

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of New Scotland

County of Albany

For the Fiscal Year Ended 12/31/2014

\*\*\*\*\*

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. \*\*\*Every Municipal Corporation \*\*\* shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation \*\*\*

5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller \*\*\* It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report \*\*\*

State of NEW YORK  
Office of The State Comptroller  
Division of Local Government and School Accountability  
Albany, New York 12236

TOWN OF New Scotland

\*\*\* FINANCIAL SECTION \*\*\*

Financial Information for the following funds and account groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2013 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2014:

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

All amounts included in this update document for 2013 represent data filed by your government with OSC as reviewed and adjusted where necessary.

\*\*\* SUPPLEMENTAL SECTION \*\*\*

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF New Scotland  
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(A) GENERAL

Balance Sheet

Assets			
Cash	346,676	A200	514,642
Petty Cash	1,300	A210	1,350
Cash With Fiscal Agent	197,536	A223	6,297
<b>TOTAL Cash</b>	<b>545,512</b>		<b>522,289</b>
Accounts Receivable	8,204	A380	1,531
<b>TOTAL Other Receivables (net)</b>	<b>8,204</b>		<b>1,531</b>
Due From State And Federal Government		A410	7,041
<b>TOTAL State And Federal Aid Receivables</b>	<b>0</b>		<b>7,041</b>
Due From Other Funds	452,876	A391	255,069
<b>TOTAL Due From Other Funds</b>	<b>452,876</b>		<b>255,069</b>
Due From Other Governments	128,443	A440	97,562
<b>TOTAL Due From Other Governments</b>	<b>128,443</b>		<b>97,562</b>
Prepaid Expenses	126,798	A480	131,217
<b>TOTAL Prepaid Expenses</b>	<b>126,798</b>		<b>131,217</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,281,932</b>		<b>1,014,709</b>

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(A) GENERAL

Balance Sheet

Accounts Payable	141,034	A600	56,873
<b>TOTAL Accounts Payable</b>	<b>141,034</b>		<b>56,873</b>
Accrued Liabilities	11,773	A601	19,815
<b>TOTAL Accrued Liabilities</b>	<b>11,773</b>		<b>19,815</b>
Other Liabilities	745	A688	785
<b>TOTAL Other Liabilities</b>	<b>745</b>		<b>785</b>
Due To Other Governments	146,853	A631	129,664
<b>TOTAL Due To Other Governments</b>	<b>146,853</b>		<b>129,664</b>
<b>TOTAL Liabilities</b>	<b>300,405</b>		<b>207,137</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	6,096	A691	6,186
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,096</b>		<b>6,186</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>6,096</b>		<b>6,186</b>
<b>Fund Balance</b>			
Not in Spendable Form	126,798	A806	131,217
<b>TOTAL Non-spendable Fund Balance</b>	<b>126,798</b>		<b>131,217</b>
Assigned Appropriated Fund Balance	98,533	A914	97,860
<b>TOTAL Assigned Fund Balance</b>	<b>98,533</b>		<b>97,860</b>
Unassigned Fund Balance	730,000	A917	572,309
<b>TOTAL Unassigned Fund Balance</b>	<b>730,000</b>		<b>572,309</b>
<b>TOTAL Fund Balance</b>	<b>955,330</b>		<b>601,386</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,261,832</b>		<b>1,014,709</b>

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(A) GENERAL

Results of Operation

<b>Revenues</b>			
Real Property Taxes	1,185,019	A1001	1,203,969
<b>TOTAL Real Property Taxes</b>	<b>1,185,019</b>		<b>1,203,969</b>
Interest & Penalties On Real Prop Taxes	6,703	A1090	8,438
<b>TOTAL Real Property Tax Items</b>	<b>6,703</b>		<b>8,438</b>
Clerk Fees	1,527	A1255	1,913
Public Pound Charges, Dog Control Fees	930	A1550	1,750
Other Public Safety Departmental Income	7,195	A1589	
Park And Recreational Charges	25,510	A2001	24,110
Refuse & Garbage Charges	22,535	A2130	19,875
<b>TOTAL Departmental Income</b>	<b>57,597</b>		<b>47,549</b>
Interest And Earnings	2,195	A2401	2,200
<b>TOTAL Use of Money And Property</b>	<b>2,195</b>		<b>2,200</b>
Dog Licenses	6,310	A2544	5,922
Permits, Other	350	A2590	260
<b>TOTAL Licenses And Permits</b>	<b>6,660</b>		<b>6,182</b>
Fines And Forfeited Bail	87,200	A2610	91,690
<b>TOTAL Fines And Forfeitures</b>	<b>87,200</b>		<b>91,690</b>
Sales of Scrap & Excess Materials	9,973	A2650	3,050
<b>TOTAL Sales of Property And Compensation For Loss</b>	<b>9,973</b>		<b>3,050</b>
Refunds of Prior Year's Expenditures		A2701	113
Gifts And Donations	14,313	A2705	9,592
Unclassified (specify)	151	A2770	5,535
<b>TOTAL Miscellaneous Local Sources</b>	<b>14,464</b>		<b>15,240</b>
Interfund Revenues	7,318	A2801	193
<b>TOTAL Interfund Revenues</b>	<b>7,318</b>		<b>193</b>
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	265,033	A3005	178,605
St Aid - Other (specify)	1,140	A3089	7,041
<b>TOTAL State Aid</b>	<b>303,877</b>		<b>223,350</b>
Fed Aid Other Culture And Rec Aid	15,358	A4889	10,676
<b>TOTAL Federal Aid</b>	<b>15,358</b>		<b>10,676</b>
<b>TOTAL Revenues</b>	<b>1,696,483</b>		<b>1,612,636</b>
Interfund Transfers	1,500	A5031	
<b>TOTAL Interfund Transfers</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,697,983</b>		<b>1,612,636</b>

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(A) GENERAL

Results of Operation

<b>Expenditures</b>			
Legislative Board, Pers Serv	32,053	A10101	32,374
Legislative Board, Contr Expend		A10104	
<b>TOTAL Legislative Board</b>	<b>32,053</b>		<b>32,374</b>
Municipal Court, Pers Serv	102,624	A11101	110,254
Municipal Court, Equip & Cap Outlay	1,486	A11102	
Municipal Court, Contr Expend	6,077	A11104	6,126
<b>TOTAL Municipal Court</b>	<b>110,187</b>		<b>116,380</b>
Supervisor, pers Serv	144,251	A12201	144,632
Supervisor, equip & Cap Outlay	382	A12202	3,972
Supervisor, contr Expend	3,564	A12204	3,519
<b>TOTAL Supervisor</b>	<b>148,197</b>		<b>152,123</b>
Assessment, Pers Serv	71,412	A13551	68,130
Assessment, Equip & Cap Outlay		A13552	1,439
Assessment, Contr Expend	9,767	A13554	8,001
<b>TOTAL Assessment</b>	<b>81,179</b>		<b>77,570</b>
Clerk, pers Serv	95,121	A14101	99,713
Clerk, equip & Cap Outlay	3,650	A14102	2,476
Clerk, contr Expend	10,422	A14104	7,193
<b>TOTAL Clerk</b>	<b>109,193</b>		<b>109,382</b>
Law, Pers Serv	42,420	A14201	47,712
Law, Contr Expend	809	A14204	324
<b>TOTAL Law</b>	<b>43,229</b>		<b>48,036</b>
Engineer, Contr Expend	32,928	A14404	19,276
<b>TOTAL Engineer</b>	<b>32,928</b>		<b>19,276</b>
Elections, Contr Expend	7,075	A14504	16,206
<b>TOTAL Elections</b>	<b>7,075</b>		<b>16,206</b>
Records Mgmt, Contr Expend	793	A14604	697
<b>TOTAL Records Mgmt</b>	<b>793</b>		<b>697</b>
Public Works Admin, Pers Serv	3,350	A14901	21,635
Public Works Admin, Contr Expend	375	A14904	843
<b>TOTAL Public Works Admin</b>	<b>3,725</b>		<b>22,478</b>
Central Services Admin, pers Serv	9,393	A16101	8,334
Central Services Admin, contr Expend	6,096	A16104	7,345
<b>TOTAL Central Services Admin</b>	<b>15,489</b>		<b>15,679</b>
Buildings, Pers Serv	19,641	A16201	17,221
Buildings, Equip & Cap Outlay	21,985	A16202	11,950
Buildings, Contr Expend	53,485	A16204	99,722
<b>TOTAL Buildings</b>	<b>95,111</b>		<b>128,893</b>
Central Storeroom, Contr Expend	1,426	A16604	1,574
<b>TOTAL Central Storeroom</b>	<b>1,426</b>		<b>1,574</b>
Central Print & Mail, contr Expend	9,588	A16704	8,864
<b>TOTAL Central Print &amp; Mail</b>	<b>9,588</b>		<b>8,864</b>
Central Data Process & Cap Outlay	964	A16802	16,574
Central Data Process, Contr Expend	25,171	A16804	34,015
<b>TOTAL Central Data Process</b>	<b>26,135</b>		<b>50,589</b>

