

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 12/31/2015

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 2014 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2015:

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

All amounts included in this update document for 2014 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 2015

(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	514,642	A200	618,029
Petty Cash	1,350	A210	1,350
Cash With Fiscal Agent	6,297	A223	137,601
TOTAL Cash	522,289		756,980
Accounts Receivable	1,531	A380	3,012
TOTAL Other Receivables (net)	1,531		3,012
Due From State And Federal Government	7,041	A410	7,432
TOTAL State And Federal Aid Receivables	7,041		7,432
Due From Other Funds	255,069	A391	75,158
TOTAL Due From Other Funds	255,069		75,158
Due From Other Governments	97,562	A440	
TOTAL Due From Other Governments	97,562		0
Prepaid Expenses	131,217	A480	29,547
TOTAL Prepaid Expenses	131,217		29,547
TOTAL Assets and Deferred Outflows of Resources	1,014,709		872,129

TOWN OF New Scotland
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(A) GENERAL

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	56,873	A600	46,631
TOTAL Accounts Payable	56,873		46,631
Accrued Liabilities	19,815	A601	14,512
TOTAL Accrued Liabilities	19,815		14,512
Other Liabilities	785	A688	830
TOTAL Other Liabilities	785		830
Due To Other Governments	129,664	A631	149,116
TOTAL Due To Other Governments	129,664		149,116
TOTAL Liabilities	207,137		211,089
Deferred Inflows of Resources			
Deferred Inflow of Resources	6,186	A691	6,186
TOTAL Deferred Inflows of Resources	6,186		6,186
TOTAL Deferred Inflows of Resources	6,186		6,186
Fund Balance			
Not in Spendable Form	131,217	A806	29,547
TOTAL Nonspendable Fund Balance	131,217		29,547
Assigned Appropriated Fund Balance	97,590	A914	89,622
TOTAL Assigned Fund Balance	97,590		89,622
Unassigned Fund Balance	572,579	A917	535,685
TOTAL Unassigned Fund Balance	572,579		535,685
TOTAL Fund Balance	801,386		654,854
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,014,709		872,129

TOWN OF New Scotland
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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	1,203,969	A1001	1,247,984
TOTAL Real Property Taxes	1,203,969		1,247,984
Interest & Penalties On Real Prop Taxes	8,438	A1090	7,780
TOTAL Real Property Tax Items	8,438		7,780
Clerk Fees	1,913	A1255	1,331
Public Pound Charges, Dog Control Fees	1,750	A1550	530
Park And Recreational Charges	24,110	A2001	22,400
Refuse & Garbage Charges	19,875	A2130	19,903
TOTAL Departmental Income	47,649		44,164
Interest And Earnings	2,200	A2401	375
TOTAL Use of Money And Property	2,200		375
Dog Licenses	5,922	A2544	5,430
Permits, Other	260	A2590	300
TOTAL Licenses And Permits	6,182		5,730
Fines And Forfeited Bail	91,690	A2610	87,810
TOTAL Fines And Forfeitures	91,690		87,810
Sales of Scrap & Excess Materials	3,050	A2650	3,134
Sales of Real Property		A2660	3,000
Sales of Equipment		A2665	1,389
TOTAL Sale of Property And Compensation For Loss	3,050		7,523
Refunds of Prior Year's Expenditures	113	A2701	4
Gifts And Donations	9,592	A2705	11,475
Unclassified (specify)	5,535	A2770	2,475
TOTAL Miscellaneous Local Sources	15,240		13,954
Interfund Revenues	193	A2801	177
TOTAL Interfund Revenues	193		177
St Aid, Revenue Sharing	37,704	A3001	37,704
St Aid, Mortgage Tax	178,605	A3005	225,829
St Aid - Other (specify)	7,041	A3089	7,432
TOTAL State Aid	223,350		270,965
Fed Aid Other Culture And Rec Aid	10,676	A4889	10,079
TOTAL Federal Aid	10,676		10,079
TOTAL Revenues	1,612,636		1,696,541
TOTAL Detail Revenues And Other Sources	1,612,636		1,696,541

