

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 12/31/2013

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 2012 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2013:

- (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 2012 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 2013

(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	256,994	A200	346,676
Petty Cash	1,300	A210	1,300
Cash With Fiscal Agent	8,490	A223	197,536
TOTAL Cash	266,784		545,512
Accounts Receivable	4,224	A380	8,204
TOTAL Other Receivables (net)	4,224		8,204
State & Federal, Other	18,701	A410	
TOTAL State And Federal Aid Receivables	18,701		0
Due From Other Funds	586,731	A391	452,876
TOTAL Due From Other Funds	586,731		452,876
Due From Other Governments	140,983	A440	128,443
TOTAL Due From Other Governments	140,983		128,443
Prepaid Expenses	128,208	A480	126,798
TOTAL Prepaid Expenses	128,208		126,798
TOTAL Assets and Deferred Outflows of Resources	1,145,632		1,261,832

TOWN OF New Scotland
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(A) GENERAL

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	209,142	A600	141,034
TOTAL Accounts Payable	209,142		141,034
Accrued Liabilities	9,162	A601	11,773
TOTAL Accrued Liabilities	9,162		11,773
Other Liabilities	715	A688	745
TOTAL Other Liabilities	715		745
Due To Other Governments	6,641	A631	146,853
TOTAL Due To Other Governments	6,641		146,853
TOTAL Liabilities	225,660		300,405
Deferred Inflows of Resources			
Deferred Inflow of Resources	5,234	A691	6,096
TOTAL Deferred Inflows of Resources	5,234		6,096
TOTAL Deferred Inflows of Resources	5,234		6,096
Fund Balance			
Not in Spendable Form	128,208	A806	126,798
TOTAL Nonspendable Fund Balance	128,208		126,798
Assigned Appropriated Fund Balance	138,973	A914	98,533
TOTAL Assigned Fund Balance	138,973		98,533
Unassigned Fund Balance	647,557	A917	730,000
TOTAL Unassigned Fund Balance	647,557		730,000
TOTAL Fund Balance	914,738		955,330
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,145,632		1,261,832

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	1,165,736	A1001	1,185,019
TOTAL Real Property Taxes	1,165,736		1,185,019
Interest & Penalties On Real Prop Taxes	8,418	A1090	6,703
TOTAL Real Property Tax Items	8,418		6,703
Clerk Fees	1,570	A1255	1,527
Public Pound Charges, Dog Control Fees	975	A1550	930
Other Public Safety Departmental Income		A1589	7,195
Park And Recreational Charges	24,230	A2001	25,510
Refuse & Garbage Charges	23,921	A2130	22,535
TOTAL Departmental Income	50,696		57,697
Interest And Earnings	1,240	A2401	2,195
TOTAL Use of Money And Property	1,240		2,195
Dog Licenses	7,181	A2544	6,310
Permits, Other	250	A2590	350
TOTAL Licenses And Permits	7,431		6,660
Fines And Forfeited Bail	77,040	A2610	87,200
TOTAL Fines And Forfeitures	77,040		87,200
Sales of Scrap & Excess Materials	11,497	A2650	9,973
TOTAL Sale of Property And Compensation For Loss	11,497		9,973
Refunds of Prior Year's Expenditures	12,163	A2701	
Gifts And Donations	9,510	A2705	14,313
Unclassified (specify)	342	A2770	151
TOTAL Miscellaneous Local Sources	22,015		14,464
Interfund Revenues		A2801	7,318
TOTAL Interfund Revenues	0		7,318
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	261,363	A3005	265,033
St Aid - Other (specify)	23,359	A3089	1,140
State Aid, Homeland Security	15,821	A3306	
St Aid, Other Social Services	277	A3689	
TOTAL State Aid	338,524		303,877
Fed Aid, Programs For Aging	15,391	A4772	
Fed Aid Other Culture And Rec Aid		A4889	15,358
TOTAL Federal Aid	15,391		15,358
TOTAL Revenues	1,697,989		1,696,463
Interfund Transfers		A5031	1,500
TOTAL Interfund Transfers	0		1,500
TOTAL Other Sources	0		1,500
TOTAL Detail Revenues And Other Sources	1,697,989		1,697,963

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Legislative Board, Pers Serv	31,736	A10101	32,053
Legislative Board, Equip & Cap Outlay	3,927	A10102	
Legislative Board, Contr Expend	150	A10104	
TOTAL Legislative Board	35,813		32,053
Municipal Court, Pers Serv	108,758	A11101	102,624
Municipal Court, Equip & Cap Outlay	9,913	A11102	1,486
Municipal Court, Contr Expend	11,573	A11104	6,077
TOTAL Municipal Court	130,244		110,187
Supervisor,pers Serv	138,550	A12201	144,251
Supervisor,equip & Cap Outlay	742	A12202	382
Supervisor,contr Expend	2,971	A12204	3,564
TOTAL Supervisor	142,263		148,197
Assessment, Pers Serv	63,470	A13551	71,412
Assessment, Contr Expend	8,892	A13554	9,767
TOTAL Assessment	72,362		81,178
Clerk,pers Serv	92,136	A14101	95,121
Clerk,equip & Cap Outlay	414	A14102	3,650
Clerk,contr Expend	5,461	A14104	10,422
TOTAL Clerk	98,012		109,194
Law, Pers Serv	21,814	A14201	42,420
Law, Contr Expend	1,780	A14204	809
TOTAL Law	23,594		43,229
Engineer, Contr Expend	42,737	A14404	32,928
TOTAL Engineer	42,737		32,928
Elections, Contr Expend	22,925	A14504	7,075
TOTAL Elections	22,925		7,075
Records Mgmt, Contr Expend	741	A14604	793
TOTAL Records Mgmt	741		793
Public Works Admin, Pers Serv		A14901	3,350
Public Works Admin, Contr Expend		A14904	375
TOTAL Public Works Admin	0		3,725
Central Services Admin,pers Serv	8,863	A16101	9,393
Central Services Admin,contr Expend	6,633	A16104	6,096
TOTAL Central Services Admin	15,496		15,489
Buildings, Pers Serv	15,536	A16201	19,641
Buildings, Equip & Cap Outlay	26,517	A16202	21,985
Buildings, Contr Expend	50,025	A16204	53,485
TOTAL Buildings	92,078		95,112
Central Storeroom, Contr Expend	2,122	A16604	1,426
TOTAL Central Storeroom	2,122		1,426
Central Print & Mail,contr Expend	7,177	A16704	9,588
TOTAL Central Print & Mail	7,177		9,588
Central Data Process & Cap Outlay	1,346	A16802	964
Central Data Process, Contr Expend	15,778	A16804	25,171
TOTAL Central Data Process	17,124		26,134

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Unallocated Insurance, Contr Expend	38,029	A19104	39,391
TOTAL Unallocated Insurance	38,029		39,391
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		A19402	19,579
Pur of Land/right of Way, Contr Expend		A19404	3,553
TOTAL Pur of Land/right of Way	0		23,133
Other Gen Govt Support, Contr Expend		A19894	200
TOTAL Other Gen Govt Support	0		200
TOTAL General Government Support	741,918		780,232
Control of Animals, Pers Serv	19,468	A35101	19,104
Control of Animals, Equip & Cap Outlay	237	A35102	190
Control of Animals, Contr Expend	3,367	A35104	5,031
TOTAL Control of Animals	23,072		24,326
Misc Public Safety, Pers Serv		A39891	1,200
TOTAL Misc Public Safety	0		1,200
TOTAL Public Safety	23,072		25,526
Ambulance, Contr Expend	210,169	A45404	218,511
TOTAL Ambulance	210,169		218,511
TOTAL Health	210,169		218,511
Street Admin, Pers Serv	121,459	A50101	105,660
Street Admin, Equip & Cap Outlay	2,353	A50102	4,775
Street Admin, Contr Expend	2,662	A50104	2,525
TOTAL Street Admin	126,474		112,961
Garage, Pers Serv		A51321	2,903
Garage, Equip & Cap Outlay	3,577	A51322	3,902
Garage, Contr Expend	36,903	A51324	39,756
TOTAL Garage	40,480		46,561
Street Lighting, Contr Expend	595	A51824	634
TOTAL Street Lighting	595		634
TOTAL Transportation	167,549		160,156
Programs For Aging, Pers Serv	31,621	A67721	31,887
Programs For Aging, Equip & Cap Outlay		A67722	299
Programs For Aging, Contr Expend	15,201	A67724	22,382
TOTAL Programs For Aging	46,822		54,568
TOTAL Economic Assistance And Opportunity	46,822		54,568
Parks, Pers Serv	42,459	A71101	41,012
Parks, Equip & Cap Outlay	10,511	A71102	6,944
Parks, Contr Expend	21,166	A71104	21,529
TOTAL Parks	74,136		69,485
Youth Prog, Pers Serv	7,137	A73101	8,714
Youth Prog, Contr Expend	7,843	A73104	7,325
TOTAL Youth Prog	14,980		16,039
Library, Contr Expend		A74104	1,003
TOTAL Library	0		1,003

