	A16204	50,025
TOTAL Buildings	61,562		92,078
Central Storeroom, Contr Expend	1,854	A16604	2,122
TOTAL Central Storeroom	1,854		2,122
Central Print & Mail,contr Expend	9,235	A16704	7,177
TOTAL Central Print & Mail	9,235		7,177
Central Data Process & Cap Outlay	1,618	A16802	1,346
Central Data Process, Contr Expend	16,239	A16804	15,778
TOTAL Central Data Process	17,857		17,124
Unallocated Insurance, Contr Expend	38,607	A19104	38,029
TOTAL Unallocated Insurance	38,607		38,029

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
TOTAL Municipal Assn Dues	1,200		1,200
TOTAL General Government Support	683,149		741,918
Traffic Control, Contr Expen		A33104	
TOTAL Traffic Control	0		0
Control of Animals, Pers Serv	17,266	A35101	19,468
Control of Animals, Equip & Cap Outlay	19,461	A35102	237
Control of Animals, Contr Expend	2,062	A35104	3,367
TOTAL Control of Animals	38,790		23,072
Misc Public Safety, Equip & Cap Outlay	1,500	A39892	
TOTAL Misc Public Safety	1,500		0
TOTAL Public Safety	40,290		23,072
Ambulance, Contr Expend	191,112	A45404	210,169
TOTAL Ambulance	191,112		210,169
TOTAL Health	191,112		210,169
Street Admin, Pers Serv	135,854	A50101	121,459
Street Admin, Equip & Cap Outlay	273	A50102	2,353
Street Admin, Contr Expend	1,677	A50104	2,662
TOTAL Street Admin	137,803		126,474
Garage, Equip & Cap Outlay	4,125	A51322	3,577
Garage, Contr Expend	31,785	A51324	36,903
TOTAL Garage	35,910		40,480
Street Lighting, Contr Expend	593	A51824	595
TOTAL Street Lighting	593		595
TOTAL Transportation	174,306		167,549
Programs For Aging, Pers Serv	32,303	A67721	31,621
Programs For Aging, Contr Expend	13,926	A67724	15,201
TOTAL Programs For Aging	46,229		46,822
TOTAL Economic Assistance And Opportunity	46,229		46,822
Parks, Pers Serv	82,628	A71101	42,459
Parks, Equip & Cap Outlay		A71102	10,511
Parks, Contr Expend	27,920	A71104	21,166
TOTAL Parks	110,548		74,136
Youth Prog, Pers Serv	10,542	A73101	7,137
Youth Prog, Contr Expend	8,141	A73104	7,843
TOTAL Youth Prog	18,683		14,980
Historian, Equip & Cap Outlay		A75102	
Historian, Contr Expend	1,820	A75104	1,454
TOTAL Historian	1,820		1,454
TOTAL Culture And Recreation	131,050		90,570
Refuse & Garbage, Pers Serv	14,066	A81601	13,760
Refuse & Garbage, Contr Expend	19,185	A81604	16,663
TOTAL Refuse & Garbage	33,251		30,423
TOTAL Home And Community Services	33,251		30,423

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
State Retirement System	74,646	A90108	102,960
Social Security, Employer Cont	54,888	A90308	51,462
Worker's Compensation, Empl Bnfts	5,430	A90408	6,810
Disability Insurance, Empl Bnfts	2,100	A90558	1,102
Hospital & Medical (dental) Ins, Empl Bnft	141,021	A90608	125,759
TOTAL Employee Benefits	278,085		288,094
Debt Principal, Serial Bonds		A97106	
TOTAL Debt Principal	0		0
Debt Interest, Serial Bonds		A97107	
Interfund Loans	12	A97957	
TOTAL Debt Interest	12		0
TOTAL Expenditures	1,577,485		1,598,618
TOTAL Detail Expenditures And Other Uses	1,577,485		1,598,618

TOWN OF New Scotland
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For the Fiscal Year Ending 2012

(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	797,424	A8021	840,333
Prior Period Adj-Increase To Fund Equity	540	A8012	14,621
Prior Period Adj - Decrease In Fund Equity	3,197	A8015	39,588
Restated Fund Equity - Beg of Year	794,767	A8022	815,366
ADD - REVENUES AND OTHER SOURCES	1,623,052		1,697,989
DEDUCT - EXPENDITURES AND OTHER USES	1,577,485		1,598,618
Fund Equity-End of Year	840,333	A8029	914,755

TOWN OF New Scotland
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For the Fiscal Year Ending 2012

(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	1,165,295	A1049N	1,183,100
Est Rev - Real Property Tax Items	9,000	A1099N	8,400
Est Rev - Departmental Income	60,850	A1299N	53,350
Est Rev - Use of Money And Property	4,550	A2499N	1,514
Est Rev - Fines And Forfeitures	60,000	A2649N	70,000
Est Rev - Miscellaneous Local Sources	64,750	A2799N	68,008
Est Rev - State Aid	267,500	A3099N	277,500
TOTAL Estimated Revenues	1,631,945		1,661,872
Appropriated Fund Balance	21,484	A599N	138,973
TOTAL Estimated Other Sources	21,484		138,973
TOTAL Estimated Revenues And Other Sources	1,653,429		1,800,845

TOWN OF New Scotland
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(A) GENERAL

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	711,187	A1999N	788,173
App - Public Safety	24,496	A3999N	25,621
App - Health	211,828	A4999N	218,511
App - Transportation	174,740	A5999N	171,579
App - Economic Assistance And Opportunity	43,432	A6999N	56,020
App - Culture And Recreation	96,741	A7999N	107,292
App - Home And Community Services	39,361	A8999N	41,585
App - Employee Benefits	351,644	A9199N	386,564
TOTAL Appropriations	1,653,429		1,795,345
App - Interfund Transfer		A9999N	5,500
TOTAL Other Uses	0		5,500
TOTAL Appropriations And Other Uses	1,653,429		1,800,845

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

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	515,994	B200	738,268
Petty Cash	50	B210	50
Cash With Fiscal Agent		B223	
TOTAL Cash	516,044		738,318
Accounts Receivable	8,623	B380	8,710
TOTAL Other Receivables (net)	8,623		8,710
State & Federal Receivables		B410	4,705
TOTAL State And Federal Aid Receivables	0		4,705
Due From Other Funds	349,982	B391	109,890
TOTAL Due From Other Funds	349,982		109,890
Due From Other Governments	469,428	B440	475,077
TOTAL Due From Other Governments	469,428		475,077
Prepaid Expenses	14,414	B480	22,888
TOTAL Prepaid Expenses	14,414		22,888
TOTAL Assets	1,358,490		1,359,588

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

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	38,311	B600	39,158
TOTAL Accounts Payable	38,311		39,158
Accrued Liabilities	2,722	B601	12,449
TOTAL Accrued Liabilities	2,722		12,449
Due To Other Funds	103,307	B630	
TOTAL Due To Other Funds	103,307		0
Due To Other Governments		B631	2,292
TOTAL Due To Other Governments	0		2,292
TOTAL Liabilities	144,340		53,899
Not in Spendable Form	14,414	B806	22,888
TOTAL Nonspendable Fund Balance	14,414		22,888
Assigned Appropriated Fund Balance	257,668	B914	107,492
Assigned Unappropriated Fund Balance	942,069	B915	1,175,310
TOTAL Assigned Fund Balance	1,199,737		1,282,801
Unassigned Fund Balance		B917	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	1,214,151		1,305,689
TOTAL Liabilities And Fund Equity	1,358,490		1,359,588