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Legislative Board, Pers Serv	32,374	A10101	34,230
Legislative Board, Contr Expend		A10104	70
TOTAL Legislative Board	32,374		34,300
Municipal Court, Pers Serv	110,254	A11101	111,742
Municipal Court, Contr Expend	6,126	A11104	6,493
TOTAL Municipal Court	116,380		118,235
Supervisor,pers Serv	144,632	A12201	168,153
Supervisor,equip & Cap Outlay	3,972	A12202	293
Supervisor,contr Expend	3,519	A12204	3,450
TOTAL Supervisor	152,123		171,896
Assessment, Pers Serv	68,130	A13551	68,083
Assessment, Equip & Cap Outlay	1,439	A13552	
Assessment, Contr Expend	8,001	A13554	9,911
TOTAL Assessment	77,570		77,994
Clerk,pers Serv	99,713	A14101	90,150
Clerk,equip & Cap Outlay	2,476	A14102	495
Clerk,contr Expend	7,193	A14104	4,139
TOTAL Clerk	109,383		94,784
Law, Pers Serv	47,712	A14201	53,150
Law, Contr Expend	324	A14204	240
TOTAL Law	48,036		53,390
Engineer, Contr Expend	19,276	A14404	29,656
TOTAL Engineer	19,276		29,656
Elections, Contr Expend	16,206	A14504	17,500
TOTAL Elections	16,206		17,500
Records Mgmt, Contr Expend	697	A14604	697
TOTAL Records Mgmt	697		697
Public Works Admin, Pers Serv	21,635	A14901	
Public Works Admin, Equip & Cap Outlay		A14902	1,020
Public Works Admin, Contr Expend	843	A14904	1,799
TOTAL Public Works Admin	22,478		2,819
Central Services Admin,pers Serv	8,334	A16101	6,603
Central Services Admin,contr Expend	7,345	A16104	11,631
TOTAL Central Services Admin	15,679		18,234
Buildings, Pers Serv	17,221	A16201	26,584
Buildings, Equip & Cap Outlay	11,950	A16202	10,160
Buildings, Contr Expend	99,722	A16204	87,758
TOTAL Buildings	128,893		124,502
Central Storeroom, Contr Expend	1,574	A16604	1,263
TOTAL Central Storeroom	1,574		1,263
Central Print & Mail,contr Expend	8,864	A16704	10,288
TOTAL Central Print & Mail	8,864		10,288
Central Data Process & Cap Outlay	16,574	A16802	
Central Data Process, Contr Expend	34,015	A16804	33,527
TOTAL Central Data Process	50,589		33,527

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Unallocated Insurance, Contr Expend	38,240	A19104	38,323
TOTAL Unallocated Insurance	38,240		38,323
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	
Pur of Land/right of Way, Contr Expend	1,500	A19404	
TOTAL Pur of Land/right of Way	1,500		0
TOTAL General Government Support	841,062		828,608
Control of Animals, Pers Serv	19,925	A35101	19,082
Control of Animals, Contr Expend	7,045	A35104	3,356
TOTAL Control of Animals	26,970		22,438
Misc Public Safety, Pers Serv	1,212	A39891	1,233
TOTAL Misc Public Safety	1,212		1,233
TOTAL Public Safety	28,182		23,671
Ambulance, Contr Expend	228,765	A45404	233,557
TOTAL Ambulance	228,765		233,557
TOTAL Health	228,765		233,557
Street Admin, Pers Serv	106,868	A50101	107,252
Street Admin, Equip & Cap Outlay	1,000	A50102	360
Street Admin, Contr Expend	2,182	A50104	2,260
TOTAL Street Admin	110,049		109,872
Garage, Pers Serv	3,826	A51321	4,245
Garage, Equip & Cap Outlay	4,392	A51322	
Garage, Contr Expend	43,672	A51324	47,446
TOTAL Garage	51,890		51,691
Street Lighting, Contr Expend	670	A51824	606
TOTAL Street Lighting	670		606
TOTAL Transportation	162,610		162,170
Programs For Aging, Pers Serv	32,209	A67721	34,610
Programs For Aging, Contr Expend	17,722	A67724	18,468
TOTAL Programs For Aging	49,931		53,078
TOTAL Economic Assistance And Opportunity	49,931		53,078
Parks, Pers Serv	54,160	A71101	63,332
Parks, Equip & Cap Outlay	817	A71102	600
Parks, Contr Expend	28,268	A71104	29,712
TOTAL Parks	83,245		93,645
Youth Prog, Pers Serv	3,421	A73101	1,410
Youth Prog, Contr Expend	11,744	A73104	4,121
TOTAL Youth Prog	15,166		5,531
Library, Contr Expend	1,000	A74104	891
TOTAL Library	1,000		891
Historian, Equip & Cap Outlay	257	A75102	