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(A) GENERAL

Results of Operation

<b>Expenditures</b>			
Unallocated Insurance, Contr Expend	39,391	A19104	38,240
<b>TOTAL Unallocated Insurance</b>	<b>39,391</b>		<b>38,240</b>
Municipal Assn Dues, Contr Expend	1,200	A19204	1,200
<b>TOTAL Municipal Assn Dues</b>	<b>1,200</b>		<b>1,200</b>
Pur of Land/right of Way, equip & Cap Out	19,579	A19402	
Pur of Land/right of Way, Contr Expend	3,553	A19404	1,500
<b>TOTAL Pur of Land/right of Way</b>	<b>23,132</b>		<b>1,500</b>
Other Gen Govt Support, Contr Expend	200	A19894	
<b>TOTAL Other Gen Govt Support</b>	<b>200</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>780,232</b>		<b>841,062</b>
Control of Animals, Pers Serv	19,104	A35101	19,925
Control of Animals, Equip & Cap Outlay	190	A35102	
Control of Animals, Contr Expend	5,031	A35104	7,045
<b>TOTAL Control of Animals</b>	<b>24,325</b>		<b>26,970</b>
Misc Public Safety, Pers Serv	1,200	A39891	1,212
<b>TOTAL Misc Public Safety</b>	<b>1,200</b>		<b>1,212</b>
<b>TOTAL Public Safety</b>	<b>25,525</b>		<b>28,182</b>
Ambulance, Contr Expend	218,511	A45404	228,765
<b>TOTAL Ambulance</b>	<b>218,511</b>		<b>228,765</b>
<b>TOTAL Health</b>	<b>218,511</b>		<b>228,765</b>
Street Admin, Pers Serv	105,660	A50101	106,868
Street Admin, Equip & Cap Outlay	4,775	A50102	1,000
Street Admin, Contr Expend	2,525	A50104	2,182
<b>TOTAL Street Admin</b>	<b>112,960</b>		<b>110,049</b>
Garage, Pers Serv	2,903	A51321	3,826
Garage, Equip & Cap Outlay	3,902	A51322	4,392
Garage, Contr Expend	39,756	A51324	43,672
<b>TOTAL Garage</b>	<b>46,561</b>		<b>51,690</b>
Street Lighting, Contr Expend	634	A51824	670
<b>TOTAL Street Lighting</b>	<b>634</b>		<b>670</b>
<b>TOTAL Transportation</b>	<b>160,166</b>		<b>162,610</b>
Programs For Aging, Pers Serv	31,887	A67721	32,209
Programs For Aging, Equip & Cap Outlay	299	A67722	
Programs For Aging, Contr Expend	22,382	A67724	17,722
<b>TOTAL Programs For Aging</b>	<b>54,568</b>		<b>49,931</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>54,568</b>		<b>49,931</b>
Parks, Pers Serv	41,012	A71101	54,160
Parks, Equip & Cap Outlay	6,944	A71102	817
Parks, Contr Expend	21,529	A71104	28,268
<b>TOTAL Parks</b>	<b>69,485</b>		<b>83,245</b>
Youth Prog, Pers Serv	8,714	A73101	3,421
Youth Prog, Contr Expend	7,325	A73104	11,744
<b>TOTAL Youth Prog</b>	<b>16,039</b>		<b>15,165</b>
Library, Contr Expend	1,003	A74104	1,000
<b>TOTAL Library</b>	<b>1,003</b>		<b>1,000</b>

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(A) GENERAL

Results of Operation

Expenditures			
Historian, Equip & Cap Outlay		A75102	257
Historian, Contr Expend	1,317	A75104	1,508
<b>TOTAL Historian</b>			
	1,317		1,765
<b>TOTAL Culture And Recreation</b>			
	37,843		101,376
Refuse & Garbage, Pers Serv	15,220	A81601	14,188
Refuse & Garbage, Equip & Cap Outlay	2,298	A81602	3,085
Refuse & Garbage, Contr Expend	16,892	A81604	32,139
<b>TOTAL Refuse &amp; Garbage</b>			
	34,410		49,412
Clearance, Demo, Rehab, Pers Serv	331	A86661	
Clearance, Demo, Rehab, Contr Expend	800	A86664	2,789
<b>TOTAL Clearance</b>			
	1,131		2,789
Cemetery, Pers Serv	162	A88101	
Cemetery, Contr Expend	334	A88104	
<b>TOTAL Cemetery</b>			
	496		0
Misc Home & Comm Serv, Contr Expend	2,191	A89894	187
<b>TOTAL Misc Home &amp; Comm Serv</b>			
	2,191		187
<b>TOTAL Home And Community Services</b>			
	38,228		62,388
State Retirement System	119,668	A90108	117,043
Social Security, Employer Cont	54,897	A90308	56,687
Worker's Compensation, Empl Bnfts	6,359	A90408	4,656
Disability Insurance, Empl Bnfts	879	A90558	827
Hospital & Medical (dental) Ins, Empl Bnft	111,298	A90608	118,201
<b>TOTAL Employee Benefits</b>			
	293,101		297,414
Interfund Loans	30	A97957	
<b>TOTAL Debt Interest</b>			
	30		0
<b>TOTAL Expenditures</b>			
	1,668,195		1,761,629
Transfers, Other Funds	5,500	A99019	
<b>TOTAL Operating Transfers</b>			
	5,500		0
<b>TOTAL Other Uses</b>			
	5,500		0
<b>TOTAL Detail Expenditures And Other Uses</b>			
	1,668,695		1,761,629

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(A) GENERAL

Analysis of Changes in Fund Balance

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

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(A) GENERAL

Budget Summary

<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,202,407	A1049N	1,244,490
Est Rev - Real Property Tax Items	6,500	A1099N	7,500
Est Rev - Departmental Income	54,313	A1299N	51,500
Est Rev - Use of Money And Property	570	A2499N	510
Est Rev - Fines And Forfeitures	80,000	A2649N	80,000
Est Rev - Miscellaneous Local Sources	65,279	A2799N	18,500
Est Rev - Interfund Revenues	650	A2801N	200
Est Rev - State Aid	297,704	A3099N	257,704
Est Rev - Federal Aid	4,000	A4099N	5,000
<b>TOTAL Estimated Revenues</b>	<b>1,613,423</b>		<b>1,638,404</b>
Appropriated Fund Balance	98,533	A599N	97,590
<b>TOTAL Estimated Other Sources</b>	<b>98,533</b>		<b>97,590</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,711,956</b>		<b>1,735,994</b>

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(A) GENERAL

Budget Summary

Appropriations			
App - General Government Support	821,364	A1999N	804,665
App - Public Safety	26,254	A3999N	26,729
App - Health	227,511	A4999N	234,625
App - Transportation	149,924	A5999N	154,284
App - Economic Assistance And Opportunity	50,743	A6999N	52,288
App - Culture And Recreation	108,477	A7999N	113,878
App - Home And Community Services	52,066	A8999N	46,751
App - Employee Benefits	368,117	A9199N	329,774
<b>TOTAL Appropriations</b>	<b>1,809,466</b>		<b>1,792,984</b>
App - Interfund Transfer	5,500	A9999N	0
<b>TOTAL Other Uses</b>	<b>5,500</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,814,966</b>		<b>1,792,984</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

ASSETS			
<b>Assets</b>			
Cash	593,239	B200	520,863
Petty Cash	50	B210	50
Cash With Fiscal Agent	50	B223	
<b>TOTAL CASH</b>	<b>593,339</b>		<b>520,913</b>
Accounts Receivable	8,516	B380	8,760
<b>TOTAL Other Receivables (net)</b>	<b>8,516</b>		<b>8,760</b>
Due From State And Federal Government	5,066	B410	7,041
<b>TOTAL State And Federal Aid Receivables</b>	<b>5,066</b>		<b>7,041</b>
Due From Other Funds	443,087	B391	561,007
<b>TOTAL Due From Other Funds</b>	<b>443,087</b>		<b>561,007</b>
Due From Other Governments	469,428	B440	501,670
<b>TOTAL Due From Other Governments</b>	<b>469,428</b>		<b>501,670</b>
Prepaid Expenses	27,321	B480	27,482
<b>TOTAL Prepaid Expenses</b>	<b>27,321</b>		<b>27,482</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,643,757</b>		<b>1,629,873</b>