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

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	121,247	B1001	123,242
TOTAL Real Property Taxes	121,247		123,242
Sales Tax (from County)	1,776,989	B1120	1,834,521
Franchises	34,395	B1170	34,315
TOTAL Non Property Tax Items	1,811,384		1,868,836
Safety Inspection Fees	26,021	B1560	26,004
Public Health Fees	1,640	B1601	1,763
Zoning Fees	3,580	B2110	4,490
Refuse & Garbage Charges	203	B2130	116
TOTAL Departmental Income	31,444		32,373
Interest And Earnings	3,166	B2401	1,879
TOTAL Use of Money And Property	3,166		1,879
Sales, Other	50	B2655	
TOTAL Sale of Property And Compensation For Loss	50		0
Unclassified (specify)	775	B2770	58
TOTAL Miscellaneous Local Sources	775		58
Interfund Revenues	12	B2801	
TOTAL Interfund Revenues	12		0
St Aid, Other Aid (specify)		B3089	2,413
TOTAL State Aid	0		2,413
TOTAL Revenues	1,968,078		2,028,801
TOTAL Detail Revenues And Other Sources	1,968,078		2,028,801

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

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Central Print & Mail, Contr Expend	615	B16704	613
TOTAL Central Print & Mail	615		613
TOTAL General Government Support	615		613
Traffic Control, Contr Expen	2,406	B33104	4,376
TOTAL Traffic Control	2,406		4,376
Safety Inspection, Pers Serv	121,285	B36201	127,898
Safety Inspection, Equip & Cap Outlay		B36202	30
Safety Inspection, Contr Expend	9,029	B36204	9,172
TOTAL Safety Inspection	130,314		137,100
TOTAL Public Safety	132,720		141,476
Registrar of Vital Statistics, Pers Serv	1,800	B40201	1,800
TOTAL Registrar of Vital Statistics	1,800		1,800
TOTAL Health	1,800		1,800
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
Library, Contr Expend	1,000	B74104	1,000
TOTAL Library	1,000		1,000
TOTAL Culture And Recreation	1,000		1,000
Zoning, Pers Serv	12,949	B80101	11,592
Zoning, Contr Expend	1,787	B80104	3,920
TOTAL Zoning	14,736		15,512
Planning, Pers Serv	29,891	B80201	27,983
Planning, Contr Expend	9,262	B80204	4,043
TOTAL Planning	39,153		32,026
Research, Pers Serv	46	B80301	
Research, Contr Expend	136	B80304	12,635
TOTAL Research	182		12,635
Sanitary Sewers, Pers Serv	12,270	B81201	16,010
Sanitary Sewers, Contr Expend	18,862	B81204	10,498
TOTAL Sanitary Sewers	31,132		26,508
Refuse & Garbage, Pers Serv		B81601	2,115
Refuse & Garbage, Contr Expend	402,181	B81604	387,778
TOTAL Refuse & Garbage	402,181		389,893
TOTAL Home And Community Services	487,384		476,574
State Retirement, Empl Bnfts	10,250	B90108	14,128
Social Security , Empl Bnfts	13,004	B90308	13,683
Worker's Compensation, Empl Bnfts	2,860	B90408	3,150
Disability Insurance, Empl Bnfts	539	B90558	163
Hospital & Medical (dental) Ins, Empl Bnft	36,969	B90608	38,102
TOTAL Employee Benefits	63,622		69,226
TOTAL Expenditures	688,141		691,689

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Other Uses			
Transfers, Other Funds	1,043,000	B99019	1,243,000
TOTAL Operating Transfers	1,043,000		1,243,000
TOTAL Other Uses	1,043,000		1,243,000
TOTAL Detail Expenditures And Other Uses	1,731,141		1,934,689

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(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	981,520	B8021	1,214,151
Prior Period Adj - Decrease In Fund Equity	4,307	B8015	2,574
Restated Fund Equity - Beg of Year	977,213	B8022	1,211,577
ADD - REVENUES AND OTHER SOURCES	1,968,078		2,028,801
DEDUCT - EXPENDITURES AND OTHER USES	1,731,141		1,934,689
Fund Equity - End of Year	1,214,151	B8029	1,305,695

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	123,370	B1049N	125,837
Est Rev - Non Property Tax Items	1,734,000	B1199N	1,834,000
Est Rev - Departmental Income	23,700	B1299N	27,300
Est Rev - Use of Money And Property	7,100	B2499N	3,000
Est Rev-Miscellaneous Local Sources	8,900	B2799N	9,150
TOTAL Estimated Revenues	1,897,070		1,999,287
Appropriated Fund Balance	257,668	B599N	107,492
TOTAL Estimated Other Sources	257,668		107,492
TOTAL Estimated Revenues And Other Sources	2,154,738		2,106,779

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

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - General Government Support	11,000	B1999N	10,800
App - Public Safety	136,187	B3999N	137,214
App - Health	1,900	B4999N	2,118
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Culture And Recreation	1,000	B7999N	
App - Home And Community Services	477,404	B8999N	489,038
App - Employee Benefits	84,889	B9199N	87,531
TOTAL Appropriations	713,380		727,701
App - Interfund Transfer	1,441,358	B9999N	1,379,078
TOTAL Other Uses	1,441,358		1,379,078
TOTAL Appropriations And Other Uses	2,154,738		2,106,779

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
State & Federal Receivables		CD410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets	0		0

TOWN OF New Scotland
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds		CD630	
TOTAL Due To Other Funds	0		0
Deferred Revenues		CD691	
TOTAL Deferred Revenues	0		0
TOTAL Liabilities	0		0
Committed Fund Balance		CD913	
TOTAL Committed Fund Balance	0		0
Assigned Unappropriated Fund Balance		CD915	
TOTAL Assigned Fund Balance	0		0
TOTAL Fund Equity	0		0
TOTAL Liabilities And Fund Equity	0		0

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Results of Operation

Code Description	2011	EdpCode	2012
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Emergency Disaster Work, Pers Serv		CD87601	
Emergency Disaster Work, Contr		CD87604	
TOTAL Emergency Disaster Work	0		0
TOTAL Home And Community Services	0		0
Hospital & Medical (dental) Ins, Empl Bnft		CD90608	
Other Employee Benefits (spec)		CD90898	
TOTAL Employee Benefits	0		0
TOTAL Expenditures	0		0
TOTAL Detail Expenditures And Other Uses	0		0

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(CD) SPECIAL GRANT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CD8021	
Restated Fund Equity - Beg of Year		CD8022	
DEDUCT - EXPENDITURES AND OTHER USES			
Fund Equity-End of Year		CD8029	

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	133,946	CM200	136,571
TOTAL Cash	133,946		136,571
Accounts Receivable		CM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	4,586	CM391	
TOTAL Due From Other Funds	4,586		0
TOTAL Assets	138,532		136,571

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	10,013	CM600	812
TOTAL Accounts Payable	10,013		812
Customers' Deposits	128,519	CM615	135,760
TOTAL Other Deposits	128,519		135,760
TOTAL Liabilities	138,532		136,571
TOTAL Liabilities And Fund Equity	138,532		136,571

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Gifts And Donations	491	CM2705	1,500
Unclassified (specify)	88,345	CM2770	8,999
TOTAL Miscellaneous Local Sources	88,836		10,499
TOTAL Revenues	88,836		10,499
TOTAL Detail Revenues And Other Sources	88,836		10,499

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other General Government Support-Contr Exp	88,836	CM19894	10,499
TOTAL Other General Government Support-Contr Exp	88,836		10,499
TOTAL General Government Support	88,836		10,499
Other Transportation-Contr Expend		CM59894	
TOTAL Other Transportation-Contr Expend	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	88,836		10,499
TOTAL Detail Expenditures And Other Uses	88,836		10,499