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(A) GENERAL

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Historian, Contr Expend	1,508	A75104	1,544
TOTAL Historian	1,765		1,544
TOTAL Culture And Recreation	101,176		101,610
Refuse & Garbage, Pers Serv	14,188	A81601	10,938
Refuse & Garbage, Equip & Cap Outlay	3,085	A81602	
Refuse & Garbage, Contr Expend	32,139	A81604	37,627
TOTAL Refuse & Garbage	49,412		48,565
Clearance, Demo, Rehab, Pers Serv		A86661	
Clearance, Demo, Rehab, Contr Expend	2,789	A86664	
TOTAL Clearance	2,789		0
Misc Home & Comm Serv, Contr Expend	187	A89894	
TOTAL Misc Home & Comm Serv	187		0
TOTAL Home And Community Services	52,388		48,565
State Retirement System	117,043	A90108	107,156
Social Security, Employer Cont	56,687	A90308	57,934
Worker's Compensation, Empl Bnfts	4,656	A90408	6,128
Disability Insurance, Empl Bnfts	827	A90558	756
Hospital & Medical (dental) Ins, Empl Bnft	118,201	A90608	135,537
TOTAL Employee Benefits	297,414		307,511
TOTAL Expenditures	1,761,529		1,758,770
TOTAL Detail Expenditures And Other Uses	1,761,529		1,758,770

TOWN OF New Scotland
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(A) GENERAL

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	955,330	A8021	801,386
Prior Period Adj -Increase In Fund Balance		A8012	821
Prior Period Adj -Decrease In Fund Balance	5,052	A8015	85,124
Restated Fund Balance - Beg of Year	950,278	A8022	717,083
ADD - REVENUES AND OTHER SOURCES	1,612,636		1,696,541
DEDUCT - EXPENDITURES AND OTHER USES	1,761,529		1,758,770
Fund Balance - End of Year	801,386	A8029	654,854

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	1,244,490	A1049N	1,244,490
Est Rev - Real Property Tax Items	7,500	A1099N	7,600
Est Rev - Departmental Income	51,500	A1299N	39,750
Est Rev - Use of Money And Property	510	A2499N	510
Est Rev - Fines And Forfeitures	80,000	A2649N	75,000
Est Rev - Sale of Prop And Comp For Loss		A2699N	100,000
Est Rev - Miscellaneous Local Sources	18,500	A2799N	20,050
Est Rev - Interfund Revenues	200	A2801N	150
Est Rev - State Aid	257,704	A3099N	227,704
Est Rev - Federal Aid	5,000	A4099N	10,000
TOTAL Estimated Revenues	1,665,404		1,725,254
Appropriated Fund Balance	97,590	A599N	89,622
TOTAL Estimated Other Sources	97,590		89,622
TOTAL Estimated Revenues And Other Sources	1,762,994		1,814,876

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(A) GENERAL

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	804,665	A1999N	825,097
App - Public Safety	26,729	A3999N	27,900
App - Health	234,625	A4999N	250,931
App - Transportation	154,284	A5999N	155,621
App - Economic Assistance And Opportunity	52,288	A6999N	53,241
App - Culture And Recreation	113,878	A7999N	104,425
App - Home And Community Services	46,751	A8999N	52,032
App - Employee Benefits	329,774	A9199N	345,629
TOTAL Appropriations	1,762,994		1,814,876
App - Interfund Transfer	0	A9999N	0
TOTAL Other Uses	0		0
TOTAL Appropriations And Other Uses	1,762,994		1,814,876

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

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	520,863	B200	79,032
Petty Cash	50	B210	50
Cash With Fiscal Agent		B223	
TOTAL Cash	520,913		79,082
Accounts Receivable	8,760	B380	8,865
TOTAL Other Receivables (net)	8,760		8,865
Due From State And Federal Government	7,041	B410	
TOTAL State And Federal Aid Receivables	7,041		0
Due From Other Funds	561,007	B391	1,094,077
TOTAL Due From Other Funds	561,007		1,094,077
Due From Other Governments	501,670	B440	501,569
TOTAL Due From Other Governments	501,670		501,569
Prepaid Expenses	27,482	B480	5,991
TOTAL Prepaid Expenses	27,482		5,991
TOTAL Assets and Deferred Outflows of Resources	1,626,873		1,689,584