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

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

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Revenues			
Real Property Taxes	125,577	B1001	128,169
<b>TOTAL Real Property Taxes</b>	<b>125,577</b>		<b>128,169</b>
Sales Tax (from County)	1,854,840	B1120	1,934,129
Franchises	34,009	B1170	34,803
<b>TOTAL Non-Property Tax Items</b>	<b>1,888,849</b>		<b>1,968,931</b>
Safety Inspection Fees	21,408	B1560	31,851
Public Health Fees	1,686	B1601	1,240
Zoning Fees	6,630	B2110	3,495
Refuse & Garbage Charges	152	B2130	284
<b>TOTAL Departmental Income</b>	<b>29,876</b>		<b>36,870</b>
Interest And Earnings	1,623	B2401	602
<b>TOTAL Use of Money And Property</b>	<b>1,623</b>		<b>602</b>
Sales, Other	30	B2655	236
<b>TOTAL Sales of Property And Compensation For Loss</b>	<b>30</b>		<b>236</b>
Interfund Revenues	5	B2801	12
<b>TOTAL Interfund Revenues</b>	<b>5</b>		<b>12</b>
St Aid, Other Aid (specify)	2,533	B3089	7,041
<b>TOTAL State Aid</b>	<b>2,533</b>		<b>7,041</b>
Fed Aid, Emergency Disaster Assistance	1,367	B4960	
<b>TOTAL Federal Aid</b>	<b>1,367</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>2,049,841</b>		<b>2,071,881</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>2,049,841</b>		<b>2,071,881</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

<b>Expenditures</b>			
Central Print & Mail, Contr Expend	1,123	B16704	353
<b>TOTAL Central Print &amp; Mail</b>	<b>1,123</b>		<b>353</b>
<b>TOTAL General Government Support</b>	<b>1,123</b>		<b>353</b>
Traffic Control, Contr Expen	5,970	B33104	4,967
<b>TOTAL Traffic Control</b>	<b>5,970</b>		<b>4,967</b>
Safety Inspection, Pers Serv	101,229	B36201	108,445
Safety Inspection, Equip & Cap Outlay	321	B36202	
Safety Inspection, Contr Expend	10,206	B36204	7,189
<b>TOTAL Safety Inspection</b>	<b>111,756</b>		<b>115,634</b>
<b>TOTAL Public Safety</b>	<b>117,727</b>		<b>120,601</b>
Registrar of Vital Statistics, Pers Serv	1,818	B40201	1,073
Registrar of Vital Stat Contr Expend	250	B40204	
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>2,068</b>		<b>1,073</b>
<b>TOTAL Health</b>	<b>2,068</b>		<b>1,073</b>
Veterans Service, Contr Expend	1,000	B65104	1,000
<b>TOTAL Veterans Service</b>	<b>1,000</b>		<b>1,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>1,000</b>		<b>1,000</b>
Zoning, Pers Serv	9,784	B80101	12,148
Zoning, Equip & Cap Outlay	121	B80102	
Zoning, Contr Expend	3,003	B80104	5,734
<b>TOTAL Zoning</b>	<b>12,908</b>		<b>17,882</b>
Planning, Pers Serv	29,336	B80201	27,040
Planning, Contr Expend	4,424	B80204	5,318
<b>TOTAL Planning</b>	<b>33,760</b>		<b>32,358</b>
Sanitary Sewers, Pers Serv	3,688	B81201	6,541
Sanitary Sewers, Contr Expend	21,065	B81204	23,363
<b>TOTAL Sanitary Sewers</b>	<b>24,753</b>		<b>29,904</b>
Refuse & Garbage, Contr Expend	392,100	B81604	390,314
<b>TOTAL Refuse &amp; Garbage</b>	<b>392,100</b>		<b>390,314</b>
Misc Home & Comm Serv, Contr Expend	7,195	B89894	
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>7,195</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>470,715</b>		<b>470,458</b>
State Retirement, Empl Bnfts	19,643	B90108	21,817
Social Security, Empl Bnfts	10,863	B90308	11,424
Worker's Compensation, Empl Bnfts	3,636	B90408	3,419
Disability Insurance, Empl Bnfts	163	B90558	282
Hospital & Medical (dental) Ins, Empl Bnft	26,595	B90608	27,055
<b>TOTAL Employee Benefits</b>	<b>60,900</b>		<b>63,997</b>
Interfund Loans	43	B97957	
<b>TOTAL Debt Interest</b>	<b>43</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>653,576</b>		<b>657,433</b>

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

<b>Other Uses</b>			
Transfers, Other Funds	1,196,000	B99019	1,414,000
<b>TOTAL Operating Transfers</b>	<b>1,196,000</b>		<b>1,414,000</b>
<b>TOTAL Other Uses</b>	<b>1,196,000</b>		<b>1,414,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,849,576</b>		<b>2,071,383</b>

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(B) GENERAL TOWN-OUTSIDE VG

**Analysis of Changes in Fund Balance**

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

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

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

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Appropriations			
App - General Government Support	11,000	B1999N	11,000
App - Public Safety	121,864	B3999N	129,495
App - Health	1,836	B4999N	1,868
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	486,922	B8999N	493,081
App - Employee Benefits	75,333	B9199N	70,268
<b>TOTAL Appropriations</b>	<b>897,955</b>		<b>708,712</b>
App - Interfund Transfer	1,379,078	B9999N	1,412,513
<b>TOTAL Other Uses</b>	<b>1,379,078</b>		<b>1,412,513</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>2,077,033</b>		<b>2,121,225</b>





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Results of Operation



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Results of Operation



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(CD) SPECIAL GRANT

Analysis of Changes in Fund Balance



Analysis of Changes in Fund Balance

Fund Balance - Beginning of Year

CD8021

Fund Balance - End of Year

CD8029

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Assets			
Cash	156,055	CM200	183,837
TOTAL CASH			183,837
Accounts Receivable		CM380	361
TOTAL Other Receivables (10)			361
TOTAL Assets and Deferred Outflows of Resources			184,198

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Accounts Payable	2,855	CM600	16,418
<b>TOTAL Accounts Payable</b>	<b>2,855</b>		<b>16,418</b>
Customers' Deposits	153,200	CM615	167,780
<b>TOTAL Other Deposits</b>	<b>153,200</b>		<b>167,780</b>
<b>TOTAL Liabilities</b>	<b>156,055</b>		<b>184,198</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>156,055</b>		<b>184,198</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Revenues			
Gifts And Donations	1,024	CM2705	340
Unclassified (specify)	129,199	CM2770	32,362
<b>TOTAL Miscellaneous Local Sources</b>	<b>130,223</b>		<b>32,702</b>
<b>TOTAL Revenue</b>	<b>130,223</b>		<b>32,702</b>
<b>TOTAL Detail Revenue And Other Sources</b>	<b>130,223</b>		<b>32,702</b>

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

<b>Expenditures</b>			
Other General Government Support-Contr Exp	130,223	CM19894	32,702
<b>TOTAL Other General Government Support-Contr Exp</b>	<b>130,223</b>		<b>32,702</b>
<b>TOTAL General Government Support</b>	<b>130,223</b>		<b>32,702</b>
<b>TOTAL Expenditures</b>	<b>130,223</b>		<b>32,702</b>
<b>TOTAL Total Expenditures And Other Uses</b>	<b>130,223</b>		<b>32,702</b>

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(CM) MISCELLANEOUS SPECIAL REV

**Analysis of Changes in Fund Balance**

<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		<b>CM8021</b>	
<b>Restated Fund Balance - Beg of Year</b>		<b>CM8022</b>	
<b>ADD - REVENUES AND OTHER SOURCES</b>	130,223		32,702
<b>DEDUCT - EXPENDITURES AND OTHER USES</b>	130,223		32,702
<b>Fund Balance - End of Year</b>		<b>CM8029</b>	

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(CR) RECREATION

Balance Sheet

<b>Assets</b>			
Cash	112,163	CR200	119,554
<b>TOTAL Cash</b>		<b>112,163</b>	<b>119,554</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>		<b>112,163</b>	<b>119,554</b>