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(CM) MISCELLANEOUS SPECIAL REV

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		CM8021	
Restated Fund Equity - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES	88,836		10,499
DEDUCT - EXPENDITURES AND OTHER USES	88,836		10,499
Fund Equity-End of Year		CM8029	

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(CR) RECREATION

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	99,704	CR200	108,207
TOTAL Cash	99,704		108,207
TOTAL Assets	99,704		108,207

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(CR) RECREATION

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Other Restricted Fund Balance	99,704	CR899	108,207
TOTAL Restricted Fund Balance	99,704		108,207
TOTAL Fund Equity	99,704		108,207
TOTAL Liabilities And Fund Equity	99,704		108,207

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(CR) RECREATION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	116	CR2401	53
TOTAL Use of Money And Property	116		53
Unclassified (specify)	12,050	CR2770	8,450
TOTAL Miscellaneous Local Sources	12,050		8,450
TOTAL Revenues	12,166		8,503
TOTAL Detail Revenues And Other Sources	12,166		8,503

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Results of Operation

Code Description	2011	EdpCode	2012
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(CR) RECREATION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	87,538	CR8021	99,703
Prior Period Adj-Increase In Fund Equity		CR8012	1
Restated Fund Equity - Beg of Year	87,538	CR8022	99,704
ADD - REVENUES AND OTHER SOURCES	12,166		8,503
Fund Equity-End of Year	99,703	CR8029	108,207

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	281	DA201	664
TOTAL Cash	281		664
Due From Other Funds	151	DA391	
TOTAL Due From Other Funds	151		0
TOTAL Assets	432		664

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	2,368	DA600	
TOTAL Accounts Payable	2,368		0
Due To Other Funds		DA630	5,149
TOTAL Due To Other Funds	0		5,149
TOTAL Liabilities	2,368		5,149
Other Restricted Fund Balance	-1,936	DA899	-4,485
TOTAL Restricted Fund Balance	-1,936		-4,485
TOTAL Fund Equity	-1,936		-4,485
TOTAL Liabilities And Fund Equity	432		664

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	4	DA2401	
TOTAL Use of Money And Property	4		0
TOTAL Revenues	4		0
TOTAL Detail Revenues And Other Sources	4		0

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Bridges, Contr Expend	8,000	DA51204	2,549
TOTAL Maint of Bridges	8,000		2,549
TOTAL Transportation	8,000		2,549
TOTAL Expenditures	8,000		2,549
TOTAL Detail Expenditures And Other Uses	8,000		2,549

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	6,059	DA8021	-1,937
Restated Fund Equity - Beg of Year	6,059	DA8022	-1,937
ADD - REVENUES AND OTHER SOURCES	4		
DEDUCT - EXPENDITURES AND OTHER USES	8,000		2,549
Fund Equity - End of Year	-1,937	DA8029	-4,486

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes		DA1049N	2,000
Est Rev - Use of Money And Property	3	DA2499N	
TOTAL Estimated Revenues	3		2,000
Estimated - Interfund Transfer		DA5031N	5,500
Appropriated Fund Balance	1,997	DA599N	
TOTAL Estimated Other Sources	1,997		5,500
TOTAL Estimated Revenues And Other Sources	2,000		7,500

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	2,000	DA5999N	7,500
TOTAL Appropriations	2,000		7,500
TOTAL Appropriations And Other Uses	2,000		7,500

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,740	DB200	145,506
Cash With Fiscal Agent		DB223	72
TOTAL Cash	1,740		145,577
Due From Other Funds	228,248	DB391	5,242
TOTAL Due From Other Funds	228,248		5,242
Prepaid Expenses	90,289	DB480	145,412
TOTAL Prepaid Expenses	90,289		145,412
TOTAL Assets	320,276		296,231

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	69,376	DB600	42,541
TOTAL Accounts Payable	69,376		42,541
Accrued Liabilities	11,004	DB601	22,713
TOTAL Accrued Liabilities	11,004		22,713
TOTAL Liabilities	80,380		65,255
Not in Spendable Form	90,289	DB806	145,412
TOTAL Nonspendable Fund Balance	90,289		145,412
Other Restricted Fund Balance	149,607	DB899	85,564
TOTAL Restricted Fund Balance	149,607		85,564
TOTAL Fund Equity	239,896		230,977
TOTAL Liabilities And Fund Equity	320,276		296,231

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	195,886	DB1001	199,803
TOTAL Real Property Taxes	195,886		199,803
Sales Tax (from County)		DB1120	
TOTAL Non Property Tax Items	0		0
Interest And Earnings	127	DB2401	20
Rental of Equipment	66,359	DB2414	7,592
TOTAL Use of Money And Property	66,486		7,612
Street Opening Permits	225	DB2560	225
TOTAL Licenses And Permits	225		225
Sales of Scrap & Excess Materials		DB2650	585
Sales, Other	300	DB2655	894
Sales of Equipment	2,889	DB2665	
Insurance Recoveries	4,091	DB2680	
TOTAL Sale of Property And Compensation For Loss	7,280		1,479
Refunds of Prior Year's Expenditures	1,500	DB2701	239
Employees Contributions		DB2709	
Unclassified (specify)		DB2770	20
TOTAL Miscellaneous Local Sources	1,500		259
Interfund Revenues	4,910	DB2801	13,229
TOTAL Interfund Revenues	4,910		13,229
St Aid, Consolidated Highway Aid	142,873	DB3501	142,924
TOTAL State Aid	142,873		142,924
TOTAL Revenues	419,160		365,531
Interfund Transfers	1,043,000	DB5031	1,243,000
TOTAL Interfund Transfers	1,043,000		1,243,000
TOTAL Other Sources	1,043,000		1,243,000
TOTAL Detail Revenues And Other Sources	1,462,160		1,608,531

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Administration-Contractual	426	DB17104	3,194
TOTAL Administration-Contractual	426		3,194
TOTAL General Government Support	426		3,194
Street Admin, Contr Expend	11,284	DB50104	9,665
TOTAL Street Admin	11,284		9,665
Maint of Streets, Pers Serv	260,735	DB51101	269,832
Maint of Streets, Contr Expend	269,165	DB51104	279,677
TOTAL Maint of Streets	529,900		549,509
Perm Improve Highway, Equip & Cap Outlay	150,000	DB51122	153,559
Perm Improve Highway, Contr Expend	46,402	DB51124	30,278
TOTAL Perm Improve Highway	196,402		183,837
Machinery, Pers Serv	45,879	DB51301	48,871
Machinery, Equip & Cap Outlay	23,516	DB51302	36,173
Machinery, Contr Expend	92,590	DB51304	89,916
TOTAL Machinery	161,986		174,960
Snow Removal, Pers Serv	234,332	DB51421	221,102
Snow Removal, Contr Expend	136,554	DB51424	105,862
TOTAL Snow Removal	370,885		326,964
TOTAL Transportation	1,270,456		1,244,935
State Retirement, Empl Bnfts	67,861	DB90108	89,172
Social Security, Empl Bnfts	39,277	DB90308	40,276
Worker's Compensation, Empl Bnfts	43,652	DB90408	39,700
Unemployment Insurance, Empl Bnfts		DB90508	871
Disability Insurance, Empl Bnfts	862	DB90558	227
Hospital & Medical (dental) Ins, Empl Bnft	162,264	DB90608	163,149
TOTAL Employee Benefits	313,917		333,395
Debt Principal, Bond Anticipation Notes		DB97306	36,400
Debt Principal, Install Purch. Debt	38,488	DB97856	
TOTAL Debt Principal	38,488		36,400
Debt Interest, Bond Anticipation Notes	2,081	DB97307	2,232
Debt Interest, Install Purch. Debt	1,636	DB97857	
TOTAL Debt Interest	3,717		2,232
TOTAL Expenditures	1,627,005		1,620,156
TOTAL Detail Expenditures And Other Uses	1,627,005		1,620,156