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(A) GENERAL

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Historian, Contr Expend	1,454	A75104	1,317
TOTAL Historian	1,454		1,317
TOTAL Culture And Recreation	90,570		87,843
Refuse & Garbage, Pers Serv	13,760	A81601	15,220
Refuse & Garbage, Equip & Cap Outlay		A81602	2,298
Refuse & Garbage, Contr Expend	16,663	A81604	16,892
TOTAL Refuse & Garbage	30,423		34,410
Clearance, Demo, Rehab, Pers Serv		A86661	331
Clearance, Demo, Rehab, Contr Expend		A86664	800
TOTAL Clearance	0		1,131
Cemetery, Pers Serv		A88101	162
Cemetery, Contr Expend		A88104	334
TOTAL Cemetery	0		495
Misc Home & Comm Serv, Contr Expend		A89894	2,191
TOTAL Misc Home & Comm Serv	0		2,191
TOTAL Home And Community Services	30,423		38,228
State Retirement System	102,960	A90108	119,668
Social Security, Employer Cont	51,462	A90308	54,897
Worker's Compensation, Empl Bnfts	6,810	A90408	6,359
Disability Insurance, Empl Bnfts	1,102	A90558	879
Hospital & Medical (dental) Ins, Empl Bnft	125,759	A90608	111,298
TOTAL Employee Benefits	288,094		293,101
Interfund Loans		A97957	30
TOTAL Debt Interest	0		30
TOTAL Expenditures	1,598,618		1,658,195
Transfers, Other Funds		A99019	5,500
TOTAL Operating Transfers	0		5,500
TOTAL Other Uses	0		5,500
TOTAL Detail Expenditures And Other Uses	1,598,618		1,663,695

TOWN OF New Scotland
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	840,333	A8021	914,738
Prior Period Adj -Increase In Fund Balance	14,621	A8012	22,672
Prior Period Adj -Decrease In Fund Balance	39,588	A8015	16,347
Restated Fund Balance - Beg of Year	815,366	A8022	921,062
ADD - REVENUES AND OTHER SOURCES	1,697,989		1,697,963
DEDUCT - EXPENDITURES AND OTHER USES	1,598,618		1,663,695
Fund Balance - End of Year	914,738	A8029	955,330

TOWN OF New Scotland
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	1,183,100	A1049N	1,202,407
Est Rev - Real Property Tax Items	8,400	A1099N	6,500
Est Rev - Departmental Income	53,350	A1299N	54,313
Est Rev - Use of Money And Property	1,514	A2499N	570
Est Rev - Fines And Forfeitures	70,000	A2649N	80,000
Est Rev - Miscellaneous Local Sources	68,008	A2799N	65,279
Est Rev - Interfund Revenues		A2801N	650
Est Rev - State Aid	277,500	A3099N	297,704
Est Rev - Federal Aid		A4099N	4,000
TOTAL Estimated Revenues	1,661,872		1,711,423
Appropriated Fund Balance	138,973	A599N	98,533
TOTAL Estimated Other Sources	138,973		98,533
TOTAL Estimated Revenues And Other Sources	1,800,845		1,809,956

TOWN OF New Scotland
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(A) GENERAL

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	788,173	A1999N	821,364
App - Public Safety	25,621	A3999N	26,254
App - Health	218,511	A4999N	227,511
App - Transportation	171,579	A5999N	149,924
App - Economic Assistance And Opportunity	56,020	A6999N	50,743
App - Culture And Recreation	107,292	A7999N	108,477
App - Home And Community Services	41,585	A8999N	52,066
App - Employee Benefits	386,564	A9199N	368,117
TOTAL Appropriations	1,795,345		1,804,456
App - Interfund Transfer	5,500	A9999N	5,500
TOTAL Other Uses	5,500		5,500
TOTAL Appropriations And Other Uses	1,800,845		1,809,956

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

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	738,268	B200	593,239
Petty Cash	50	B210	50
Cash With Fiscal Agent		B223	50
TOTAL Cash	738,318		593,339
Accounts Receivable	8,710	B380	8,516
TOTAL Other Receivables (net)	8,710		8,516
State & Federal Receivables	4,705	B410	5,066
TOTAL State And Federal Aid Receivables	4,705		5,066
Due From Other Funds	109,890	B391	443,087
TOTAL Due From Other Funds	109,890		443,087
Due From Other Governments	475,077	B440	469,428
TOTAL Due From Other Governments	475,077		469,428
Prepaid Expenses	22,888	B480	27,321
TOTAL Prepaid Expenses	22,888		27,321
TOTAL Assets and Deferred Outflows of Resources	1,359,588		1,546,757

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

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	39,158	B600	35,390
TOTAL Accounts Payable	39,158		35,390
Accrued Liabilities	12,449	B601	2,938
TOTAL Accrued Liabilities	12,449		2,938
Due To Other Governments	2,292	B631	2,533
TOTAL Due To Other Governments	2,292		2,533
TOTAL Liabilities	53,899		40,861
Fund Balance			
Not in Spendable Form	22,888	B806	27,321
TOTAL Nonspendable Fund Balance	22,888		27,321
Assigned Appropriated Fund Balance	107,492	B914	79,287
Assigned Unappropriated Fund Balance	1,175,310	B915	1,399,288
TOTAL Assigned Fund Balance	1,282,801		1,478,575
TOTAL Fund Balance	1,305,689		1,505,896
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,359,588		1,546,757

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

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	123,242	B1001	125,577
TOTAL Real Property Taxes	123,242		125,577
Sales Tax (from County)	1,834,521	B1120	1,854,840
Franchises	34,315	B1170	34,009
TOTAL Non Property Tax Items	1,868,836		1,888,849
Safety Inspection Fees	26,004	B1560	21,408
Public Health Fees	1,763	B1601	1,686
Zoning Fees	4,490	B2110	6,630
Refuse & Garbage Charges	116	B2130	152
TOTAL Departmental Income	32,373		29,876
Interest And Earnings	1,879	B2401	1,623
TOTAL Use of Money And Property	1,879		1,623
Sales, Other		B2655	30
TOTAL Sale of Property And Compensation For Loss	0		30
Unclassified (specify)	58	B2770	
TOTAL Miscellaneous Local Sources	58		0
Interfund Revenues		B2801	5
TOTAL Interfund Revenues	0		5
St Aid, Other Aid (specify)	2,413	B3089	2,533
TOTAL State Aid	2,413		2,533
Fed Aid, Emergency Disaster Assistance		B4960	1,367
TOTAL Federal Aid	0		1,367
TOTAL Revenues	2,028,801		2,049,861
TOTAL Detail Revenues And Other Sources	2,028,801		2,049,861