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(CR) RECREATION

Balance Sheet

Accounts Payable	2,547	CR600	
<b>TOTAL Accounts Payable</b>	<b>2,547</b>		<b>0</b>
Due To Other Funds	1,814	CR630	1,814
<b>TOTAL Due To Other Funds</b>	<b>1,814</b>		<b>1,814</b>
<b>TOTAL Liabilities</b>	<b>4,361</b>		<b>1,814</b>
<b>Fund Balance</b>			
Other Restricted Fund Balance		CR899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Unappropriated Fund Balance	107,802	CR915	117,740
<b>TOTAL Assigned Fund Balance</b>	<b>107,802</b>		<b>117,740</b>
<b>TOTAL FUND Balance</b>	<b>107,802</b>		<b>117,740</b>
<b>TOTAL Liabilities / Deferred Inflows And Fund Balance</b>	<b>112,163</b>		<b>119,554</b>

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(CR) RECREATION

Results of Operation

<b>Revenues</b>			
Interest And Earnings	56	CR2401	29
TOTAL Use of Money And Property			
Unclassified (specify)	9,900	CR2770	24,200
TOTAL Miscellaneous Local Sources			
TOTAL Revenues			
TOTAL Total Revenues And Other Sources			

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(CR) RECREATION

Results of Operation

<b>Expenditures</b>			
Parks, Equip & Cap Outlay		CR71102	5,907
Parks, Contr Expend	8,861	CR71104	8,384
<b>TOTAL Parks</b>	<b>8,861</b>		<b>14,291</b>
<b>TOTAL Culture And Recreation</b>	<b>8,861</b>		<b>14,291</b>
<b>TOTAL Expenditures</b>	<b>8,861</b>		<b>14,291</b>
Transfers, Other Funds	1,500	CR99019	
<b>TOTAL Operating Transfers</b>	<b>1,500</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>400</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>10,361</b>		<b>14,291</b>

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(CR) RECREATION

Analysis of Changes in Fund Balance

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

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Assets			
Cash In Time Deposits	3,320	DA201	5,321
<b>TOTAL Cash</b>	<b>3,320</b>		<b>5,321</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>3,320</b>		<b>5,321</b>

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

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

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Revenues			
Real Property Taxes	2,000	DA1001	2,000
<b>TOTAL Real Property Taxes</b>	<b>2,000</b>		<b>2,000</b>
Interfund Revenues	5	DA2801	1
<b>TOTAL Interfund Revenues</b>	<b>5</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>2,005</b>		<b>2,001</b>
Interfund Transfers	5,500	DA5031	
<b>TOTAL Interfund Transfers</b>	<b>5,500</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>6,600</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>7,605</b>		<b>2,001</b>

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

<b>Expenditures</b>			
Maint of Bridges, Contr Expend		DA51204	
TOTAL Maint of Bridges	0		0
TOTAL Transportation	0		0
TOTAL Expenditures	0		0
Transfers, Other Funds		DA99019	17,850
TOTAL Operating Transfers	0		17,850
TOTAL Other Uses	0		17,850
TOTAL Detail Expenditures And Other Uses	0		17,850

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(DA) HIGHWAY-TOWN-WIDE

**Analysis of Changes in Fund Balance**

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

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
<b>TOTAL Estimated Revenues</b>	<b>2,000</b>		<b>2,000</b>
Estimated - Interfund Transfer	5,500	DA5031N	500
<b>TOTAL Estimated Other Sources</b>	<b>5,500</b>		<b>500</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>7,500</b>		<b>2,500</b>

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Appropriations			
App - Transportation	7,500	DA5999N	2,500
TOTAL Appropriations	7,500		2,500
TOTAL Appropriations And Other Uses	7,500		2,500

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

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

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Accounts Payable	74,707	DB600	67,914
<b>TOTAL Accounts Payable</b>	<b>74,707</b>		<b>67,914</b>
Accrued Liabilities	17,725	DB601	18,486
<b>TOTAL Accrued Liabilities</b>	<b>17,725</b>		<b>18,486</b>
<b>TOTAL Liabilities</b>	<b>92,432</b>		<b>86,400</b>
<b>Fund Balance</b>			
Not in Spendable Form	165,938	DB806	132,311
<b>TOTAL Nonspendable Fund Balance</b>	<b>165,938</b>		<b>132,311</b>
Other Restricted Fund Balance		DB899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	73,577	DB914	28,625
Assigned Unappropriated Fund Balance		DB915	165,321
<b>TOTAL Assigned Fund Balance</b>	<b>73,577</b>		<b>193,946</b>
<b>TOTAL Fund Balance</b>	<b>239,515</b>		<b>326,257</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>331,946</b>		<b>412,657</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Revenues			
Real Property Taxes	217,785	DB1001	221,400
<b>TOTAL Real Property Taxes</b>	<b>217,785</b>		<b>221,400</b>
Interest And Earnings	22	DB2401	
Rental of Equipment	2,498	DB2414	6,734
<b>TOTAL Use of Money And Property</b>	<b>2,520</b>		<b>6,734</b>
Street Opening Permits	225	DB2560	450
<b>TOTAL Expenses And Permits</b>	<b>225</b>		<b>450</b>
Sales of Scrap & Excess Materials	5,390	DB2650	1,363
Sales, Other	947	DB2655	
Insurance Recoveries		DB2680	4,798
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>6,337</b>		<b>6,161</b>
Refunds of Prior Year's Expenditures		DB2701	17,028
Unclassified (specify)		DB2770	1,518
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>18,546</b>
Interfund Revenues	14,825	DB2801	12,085
<b>TOTAL Interfund Revenues</b>	<b>14,825</b>		<b>12,085</b>
St Aid, Consolidated Highway Aid	183,915	DB3501	205,985
<b>TOTAL State Aid</b>	<b>183,915</b>		<b>205,985</b>
Fed Aid, Emergency Disaster Assistance	175,492	DB4960	
<b>TOTAL Federal Aid</b>	<b>175,492</b>		
<b>TOTAL Revenues</b>	<b>601,099</b>		<b>471,369</b>
Interfund Transfers	1,196,000	DB5031	1,414,000
<b>TOTAL Interfund Transfers</b>	<b>1,196,000</b>		<b>1,414,000</b>
<b>TOTAL Other Sources</b>	<b>1,196,000</b>		<b>1,414,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,797,099</b>		<b>1,885,369</b>

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Expenditures			
Judgements And Claims, Contr Expend	14,697	DB19304	
<b>TOTAL Judgements And Claims</b>	<b>14,697</b>		<b>0</b>
<b>TOTAL General Government Support</b>	<b>14,697</b>		<b>0</b>
Street Admin, Contr Expend	1,885	DB50104	5,285
<b>TOTAL Street Admin</b>	<b>1,885</b>		<b>5,285</b>
Maint of Streets, Pers Serv	302,093	DB51101	305,238
Maint of Streets, Contr Expend	185,126	DB51104	191,361
<b>TOTAL Maint of Streets</b>	<b>487,219</b>		<b>496,600</b>
Perm Improve Highway, Equip & Cap Outlay	318,000	DB51122	362,541
Perm Improve Highway, Contr Expend	3,637	DB51124	
<b>TOTAL Perm Improve Highway</b>	<b>321,637</b>		<b>362,541</b>
Machinery, Pers Serv	62,014	DB51301	48,182
Machinery, Equip & Cap Outlay	56,657	DB51302	2,762
Machinery, Contr Expend	89,572	DB51304	98,247
<b>TOTAL Machinery</b>	<b>208,243</b>		<b>149,192</b>
Snow Removal, Pers Serv	209,782	DB51421	237,909
Snow Removal, Contr Expend	158,611	DB51424	140,439
<b>TOTAL Snow Removal</b>	<b>368,393</b>		<b>378,348</b>
<b>TOTAL Transportation</b>	<b>1,387,377</b>		<b>1,381,987</b>
State Retirement, Empl Bnfts	103,984	DB90108	115,826
Social Security, Empl Bnfts	42,202	DB90308	43,643
Worker's Compensation, Empl Bnfts	36,892	DB90408	45,460
Disability Insurance, Empl Bnfts	234	DB90558	289
Hospital & Medical (dental) Ins, Empl Bnft	154,178	DB90608	148,090
<b>TOTAL Employee Benefits</b>	<b>337,490</b>		<b>353,308</b>
Debt Principal, Bond Anticipation Notes	46,426	DB97306	47,632
<b>TOTAL Debt Principal</b>	<b>46,426</b>		<b>47,632</b>
Debt Interest, Bond Anticipation Notes	2,491	DB97307	1,731
Interfund Loans	80	DB97957	24
<b>TOTAL Debt Interest</b>	<b>2,571</b>		<b>1,755</b>
<b>TOTAL Expenditures</b>	<b>1,788,661</b>		<b>1,794,669</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,788,661</b>		<b>1,794,669</b>