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(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	400,668	DB8021	239,896
Prior Period Adj.- Increase In Fund Equity	4,811	DB8012	6,547
Prior Period Adj - Decrease In Fund Equity	739	DB8015	3,841
Restated Fund Equity - Beg of Year	404,740	DB8022	242,601
ADD - REVENUES AND OTHER SOURCES	1,462,160		1,608,531
DEDUCT - EXPENDITURES AND OTHER USES	1,627,005		1,620,156
Fund Equity - End of Year	239,896	DB8029	230,982

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	199,803	DB1049N	217,785
Est Rev - Use of Money And Property	125	DB2499N	20
Est Rev - Licenses And Permits	200	DB2599N	100
Est Rev - Miscellaneous Local Sources	36,000	DB2799N	31,272
Est Rev - Interfund Revenues	3,000	DB2801N	2,500
Est Rev - State Aid	143,000	DB3099N	142,000
TOTAL Estimated Revenues	382,128		393,677
Estimated - Interfund Transfer	1,441,358	DB5031N	1,379,078
Appropriated Fund Balance		DB599N	85,914
TOTAL Estimated Other Sources	1,441,358		1,464,992
TOTAL Estimated Revenues And Other Sources	1,823,486		1,858,669

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Transportation	1,364,419	DB5999N	1,408,125
App - Employee Benefits	415,387	DB9199N	408,320
App - Debt Service	43,680	DB9899N	42,224
TOTAL Appropriations	1,823,486		1,858,669
TOTAL Appropriations And Other Uses	1,823,486		1,858,669

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	57,524	H200	57,521
TOTAL Cash	57,524		57,521
Accounts Receivable	33,000	H380	
TOTAL Other Receivables (net)	33,000		0
State & Federal Receivables	311,095	H410	76,277
TOTAL State And Federal Aid Receivables	311,095		76,277
Due From Other Governments	484,025	H440	
TOTAL Due From Other Governments	484,025		0
TOTAL Assets	885,643		133,798

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	303,949	H600	15,994
TOTAL Accounts Payable	303,949		15,994
Bond Anticipation Notes Payable	1,194,600	H626	1,100,400
TOTAL Notes Payable	1,194,600		1,100,400
Due To Other Funds	949,278	H630	598,084
TOTAL Due To Other Funds	949,278		598,084
Deferred Revenues	539,133	H691	76,277
TOTAL Deferred Revenues	539,133		76,277
TOTAL Liabilities	2,986,960		1,790,755
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-2,101,317	H917	-1,656,957
TOTAL Unassigned Fund Balance	-2,101,317		-1,656,957
TOTAL Fund Equity	-2,101,317		-1,656,957
TOTAL Liabilities And Fund Equity	885,644		133,798

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Unclassified (specify)	132,000	H2770	5,100
TOTAL Miscellaneous Local Sources	132,000		5,100
State Aid Emergency Disaster		H3960	76,348
TOTAL State Aid	0		76,348
Fed Aid, Transp Cap Proj	273,118	H4597	246,777
Fed Aid, Emergency Disaster Assistance		H4960	229,045
TOTAL Federal Aid	273,118		475,822
TOTAL Revenues	405,118		557,270
Bans Redeemed From Appropriations	48,800	H5731	94,200
TOTAL Proceeds of Obligations	48,800		94,200
TOTAL Other Sources	48,800		94,200
TOTAL Detail Revenues And Other Sources	453,918		651,470

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	627,466	H51122	100,116
TOTAL Perm Improve Highway	627,466		100,116
Garage, Equip & Cap Outlay	25,826	H51322	21,811
TOTAL Garage	25,826		21,811
TOTAL Transportation	653,291		121,927
Sanitary Sewers, Equip & Cap Outlay	1,792	H81202	
TOTAL Sanitary Sewers	1,792		0
Water Administration, Equip & Cap Outlay		H83102	16,920
Additional Description There was no code for 1420.1 - used this instead			
TOTAL Water Administration	0		16,920
Source Supply Pwr & Pump, Equip & Cap Outla	266,485	H83202	2,813
TOTAL Source Supply Pwr & Pump	266,485		2,813
Water Capital Projects, Equip & Cap Outlay	538	H83972	32,360
TOTAL Water Capital Projects	538		32,360
Emergency Disaster Work, Pers Serv	44,043	H87601	2,564
Emergency Disaster Work, Contr	267,052	H87604	71,636
TOTAL Emergency Disaster Work	311,095		74,200
TOTAL Home And Community Services	579,909		126,294
TOTAL Expenditures	1,233,200		248,221
TOTAL Detail Expenditures And Other Uses	1,233,200		248,221

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-1,307,339	H8021	-2,101,317
Prior Period Adj.- Increase In Fund Equity		H8012	67,774
Prior Period Adj - Decrease In Fund Equity	14,695	H8015	26,663
Restated Fund Equity - Beg of Year	-1,322,034	H8022	-2,060,206
ADD - REVENUES AND OTHER SOURCES	453,918		651,470
DEDUCT - EXPENDITURES AND OTHER USES	1,233,200		248,221
Fund Equity - End of Year	-2,101,317	H8029	-1,656,955

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Balance Sheet

Code Description	2011	EdpCode	2012
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Balance Sheet

Code Description	2011	EdpCode	2012
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(SD) DRAINAGE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	1,568	SD200	1,568
TOTAL Cash	1,568		1,568
TOTAL Assets	1,568		1,568

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(SD) DRAINAGE

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	1,568	SD915	1,568
TOTAL Assigned Fund Balance	1,568		1,568
TOTAL Fund Equity	1,568		1,568
TOTAL Liabilities And Fund Equity	1,568		1,568

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Results of Operation

Code Description	2011	EdpCode	2012
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Results of Operation

Code Description	2011	EdpCode	2012
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(SD) DRAINAGE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	1,568	SD8021	1,568
Restated Fund Equity - Beg of Year	1,568	SD8022	1,568
Fund Equity - End of Year	1,568	SD8029	1,568

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	70,116	SF201	26,673
TOTAL Cash	70,116		26,673
Due From Other Funds	72,771	SF391	
TOTAL Due From Other Funds	72,771		0
Prepaid Expenses		SF480	44,779
TOTAL Prepaid Expenses	0		44,779
TOTAL Assets	142,886		71,453

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	11,600	SF600	5,800
TOTAL Accounts Payable	11,600		5,800
Accrued Liabilities	45,208	SF601	46,200
TOTAL Accrued Liabilities	45,208		46,200
Due To Other Funds		SF630	2,271
TOTAL Due To Other Funds	0		2,271
TOTAL Liabilities	56,808		54,271
Other Restricted Fund Balance	86,079	SF899	17,182
TOTAL Restricted Fund Balance	86,079		17,182
TOTAL Fund Equity	86,079		17,182
TOTAL Liabilities And Fund Equity	142,886		71,453

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	641,995	SF1001	659,350
TOTAL Real Property Taxes	641,995		659,350
Interest And Earnings	89	SF2401	70
TOTAL Use of Money And Property	89		70
Unclassified (specify)		SF2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid, Other Aid (specify)	76,456	SF3089	
TOTAL State Aid	76,456		0
TOTAL Revenues	718,539		659,420
TOTAL Detail Revenues And Other Sources	718,539		659,420