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

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	46,767	B600	57,789
TOTAL Accounts Payable	46,767		57,789
Accrued Liabilities	3,839	B601	870
TOTAL Accrued Liabilities	3,839		870
TOTAL Liabilities	50,606		58,658
Fund Balance			
Not in Spendable Form	27,482	B806	5,991
TOTAL Nonspendable Fund Balance	27,482		5,991
Assigned Appropriated Fund Balance	83,500	B914	98,268
Assigned Unappropriated Fund Balance	1,465,285	B915	1,526,666
TOTAL Assigned Fund Balance	1,548,785		1,624,935
TOTAL Fund Balance	1,576,267		1,630,926
TOTAL Liabilities, Deferred Inflows And Fund Balance	1,626,873		1,689,584

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

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	128,169	B1001	128,460
TOTAL Real Property Taxes	128,169		128,460
Sales Tax (from County)	1,934,129	B1120	1,967,704
Franchises	34,803	B1170	35,048
TOTAL Non Property Tax Items	1,968,931		2,002,752
Safety Inspection Fees	31,851	B1560	39,158
Public Health Fees	1,240	B1601	1,610
Zoning Fees	3,495	B2110	16,793
Refuse & Garbage Charges	284	B2130	128
TOTAL Departmental Income	36,870		57,689
Interest And Earnings	602	B2401	451
TOTAL Use of Money And Property	602		451
Sales, Other	236	B2655	
TOTAL Sale of Property And Compensation For Loss	236		0
Interfund Revenues	12	B2801	260
TOTAL Interfund Revenues	12		260
St Aid, Other Aid (specify)	7,041	B3089	
TOTAL State Aid	7,041		0
Fed Aid, Emergency Disaster Assistance		B4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	2,141,861		2,189,612
TOTAL Detail Revenues And Other Sources	2,141,861		2,189,612

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

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Auditor, Contr Expend		B13204	12,300
TOTAL Auditor	0		12,300
Central Print & Mail, Contr Expend	353	B16704	949
TOTAL Central Print & Mail	353		949
TOTAL General Government Support	353		13,249
Traffic Control, Equip & Cap Outlay		B33102	2,498
Traffic Control, Contr Expen	4,967	B33104	3,851
TOTAL Traffic Control	4,967		6,348
Safety Inspection, Pers Serv	108,445	B36201	109,986
Safety Inspection, Contr Expend	7,189	B36204	5,931
TOTAL Safety Inspection	115,634		115,917
TOTAL Public Safety	120,601		122,266
Registrar of Vital Statistics, Pers Serv	1,073	B40201	1,932
Registrar of Vital Stat Contr Expend		B40204	50
TOTAL Registrar of Vital Stat Contr Expend	1,073		1,981
TOTAL Health	1,073		1,981
Veterans Service, Contr Expend	1,000	B65104	1,000
TOTAL Veterans Service	1,000		1,000
TOTAL Economic Assistance And Opportunity	1,000		1,000
Zoning, Pers Serv	12,148	B80101	11,269
Zoning, Contr Expend	5,734	B80104	22,451
TOTAL Zoning	17,882		33,721
Planning, Pers Serv	27,040	B80201	31,189
Planning, Contr Expend	5,318	B80204	7,112
TOTAL Planning	32,358		38,302
Sanitary Sewers, Pers Serv	6,541	B81201	2,445
Sanitary Sewers, Contr Expend	23,363	B81204	7,920
TOTAL Sanitary Sewers	29,904		10,365
Refuse & Garbage, Contr Expend	390,314	B81604	401,357
TOTAL Refuse & Garbage	390,314		401,357
TOTAL Home And Community Services	470,458		483,744
State Retirement, Empl Bnfts	21,817	B90108	23,242
Social Security , Empl Bnfts	11,424	B90308	11,508
Worker's Compensation, Empl Bnfts	3,419	B90408	5,562
Disability Insurance, Empl Bnfts	282	B90558	225
Hospital & Medical (dental) Ins, Empl Bnft	27,055	B90608	30,420
TOTAL Employee Benefits	63,998		70,956
TOTAL Expenditures	657,483		693,196
Transfers, Other Funds	1,414,000	B99019	1,415,839
TOTAL Operating Transfers	1,414,000		1,415,839
TOTAL Other Uses	1,414,000		1,415,839
TOTAL Detail Expenditures And Other Uses	2,071,483		2,109,036