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Central Print & Mail, Contr Expend	613	B16704	1,123
TOTAL Central Print & Mail	613		1,123
TOTAL General Government Support	613		1,123
Traffic Control, Contr Expen	4,376	B33104	5,970
TOTAL Traffic Control	4,376		5,970
Safety Inspection, Pers Serv	127,898	B36201	101,229
Safety Inspection, Equip & Cap Outlay	30	B36202	321
Safety Inspection, Contr Expend	9,172	B36204	10,206
TOTAL Safety Inspection	137,100		111,756
TOTAL Public Safety	141,476		117,727
Registrar of Vital Statistics, Pers Serv	1,800	B40201	1,818
Registrar of Vital Stat Contr Expend		B40204	250
TOTAL Registrar of Vital Stat Contr Expend	1,800		2,068
TOTAL Health	1,800		2,068
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	
TOTAL Library	1,000		0
TOTAL Culture And Recreation	1,000		0
Zoning, Pers Serv	11,592	B80101	9,784
Zoning, Equip & Cap Outlay		B80102	121
Zoning, Contr Expend	3,920	B80104	3,003
TOTAL Zoning	15,512		12,908
Planning, Pers Serv	27,983	B80201	29,336
Planning, Contr Expend	4,043	B80204	4,424
TOTAL Planning	32,026		33,760
Research, Contr Expend	12,635	B80304	
TOTAL Research	12,635		0
Sanitary Sewers, Pers Serv	16,010	B81201	3,688
Sanitary Sewers, Contr Expend	10,498	B81204	21,065
TOTAL Sanitary Sewers	26,508		24,752
Refuse & Garbage, Pers Serv	2,115	B81601	
Refuse & Garbage, Contr Expend	387,778	B81604	392,100
TOTAL Refuse & Garbage	389,893		392,100
Misc Home & Comm Serv, Contr Expend		B89894	7,195
TOTAL Misc Home & Comm Serv	0		7,195
TOTAL Home And Community Services	476,574		470,715
State Retirement, Empl Bnfts	14,128	B90108	19,643
Social Security , Empl Bnfts	13,683	B90308	10,863
Worker's Compensation, Empl Bnfts	3,150	B90408	3,636
Disability Insurance, Empl Bnfts	163	B90558	163

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	38,102	B90608	26,595
TOTAL Employee Benefits	69,226		60,901
Interfund Loans		B97957	43
TOTAL Debt Interest	0		43
TOTAL Expenditures	691,689		653,576
Transfers, Other Funds	1,243,000	B99019	1,196,000
TOTAL Operating Transfers	1,243,000		1,196,000
TOTAL Other Uses	1,243,000		1,196,000
TOTAL Detail Expenditures And Other Uses	1,934,689		1,849,576

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,214,151	B8021	1,305,689
Prior Period Adj -Decrease In Fund Balance	2,574	B8015	78
Restated Fund Balance - Beg of Year	1,211,577	B8022	1,305,611
ADD - REVENUES AND OTHER SOURCES	2,028,801		2,049,861
DEDUCT - EXPENDITURES AND OTHER USES	1,934,689		1,849,576
Fund Balance - End of Year	1,305,689	B8029	1,505,903

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	125,837	B1049N	127,925
Est Rev - Non Property Tax Items	1,834,000	B1199N	1,834,000
Est Rev - Departmental Income	27,300	B1299N	26,200
Est Rev - Use of Money And Property	3,000	B2499N	1,500
Est Rev-Miscellaneous Local Sources	9,150	B2799N	8,121
TOTAL Estimated Revenues	1,999,287		1,997,746
Appropriated Fund Balance	107,492	B599N	79,287
TOTAL Estimated Other Sources	107,492		79,287
TOTAL Estimated Revenues And Other Sources	2,106,779		2,077,033

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - General Government Support	10,800	B1999N	11,000
App - Public Safety	137,214	B3999N	121,864
App - Health	2,118	B4999N	1,836
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	489,038	B8999N	486,922
App - Employee Benefits	87,531	B9199N	75,333
TOTAL Appropriations	727,701		697,955
App - Interfund Transfer	1,379,078	B9999N	1,379,078
TOTAL Other Uses	1,379,078		1,379,078
TOTAL Appropriations And Other Uses	2,106,779		2,077,033

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Balance Sheet

Code Description	2012	EdpCode	2013
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Balance Sheet

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CD8021	
Restated Fund Balance - Beg of Year		CD8022	
Fund Balance - End of Year		CD8029	

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	136,571	CM200	156,055
TOTAL Cash	136,571		156,055
TOTAL Assets and Deferred Outflows of Resources	136,571		156,055

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	812	CM600	2,855
TOTAL Accounts Payable	812		2,855
Customers' Deposits	135,760	CM615	153,200
TOTAL Other Deposits	135,760		153,200
TOTAL Liabilities	136,571		156,055
TOTAL Liabilities, Deferred Inflows And Fund Balance	136,571		156,055

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Gifts And Donations	1,500	CM2705	1,024
Unclassified (specify)	8,999	CM2770	129,199
TOTAL Miscellaneous Local Sources	10,499		130,223
TOTAL Revenues	10,499		130,223
TOTAL Detail Revenues And Other Sources	10,499		130,223

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other General Government Support-Contr Exp	10,499	CM19894	130,223
TOTAL Other General Government Support-Contr Exp	10,499		130,223
TOTAL General Government Support	10,499		130,223
TOTAL Expenditures	10,499		130,223
TOTAL Detail Expenditures And Other Uses	10,499		130,223

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES	10,499		130,223
DEDUCT - EXPENDITURES AND OTHER USES	10,499		130,223
Fund Balance - End of Year		CM8029	

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(CR) RECREATION

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	108,207	CR200	112,163
TOTAL Cash	108,207		112,163
TOTAL Assets and Deferred Outflows of Resources	108,207		112,163

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(CR) RECREATION

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable		CR600	2,547
TOTAL Accounts Payable	0		2,547
Due To Other Funds		CR630	1,814
TOTAL Due To Other Funds	0		1,814
TOTAL Liabilities	0		4,361
Fund Balance			
Other Restricted Fund Balance	108,207	CR899	107,802
TOTAL Restricted Fund Balance	108,207		107,802
TOTAL Fund Balance	108,207		107,802
TOTAL Liabilities, Deferred Inflows And Fund Balance	108,207		112,163

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(CR) RECREATION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	53	CR2401	56
TOTAL Use of Money And Property	53		56
Unclassified (specify)	8,450	CR2770	9,900
TOTAL Miscellaneous Local Sources	8,450		9,900
TOTAL Revenues	8,503		9,956
TOTAL Detail Revenues And Other Sources	8,503		9,956

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(CR) RECREATION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Parks, Contr Expend		CR71104	8,861
TOTAL Parks	0		8,861
TOTAL Culture And Recreation	0		8,861
TOTAL Expenditures	0		8,861
Transfers, Other Funds		CR99019	1,500
TOTAL Operating Transfers	0		1,500
TOTAL Other Uses	0		1,500
TOTAL Detail Expenditures And Other Uses	0		10,361

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(CR) RECREATION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	99,703	CR8021	108,207
Prior Period Adj -Increase In Fund Balance	1	CR8012	
Restated Fund Balance - Beg of Year	99,704	CR8022	108,207
ADD - REVENUES AND OTHER SOURCES	8,503		9,956
DEDUCT - EXPENDITURES AND OTHER USES			10,361
Fund Balance - End of Year	108,207	CR8029	107,802

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	664	DA201	3,320
TOTAL Cash	664		3,320
TOTAL Assets and Deferred Outflows of Resources	664		3,320

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	5,149	DA630	300
TOTAL Due To Other Funds	5,149		300
TOTAL Liabilities	5,149		300
Fund Balance			
Other Restricted Fund Balance	-4,485	DA899	3,020
TOTAL Restricted Fund Balance	-4,485		3,020
TOTAL Fund Balance	-4,485		3,020
TOTAL Liabilities, Deferred Inflows And Fund Balance	664		3,320

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes		DA1001	2,000
TOTAL Real Property Taxes	0		2,000
Interfund Revenues		DA2801	5
TOTAL Interfund Revenues	0		5
TOTAL Revenues	0		2,005
Interfund Transfers		DA5031	5,500
TOTAL Interfund Transfers	0		5,500
TOTAL Other Sources	0		5,500
TOTAL Detail Revenues And Other Sources	0		7,505

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Maint of Bridges, Contr Expend	2,549	DA51204	
TOTAL Maint of Bridges	2,549		0
TOTAL Transportation	2,549		0
TOTAL Expenditures	2,549		0
TOTAL Detail Expenditures And Other Uses	2,549		0

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-1,937	DA8021	-4,486
Prior Period Adj -Increase In Fund Balance		DA8012	1
Restated Fund Balance - Beg of Year	-1,937	DA8022	-4,485
ADD - REVENUES AND OTHER SOURCES			7,505
DEDUCT - EXPENDITURES AND OTHER USES	2,549		
Fund Balance - End of Year	-4,486	DA8029	3,020