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(DB) HIGHWAY-PART-TOWN

**Analysis of Changes in Fund Balance**

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

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(DB) HIGHWAY-PART-TOWN

Budget Summary

(DB)			
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	221,400	DB1049N	221,400
Est Rev - Use of Money And Property	20	DB2499N	3,000
Est Rev - Licenses And Permits	150	DB2599N	300
Est Rev - Miscellaneous Local Sources	30,403	DB2799N	
Est Rev - Interfund Revenues	5,000	DB2801N	10,000
Est Rev - State Aid	142,000	DB3099N	183,000
<b>TOTAL Estimated Revenues</b>	<b>498,973</b>		<b>417,700</b>
Estimated - Interfund Transfer	1,379,078	DB5031N	1,412,513
Appropriated Fund Balance	113,624	DB599N	28,625
<b>TOTAL Estimated Other Sources</b>	<b>1,492,702</b>		<b>1,441,138</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,891,675</b>		<b>1,858,838</b>

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(DB) HIGHWAY-PART-TOWN

Budget Summary

<b>Appropriations</b>			
App - Transportation	1,422,105	DB5999N	1,432,658
App - Employee Benefits	414,795	DB9199N	374,680
App - Debt Service	54,775	DB9899N	51,500
<b>TOTAL Appropriations</b>	<b>1,891,675</b>		<b>1,858,838</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,891,675</b>		<b>1,858,838</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Total Capital Projects			
<b>Assets</b>			
Cash	62,453	H200	62,465
Cash With Fiscal Agent		H223	2,256,452
<b>TOTAL CASH</b>	<b>62,453</b>		<b>2,318,917</b>
Due From State And Federal Government	191,541	H410	350,979
<b>TOTAL State And Federal Aid Receivables</b>	<b>191,541</b>		<b>350,979</b>
Due From Other Governments		H440	167,432
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>167,432</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>253,994</b>		<b>2,837,328</b>

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(H) CAPITAL PROJECTS

Balance Sheet

Accounts Payable	18,610	H600	402,367
<b>TOTAL Accounts Payable</b>	<b>18,610</b>		<b>402,367</b>
Accrued Liabilities		H601	244
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>244</b>
Bond Anticipation Notes Payable	1,401,174	H626	1,295,742
<b>TOTAL Notes Payable</b>	<b>1,401,174</b>		<b>1,295,742</b>
Due To Other Funds	795,169	H630	690,922
<b>TOTAL Due To Other Funds</b>	<b>795,169</b>		<b>690,922</b>
<b>TOTAL Liabilities</b>	<b>2,214,953</b>		<b>2,389,274</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	191,541	H691	311,572
<b>TOTAL Deferred Inflows of Resources</b>	<b>191,541</b>		<b>311,572</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>191,541</b>		<b>311,572</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	136,482
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>136,482</b>
Unassigned Fund Balance	-2,152,500	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-2,152,500</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-2,152,500</b>		<b>136,482</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>253,994</b>		<b>2,887,328</b>

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(H) CAPITAL PROJECTS

Results of Operation

Revenues			
Misc Revenue, Other Govts		H2389	152,000
<b>TOTAL Intergovernmental Charges</b>	<b>0</b>		<b>152,000</b>
Unclassified (specify)	320	H2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>320</b>		<b>0</b>
State Aid Emergency Disaster	47,295	H3960	
<b>TOTAL State Aid</b>	<b>47,295</b>		<b>0</b>
Fed Aid, Transp Cap Proj	76,277	H4597	183,043
Fed Aid, Emergency Disaster Assistance	141,884	H4960	
<b>TOTAL Federal Aid</b>	<b>218,161</b>		<b>183,043</b>
<b>TOTAL Revenues</b>	<b>265,776</b>		<b>335,043</b>
Interfund Transfers			
Interfund Transfers		H5031	17,850
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>17,850</b>
Bond Anticipation Notes		H5730	2,925,849
Bans Redeemed From Appropriations	104,226	H5731	105,432
<b>TOTAL Proceeds of Obligations</b>	<b>104,226</b>		<b>3,031,281</b>
<b>TOTAL Other Sources</b>	<b>104,226</b>		<b>3,031,281</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>370,001</b>		<b>3,366,174</b>

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(H) CAPITAL PROJECTS

Results of Operation

Expenditures			
Garage, Equip & Cap Outlay	15,031	H51322	
<b>TOTAL Garage</b>	<b>15,031</b>		<b>0</b>
Other Transportation, Equip & Cap Outlay	173,327	H59972	205,414
<b>TOTAL Other Transportation</b>	<b>173,327</b>		<b>205,414</b>
<b>TOTAL Transportation</b>	<b>188,358</b>		<b>205,414</b>
Water Administration, Equip & Cap Outlay	16,137	H83102	
<b>TOTAL Water Administration</b>	<b>16,137</b>		<b>0</b>
Source Supply Pwr & Pump, Equip & Cap Outla	47,234	H83202	
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>47,234</b>		<b>0</b>
Water Capital Projects, Equip & Cap Outlay	97,419	H83972	846,425
<b>TOTAL Water Capital Projects</b>	<b>97,419</b>		<b>846,425</b>
Emergency Disaster Work, Contr	516,013	H87604	6,099
<b>TOTAL Emergency Disaster Work</b>	<b>516,013</b>		<b>6,099</b>
<b>TOTAL Home And Community Service</b>	<b>676,802</b>		<b>652,524</b>
<b>TOTAL Expenditures</b>	<b>865,161</b>		<b>1,057,938</b>
Transfers, Other Funds		H99019	4,975
<b>TOTAL Operating Transfers</b>	<b>0</b>		<b>4,975</b>
<b>TOTAL Other Funds</b>	<b>0</b>		<b>4,975</b>
<b>TOTAL Detail Expenditure And Other Uses</b>	<b>865,161</b>		<b>1,062,913</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

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





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(SD) DRAINAGE

Balance Sheet

<b>Assets</b>			
Cash	1,568	SD200	1,568
<b>TOTAL Cash</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,568</b>		<b>1,568</b>

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(SD) DRAINAGE

Balance Sheet

<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	1,568	SD915	1,568
<b>TOTAL Assigned Fund Balance</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Fund Balance</b>	<b>1,568</b>		<b>1,568</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,568</b>		<b>1,568</b>



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Results of Operation



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(SD) DRAINAGE

Analysis of Changes in Fund Balance

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

<b>Assets</b>			
Cash In Time Deposits	55,273	SF201	109,973
<b>TOTAL Cash</b>	<b>55,273</b>		<b>109,973</b>
Due From Other Funds	4,197	SF391	
<b>TOTAL Due From Other Funds</b>	<b>4,197</b>		<b>0</b>
Prepaid Expenses	36,679	SF480	
<b>TOTAL Prepaid Expenses</b>	<b>36,679</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>96,149</b>		<b>109,973</b>

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(SF) FIRE PROTECTION

Balance Sheet

Accounts Payable	5,800	SF600	5,800
<b>TOTAL Accounts Payable</b>	<b>5,800</b>		<b>5,800</b>
Accrued Liabilities	47,600	SF601	46,900
<b>TOTAL Accrued Liabilities</b>	<b>47,600</b>		<b>46,900</b>
Due To Other Funds		SF630	4,361
<b>TOTAL Due To Other Funds</b>	<b>0</b>		<b>4,361</b>
<b>TOTAL Liabilities</b>	<b>53,400</b>		<b>57,061</b>
<b>Fund Balance</b>			
Not in Spendable Form	36,679	SF806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>36,679</b>		<b>0</b>
Other Restricted Fund Balance		SF899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance		SF914	5,648
Assigned Unappropriated Fund Balance	6,070	SF915	47,263
<b>TOTAL Assigned Fund Balance</b>	<b>6,070</b>		<b>52,911</b>
Unassigned Fund Balance		SF917	
<b>TOTAL Unassigned Fund Balance</b>	<b>0</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>42,749</b>		<b>52,911</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>96,149</b>		<b>109,972</b>