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fire Protection, Contr Expend	478,630	SF34104	537,815
TOTAL Fire Protection	478,630		537,815
TOTAL Public Safety	478,630		537,815
Ambulance, Contr Expend	52,550	SF45404	41,900
TOTAL Ambulance	52,550		41,900
TOTAL Health	52,550		41,900
Misc Home & Comm Serv, Contr Expend	7,941	SF89894	8,791
TOTAL Misc Home & Comm Serv	7,941		8,791
TOTAL Home And Community Services	7,941		8,791
Service Awards Program	45,208	SF90258	43,033
Worker's Compensation, Empl Bnfts	34,155	SF90408	43,475
TOTAL Employee Benefits	79,363		86,508
TOTAL Expenditures	618,484		675,014
TOTAL Detail Expenditures And Other Uses	618,484		675,014

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(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-11,722	SF8021	86,079
Prior Period Adj - Decrease In Fund Equity	2,255	SF8015	53,303
Restated Fund Equity - Beg of Year	-13,977	SF8022	32,776
ADD - REVENUES AND OTHER SOURCES	718,539		659,420
DEDUCT - EXPENDITURES AND OTHER USES	618,484		675,014
Fund Equity - End of Year	86,079	SF8029	17,182

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(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	14,305	SL200	14,646
TOTAL Cash	14,305		14,646
TOTAL Assets	14,305		14,646

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(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	1,180	SL600	1,321
TOTAL Accounts Payable	1,180		1,321
TOTAL Liabilities	1,180		1,321
Assigned Appropriated Fund Balance	200	SL914	1,132
Assigned Unappropriated Fund Balance	12,925	SL915	12,193
TOTAL Assigned Fund Balance	13,125		13,325
TOTAL Fund Equity	13,125		13,325
TOTAL Liabilities And Fund Equity	14,305		14,646

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(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	13,185	SL1001	13,135
TOTAL Real Property Taxes	13,185		13,135
Interest And Earnings	13	SL2401	4
TOTAL Use of Money And Property	13		4
TOTAL Revenues	13,198		13,139
TOTAL Detail Revenues And Other Sources	13,198		13,139

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(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Lighting, Contr Expend	12,790	SL51824	12,939
TOTAL Street Lighting	12,790		12,939
TOTAL Transportation	12,790		12,939
TOTAL Expenditures	12,790		12,939
TOTAL Detail Expenditures And Other Uses	12,790		12,939

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(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	12,717	SL8021	13,125
Restated Fund Equity - Beg of Year	12,717	SL8022	13,125
ADD - REVENUES AND OTHER SOURCES	13,198		13,139
DEDUCT - EXPENDITURES AND OTHER USES	12,790		12,939
Fund Equity - End of Year	13,125	SL8029	13,325

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	154,886	SM200	172,609
TOTAL Cash	154,886		172,609
Accounts Receivable	0	SM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	SM391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	21,389	SM440	20,850
TOTAL Due From Other Governments	21,389		20,850
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets	178,077		195,262

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	39,627	SM600	53,646
TOTAL Accounts Payable	39,627		53,646
Accrued Liabilities	8,102	SM601	8,102
TOTAL Accrued Liabilities	8,102		8,102
TOTAL Liabilities	47,729		61,747
Assigned Appropriated Fund Balance	10,415	SM914	18,249
Assigned Unappropriated Fund Balance	119,933	SM915	115,265
TOTAL Assigned Fund Balance	130,348		133,514
TOTAL Fund Equity	130,348		133,514
TOTAL Liabilities And Fund Equity	178,077		195,262

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	72,486	SM1001	72,486
TOTAL Real Property Taxes	72,486		72,486
Interest And Earnings	171	SM2401	81
TOTAL Use of Money And Property	171		81
Sales of Equipment	3,000	SM2665	
TOTAL Sale of Property And Compensation For Loss	3,000		0
Refunds of Prior Year's Expenditures		SM2701	239
Unclassified (specify)	51,553	SM2770	54,946
TOTAL Miscellaneous Local Sources	51,553		55,184
TOTAL Revenues	127,210		127,752
TOTAL Detail Revenues And Other Sources	127,210		127,752

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Gen Govt Support, Contr Expend	8,301	SM19894	8,709
TOTAL Other Gen Govt Support	8,301		8,709
TOTAL General Government Support	8,301		8,709
Ambulance, Equip & Cap Outlay		SM45402	284
Ambulance, Contr Expend	103,378	SM45404	115,593
TOTAL Ambulance	103,378		115,877
TOTAL Health	103,378		115,877
TOTAL Expenditures	111,679		124,586
TOTAL Detail Expenditures And Other Uses	111,679		124,586

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(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	114,817	SM8021	130,348
Restated Fund Equity - Beg of Year	114,817	SM8022	130,348
ADD - REVENUES AND OTHER SOURCES	127,210		127,752
DEDUCT - EXPENDITURES AND OTHER USES	111,679		124,586
Fund Equity - End of Year	130,348	SM8029	133,514

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	113,167	SM200	127,093
TOTAL Cash	113,167		127,093
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets	114,969		128,894

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	39,627	SM600	53,646
TOTAL Accounts Payable	39,627		53,646
TOTAL Liabilities	39,627		53,646
Assigned Appropriated Fund Balance	761	SM914	4,094
Assigned Unappropriated Fund Balance	74,581	SM915	71,154
TOTAL Assigned Fund Balance	75,341		75,249
TOTAL Fund Equity	75,341		75,249
TOTAL Liabilities And Fund Equity	114,969		128,894

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	53,529	SM1001	53,529
TOTAL Real Property Taxes	53,529		53,529
Interest And Earnings	143	SM2401	69
TOTAL Use of Money And Property	143		69
Sales of Equipment	3,000	SM2665	
TOTAL Sale of Property And Compensation For Loss	3,000		0
Refunds of Prior Year's Expenditures		SM2701	239
TOTAL Miscellaneous Local Sources	0		239
TOTAL Revenues	56,673		53,837
TOTAL Detail Revenues And Other Sources	56,673		53,837

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Ambulance, Equip & Cap Outlay		SM45402	284
Ambulance, Contr Expend	40,180	SM45404	53,646
TOTAL Ambulance	40,180		53,930
TOTAL Health	40,180		53,930
TOTAL Expenditures	40,180		53,930
TOTAL Detail Expenditures And Other Uses	40,180		53,930

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(SM1)SPECIAL EMT DISTRICT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	58,849	SM8021	75,341
Restated Fund Equity - Beg of Year	58,849	SM8022	75,341
ADD - REVENUES AND OTHER SOURCES	56,673		53,837
DEDUCT - EXPENDITURES AND OTHER USES	40,180		53,930
Fund Equity - End of Year	75,341	SM8029	75,249

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	41,719	SM200	45,517
TOTAL Cash	41,719		45,517
Accounts Receivable		SM380	
TOTAL Other Receivables (net)	0		0
Due From Other Funds	0	SM391	0
TOTAL Due From Other Funds	0		0
Due From Other Governments	21,389	SM440	20,850
TOTAL Due From Other Governments	21,389		20,850
TOTAL Assets	63,109		66,367

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accrued Liabilities	8,102	SM601	8,102
TOTAL Accrued Liabilities	8,102		8,102
TOTAL Liabilities	8,102		8,102
Assigned Appropriated Fund Balance	9,654	SM914	14,154
Assigned Unappropriated Fund Balance	45,352	SM915	44,111
TOTAL Assigned Fund Balance	55,007		58,265
TOTAL Fund Equity	55,007		58,265
TOTAL Liabilities And Fund Equity	63,109		66,367