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
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	5,500
TOTAL Estimated Other Sources	5,500		5,500
TOTAL Estimated Revenues And Other Sources	7,500		7,500

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	7,500	DA5999N	7,500
TOTAL Appropriations	7,500		7,500
TOTAL Appropriations And Other Uses	7,500		7,500

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	145,506	DB200	164,130
Cash With Fiscal Agent	72	DB223	
TOTAL Cash	145,577		164,130
Accounts Receivable		DB380	233
TOTAL Other Receivables (net)	0		233
Due From Other Funds	5,242	DB391	1,646
TOTAL Due From Other Funds	5,242		1,646
Prepaid Expenses	145,412	DB480	165,938
TOTAL Prepaid Expenses	145,412		165,938
TOTAL Assets and Deferred Outflows of Resources	296,231		331,946

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	42,541	DB600	74,707
TOTAL Accounts Payable	42,541		74,707
Accrued Liabilities	22,713	DB601	17,725
TOTAL Accrued Liabilities	22,713		17,725
TOTAL Liabilities	65,255		92,431
Fund Balance			
Not in Spendable Form	145,412	DB806	165,938
TOTAL Nonspendable Fund Balance	145,412		165,938
Other Restricted Fund Balance		DB899	73,577
TOTAL Restricted Fund Balance	0		73,577
Assigned Appropriated Fund Balance	85,564	DB914	
TOTAL Assigned Fund Balance	85,564		0
TOTAL Fund Balance	230,977		239,515
TOTAL Liabilities, Deferred Inflows And Fund Balance	296,231		331,946

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	199,803	DB1001	217,785
TOTAL Real Property Taxes	199,803		217,785
Interest And Earnings	20	DB2401	22
Rental of Equipment	7,592	DB2414	2,498
TOTAL Use of Money And Property	7,612		2,520
Street Opening Permits	225	DB2560	225
TOTAL Licenses And Permits	225		225
Sales of Scrap & Excess Materials	585	DB2650	5,390
Sales, Other	894	DB2655	947
TOTAL Sale of Property And Compensation For Loss	1,479		6,337
Refunds of Prior Year's Expenditures	239	DB2701	
Unclassified (specify)	20	DB2770	
TOTAL Miscellaneous Local Sources	259		0
Interfund Revenues	13,229	DB2801	14,825
TOTAL Interfund Revenues	13,229		14,825
St Aid, Consolidated Highway Aid	142,924	DB3501	183,915
TOTAL State Aid	142,924		183,915
Fed Aid, Emergency Disaster Assistance		DB4960	175,492
TOTAL Federal Aid	0		175,492
TOTAL Revenues	365,531		601,099
Interfund Transfers	1,243,000	DB5031	1,196,000
TOTAL Interfund Transfers	1,243,000		1,196,000
TOTAL Other Sources	1,243,000		1,196,000
TOTAL Detail Revenues And Other Sources	1,608,531		1,797,099

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Administration-Contractual	3,194	DB17104	
TOTAL Administration-Contractual	3,194		0
TOTAL General Government Support	3,194		0
Street Admin, Contr Expend	9,665	DB50104	1,885
TOTAL Street Admin	9,665		1,885
Maint of Streets, Pers Serv	269,832	DB51101	302,093
Maint of Streets, Contr Expend	279,677	DB51104	185,126
TOTAL Maint of Streets	549,509		487,219
Perm Improve Highway, Equip & Cap Outlay	153,559	DB51122	318,000
Perm Improve Highway, Contr Expend	30,278	DB51124	3,637
TOTAL Perm Improve Highway	183,837		321,637
Machinery, Pers Serv	48,871	DB51301	62,014
Machinery, Equip & Cap Outlay	36,173	DB51302	56,657
Machinery, Contr Expend	89,916	DB51304	89,572
TOTAL Machinery	174,960		208,243
Snow Removal, Pers Serv	221,102	DB51421	209,782
Snow Removal, Contr Expend	105,862	DB51424	158,611
TOTAL Snow Removal	326,964		368,393
TOTAL Transportation	1,244,935		1,387,377
State Retirement, Empl Bnfts	89,172	DB90108	103,984
Social Security, Empl Bnfts	40,276	DB90308	42,202
Worker's Compensation, Empl Bnfts	39,700	DB90408	36,892
Unemployment Insurance, Empl Bnfts	871	DB90508	
Disability Insurance, Empl Bnfts	227	DB90558	234
Hospital & Medical (dental) Ins, Empl Bnft	163,149	DB90608	154,178
TOTAL Employee Benefits	333,395		337,490
Debt Principal, Bond Anticipation Notes	36,400	DB97306	46,426
TOTAL Debt Principal	36,400		46,426
Debt Interest, Bond Anticipation Notes	2,232	DB97307	2,491
Interfund Loans		DB97957	80
TOTAL Debt Interest	2,232		2,571
TOTAL Expenditures	1,620,156		1,773,864
TOTAL Detail Expenditures And Other Uses	1,620,156		1,773,864

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	239,896	DB8021	230,977
Prior Period Adj -Increase In Fund Balance	6,547	DB8012	
Prior Period Adj -Decrease In Fund Balance	3,841	DB8015	14,697
Restated Fund Balance - Beg of Year	242,601	DB8022	216,280
ADD - REVENUES AND OTHER SOURCES	1,608,531		1,797,099
DEDUCT - EXPENDITURES AND OTHER USES	1,620,156		1,773,864
Fund Balance - End of Year	230,977	DB8029	239,519

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	217,785	DB1049N	221,400
Est Rev - Use of Money And Property	20	DB2499N	20
Est Rev - Licenses And Permits	100	DB2599N	150
Est Rev - Miscellaneous Local Sources	31,272	DB2799N	30,403
Est Rev - Interfund Revenues	2,500	DB2801N	5,000
Est Rev - State Aid	142,000	DB3099N	142,000
TOTAL Estimated Revenues	393,677		398,973
Estimated - Interfund Transfer	1,379,078	DB5031N	1,379,078
Appropriated Fund Balance	85,914	DB599N	113,624
TOTAL Estimated Other Sources	1,464,992		1,492,702
TOTAL Estimated Revenues And Other Sources	1,858,669		1,891,675

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Transportation	1,408,125	DB5999N	1,422,105
App - Employee Benefits	408,320	DB9199N	414,795
App - Debt Service	42,224	DB9899N	54,775
TOTAL Appropriations	1,858,669		1,891,675
TOTAL Appropriations And Other Uses	1,858,669		1,891,675

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	57,521	H200	62,453
TOTAL Cash	57,521		62,453
State & Federal Receivables	76,277	H410	191,541
TOTAL State And Federal Aid Receivables	76,277		191,541
TOTAL Assets and Deferred Outflows of Resources	133,798		253,994

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	15,994	H600	18,610
TOTAL Accounts Payable	15,994		18,610
Bond Anticipation Notes Payable	1,100,400	H626	1,401,174
TOTAL Notes Payable	1,100,400		1,401,174
Due To Other Funds	598,084	H630	795,169
TOTAL Due To Other Funds	598,084		795,169
TOTAL Liabilities	1,714,478		2,214,953
Deferred Inflows of Resources			
Deferred Inflow of Resources	76,277	H691	191,541
TOTAL Deferred Inflows of Resources	76,277		191,541
TOTAL Deferred Inflows of Resources	76,277		191,541
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-1,656,957	H917	-2,152,500
TOTAL Unassigned Fund Balance	-1,656,957		-2,152,500
TOTAL Fund Balance	-1,656,957		-2,152,500
TOTAL Liabilities, Deferred Inflows And Fund Balance	133,798		253,994

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Unclassified (specify)	5,100	H2770	320
TOTAL Miscellaneous Local Sources	5,100		320
State Aid Emergency Disaster	76,348	H3960	47,295
TOTAL State Aid	76,348		47,295
Fed Aid, Transp Cap Proj	246,777	H4597	76,277
Fed Aid, Emergency Disaster Assistance	229,045	H4960	141,884
TOTAL Federal Aid	475,822		218,161
TOTAL Revenues	557,270		265,775
Bans Redeemed From Appropriations	94,200	H5731	104,226
TOTAL Proceeds of Obligations	94,200		104,226
TOTAL Other Sources	94,200		104,226
TOTAL Detail Revenues And Other Sources	651,470		370,001