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(B) GENERAL TOWN-OUTSIDE VG

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	1,505,903	B8021	1,576,267
Prior Period Adj -Decrease In Fund Balance	14	B8015	25,918
Restated Fund Balance - Beg of Year	1,505,889	B8022	1,550,349
ADD - REVENUES AND OTHER SOURCES	2,141,861		2,189,612
DEDUCT - EXPENDITURES AND OTHER USES	2,071,483		2,109,036
Fund Balance - End of Year	1,576,267	B8029	1,630,933

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(B) GENERAL TOWN-OUTSIDE VG

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	127,925	B1049N	126,873
Est Rev - Non Property Tax Items	1,884,000	B1199N	1,959,500
Est Rev - Departmental Income	23,200	B1299N	32,415
Est Rev - Use of Money And Property	600	B2499N	402
Est Rev-Miscellaneous Local Sources	0	B2799N	
Est Rev-Interfund Revenues		B2801N	150
Est Rev-State Aid		B3099N	5,000
TOTAL Estimated Revenues	2,035,725		2,124,340
Appropriated Fund Balance	83,500	B599N	98,268
TOTAL Estimated Other Sources	83,500		98,268
TOTAL Estimated Revenues And Other Sources	2,119,225		2,222,608

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

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - General Government Support	11,000	B1999N	11,000
App - Public Safety	129,495	B3999N	144,563
App - Health	1,868	B4999N	1,886
App-Economic Assistance And Opportunity	1,000	B6999N	1,000
App - Home And Community Services	493,081	B8999N	490,483
App - Employee Benefits	70,268	B9199N	75,245
TOTAL Appropriations	706,712		724,177
App - Interfund Transfer	1,412,513	B9999N	1,498,431
TOTAL Other Uses	1,412,513		1,498,431
TOTAL Appropriations And Other Uses	2,119,225		2,222,608

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	183,837	CM200	193,713
TOTAL Cash	183,837		193,713
Accounts Receivable	361	CM380	361
TOTAL Other Receivables (net)	361		361
TOTAL Assets and Deferred Outflows of Resources	184,198		194,074

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(CM) MISCELLANEOUS SPECIAL REV

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	16,418	CM600	27,066
TOTAL Accounts Payable	16,418		27,066
Customers' Deposits	167,780	CM615	166,929
TOTAL Other Deposits	167,780		166,929
Due To Other Funds		CM630	79
TOTAL Due To Other Funds	0		79
TOTAL Liabilities	184,198		194,074
TOTAL Liabilities, Deferred Inflows And Fund Balance	184,198		194,074

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Gifts And Donations	340	CM2705	
Unclassified (specify)	32,362	CM2770	62,556
TOTAL Miscellaneous Local Sources	32,702		62,556
TOTAL Revenues	32,702		62,556
TOTAL Detail Revenues And Other Sources	32,702		62,556

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(CM) MISCELLANEOUS SPECIAL REV

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Other General Government Support-Contr Exp	32,702	CM19894	62,556
TOTAL Other General Government Support-Contr Exp	32,702		62,556
TOTAL General Government Support	32,702		62,556
TOTAL Expenditures	32,702		62,556
TOTAL Detail Expenditures And Other Uses	32,702		62,556

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(CM) MISCELLANEOUS SPECIAL REV

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year		CM8021	
Restated Fund Balance - Beg of Year		CM8022	
ADD - REVENUES AND OTHER SOURCES	32,702		62,556
DEDUCT - EXPENDITURES AND OTHER USES	32,702		62,556
Fund Balance - End of Year		CM8029	

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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	119,554	CR200	114,485
TOTAL Cash	119,554		114,485
TOTAL Assets and Deferred Outflows of Resources	119,554		114,485