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	18,957	SM1001	18,957
TOTAL Real Property Taxes	18,957		18,957
Interest And Earnings	28	SM2401	12
TOTAL Use of Money And Property	28		12
Unclassified (specify)	51,553	SM2770	54,946
TOTAL Miscellaneous Local Sources	51,553		54,946
TOTAL Revenues	70,538		73,915
TOTAL Detail Revenues And Other Sources	70,538		73,915

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Gen Govt Support, Contr Expend	8,301	SM19894	8,709
TOTAL Other Gen Govt Support	8,301		8,709
TOTAL General Government Support	8,301		8,709
Ambulance, Contr Expend	63,198	SM45404	61,948
TOTAL Ambulance	63,198		61,948
TOTAL Health	63,198		61,948
TOTAL Expenditures	71,499		70,656
TOTAL Detail Expenditures And Other Uses	71,499		70,656

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AMBULANCE DISTRICT(SM2)

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	55,968	SM8021	55,007
Restated Fund Equity - Beg of Year	55,968	SM8022	55,007
ADD - REVENUES AND OTHER SOURCES	70,538		73,915
DEDUCT - EXPENDITURES AND OTHER USES	71,499		70,656
Fund Equity - End of Year	55,007	SM8029	58,265

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(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	40,527	SS201	53,570
TOTAL Cash	40,527		53,570
Sewer Rents Receivable	21,922	SS360	
Unbilled Receivables		SS383	31,879
TOTAL Other Receivables (net)	21,922		31,879
Due From Other Governments	1,817	SS440	1,930
TOTAL Due From Other Governments	1,817		1,930
Prepaid Expenses	670	SS480	1,155
TOTAL Prepaid Expenses	670		1,155
TOTAL Assets	64,936		88,534

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(SS) SEWER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	6	SS600	1,283
TOTAL Accounts Payable	6		1,283
Accrued Liabilities	86	SS601	137
TOTAL Accrued Liabilities	86		137
Due To Other Funds	1,206	SS630	1,009
TOTAL Due To Other Funds	1,206		1,009
Due To Other Governments	12,000	SS631	36,000
TOTAL Due To Other Governments	12,000		36,000
Deferred Revenues	2,734	SS691	2,731
TOTAL Deferred Revenues	2,734		2,731
TOTAL Liabilities	16,031		41,161
Not in Spendable Form		SS806	1,155
TOTAL Nonspendable Fund Balance	0		1,155
Other Restricted Fund Balance	42,372	SS899	39,781
TOTAL Restricted Fund Balance	42,372		39,781
Assigned Appropriated Fund Balance	6,532	SS914	6,437
TOTAL Assigned Fund Balance	6,532		6,437
TOTAL Fund Equity	48,905		47,373
TOTAL Liabilities And Fund Equity	64,936		88,534

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(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments		SS1030	11,550
TOTAL Real Property Taxes	0		11,550
Sewer Rents	39,734	SS2120	51,595
Sewer Charges	51,500	SS2122	13,000
Interest & Penalties On Sewer Accts	328	SS2128	367
TOTAL Departmental Income	91,562		64,962
Interest And Earnings	22	SS2401	9
TOTAL Use of Money And Property	22		9
Sales of Equipment	33	SS2665	
TOTAL Sale of Property And Compensation For Loss	33		0
TOTAL Revenues	91,617		76,521
TOTAL Detail Revenues And Other Sources	91,617		76,521

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(SS) SEWER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Sewer Administration, Pers Serv	5,198	SS81101	6,723
Sewer Administration, Contr Expend	697	SS81104	2,354
TOTAL Sewer Administration	5,895		9,077
Sanitary Sewers, Contr Expend	36,000	SS81204	12,000
TOTAL Sanitary Sewers	36,000		12,000
Sewage Treat Disp, Contr Expend	32,476	SS81304	42,586
TOTAL Sewage Treat Disp	32,476		42,586
Other Sanitation, Contr Expend	735	SS81894	818
TOTAL Other Sanitation	735		818
TOTAL Home And Community Services	75,106		64,481
State Retirement, Empl Bnfts	480	SS90108	667
Social Security , Empl Bnfts	397	SS90308	512
Worker's Compensation, Empl Bnfts	178	SS90408	202
Disability Insurance, Empl Bnfts	4	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	583	SS90608	665
TOTAL Employee Benefits	1,642		2,048
Debt Principal, Bond Anticipation Notes		SS97306	9,000
TOTAL Debt Principal	0		9,000
Debt Interest, Bond Anticipation Notes		SS97307	2,524
Interfund Loans	2	SS97957	
TOTAL Debt Interest	2		2,524
TOTAL Expenditures	76,750		78,052
TOTAL Detail Expenditures And Other Uses	76,750		78,052

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(SS) SEWER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	34,419	SS8021	48,907
Prior Period Adj - Decrease In Fund Equity	382	SS8015	2
Restated Fund Equity - Beg of Year	34,037	SS8022	48,905
ADD - REVENUES AND OTHER SOURCES	91,617		76,521
DEDUCT - EXPENDITURES AND OTHER USES	76,750		78,052
Fund Equity-End of Year	48,907	SS8029	47,378

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(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	11,550	SS1049N	11,200
Est Rev - Departmental Income	35,200	SS1299N	40,410
TOTAL Estimated Revenues	46,750		51,610
Appropriated Fund Balance	6,532	SS599N	6,437
TOTAL Estimated Other Sources	6,532		6,437
TOTAL Estimated Revenues And Other Sources	53,282		58,047

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(SS) SEWER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	39,757	SS8999N	44,297
App-Employee Benefits	1,976	SS9199N	2,550
App - Debt Service	11,550	SS9899N	11,200
TOTAL Appropriations	53,283		58,047
TOTAL Appropriations And Other Uses	53,283		58,047

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(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	82,060	SW200	80,061
TOTAL Cash	82,060		80,061
Accounts Receivable		SW380	15
Unbilled Receivables	113,058	SW383	163,206
TOTAL Other Receivables (net)	113,058		163,221
Due From Other Governments	19,185	SW440	25,324
TOTAL Due From Other Governments	19,185		25,324
Prepaid Expenses	6,776	SW480	10,397
TOTAL Prepaid Expenses	6,776		10,397
TOTAL Assets	221,080		279,004

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(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	9,730	SW600	47,452
TOTAL Accounts Payable	9,730		47,452
Accrued Liabilities	860	SW601	1,222
TOTAL Accrued Liabilities	860		1,222
Due To Other Funds	72,605	SW630	81,687
TOTAL Due To Other Funds	72,605		81,687
Deferred Revenues	20,713	SW691	25,680
TOTAL Deferred Revenues	20,713		25,680
TOTAL Liabilities	103,908		156,040
Not in Spendable Form	6,776	SW806	10,397
TOTAL Nonspendable Fund Balance	6,776		10,397
Capital Reserve	60	SW878	60
TOTAL Restricted Fund Balance	60		60
Assigned Appropriated Fund Balance	10,672	SW914	14,159
Assigned Unappropriated Fund Balance	99,664	SW915	98,348
TOTAL Assigned Fund Balance	110,336		112,507
TOTAL Fund Equity	117,172		122,963
TOTAL Liabilities And Fund Equity	221,080		279,004