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Perm Improve Highway, Equip & Cap Outlay	100,116	H51122	
TOTAL Perm Improve Highway	100,116		0
Garage, Equip & Cap Outlay	21,811	H51322	15,031
TOTAL Garage	21,811		15,031
Other Transportation, Equip & Cap Outlay		H59972	173,327
TOTAL Other Transportation	0		173,327
TOTAL Transportation	121,927		188,358
Water Administration, Equip & Cap Outlay	16,920	H83102	16,137
TOTAL Water Administration	16,920		16,137
Source Supply Pwr & Pump, Equip & Cap Outla	2,813	H83202	47,234
TOTAL Source Supply Pwr & Pump	2,813		47,234
Water Capital Projects, Equip & Cap Outlay	32,360	H83972	97,419
TOTAL Water Capital Projects	32,360		97,419
Emergency Disaster Work, Pers Serv	2,564	H87601	
Emergency Disaster Work, Contr	71,636	H87604	516,013
TOTAL Emergency Disaster Work	74,200		516,013
TOTAL Home And Community Services	126,294		676,803
TOTAL Expenditures	248,221		865,161
TOTAL Detail Expenditures And Other Uses	248,221		865,161

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,101,317	H8021	-1,656,957
Prior Period Adj -Increase In Fund Balance	67,774	H8012	
Prior Period Adj -Decrease In Fund Balance	26,663	H8015	384
Restated Fund Balance - Beg of Year	-2,060,206	H8022	-1,657,340
ADD - REVENUES AND OTHER SOURCES	651,470		370,001
DEDUCT - EXPENDITURES AND OTHER USES	248,221		865,161
Fund Balance - End of Year	-1,656,957	H8029	-2,152,500

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Balance Sheet

Code Description	2012	EdpCode	2013
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Balance Sheet

Code Description	2012	EdpCode	2013
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(SD) DRAINAGE

Balance Sheet

Code Description	2012	EdpCode	2013
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	2012	EdpCode	2013
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	2012	EdpCode	2013
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Results of Operation

Code Description	2012	EdpCode	2013
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
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	2012	EdpCode	2013
Assets			
Cash In Time Deposits	26,673	SF201	55,273
TOTAL Cash	26,673		55,273
Due From Other Funds		SF391	4,197
TOTAL Due From Other Funds	0		4,197
Prepaid Expenses	44,779	SF480	36,679
TOTAL Prepaid Expenses	44,779		36,679
TOTAL Assets and Deferred Outflows of Resources	71,453		96,149

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	5,800	SF600	5,800
TOTAL Accounts Payable	5,800		5,800
Accrued Liabilities	46,200	SF601	47,600
TOTAL Accrued Liabilities	46,200		47,600
Due To Other Funds	2,271	SF630	
TOTAL Due To Other Funds	2,271		0
TOTAL Liabilities	54,271		53,400
Fund Balance			
Not in Spendable Form	44,779	SF806	36,679
TOTAL Nonspendable Fund Balance	44,779		36,679
Other Restricted Fund Balance		SF899	6,070
TOTAL Restricted Fund Balance	0		6,070
Unassigned Fund Balance	-27,597	SF917	
TOTAL Unassigned Fund Balance	-27,597		0
TOTAL Fund Balance	17,182		42,749
TOTAL Liabilities, Deferred Inflows And Fund Balance	71,453		96,149

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	659,350	SF1001	678,745
TOTAL Real Property Taxes	659,350		678,745
Interest And Earnings	70	SF2401	82
TOTAL Use of Money And Property	70		82
TOTAL Revenues	659,420		678,827
TOTAL Detail Revenues And Other Sources	659,420		678,827

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Fire Protection, Contr Expend	537,815	SF34104	515,225
TOTAL Fire Protection	537,815		515,225
TOTAL Public Safety	537,815		515,225
Ambulance, Contr Expend	41,900	SF45404	42,725
TOTAL Ambulance	41,900		42,725
TOTAL Health	41,900		42,725
Misc Home & Comm Serv, Contr Expend	8,791	SF89894	8,823
TOTAL Misc Home & Comm Serv	8,791		8,823
TOTAL Home And Community Services	8,791		8,823
Service Awards Program	43,033	SF90258	47,999
Worker's Compensation, Empl Bnfts	43,475	SF90408	38,481
TOTAL Employee Benefits	86,508		86,480
Interfund Loans		SF97957	7
TOTAL Debt Interest	0		7
TOTAL Expenditures	675,014		653,260
TOTAL Detail Expenditures And Other Uses	675,014		653,260

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	86,079	SF8021	17,182
Prior Period Adj -Decrease In Fund Balance	53,303	SF8015	
Restated Fund Balance - Beg of Year	32,776	SF8022	17,182
ADD - REVENUES AND OTHER SOURCES	659,420		678,827
DEDUCT - EXPENDITURES AND OTHER USES	675,014		653,260
Fund Balance - End of Year	17,182	SF8029	42,750

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(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	14,646	SL200	11,736
TOTAL Cash	14,646		11,736
TOTAL Assets and Deferred Outflows of Resources	14,646		11,736

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(SL) LIGHTING

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	1,321	SL600	595
TOTAL Accounts Payable	1,321		595
TOTAL Liabilities	1,321		595
Fund Balance			
Assigned Appropriated Fund Balance	1,132	SL914	2,743
Assigned Unappropriated Fund Balance	12,193	SL915	8,398
TOTAL Assigned Fund Balance	13,325		11,141
TOTAL Fund Balance	13,325		11,141
TOTAL Liabilities, Deferred Inflows And Fund Balance	14,646		11,736

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(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	13,135	SL1001	12,135
TOTAL Real Property Taxes	13,135		12,135
Interest And Earnings	4	SL2401	3
TOTAL Use of Money And Property	4		3
TOTAL Revenues	13,139		12,138
TOTAL Detail Revenues And Other Sources	13,139		12,138

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(SL) LIGHTING

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Street Lighting, Contr Expend	12,939	SL51824	14,323
TOTAL Street Lighting	12,939		14,323
TOTAL Transportation	12,939		14,323
TOTAL Expenditures	12,939		14,323
TOTAL Detail Expenditures And Other Uses	12,939		14,323

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	13,125	SL8021	13,325
Restated Fund Balance - Beg of Year	13,125	SL8022	13,325
ADD - REVENUES AND OTHER SOURCES	13,139		12,138
DEDUCT - EXPENDITURES AND OTHER USES	12,939		14,323
Fund Balance - End of Year	13,325	SL8029	11,141

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	172,609	SM200	162,721
TOTAL Cash	172,609		162,721
Accounts Receivable		SM380	11,309
TOTAL Other Receivables (net)	0		11,309
Due From Other Funds	0	SM391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	20,850	SM440	
TOTAL Due From Other Governments	20,850		0
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	195,262		175,832

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	53,646	SM600	58,743
TOTAL Accounts Payable	53,646		58,743
Accrued Liabilities	8,102	SM601	8,102
TOTAL Accrued Liabilities	8,102		8,102
TOTAL Liabilities	61,747		66,845
Fund Balance			
Assigned Appropriated Fund Balance	18,249	SM914	9,324
Assigned Unappropriated Fund Balance	115,265	SM915	99,663
TOTAL Assigned Fund Balance	133,514		108,987
TOTAL Fund Balance	133,514		108,987
TOTAL Liabilities, Deferred Inflows And Fund Balance	195,262		175,832

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	72,486	SM1001	73,556
TOTAL Real Property Taxes	72,486		73,556
Interest And Earnings	81	SM2401	81
TOTAL Use of Money And Property	81		81
Refunds of Prior Year's Expenditures	239	SM2701	
Unclassified (specify)	54,946	SM2770	29,509
TOTAL Miscellaneous Local Sources	55,184		29,509
TOTAL Revenues	127,752		103,145
TOTAL Detail Revenues And Other Sources	127,752		103,145