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(CR) RECREATION

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	1,814	CR630	1,814
TOTAL Due To Other Funds	1,814		1,814
TOTAL Liabilities	1,814		1,814
Fund Balance			
Assigned Unappropriated Fund Balance	117,740	CR915	112,671
TOTAL Assigned Fund Balance	117,740		112,671
TOTAL Fund Balance	117,740		112,671
TOTAL Liabilities, Deferred Inflows And Fund Balance	119,554		114,485

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	29	CR2401	22
TOTAL Use of Money And Property	29		22
Unclassified (specify)	24,200	CR2770	19,200
TOTAL Miscellaneous Local Sources	24,200		19,200
TOTAL Revenues	24,229		19,222
TOTAL Detail Revenues And Other Sources	24,229		19,222

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(CR) RECREATION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Parks, Equip & Cap Outlay	5,907	CR71102	14,375
Parks, Contr Expend	8,384	CR71104	9,916
TOTAL Parks	14,291		24,291
TOTAL Culture And Recreation	14,291		24,291
TOTAL Expenditures	14,291		24,291
TOTAL Detail Expenditures And Other Uses	14,291		24,291

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(CR) RECREATION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	107,802	CR8021	117,740
Restated Fund Balance - Beg of Year	107,802	CR8022	117,740
ADD - REVENUES AND OTHER SOURCES	24,229		19,222
DEDUCT - EXPENDITURES AND OTHER USES	14,291		24,291
Fund Balance - End of Year	117,740	CR8029	112,671

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	5,321	DA201	2,322
TOTAL Cash	5,321		2,322
TOTAL Assets and Deferred Outflows of Resources	5,321		2,322

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		DA600	
TOTAL Accounts Payable	0		0
Due To Other Funds	18,150	DA630	13,150
TOTAL Due To Other Funds	18,150		13,150
TOTAL Liabilities	18,150		13,150
Fund Balance			
Committed Fund Balance		DA913	
TOTAL Committed Fund Balance	0		0
Assigned Appropriated Fund Balance		DA914	
Assigned Unappropriated Fund Balance		DA915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-12,830	DA917	-10,829
TOTAL Unassigned Fund Balance	-12,830		-10,829
TOTAL Fund Balance	-12,830		-10,829
TOTAL Liabilities, Deferred Inflows And Fund Balance	5,321		2,322

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	2,000	DA1001	2,000
TOTAL Real Property Taxes	2,000		2,000
Interfund Revenues	1	DA2801	1
TOTAL Interfund Revenues	1		1
TOTAL Revenues	2,001		2,001
TOTAL Detail Revenues And Other Sources	2,001		2,001

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2014	EdpCode	2015
Other Uses			
Transfers, Other Funds	17,850	DA99019	
TOTAL Operating Transfers	17,850		0
TOTAL Other Uses	17,850		0
TOTAL Detail Expenditures And Other Uses	17,850		0

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(DA) HIGHWAY-TOWN-WIDE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	3,020	DA8021	-12,830
Restated Fund Balance - Beg of Year	3,020	DA8022	-12,830
ADD - REVENUES AND OTHER SOURCES	2,001		2,001
DEDUCT - EXPENDITURES AND OTHER USES	17,850		
Fund Balance - End of Year	-12,830	DA8029	-10,829

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	2,000	DA1049N	2,000
Est Rev - Use of Money And Property		DA2499N	1
TOTAL Estimated Revenues	2,000		2,001
Estimated - Interfund Transfer	500	DA5031N	
TOTAL Estimated Other Sources	500		0
TOTAL Estimated Revenues And Other Sources	2,500		2,001

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	2,500	DA5999N	2,000
TOTAL Appropriations	2,500		2,000
Interfund Transfers		DA9999N	1
TOTAL Other Uses	0		1
TOTAL Appropriations And Other Uses	2,500		2,001

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	9,300	DB200	133,404
TOTAL Cash	9,300		133,404
Accounts Receivable	562	DB380	954
TOTAL Other Receivables (net)	562		954
Due From State And Federal Government		DB410	1,400
TOTAL State And Federal Aid Receivables	0		1,400
Due From Other Funds	64,499	DB391	154,028
TOTAL Due From Other Funds	64,499		154,028
Due From Other Governments	205,985	DB440	
TOTAL Due From Other Governments	205,985		0
Prepaid Expenses	132,311	DB480	27,450
TOTAL Prepaid Expenses	132,311		27,450
TOTAL Assets and Deferred Outflows of Resources	412,657		317,235