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(SF) FIRE PROTECTION

Results of Operation

(SF) FIRE PROTECTION			
<b>Revenues</b>			
Real Property Taxes	678,745	SF1001	686,171
<b>TOTAL Real Property Taxes</b>	<b>678,745</b>		<b>686,171</b>
Interest And Earnings	82	SF2401	87
<b>TOTAL Use of Money And Property</b>	<b>82</b>		<b>87</b>
Interfund Revenues		SF2801	24
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>24</b>
<b>TOTAL Revenues</b>	<b>678,827</b>		<b>686,282</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>678,827</b>		<b>686,282</b>

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(SF) FIRE PROTECTION

Results of Operation

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

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

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

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(SL) LIGHTING

Balance Sheet

<b>Assets</b>			
Cash	11,736	SL200	10,535
<b>TOTAL CASH</b>	<b>11,736</b>		<b>10,535</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>11,736</b>		<b>10,535</b>

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(SL) LIGHTING

Balance Sheet

Accounts Payable	595	SL600	549
<b>TOTAL Accounts Payable</b>			<b>549</b>
<b>TOTAL Liabilities</b>			<b>549</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	2,743	SL914	4,227
Assigned Unappropriated Fund Balance	8,398	SL915	5,758
<b>TOTAL Assigned Fund Balance</b>			<b>10,985</b>
<b>TOTAL Fund Balance</b>			<b>10,985</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>			<b>10,985</b>

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(SL) LIGHTING

Results of Operation

<b>Revenues</b>			
Real Property Taxes	12,135	SL1001	12,225
<b>TOTAL Real Property Taxes</b>	<b>12,135</b>		<b>12,225</b>
Interest And Earnings	3	SL2401	3
<b>TOTAL Int. of Money And Property</b>	<b>3</b>		<b>3</b>
<b>TOTAL Revenues</b>	<b>12,138</b>		<b>12,228</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>12,138</b>		<b>12,228</b>



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(SL) LIGHTING

**Analysis of Changes in Fund Balance**

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

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(SM) MISCELLANEOUS

Balance Sheet

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

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(SM) MISCELLANEOUS

Balance Sheet

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

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(SM) MISCELLANEOUS

Results of Operation

<b>Revenues</b>			
Real Property Taxes	73,556	SM1001	93,420
<b>TOTAL Real Property Taxes</b>	<b>73,556</b>		<b>93,420</b>
Ambulance Charges	29,509	SM1640	32,275
<b>TOTAL Ambulance Income</b>	<b>29,509</b>		<b>32,275</b>
Interest And Earnings	81	SM2401	52
<b>TOTAL Use of Money And Property</b>	<b>81</b>		<b>52</b>
Unclassified (specify)	0	SM2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>103,146</b>		<b>125,747</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>103,146</b>		<b>125,747</b>

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(SM) MISCELLANEOUS

Results of Operation

Expenditures			
Other Gen Govt Support, Contr Expend	6,568	SM19894	6,300
<b>TOTAL Other Gen Govt Support</b>	<b>6,568</b>		<b>6,300</b>
<b>TOTAL General Government Support</b>	<b>6,568</b>		<b>6,300</b>
Ambulance, Contr Expend	121,104	SM45404	117,155
<b>TOTAL Ambulance</b>	<b>121,104</b>		<b>117,155</b>
<b>TOTAL Health</b>	<b>121,104</b>		<b>117,155</b>
<b>TOTAL Expenditures</b>	<b>127,672</b>		<b>123,455</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>127,672</b>		<b>123,455</b>

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(SM) MISCELLANEOUS

**Analysis of Changes in Fund Balance**

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

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

<b>Assets</b>			
Cash	128,117	SM200	120,913
TOTAL Cash			
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets			
TOTAL Assets and Deferred Outflows of Resources			

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Accounts Payable	58,743	SM600	
<b>TOTAL Accounts Payable</b>	<b>58,743</b>		<b>0</b>
Due To Other Governments		SM631	63,878
<b>TOTAL Due To Other Governments</b>	<b>0</b>		<b>63,878</b>
<b>TOTAL Liabilities</b>	<b>58,743</b>		<b>63,878</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	7,201	SM914	12,681
Assigned Unappropriated Fund Balance	63,974	SM915	46,156
<b>TOTAL Assigned Fund Balance</b>	<b>71,175</b>		<b>58,837</b>
<b>TOTAL Fund Balance</b>	<b>71,175</b>		<b>65,637</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>129,918</b>		<b>122,715</b>

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Revenues			
Real Property Taxes	54,599	SM1001	55,506
<b>TOTAL Real Property Taxes</b>	<b>54,599</b>		<b>55,506</b>
Interest And Earnings	71	SM2401	37
<b>TOTAL Interest And Earnings</b>	<b>71</b>		<b>37</b>
<b>TOTAL Revenues</b>	<b>54,670</b>		<b>55,543</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>54,670</b>		<b>55,543</b>

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

[REDACTED]			
<b>Expenditures</b>			
Ambulance, Contr Expend	58,743	SM45404	63,878
<b>TOTAL Ambulance</b>	<b>58,743</b>		<b>63,878</b>
<b>TOTAL EMT</b>			<b>63,878</b>
<b>TOTAL Expenditures</b>	<b>58,743</b>		<b>63,878</b>
<b>TOTAL Total Expenditures And Other Uses</b>	<b>58,743</b>		<b>63,878</b>

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(SM1)SPECIAL EMT DISTRICT

**Analysis of Changes in Fund Balance**

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

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Assets			
Cash	34,604	SM200	50,769
<b>TOTAL Cash</b>	<b>34,604</b>		<b>50,769</b>
Accounts Receivable	11,309	SM380	5,772
<b>TOTAL Other Receivables (net)</b>	<b>11,309</b>		<b>5,772</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>45,913</b>		<b>56,541</b>

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Accrued Liabilities	8,102	SM601	8,102
<b>TOTAL Accrued Liabilities</b>	<b>8,102</b>		<b>8,102</b>
<b>TOTAL Liabilities</b>	<b>8,102</b>		<b>8,102</b>
<b>Fund Balance</b>			
Assigned Appropriated Fund Balance	2,122	SM914	5,126
Assigned Unappropriated Fund Balance	35,689	SM915	43,313
<b>TOTAL Assigned Fund Balance</b>	<b>37,811</b>		<b>48,439</b>
<b>TOTAL Fund Balance</b>	<b>37,811</b>		<b>48,439</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>45,913</b>		<b>66,541</b>

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AMBULANCE DISTRICT(SM2)

Results of Operation

<b>Revenues</b>			
Real Property Taxes	18,957	SM1001	37,914
<b>TOTAL Real Property Taxes</b>	<b>18,957</b>		<b>37,914</b>
Ambulance Charges	29,509	SM1640	32,275
<b>TOTAL Departmental Income</b>	<b>29,509</b>		<b>32,275</b>
Interest And Earnings	9	SM2401	15
<b>TOTAL Use of Money And Property</b>	<b>9</b>		<b>15</b>
Unclassified (specify)		SM2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>48,475</b>		<b>70,205</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>48,475</b>		<b>70,205</b>

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AMBULANCE DISTRICT(SM2)

Results of Operation

<b>Expenditures</b>			
Other Gen Govt Support, Contr Expend	6,568	SM19894	6,300
<b>TOTAL Other Gen Govt Support</b>	<b>6,568</b>		<b>6,300</b>
<b>TOTAL General Government Support</b>	<b>6,568</b>		<b>6,300</b>
Ambulance, Contr Expend	62,360	SM45404	53,277
<b>TOTAL Ambulance</b>	<b>62,360</b>		<b>53,277</b>
<b>TOTAL Health</b>	<b>62,360</b>		<b>53,277</b>
<b>TOTAL Expenditures</b>	<b>68,928</b>		<b>69,577</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>68,928</b>		<b>69,577</b>

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AMBULANCE DISTRICT(SM2)