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Gen Govt Support, Contr Expend	8,709	SM19894	6,568
TOTAL Other Gen Govt Support	8,709		6,568
TOTAL General Government Support	8,709		6,568
Ambulance, Equip & Cap Outlay	284	SM45402	
Ambulance, Contr Expend	115,593	SM45404	121,104
TOTAL Ambulance	115,877		121,104
TOTAL Health	115,877		121,104
TOTAL Expenditures	124,586		127,672
TOTAL Detail Expenditures And Other Uses	124,586		127,672

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	130,348	SM8021	133,514
Restated Fund Balance - Beg of Year	130,348	SM8022	133,514
ADD - REVENUES AND OTHER SOURCES	127,752		103,145
DEDUCT - EXPENDITURES AND OTHER USES	124,586		127,672
Fund Balance - End of Year	133,514	SM8029	108,987

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	127,093	SM200	128,117
TOTAL Cash	127,093		128,117
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	128,894		129,919

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	53,646	SM600	58,743
TOTAL Accounts Payable	53,646		58,743
TOTAL Liabilities	53,646		58,743
Fund Balance			
Assigned Appropriated Fund Balance	4,094	SM914	7,201
Assigned Unappropriated Fund Balance	71,154	SM915	63,974
TOTAL Assigned Fund Balance	75,249		71,175
TOTAL Fund Balance	75,249		71,175
TOTAL Liabilities, Deferred Inflows And Fund Balance	128,894		129,919

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	53,529	SM1001	54,599
TOTAL Real Property Taxes	53,529		54,599
Interest And Earnings	69	SM2401	71
TOTAL Use of Money And Property	69		71
Refunds of Prior Year's Expenditures	239	SM2701	
TOTAL Miscellaneous Local Sources	239		0
TOTAL Revenues	53,837		54,670
TOTAL Detail Revenues And Other Sources	53,837		54,670

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Ambulance, Equip & Cap Outlay	284	SM45402	
Ambulance, Contr Expend	53,646	SM45404	58,743
TOTAL Ambulance	53,930		58,743
TOTAL Health	53,930		58,743
TOTAL Expenditures	53,930		58,743
TOTAL Detail Expenditures And Other Uses	53,930		58,743

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(SM1)SPECIAL EMT DISTRICT

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	75,341	SM8021	75,249
Restated Fund Balance - Beg of Year	75,341	SM8022	75,249
ADD - REVENUES AND OTHER SOURCES	53,837		54,670
DEDUCT - EXPENDITURES AND OTHER USES	53,930		58,743
Fund Balance - End of Year	75,249	SM8029	71,175

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	45,517	SM200	34,604
TOTAL Cash	45,517		34,604
Accounts Receivable		SM380	11,309
TOTAL Other Receivables (net)	0		11,309
Due From Other Funds	0	SM391	
TOTAL Due From Other Funds	0		0
Due From Other Governments	20,850	SM440	
TOTAL Due From Other Governments	20,850		0
TOTAL Assets and Deferred Outflows of Resources	66,367		45,914

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2012	EdpCode	2013
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	14,154	SM914	2,122
Assigned Unappropriated Fund Balance	44,111	SM915	35,689
TOTAL Assigned Fund Balance	58,265		37,812
TOTAL Fund Balance	58,265		37,812
TOTAL Liabilities, Deferred Inflows And Fund Balance	66,367		45,914

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	18,957	SM1001	18,957
TOTAL Real Property Taxes	18,957		18,957
Interest And Earnings	12	SM2401	9
TOTAL Use of Money And Property	12		9
Unclassified (specify)	54,946	SM2770	29,509
TOTAL Miscellaneous Local Sources	54,946		29,509
TOTAL Revenues	73,915		48,475
TOTAL Detail Revenues And Other Sources	73,915		48,475

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Other Gen Govt Support, Contr Expend	8,709	SM19894	6,568
TOTAL Other Gen Govt Support	8,709		6,568
TOTAL General Government Support	8,709		6,568
Ambulance, Contr Expend	61,948	SM45404	62,360
TOTAL Ambulance	61,948		62,360
TOTAL Health	61,948		62,360
TOTAL Expenditures	70,656		68,929
TOTAL Detail Expenditures And Other Uses	70,656		68,929

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AMBULANCE DISTRICT(SM2)

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	55,007	SM8021	58,265
Restated Fund Balance - Beg of Year	55,007	SM8022	58,265
ADD - REVENUES AND OTHER SOURCES	73,915		48,475
DEDUCT - EXPENDITURES AND OTHER USES	70,656		68,929
Fund Balance - End of Year	58,265	SM8029	37,812

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(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash In Time Deposits	53,570	SS201	50,597
TOTAL Cash	53,570		50,597
Unbilled Receivables	31,879	SS383	21,202
TOTAL Other Receivables (net)	31,879		21,202
Due From Other Governments	1,930	SS440	2,066
TOTAL Due From Other Governments	1,930		2,066
Prepaid Expenses	1,155	SS480	1,242
TOTAL Prepaid Expenses	1,155		1,242
TOTAL Assets and Deferred Outflows of Resources	88,534		75,107

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(SS) SEWER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	1,283	SS600	212
TOTAL Accounts Payable	1,283		212
Accrued Liabilities	137	SS601	170
TOTAL Accrued Liabilities	137		170
Due To Other Funds	1,009	SS630	1,260
TOTAL Due To Other Funds	1,009		1,260
Due To Other Governments	36,000	SS631	24,000
TOTAL Due To Other Governments	36,000		24,000
TOTAL Liabilities	38,429		25,643
Deferred Inflows of Resources			
Deferred Inflow of Resources	2,731	SS691	12,112
TOTAL Deferred Inflows of Resources	2,731		12,112
TOTAL Deferred Inflows of Resources	2,731		12,112
Fund Balance			
Not in Spendable Form	1,155	SS806	1,242
TOTAL Nonspendable Fund Balance	1,155		1,242
Other Restricted Fund Balance	39,781	SS899	10,879
TOTAL Restricted Fund Balance	39,781		10,879
Assigned Appropriated Fund Balance	6,437	SS914	25,232
TOTAL Assigned Fund Balance	6,437		25,232
TOTAL Fund Balance	47,373		37,353
TOTAL Liabilities, Deferred Inflows And Fund Balance	88,534		75,107

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(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Special Assessments	11,550	SS1030	11,200
TOTAL Real Property Taxes	11,550		11,200
Sewer Rents	51,595	SS2120	29,584
Sewer Charges	13,000	SS2122	13,500
Interest & Penalties On Sewer Accts	367	SS2128	450
TOTAL Departmental Income	64,962		43,534
Interest And Earnings	9	SS2401	2
TOTAL Use of Money And Property	9		2
TOTAL Revenues	76,521		54,736
TOTAL Detail Revenues And Other Sources	76,521		54,736

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(SS) SEWER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Sewer Administration, Pers Serv	6,723	SS81101	7,557
Sewer Administration, Contr Expend	2,354	SS81104	504
TOTAL Sewer Administration	9,077		8,061
Sanitary Sewers, Contr Expend	12,000	SS81204	
TOTAL Sanitary Sewers	12,000		0
Sewage Treat Disp, Equip & Cap Outlay		SS81302	524
Sewage Treat Disp, Contr Expend	42,586	SS81304	41,593
TOTAL Sewage Treat Disp	42,586		42,117
Other Sanitation, Contr Expend	818	SS81894	961
TOTAL Other Sanitation	818		961
TOTAL Home And Community Services	64,481		51,138
State Retirement, Empl Bnfts	667	SS90108	924
Social Security , Empl Bnfts	512	SS90308	578
Worker's Compensation, Empl Bnfts	202	SS90408	277
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	665	SS90608	721
TOTAL Employee Benefits	2,048		2,502
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Bond Anticipation Notes	2,524	SS97307	2,115
Interfund Loans		SS97957	3
TOTAL Debt Interest	2,524		2,117
TOTAL Expenditures	78,052		64,757
TOTAL Detail Expenditures And Other Uses	78,052		64,757

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	48,907	SS8021	47,373
Prior Period Adj -Decrease In Fund Balance	2	SS8015	
Restated Fund Balance - Beg of Year	48,905	SS8022	47,373
ADD - REVENUES AND OTHER SOURCES	76,521		54,736
DEDUCT - EXPENDITURES AND OTHER USES	78,052		64,757
Fund Balance - End of Year	47,373	SS8029	37,353