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	67,914	DB600	27,606
TOTAL Accounts Payable	67,914		27,606
Accrued Liabilities	18,486	DB601	21,361
TOTAL Accrued Liabilities	18,486		21,361
TOTAL Liabilities	86,400		48,968
Deferred Inflows of Resources			
Deferred Inflow of Resources		DB691	1,400
TOTAL Deferred Inflows of Resources	0		1,400
TOTAL Deferred Inflows of Resources	0		1,400
Fund Balance			
Not in Spendable Form	132,311	DB806	27,450
TOTAL Nonspendable Fund Balance	132,311		27,450
Assigned Appropriated Fund Balance	28,625	DB914	199,443
Assigned Unappropriated Fund Balance	165,321	DB915	39,975
TOTAL Assigned Fund Balance	193,946		239,418
TOTAL Fund Balance	326,258		266,867
TOTAL Liabilities, Deferred Inflows And Fund Balance	412,657		317,235

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	221,400	DB1001	221,400
TOTAL Real Property Taxes	221,400		221,400
Misc Revenue From Other Govt		DB2389	849
TOTAL Intergovernmental Charges	0		849
Rental of Equipment	6,734	DB2414	
TOTAL Use of Money And Property	6,734		0
Street Opening Permits	450	DB2560	1,875
Permits, Other		DB2590	525
TOTAL Licenses And Permits	450		2,400
Sales of Scrap & Excess Materials	1,363	DB2650	917
Sales, Other		DB2655	200
Sales of Equipment		DB2665	25
Insurance Recoveries	4,798	DB2680	
TOTAL Sale of Property And Compensation For Loss	6,161		1,142
Refunds of Prior Year's Expenditures	17,028	DB2701	
Unclassified (specify)	1,518	DB2770	1,120
TOTAL Miscellaneous Local Sources	18,546		1,120
Interfund Revenues	12,085	DB2801	9,255
TOTAL Interfund Revenues	12,085		9,255
St Aid, Consolidated Highway Aid	205,985	DB3501	211,485
TOTAL State Aid	205,985		211,485
TOTAL Revenues	471,360		447,651
Interfund Transfers	1,414,000	DB5031	1,412,513
TOTAL Interfund Transfers	1,414,000		1,412,513
TOTAL Other Sources	1,414,000		1,412,513
TOTAL Detail Revenues And Other Sources	1,885,360		1,860,164

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Administration-Contractual		DB17104	4,209
TOTAL Administration-Contractual	0		4,209
TOTAL General Government Support	0		4,209
Street Admin, Contr Expend	5,285	DB50104	6,324
TOTAL Street Admin	5,285		6,324
Maint of Streets, Pers Serv	305,238	DB51101	290,898
Maint of Streets, Contr Expend	191,361	DB51104	170,788
TOTAL Maint of Streets	496,599		461,686
Perm Improve Highway, Equip & Cap Outlay	362,541	DB51122	379,060
TOTAL Perm Improve Highway	362,541		379,060
Machinery, Pers Serv	48,182	DB51301	49,851
Machinery, Equip & Cap Outlay	2,762	DB51302	39,340
Machinery, Contr Expend	98,247	DB51304	108,849
TOTAL Machinery	149,192		198,040
Snow Removal, Pers Serv	237,909	DB51421	240,108
Snow Removal, Contr Expend	140,439	DB51424	102,384
TOTAL Snow Removal	378,347		342,492
TOTAL Transportation	1,391,964		1,387,602
State Retirement, Empl Bnfts	115,826	DB90108	111,043
Social Security, Empl Bnfts	43,643	DB90308	42,819
Worker's Compensation, Empl Bnfts	45,460	DB90408	66,681
Disability Insurance, Empl Bnfts	289	DB90558	289
Hospital & Medical (dental) Ins, Empl Bnft	148,090	DB90608	160,748
TOTAL Employee Benefits	353,308		381,579
Debt Principal, Bond Anticipation Notes	47,632	DB97306	51,542
TOTAL Debt Principal	47,632		51,542
Debt Interest, Bond Anticipation Notes	1,731	DB97307	2,023
Interfund Loans	24	DB97957	
TOTAL Debt Interest	1,755		2,023
TOTAL Expenditures	1,794,659		1,826,954
TOTAL Detail Expenditures And Other Uses	1,794,659		1,826,954