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(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	16,000	SW1001	15,100
Special Assessments	188,939	SW1030	187,089
TOTAL Real Property Taxes	204,939		202,189
Metered Water Sales	216,124	SW2140	285,173
Water Service Charges	9,267	SW2144	4,089
Interest & Penalties On Water Rents	2,906	SW2148	3,638
TOTAL Departmental Income	228,296		292,900
Interest And Earnings	256	SW2401	88
TOTAL Use of Money And Property	256		88
Sales, Other	320	SW2655	
Sales of Equipment	333	SW2665	
TOTAL Sale of Property And Compensation For Loss	653		0
Unclassified (specify)	40	SW2770	3
TOTAL Miscellaneous Local Sources	40		3
Interfund Revenues	3	SW2801	
TOTAL Interfund Revenues	3		0
TOTAL Revenues	434,188		495,180
TOTAL Detail Revenues And Other Sources	434,188		495,180

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(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Water Administration, Pers Serv	53,090	SW83101	61,986
Water Administration, Contr Expend	8,215	SW83104	13,409
TOTAL Water Administration	61,305		75,395
Source Supply Pwr & Pump, Equip& Cap Outlay	267	SW83202	
Source Supply Pwr & Pump, Contr Expend	132,124	SW83204	175,470
TOTAL Source Supply Pwr & Pump	132,391		175,470
Water Purification, Contr Expend	3,134	SW83304	4,380
TOTAL Water Purification	3,134		4,380
Water Trans & Distrib, Contr Expend	19,988	SW83404	24,668
TOTAL Water Trans & Distrib	19,988		24,668
Other Water, Contr Expend	1,831	SW83894	2,703
TOTAL Other Water	1,831		2,703
TOTAL Home And Community Services	218,650		282,615
State Retirement, Empl Bnfts	5,520	SW90108	6,739
Social Security , Empl Bnfts	4,062	SW90308	4,744
Worker's Compensation, Empl Bnfts	2,047	SW90408	2,044
Disability Insurance, Empl Bnfts	45	SW90558	16
Hospital & Medical (dental) Ins, Empl Bnft	5,897	SW90608	5,992
TOTAL Employee Benefits	17,571		19,536
Debt Principal, Serial Bonds	64,500	SW97106	64,500
Debt Principal, Bond Anticipation Notes	48,800	SW97306	48,800
Debt Principal, State Loans	4,589	SW97906	4,685
TOTAL Debt Principal	117,889		117,985
Debt Interest, Serial Bonds	50,221	SW97107	46,799
Debt Interest, Bond Anticipation Notes	11,953	SW97307	12,896
Interfund Loans	28	SW97957	
TOTAL Debt Interest	62,203		59,695
TOTAL Expenditures	416,313		479,831
TOTAL Detail Expenditures And Other Uses	416,313		479,831

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(SW) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	86,847	SW8021	117,172
Prior Period Adj-Increase To Fund Equity	16,465	SW8012	15,294
Prior Period Adj - Decrease In Fund Equity	4,015	SW8015	24,851
Restated Fund Equity - Beg of Year	99,297	SW8022	107,615
ADD - REVENUES AND OTHER SOURCES	434,188		495,180
DEDUCT - EXPENDITURES AND OTHER USES	416,313		479,831
Fund Equity-End of Year	117,172	SW8029	122,965

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(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Estimated Revenues			
Est Rev - Real Property Taxes	449,527	SW1049N	453,904
Est Rev - Use of Money And Property	2,607	SW2499N	3,658
TOTAL Estimated Revenues	452,134		457,562
Appropriated Fund Balance	10,672	SW599N	14,069
TOTAL Estimated Other Sources	10,672		14,069
TOTAL Estimated Revenues And Other Sources	462,806		471,631

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(SW) WATER

Budget Summary

Code Description	2012	EdpCode	2013
Appropriations			
App - Home And Community Services	256,682	SW8999N	266,431
App-Employee Benefits	19,990	SW9199N	22,536
App - Debt Service	186,134	SW9899N	182,664
TOTAL Appropriations	462,806		471,631
TOTAL Appropriations And Other Uses	462,806		471,631

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	36,738	TA200	63,971
Time Deposits	26,158	TA201	
TOTAL Cash	62,896		63,971
Service Award Program Assets	558,070	TA461	617,562
TOTAL Investments	558,070		617,562
Other Assets		TA489	15
TOTAL Other	0		15
TOTAL Assets	620,966		681,547

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TA) AGENCY

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Due To Other Funds	10,441	TA630	13,664
TOTAL Due To Other Funds	10,441		13,664
Service Awards	593,873	TA13	659,644
State Retirement	3,508	TA18	2,489
Other Funds (specify)	13,144	TA85	5,750
TOTAL Agency Liabilities	610,525		667,883
TOTAL Liabilities	620,966		681,547
TOTAL Liabilities And Fund Equity	620,966		681,547

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	3,327	TE200	1,366
Time Deposits		TE201	
TOTAL Cash	3,327		1,366
Service Award Program Assets		TE461	
TOTAL Investments	0		0
Misc Current Assets		TE489	
TOTAL Other	0		0
TOTAL Assets	3,327		1,366

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable	5	TE600	200
TOTAL Accounts Payable	5		200
Service Awards		TE13	
TOTAL Agency Liabilities	0		0
TOTAL Liabilities	5		200
Net Assets-Restricted For Other Purposes		TE923	
Net Assets-Non Restricted	3,322	TE924	1,166
TOTAL Assigned Fund Balance	3,322		1,166
TOTAL Fund Equity	3,322		1,166
TOTAL Liabilities And Fund Equity	3,327		1,366

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	1	TE2401	0
TOTAL Use of Money And Property	1		0
Gifts And Donations	1,700	TE2705	100
Other Revenue		TE2770	
TOTAL Miscellaneous Local Sources	1,700		100
TOTAL Revenues	1,701		100
TOTAL Detail Revenues And Other Sources	1,701		100

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Misc Public Safety, Contract Expend		TE39894	
TOTAL Misc Public Safety	0		0
TOTAL Public Safety	0		0
Misc Home & Comm Serv, Cont Expend	869	TE89894	2,256
TOTAL Misc Home & Comm Serv	869		2,256
TOTAL Home And Community Services	869		2,256
TOTAL Expenditures	869		2,256
TOTAL Detail Expenditures And Other Uses	869		2,256

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	623,603	TE8021	3,322
Prior Period Adjustments,dec Fnd Eqty	621,113	TE8015	0
Restated Fund Equity - Beg of Year	2,490	TE8022	3,322
ADD - REVENUES AND OTHER SOURCES	1,701		100
DEDUCT - EXPENDITURES AND OTHER USES	869		2,256
Fund Equity End of Year	3,322	TE8029	1,166

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	1,975,897	W129	1,174,536
TOTAL Provision To Be Made In Future Budgets	1,975,897		1,174,536
TOTAL Assets	1,975,897		1,174,536

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
State Loans Payable	45,700	W619	41,015
TOTAL Notes Payable	45,700		41,015
Installment Purchase Debt		W685	
Judgments And Claims Payable	943,087	W686	214,697
Compensated Absences	78,147	W687	74,361
TOTAL Other Liabilities	1,021,234		289,058
Bonds Payable	908,963	W628	844,463
TOTAL Bond And Long Term Liabilities	908,963		844,463
TOTAL Liabilities	1,975,897		1,174,536
TOTAL General Long Term Debt	1,975,897		1,174,536

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2012

(A) GENERAL

Adjustment Reason

Account Code A8012 \$11,500 previous grant received and entered as due to other governments to determine if grant requirements met - now determined to be met and recognizing as revenue, \$3,120.50 also previously held as due to other gov. as part of estimated election expenses, now we have received election expense billing through 2012 and no longer need a balance in A0631 for election expenses