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(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	11,200	SS1049N	10,800
Est Rev - Departmental Income	40,410	SS1299N	42,930
TOTAL Estimated Revenues	51,610		53,730
Appropriated Fund Balance	6,437	SS599N	10,879
TOTAL Estimated Other Sources	6,437		10,879
TOTAL Estimated Revenues And Other Sources	58,047		64,609

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(SS) SEWER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	44,297	SS8999N	51,187
App-Employee Benefits	2,550	SS9199N	2,622
App - Debt Service	11,200	SS9899N	10,800
TOTAL Appropriations	58,047		64,609
TOTAL Appropriations And Other Uses	58,047		64,609

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(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	80,061	SW200	34,924
TOTAL Cash	80,061		34,924
Accounts Receivable	15	SW380	
Unbilled Receivables	163,206	SW383	145,891
TOTAL Other Receivables (net)	163,221		145,891
Due From Other Governments	25,324	SW440	28,281
TOTAL Due From Other Governments	25,324		28,281
Prepaid Expenses	10,397	SW480	12,951
TOTAL Prepaid Expenses	10,397		12,951
TOTAL Assets and Deferred Outflows of Resources	279,004		222,048

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(SW) WATER

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	47,452	SW600	18,261
TOTAL Accounts Payable	47,452		18,261
Accrued Liabilities	1,222	SW601	1,520
TOTAL Accrued Liabilities	1,222		1,520
Due To Other Funds	81,687	SW630	91,588
TOTAL Due To Other Funds	81,687		91,588
TOTAL Liabilities	130,361		111,369
Deferred Inflows of Resources			
Deferred Inflow of Resources	25,680	SW691	78,062
TOTAL Deferred Inflows of Resources	25,680		78,062
TOTAL Deferred Inflows of Resources	25,680		78,062
Fund Balance			
Not in Spendable Form	10,397	SW806	12,951
TOTAL Nonspendable Fund Balance	10,397		12,951
Capital Reserve	60	SW878	60
TOTAL Restricted Fund Balance	60		60
Assigned Appropriated Fund Balance	14,159	SW914	10,531
Assigned Unappropriated Fund Balance	98,348	SW915	9,076
TOTAL Assigned Fund Balance	112,507		19,606
TOTAL Fund Balance	122,963		32,617
TOTAL Liabilities, Deferred Inflows And Fund Balance	279,004		222,048

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(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Real Property Taxes	15,100	SW1001	14,800
Special Assessments	187,089	SW1030	184,454
TOTAL Real Property Taxes	202,189		199,254
Metered Water Sales	285,173	SW2140	226,093
Water Service Charges	4,089	SW2144	2,565
Interest & Penalties On Water Rents	3,638	SW2148	4,433
TOTAL Departmental Income	292,900		233,091
Interest And Earnings	88	SW2401	32
TOTAL Use of Money And Property	88		32
Unclassified (specify)	3	SW2770	35
TOTAL Miscellaneous Local Sources	3		35
TOTAL Revenues	495,180		432,412
TOTAL Detail Revenues And Other Sources	495,180		432,412

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(SW) WATER

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Water Administration, Pers Serv	61,986	SW83101	68,179
Water Administration, Equip & Cap Outlay		SW83102	3,907
Water Administration, Contr Expend	13,409	SW83104	4,158
TOTAL Water Administration	75,395		76,244
Source Supply Pwr & Pump, Equip & Cap Outlay		SW83202	3,375
Source Supply Pwr & Pump, Contr Expend	175,470	SW83204	144,851
TOTAL Source Supply Pwr & Pump	175,470		148,225
Water Purification, Contr Expend	4,380	SW83304	6,912
TOTAL Water Purification	4,380		6,912
Water Trans & Distrib, Contr Expend	24,668	SW83404	73,912
TOTAL Water Trans & Distrib	24,668		73,912
Other Water, Contr Expend	2,703	SW83894	5,577
TOTAL Other Water	2,703		5,577
TOTAL Home And Community Services	282,615		310,871
State Retirement, Empl Bnfts	6,739	SW90108	8,315
Social Security , Empl Bnfts	4,744	SW90308	5,214
Worker's Compensation, Empl Bnfts	2,044	SW90408	2,490
Disability Insurance, Empl Bnfts	16	SW90558	16
Hospital & Medical (dental) Ins, Empl Bnft	5,992	SW90608	6,492
TOTAL Employee Benefits	19,536		22,527
Debt Principal, Serial Bonds	64,500	SW97106	64,600
Debt Principal, Bond Anticipation Notes	48,800	SW97306	48,800
Debt Principal, State Loans	4,685	SW97906	4,780
TOTAL Debt Principal	117,985		118,180
Debt Interest, Serial Bonds	46,799	SW97107	43,435
Debt Interest, Bond Anticipation Notes	12,896	SW97307	10,496
Interfund Loans		SW97957	7,248
TOTAL Debt Interest	59,695		61,180
TOTAL Expenditures	479,831		512,758
TOTAL Detail Expenditures And Other Uses	479,831		512,758

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2012	EdpCode	2013
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	117,172	SW8021	122,963
Prior Period Adj -Increase In Fund Balance	15,294	SW8012	
Prior Period Adj -Decrease In Fund Balance	24,851	SW8015	10,000
Restated Fund Balance - Beg of Year	107,615	SW8022	112,963
ADD - REVENUES AND OTHER SOURCES	495,180		432,412
DEDUCT - EXPENDITURES AND OTHER USES	479,831		512,758
Fund Balance - End of Year	122,963	SW8029	32,623

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(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Estimated Revenues			
Est Rev - Real Property Taxes	453,904	SW1049N	459,954
Est Rev - Use of Money And Property	3,658	SW2499N	3,671
TOTAL Estimated Revenues	457,562		463,625
Appropriated Fund Balance	14,069	SW599N	19,455
TOTAL Estimated Other Sources	14,069		19,455
TOTAL Estimated Revenues And Other Sources	471,631		483,080

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(SW) WATER

Budget Summary

Code Description	2013	EdpCode	2014
Appropriations			
App - Home And Community Services	266,431	SW8999N	283,434
App-Employee Benefits	22,536	SW9199N	23,640
App - Debt Service	182,664	SW9899N	176,006
TOTAL Appropriations	471,631		483,080
TOTAL Appropriations And Other Uses	471,631		483,080

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	63,971	TA200	64,408
TOTAL Cash	63,971		64,408
Service Award Program Assets	617,562	TA461	736,827
TOTAL Investments	617,562		736,827
Other Assets	15	TA489	
TOTAL Other	15		0
TOTAL Assets and Deferred Outflows of Resources	681,547		801,235

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TA) AGENCY

Balance Sheet

Code Description	2012	EdpCode	2013
Due To Other Funds	13,664	TA630	11,674
TOTAL Due To Other Funds	13,664		11,674
Service Awards	659,644	TA13	768,452
State Retirement	2,489	TA18	2,379
Other Funds (specify)	5,750	TA85	18,730
TOTAL Agency Liabilities	667,883		789,562
TOTAL Liabilities	681,547		801,235
TOTAL Liabilities, Deferred Inflows And Fund Balance	681,547		801,235

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Cash	1,366	TE200	1,086
TOTAL Cash	1,366		1,086
TOTAL Assets and Deferred Outflows of Resources	1,366		1,086

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2012	EdpCode	2013
Accounts Payable	200	TE600	
TOTAL Accounts Payable	200		0
TOTAL Liabilities	200		0
Fund Balance			
Net Assets-Non Restricted	1,166	TE924	1,086
TOTAL Assigned Fund Balance	1,166		1,086
TOTAL Fund Balance	1,166		1,086
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,366		1,086

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Revenues			
Interest And Earnings	0	TE2401	0
TOTAL Use of Money And Property	0		0
Gifts And Donations	100	TE2705	548
TOTAL Miscellaneous Local Sources	100		548
TOTAL Revenues	100		548
TOTAL Detail Revenues And Other Sources	100		548