Analysis of Changes in Fund Balance

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

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(SS) SEWER

Balance Sheet

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

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(SS) SEWER

Balance Sheet

Accounts Payable	212	SS800	71
<b>TOTAL Accounts Payable</b>	<b>212</b>		<b>71</b>
Accrued Liabilities	170	SS601	173
<b>TOTAL Accrued Liabilities</b>	<b>170</b>		<b>173</b>
Due To Other Funds	1,260	SS630	3,357
<b>TOTAL Due To Other Funds</b>	<b>1,260</b>		<b>3,357</b>
Due To Other Governments	24,000	SS631	60,000
<b>TOTAL Due To Other Governments</b>	<b>24,000</b>		<b>60,000</b>
<b>TOTAL Liabilities</b>	<b>25,342</b>		<b>63,601</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	12,112	SS691	12,955
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,112</b>		<b>12,955</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>12,112</b>		<b>12,955</b>
<b>Fund Balance</b>			
Not in Spendable Form	1,242	SS806	1,143
<b>TOTAL Nonspendable Fund Balance</b>	<b>1,242</b>		<b>1,143</b>
Other Restricted Fund Balance		SS899	
<b>TOTAL Restricted Fund Balance</b>	<b>0</b>		<b>0</b>
Assigned Appropriated Fund Balance	10,879	SS914	15,597
Assigned Unappropriated Fund Balance	25,232	SS915	13,828
<b>TOTAL Assigned Fund Balance</b>	<b>36,111</b>		<b>29,425</b>
<b>TOTAL Fund Balance</b>	<b>37,353</b>		<b>30,568</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>62,695</b>		<b>94,124</b>

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(SS) SEWER

Results of Operation

<b>Revenues</b>			
Special Assessments	11,200	SS1030	10,800
<b>TOTAL Real Property Taxes</b>	<b>11,200</b>		<b>10,800</b>
Sewer Rents	29,584	SS2120	36,525
Sewer Charges	13,500	SS2122	39,000
Interest & Penalties On Sewer Accts	450	SS2128	463
<b>TOTAL Departmental Income</b>	<b>43,534</b>		<b>76,988</b>
Interest And Earnings	2	SS2401	0
<b>TOTAL Use of Money And Property</b>	<b>2</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>54,736</b>		<b>86,788</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>54,736</b>		<b>86,788</b>

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(SS) SEWER

Results of Operation

Expenditures			
Sewer Administration, Pers Serv	7,557	SS81101	6,424
Sewer Administration, Contr Expend	504	SS81104	746
<b>TOTAL Sewer Administration</b>	<b>8,061</b>		<b>7,170</b>
Sanitary Sewers, Contr Expend		SS81204	36,000
<b>TOTAL Sanitary Sewers</b>	<b>0</b>		<b>36,000</b>
Sewage Treat Disp, Equip & Cap Outlay	524	SS81302	334
Sewage Treat Disp, Contr Expend	41,593	SS81304	33,365
<b>TOTAL Sewage Treat Disp</b>	<b>42,117</b>		<b>33,699</b>
Other Sanitation, Contr Expend	961	SS81894	3,736
<b>TOTAL Other Sanitation</b>	<b>961</b>		<b>3,736</b>
<b>TOTAL Home And Community Services</b>	<b>44,138</b>		<b>80,605</b>
State Retirement, Empl Bnfts	924	SS90108	1,030
Social Security , Empl Bnfts	578	SS90308	482
Worker's Compensation, Empl Bnfts	277	SS90408	6
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	721	SS90608	752
<b>TOTAL Employee Benefits</b>	<b>2,502</b>		<b>2,271</b>
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
<b>TOTAL Debt Principal</b>	<b>9,000</b>		<b>9,000</b>
Debt Interest, Bond Anticipation Notes	2,115	SS97307	1,696
Interfund Loans	3	SS97957	0
<b>TOTAL Debt Interest</b>	<b>2,117</b>		<b>1,696</b>
<b>TOTAL Expenditures</b>	<b>64,757</b>		<b>93,673</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>64,787</b>		<b>93,573</b>

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(SS) SEWER

**Analysis of Changes in Fund Balance**

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

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(SS) SEWER

Budget Summary

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

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(SS) SEWER

Budget Summary

Appropriations			
App - Home And Community Services	51,187	SS8999N	53,581
App-Employee Benefits	2,622	SS9199N	2,456
App - Debt Service	10,800	SS9899N	10,440
<b>TOTAL Appropriations</b>	<b>64,609</b>		<b>66,477</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>64,609</b>		<b>66,477</b>

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(SW) WATER  
Balance Sheet

Assets			
Cash	34,924	SW200	38,413
<b>TOTAL Cash</b>	<b>34,924</b>		<b>38,413</b>
Accounts Receivable		SW380	377
Unbilled Receivables	145,891	SW383	137,788
<b>TOTAL Other Receivables (net)</b>	<b>145,891</b>		<b>138,165</b>
Due From Other Governments	28,281	SW440	26,906
<b>TOTAL Due From Other Governments</b>	<b>28,281</b>		<b>26,906</b>
Prepaid Expenses	12,951	SW480	10,289
<b>TOTAL Prepaid Expenses</b>	<b>12,951</b>		<b>10,289</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>222,048</b>		<b>213,773</b>

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(SW) WATER

Balance Sheet

Accounts Payable	18,261	SW600	51,572
<b>TOTAL Accounts Payable</b>	<b>18,261</b>		<b>51,572</b>
Accrued Liabilities	1,520	SW601	1,546
<b>TOTAL Accrued Liabilities</b>	<b>1,520</b>		<b>1,546</b>
Due To Other Funds	91,588	SW630	140,274
<b>TOTAL Due To Other Funds</b>	<b>91,588</b>		<b>140,274</b>
<b>TOTAL Liabilities</b>	<b>111,369</b>		<b>193,402</b>
<b>Deferred Inflows of Resources</b>			
Deferred Inflow of Resources	78,062	SW691	94,916
<b>TOTAL Deferred Inflows of Resources</b>	<b>78,062</b>		<b>94,916</b>
<b>TOTAL Deferred Inflows of Resources</b>	<b>78,062</b>		<b>94,916</b>
<b>Fund Balance</b>			
Not in Spendable Form	12,951	SW806	10,289
<b>TOTAL Non-Spendable Fund Balance</b>	<b>12,951</b>		<b>10,289</b>
Capital Reserve	60	SW878	5,035
<b>TOTAL Restricted Fund Balance</b>	<b>60</b>		<b>5,035</b>
Committed Fund Balance		SW913	-99,511
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>-99,511</b>
Assigned Appropriated Fund Balance	19,455	SW914	9,653
Assigned Unappropriated Fund Balance	151	SW915	
<b>TOTAL Assigned Fund Balance</b>	<b>19,606</b>		<b>9,653</b>
<b>TOTAL Fund Balance</b>	<b>32,557</b>		<b>74,835</b>
<b>TOTAL Liabilities, Deferred Inflows, And Fund Balance</b>	<b>22,045</b>		<b>213,774</b>

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(SW) WATER

Results of Operation

<b>Revenues</b>			
Real Property Taxes	14,800	SW1001	13,000
Special Assessments	184,454	SW1030	177,356
<b>TOTAL Real Property Taxes</b>	<b>199,254</b>		<b>190,356</b>
Metered Water Sales	226,093	SW2140	252,659
Water Service Charges	2,565	SW2144	4,230
Interest & Penalties On Water Rents	4,433	SW2148	4,485
<b>TOTAL Departmental Income</b>	<b>233,091</b>		<b>251,670</b>
Interest And Earnings	32	SW2401	12
<b>TOTAL Use of Money And Property</b>	<b>32</b>		<b>12</b>
Sales, Other		SW2655	220
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>220</b>
Unclassified (specify)	35	SW2770	
<b>TOTAL Miscellaneous Local Sources</b>	<b>35</b>		<b>0</b>
Interfund Revenues		SW2801	1
<b>TOTAL Interfund Revenues</b>	<b>0</b>		<b>1</b>
<b>TOTAL Revenues</b>	<b>432,412</b>		<b>451,664</b>
Interfund Transfers		SW5031	4,975
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>4,975</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>4,975</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>432,412</b>		<b>456,639</b>