Account Code A8015 \$8,761.50 was a due from a capital project that will not be reimbursed as part of the project and now will be paid from A fund, \$825 payment to vendor for prior year claim, \$30,000 reduction of prior year revenue for JCAP grant not expended until 2012 (partially - balance recorded in A0631)

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 \$2,348.68 charged in prior years to capital project that are not reimbursable through fed./state source, now being charged to B fund, \$225 vendor claim from prior year

(CR) RECREATION

Adjustment Reason

Account Code CR8012 prior period rounding difference

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 \$4,000 prior year vendor invoice should be charged to capital project - now 0391, \$2,547 prior year work done by highway crew should be charged to capital project - now 0391

Account Code DB8015 reduction in FEMA/Cat E claim not being reimbursed

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 Prior year FEMA claim for donated labor recorded as revenue will not be realized

(SS) SEWER

Adjustment Reason

Account Code SS8015 prior year adj

(SW) WATER

Adjustment Reason

Account Code SW801: Multiple invoices on one water fund determined to belong to a capital project for invoices paid by water district in prior years

Account Code SW801: \$24,573.07 correction of 2011 vendor payments for water usage charged in 2012 - now recorded as prior year adjustment and \$277.50 correction of vendor invoice originally charged to capital project, now determined to be charged to the water district

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 To record prior period income not recognized

Account Code H8015 To record prior period charges not recorded to capital projects

(TE) PRIVATE PURPOSE TRUST

Adjustment Reason

Account Code TE8015 prior period adj

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2012

4/29/2013

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.	O/S End of Year
2007	BAN E	Water District Extension			11/15/2007	11/14/2008	3.60%		\$495,000	\$435,600	\$19,800	\$0	\$0	\$415,800
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$67,666	\$5,667	\$0	\$0	\$61,999
2010	BAN E	2011 International Dump Truck			11/12/2010	11/08/2013	1.75%		\$182,000	\$182,000	\$36,400	\$0	\$0	\$145,600
2011	BAN E	Heldervale Sewer Extenx. 4			03/11/2011	03/08/2013	1.24%		\$180,000	\$180,000	\$9,000	\$0	\$0	\$171,000
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/08/2013	1.38%		\$200,000	\$170,000	\$10,000	\$0	\$0	\$160,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$159,334	\$13,333	\$0		\$146,001
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,194,600	\$94,200	\$0	\$0	\$1,100,400
2003	BONDE	Fueare Bush Water			10/01/1984	10/01/2022	7.125%			\$7,700	\$500	\$0	\$0	\$7,200
2003	BONDE	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$65,263	\$8,000	\$0	\$0	\$57,263
2003	BONDE	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$431,000	\$26,000	\$0	\$0	\$405,000
2003	BONDE	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$405,000	\$30,000	\$0	\$0	\$375,000
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$908,963	\$64,500	\$0	\$0	\$844,463
2006	IPC E	Gradall			04/15/2006	04/01/2011	4.25%		\$177,614	\$0	\$0	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$0	\$0	\$0	\$0	\$0
2003	SAL N	Clarksville water-North Rd. Ex			05/01/2000	05/01/2020	0.00%			\$45,700	\$4,685	\$0	\$0	\$41,015
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$45,700	\$4,685	\$0	\$0	\$41,015
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$0	\$2,149,263	\$163,385	\$0	\$0	\$1,985,878

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,350.00
Demand Deposits	9Z2011	\$1,817,914.00
Time Deposits	9Z2021	\$0.00
Total		\$1,819,264.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$600,170.86
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,355,689.91
Total		\$1,955,860.77
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$571,361.60
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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0808	\$117,752	\$0	\$112,146	\$5,606
****-0824	\$89,241	\$0	\$0	\$89,241
****-3600	\$86,438	\$0	\$0	\$86,438
****-2234	\$65,828	\$0	\$0	\$65,828
****-0027	\$5,713	\$0	\$0	\$5,713
****-0832	\$397,979	\$0	\$0	\$397,979
****-0983	\$100,283	\$0	\$0	\$100,283
****-0042	\$240,006	\$0	\$0	\$240,006
****-4074	\$3,865	\$0	\$0	\$3,865
****-0840	\$664	\$0	\$0	\$664
****-0857	\$145,506	\$0	\$0	\$145,506
****-5415	\$10,044	\$0	\$0	\$10,044
****-5423	\$16,630	\$0	\$0	\$16,630
****-3147	\$5,753	\$0	\$0	\$5,753
****-3154	\$39,249	\$0	\$0	\$39,249
****-6470	\$2	\$0	\$0	\$2
****-4244	\$12,517	\$0	\$0	\$12,517
****-0865	\$13,166	\$0	\$0	\$13,166
****-1640	\$1,479	\$0	\$0	\$1,479
****-1657	\$128,894	\$0	\$0	\$128,894
****-5431	\$45,517	\$0	\$0	\$45,517
****-0873	\$53,570	\$0	\$0	\$53,570
****-1673	\$1,568	\$0	\$0	\$1,568
****-0881	\$132,706	\$0	\$0	\$132,706
****-0899	\$108,207	\$0	\$0	\$108,207
****-0980	\$1,366	\$0	\$0	\$1,366
****-0907	\$50,945	\$0	\$0	\$50,945
****-0915	\$1,140	\$0	\$0	\$1,140
****-0923	\$26,143	\$0	\$0	\$26,143
****-0931	\$774	\$0	\$0	\$774

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0956	\$408	\$0	\$0	\$408
****-0964	\$651	\$0	\$0	\$651
****-1995	\$4,169	\$0	\$0	\$4,169
****-0816	\$15,370	\$0	\$8,412	\$6,958
****-1723	\$3,355	\$2,285	\$0	\$5,640
****-1715	\$3,850	\$0	\$200	\$3,650
****-0998	\$110	\$36	\$146	\$0
****-1616	\$10	\$0	\$0	\$10
****-2664	\$3,544	\$0	\$4	\$3,540
****-2672	\$2,090	\$0	\$0	\$2,090
Total Adjusted Bank Balance				\$1,817,914
Petty Cash				\$1,350.00
Adjustments				\$50,644.67
Total Cash				9ZCASH * \$1,869,909
Total Cash Balance All Funds				9ZCASHB * \$1,869,909
* Must be equal				

TOWN OF New Scotland
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>No</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>Yes</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>No</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>Yes</u>

TOWN OF New Scotland
Employee and Retiree Benefits
For the Fiscal Year Ending 2012

Total Full Time Employees:		26			
Total Part Time Employees:		60			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$213,666.15	24	28	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$43,033.32	26	60	
90308	Social Security	\$110,677.93	26	45	
90408	Worker's Compensation Insurance	\$95,381.00			
90458	Life Insurance				
90508	Unemployment Insurance	\$870.85	1		
90558	Disability Insurance	\$1,509.95	26	45	
90608	Hospital and Medical (Dental) Insurance	\$333,667.60	21	3	
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$798,806.80			
Computed Total From Financial Section (comparative purposes only)		\$798,806.80			

TOWN OF New Scotland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$36,233	10,655	gallons	
Diesel Fuel	\$77,571	23,009	gallons	
Fuel Oil	\$23,756	6,561	gallons	
Natural Gas	\$3,787	3,306	cubic feet	
Electricity	\$45,172	262,963	kilowatts	
Coal	\$		tons	

TOWN OF New Scotland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

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, 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 12/31/2012, 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 12/31/2012 and filed by means of electronic data transmission.

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

(518) 439-4889
Telephone Number

04/25/2013
Date of Certification

Thomas E. Dolin
Name

Town Supervisor
Title

2029 New Scotland Rd., Slingerland:
Official Address

(518) 439-4889
Official Telephone Number