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2012	EdpCode	2013
Expenditures			
Misc Home & Comm Serv, Cont Expend	2,256	TE89894	628
TOTAL Misc Home & Comm Serv	2,256		628
TOTAL Home And Community Services	2,256		628
TOTAL Expenditures	2,256		628
TOTAL Detail Expenditures And Other Uses	2,256		628

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2012	EdpCode	2013
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	3,322	TE8021	1,166
Prior Period Adjustments,dec Fnd Eqty	0	TE8015	
Restated Fund Balance - Beg of Year	3,322	TE8022	1,166
ADD - REVENUES AND OTHER SOURCES	100		548
DEDUCT - EXPENDITURES AND OTHER USES	2,256		628
Fund Balance - End of Year	1,166	TE8029	1,087

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
Assets			
Total Non-Current Govt Liabilities	1,174,536	W129	988,360
TOTAL Provision To Be Made In Future Budgets	1,174,536		988,360
TOTAL Assets and Deferred Outflows of Resources	1,174,536		988,360

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2013

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2012	EdpCode	2013
State Loans Payable	41,015	W619	36,235
TOTAL Notes Payable	41,015		36,235
Judgments And Claims Payable	214,697	W686	102,500
Compensated Absences	74,361	W687	69,762
TOTAL Other Liabilities	289,058		172,262
Bonds Payable	844,463	W628	779,863
TOTAL Bond And Long Term Liabilities	844,463		779,863
TOTAL Liabilities	1,174,536		988,360
TOTAL Liabilities	1,174,536		988,360

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 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.	Accreted Interest	O/S End of Year
2007	BAN E	Water District Extension			11/15/2007	11/07/2014	1.25%		\$495,000	\$415,800	\$19,800	\$0	\$0		\$396,000
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/06/2014	0.65%		\$85,000	\$61,999	\$5,667	\$0	\$0		\$56,332
2010	BAN E	2011 International Dump Truck			11/12/2010	11/01/2014	1.75%		\$182,000	\$145,600	\$46,426	\$0	\$0		\$99,174
2011	BAN E	Heldervale Sewer Extens. 4			03/11/2011	03/07/2014	1.41%		\$180,000	\$171,000	\$9,000	\$0	\$0		\$162,000
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$0		\$0	\$0		\$70,000
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/07/2014	1.38%		\$200,000	\$160,000	\$10,000	\$0	\$0		\$150,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	0.65%		\$200,000	\$146,001	\$13,333	\$0	\$0		\$132,668
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$0		\$0	\$0		\$335,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$405,000	\$1,100,400	\$104,226	\$0	\$0	\$0	\$1,401,174
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.125%			\$7,200	\$600	\$0	\$0		\$6,600
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$57,263	\$8,000	\$0	\$0		\$49,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$405,000	\$26,000	\$0	\$0		\$379,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$375,000	\$30,000	\$0	\$0		\$345,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$844,463	\$64,600	\$0	\$0	\$0	\$779,863
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%			\$41,015	\$4,780	\$0	\$0		\$36,235
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$41,015	\$4,780	\$0	\$0	\$0	\$36,235
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$405,000	\$1,985,878	\$173,606	\$0	\$0	\$0	\$2,217,272

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2013

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,350.00
Demand Deposits	9Z2011	\$1,790,524.80
Time Deposits	9Z2021	
Total		\$1,791,874.80
 COLLATERAL:		
- FDIC Insurance	9Z2014	\$704,783.98
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,090,249.92
Total		\$1,795,033.90
 INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$683,627.43
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 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0808	\$114,212	\$0	\$109,461	\$4,751
****-0824	\$161,653	\$0	\$0	\$161,653
****-2234	\$83,906	\$0	\$0	\$83,906
****-0832	\$252,715	\$0	\$0	\$252,715
****-0840	\$3,320	\$0	\$0	\$3,320
****-0857	\$164,130	\$0	\$0	\$164,130
****-3147	\$5,753	\$0	\$0	\$5,753
****-3154	\$39,240	\$0	\$0	\$39,240
****-0865	\$10,277	\$0	\$0	\$10,277
****-1640	\$1,459	\$0	\$0	\$1,459
****-1657	\$129,919	\$0	\$0	\$129,919
****-0873	\$50,597	\$0	\$0	\$50,597
****-1673	\$1,568	\$0	\$0	\$1,568
****-0881	\$151,465	\$0	\$0	\$151,465
****-0899	\$112,163	\$0	\$0	\$112,163
****-0980	\$1,086	\$0	\$0	\$1,086
****-0907	\$8,151	\$0	\$0	\$8,151
****-0915	\$289	\$0	\$0	\$289
****-0923	\$15,913	\$0	\$0	\$15,913
****-0931	\$439	\$0	\$0	\$439
****-4016	\$35	\$0	\$0	\$35
****-1996	\$2,821	\$0	\$0	\$2,821
****-2002	\$2,123	\$0	\$0	\$2,123
****-0956	\$6,187	\$0	\$0	\$6,187
****-0964	\$3,912	\$0	\$0	\$3,912
****-5415	\$22,123	\$0	\$0	\$22,123
****-5423	\$33,150	\$0	\$0	\$33,150
****-4074	\$4,590	\$0	\$0	\$4,590
****-4244	\$12,517	\$0	\$0	\$12,517
****-0998	\$228	\$18	\$246	\$0

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2013

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1616	\$10	\$0	\$0	\$10
*****-5431	\$34,604	\$0	\$0	\$34,604
*****-3600	\$86,481	\$0	\$0	\$86,481
*****-0042	\$240,126	\$0	\$0	\$240,126
*****-0027	\$5,716	\$0	\$0	\$5,716
*****-0983	\$100,397	\$0	\$0	\$100,397
*****-1995	\$4,169	\$0	\$0	\$4,169
*****-0816	\$11,700	\$0	\$11,349	\$351
*****-1723	\$7,410	\$0	\$0	\$7,410
*****-1715	\$6,300	\$0	\$0	\$6,300
*****-2664	\$6,296	\$0	\$4	\$6,292
*****-2672	\$12,420	\$0	\$0	\$12,420
	Total Adjusted Bank Balance			<u>\$1,790,525</u>
	Petty Cash			<u>\$1,350.00</u>
	Adjustments			<u>\$229,211.05</u>
	Total Cash		9ZCASH *	<u>\$2,021,086</u>
	Total Cash Balance All Funds		9ZCASHB *	<u>\$2,021,086</u>

* Must be equal

TOWN OF New Scotland
Employee and Retiree Benefits
For the Fiscal Year Ending 2013

Total Full Time Employees:		25			
Total Part Time Employees:		45			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$252,534.00	23	19	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$47,998.78	25	45	
90308	Social Security	\$113,753.03	24	44	
90408	Worker's Compensation Insurance	\$88,135.17			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,294.10	24	44	
90608	Hospital and Medical (Dental) Insurance	\$299,285.81	20	2	12
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$803,000.89			
Computed Total From Financial Section (comparative purposes only)		\$803,000.89			

TOWN OF New Scotland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2013

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$31,982	9,939	gallons	
Diesel Fuel	\$90,171	27,497	gallons	
Fuel Oil	\$21,417	5,684	gallons	
Natural Gas	\$4,916	7,089	cubic feet	therm
Electricity	\$52,362	288,622	kilowatt-hours	
Coal			tons	

TOWN OF New Scotland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2013

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 12/31/2013, 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 12/31/2013 and filed by means of electronic data transmission.

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

(518) 439-4889
Telephone Number

04/28/2014
Date of Certification

Thomas E Dolin
Name

Supervisor
Title

2029 New Scotland Rd, Slingerlands
Official Address

(518) 439-4889
Official Telephone Number

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2013

(A) GENERAL

Adjustment Reason

Account Code A8012 To reverse election expense charged for 2011 \$22,288 and reallocate prior period expenditure to correct fund \$383.50 to capital project

Account Code A8015 Payment of several payables from prior period

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 A/P payment from prior period

(DA) HIGHWAY-TOWN-WIDE

Adjustment Reason

Account Code DA8012 2012 AUD moves (\$4,486.00) forward - balance was actually (\$4,485.34)

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8012 .

Account Code DB8015 Payment to NYS ERS for 1972 ruling

(SW) WATER

Adjustment Reason

Account Code SW8015 Rebate of prior years over receipt of revenue

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 prior period A/P