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(SW) WATER

Results of Operation

Expenditures			
Water Administration, Pers Serv	68,179	SW83101	65,797
Water Administration, Equip & Cap Outlay	3,907	SW83102	
Water Administration, Contr Expend	14,158	SW83104	8,014
<b>TOTAL Water Administration</b>	<b>86,244</b>		<b>73,811</b>
Source Supply Pwr & Pump, Equip & Cap Outlay	3,375	SW83202	3,083
Source Supply Pwr & Pump, Contr Expend	144,851	SW83204	217,978
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>148,226</b>		<b>221,061</b>
Water Purification, Contr Expend	6,912	SW83304	7,090
<b>TOTAL Water Purification</b>	<b>6,912</b>		<b>7,090</b>
Water Trans & Distrib, Equip & Cap Outlay		SW83402	116
Water Trans & Distrib, Contr Expend	73,912	SW83404	9,891
<b>TOTAL Water Trans &amp; Distrib</b>	<b>73,912</b>		<b>10,007</b>
Other Water, Equip & Cap Outlay		SW83892	25,356
Other Water, Contr Expend	5,577	SW83894	2,152
<b>TOTAL Other Water</b>	<b>5,577</b>		<b>27,508</b>
<b>TOTAL Home And Community Services</b>	<b>320,871</b>		<b>339,477</b>
State Retirement, Empl Bnfts	8,315	SW90108	8,880
Social Security , Empl Bnfts	5,214	SW90308	4,981
Worker's Compensation, Empl Bnfts	2,490	SW90408	3,649
Disability Insurance, Empl Bnfts	16	SW90558	20
Hospital & Medical (dental) Ins, Empl Bnft	6,492	SW90608	6,766
<b>TOTAL Employee Benefits</b>	<b>22,527</b>		<b>24,296</b>
Debt Principal, Serial Bonds	64,600	SW97106	66,600
Debt Principal, Bond Anticipation Notes	48,800	SW97306	48,800
Debt Principal, State Loans	4,780	SW97906	4,876
<b>TOTAL Debt Principal</b>	<b>118,180</b>		<b>120,276</b>
Debt Interest, Serial Bonds	43,435	SW97107	39,984
Debt Interest, Bond Anticipation Notes	10,496	SW97307	10,851
Interfund Loans	7,248	SW97957	214
<b>TOTAL Debt Interest</b>	<b>61,180</b>		<b>51,049</b>
<b>TOTAL Expenditures</b>	<b>522,768</b>		<b>565,098</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>522,768</b>		<b>565,098</b>

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(SW) WATER

**Analysis of Changes in Fund Balance**

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

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(SW) WATER

Budget Summary

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

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

(SW) WATER

Budget Summary

Appropriations			
App - Home And Community Services	283,434	SW8999N	276,853
App-Employee Benefits	23,640	SW9199N	24,571
App - Debt Service	176,006	SW9899N	195,323
<b>TOTAL Appropriations</b>	<b>483,080</b>		<b>496,747</b>
<b>TOTAL Appropriations And Other</b>	<b>483,080</b>		<b>496,747</b>

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

(TA) AGENCY

Balance Sheet

<b>Assets</b>			
Cash	64,408	TA200	73,877
<b>TOTAL Cash</b>	<b>64,408</b>		<b>73,877</b>
Service Award Program Assets	736,827	TA461	727,604
<b>TOTAL Investments</b>	<b>736,827</b>		<b>727,604</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>801,235</b>		<b>801,481</b>

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

(TA) AGENCY

Balance Sheet

Due To Other Funds	11,674	TA630	21,697
<b>TOTAL Due To Other Funds</b>	<b>11,674</b>		<b>21,697</b>
Service Awards	768,452	TA13	770,900
State Retirement	2,379	TA18	2,062
Other Funds (specify)	18,730	TA85	6,821
<b>TOTAL Agency Liabilities</b>	<b>789,561</b>		<b>779,783</b>
<b>TOTAL Liabilities</b>	<b>801,235</b>		<b>801,480</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>801,235</b>		<b>801,480</b>

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

<b>Assets</b>			
Cash	1,086	TE200	3,380
<b>TOTAL Cash</b>	<b>1,086</b>		<b>3,380</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,086</b>		<b>3,380</b>

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

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	1,086	TE924	3,380
<b>TOTAL Assigned Fund Balance</b>	<b>1,086</b>		<b>3,380</b>
<b>TOTAL Fund Balance</b>	<b>1,086</b>		<b>3,380</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balances</b>	<b>1,086</b>		<b>3,380</b>

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

<b>Revenues</b>			
Interest And Earnings	0	TE2401	0
<b>TOTAL Use of Money And Property</b>	<b>0</b>		<b>0</b>
Gifts And Donations	548	TE2705	2,292
<b>TOTAL Miscellaneous Local Sources</b>	<b>548</b>		<b>2,292</b>
<b>TOTAL Revenues</b>	<b>548</b>		<b>2,292</b>
<b>TOTAL Total Revenues And Other Sources</b>	<b>548</b>		<b>2,292</b>

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

(TE) PRIVATE PURPOSE TRUST

Results of Operation

<b>Expenditures</b>	
Misc Home & Comm Serv, Cont Expend	628 TE89894
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>628</b>
<b>TOTAL Home And Community Serv</b>	<b>628</b>
<b>TOTAL Expenditures</b>	<b>628</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>628</b>

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

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

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

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Assets			
Total Non-Current Govt Liabilities	988,360	W129	940,379
TOTAL Provision to Be Made for Future Expenses	988,360		940,379
TOTAL Assets and Deferred Outflows of Resources	988,360		940,379

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

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

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

County of: Albany

Municipal Code: 010358100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year					
2007	BAN E	Water District Extension			11/15/2007	11/14/2008	3.60%		\$495,000	\$396,000	\$19,800	\$0	\$0	\$0	\$376,200					
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$56,332	\$5,667	\$0	\$0	\$0	\$50,665					
2010	BAN E	2011 International Dump Truck			11/12/2010	11/10/2011	1.15%		\$182,000	\$99,174	\$47,632	\$0	\$0	\$0	\$51,542					
2011	BAN E	Heidervale Sewer Extens. 4			03/11/2011	03/09/2012	1.41%		\$180,000	\$162,000	\$9,000	\$0	\$0	\$0	\$153,000					
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$70,000	\$0	\$0	\$0	\$0	\$70,000					
2007	BAN E	Heidervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$150,000	\$10,000	\$0	\$0	\$0	\$140,000					
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$132,668	\$13,333	\$0	\$0	\$0	\$119,335					
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$335,000	\$0	\$0	\$0	\$0	\$335,000					
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																				
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.125%		\$0	\$6,600	\$600	\$0	\$0	\$0	\$6,000					
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%		\$0	\$49,263	\$8,000	\$0	\$0	\$0	\$41,263					
2003	BOND E	Clarksville Water District			11/01/1994	11/01/2026	5.13%		\$0	\$379,000	\$28,000	\$0	\$0	\$0	\$351,000					
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$345,000	\$30,000	\$0	\$0	\$0	\$315,000					
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																				
2006	IPC E	Gradall			04/15/2006	04/01/2011	4.25%		\$177,614	\$0	\$0	\$0	\$0	\$0	\$0					
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																				
2003	SAL N	Clarksville water-North Rd. Ex			05/01/2000	05/01/2020	0.00%		\$0	\$36,235	\$4,876	\$0	\$0	\$0	\$31,359					
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year																				
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year																				
														\$0	\$2,217,272	\$0	\$0	\$176,908	\$0	\$2,040,364

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

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$1,867,896.24
Time Deposits	9Z2021	
<b>Total</b>		<b>\$1,869,296.24</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	\$604,590.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,186,440.00
<b>Total</b>		<b>\$1,791,030.00</b>
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	\$674,835.11
Market Value at Balance Sheet Date	9Z4502	
Collateralized with securities held in possession of municipality or its agent	9Z4504A	
 - Repurchase Agreements (451)		
Book Value (cost)	9Z4511	
Market Value at Balance Sheet Date	9Z4512	
Collateralized with securities held in possession of municipality or its agent	9Z4514A	

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

Include All Checking, Savings and C.D. Accounts

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

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

Include All Checking, Savings and C.D. Accounts

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

TOWN OF New Scotland  
Local Government Questionnaire  
For the Fiscal Year Ending 2014

	<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> <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> <u></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 2014

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

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

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

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Thomas E. Dolin, hereby certify that I am the Chief Fiscal Officer of the Town of New Scotland, and that the information provided in the annual financial report of the Town of New Scotland, for the fiscal year ended 12/31/2014, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of New Scotland, and adopted by me as my signature for use in conjunction with the filing of the Town of New Scotland 's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of New Scotland's annual financial report for the fiscal year ended 12/31/2014 and filed by means of electronic data transmission.

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

(518) 439-4889  
Telephone Number

06/15/2015  
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 2014

(A) GENERAL

Adjustment Reason

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

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 Expenditure from 2013

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 Invoice from 2013 received after closing

(SF) FIRE PROTECTION

Adjustment Reason

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

(SW) WATER

Adjustment Reason

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

(SM1)SPECIAL EMT DISTRICT

Adjustment Reason

Account Code SM8015 excess cost of 2013 contract after cutoff

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 Prior period expenditures