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(DB) HIGHWAY-PART-TOWN

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	239,515	DB8021	326,258
Prior Period Adj -Decrease In Fund Balance	3,959	DB8015	92,600
Restated Fund Balance - Beg of Year	235,556	DB8022	233,658
ADD - REVENUES AND OTHER SOURCES	1,885,360		1,860,164
DEDUCT - EXPENDITURES AND OTHER USES	1,794,659		1,826,954
Fund Balance - End of Year	326,258	DB8029	266,867

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	221,400	DB1049N	221,400
Est Rev - Use of Money And Property	3,000	DB2499N	1,000
Est Rev - Licenses And Permits	300	DB2599N	1,000
Est Rev - Sale of Prop And Comp For Loss		DB2699N	500
Est Rev - Miscellaneous Local Sources		DB2799N	750
Est Rev - Interfund Revenues	10,000	DB2801N	10,000
Est Rev - State Aid	183,000	DB3099N	184,000
TOTAL Estimated Revenues	417,700		418,650
Estimated - Interfund Transfer	1,412,513	DB5031N	1,498,431
Appropriated Fund Balance	28,625	DB599N	199,443
TOTAL Estimated Other Sources	1,441,138		1,697,874
TOTAL Estimated Revenues And Other Sources	1,858,838		2,116,524

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(DB) HIGHWAY-PART-TOWN

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Transportation	1,432,658	DB5999N	1,628,577
App - Employee Benefits	374,680	DB9199N	409,527
App - Debt Service	51,500	DB9899N	78,420
TOTAL Appropriations	1,858,838		2,116,524
TOTAL Appropriations And Other Uses	1,858,838		2,116,524

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	62,465	H200	62,465
Cash With Fiscal Agent		H223	
TOTAL Cash	62,465		62,465
Due From State And Federal Government	350,979	H410	377,335
TOTAL State And Federal Aid Receivables	350,979		377,335
Due From Other Governments	167,432	H440	631,514
TOTAL Due From Other Governments	167,432		631,514
TOTAL Assets and Deferred Outflows of Resources	580,876		1,071,313

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	402,367	H600	224,490
TOTAL Accounts Payable	402,367		224,490
Accrued Liabilities	244	H601	
TOTAL Accrued Liabilities	244		0
Bond Anticipation Notes Payable	1,937,290	H626	4,224,800
TOTAL Notes Payable	1,937,290		4,224,800
Due To Other Funds	690,922	H630	1,135,255
TOTAL Due To Other Funds	690,922		1,135,255
TOTAL Liabilities	3,030,822		5,584,546
Deferred Inflows of Resources			
Deferred Inflow of Resources	311,572	H691	1,006,741
TOTAL Deferred Inflows of Resources	311,572		1,006,741
TOTAL Deferred Inflows of Resources	311,572		1,006,741
Fund Balance			
Assigned Unappropriated Fund Balance		H915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-2,761,518	H917	-5,519,973
TOTAL Unassigned Fund Balance	-2,761,518		-5,519,973
TOTAL Fund Balance	-2,761,518		-5,519,973
TOTAL Liabilities, Deferred Inflows And Fund Balance	580,876		1,071,313

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Misc Revenue, Other Govts	152,000	H2389	15,432
TOTAL Intergovernmental Charges	152,000		15,432
Unclassified (specify)		H2770	12,930
TOTAL Miscellaneous Local Sources	0		12,930
State Aid Emergency Disaster		H3960	59,148
TOTAL State Aid	0		59,148
Fed Aid, Transp Cap Proj	183,043	H4597	125,564
Fed Aid, Emergency Disaster Assistance	27,849	H4960	177,445
TOTAL Federal Aid	210,892		303,009
TOTAL Revenues	362,892		390,519
Interfund Transfers	17,850	H5031	3,858
TOTAL Interfund Transfers	17,850		3,858
Bond Anticipation Notes		H5730	
Bans Redeemed From Appropriations	105,432	H5731	138,942
TOTAL Proceeds of Obligations	105,432		138,942
TOTAL Other Sources	123,283		142,800
TOTAL Detail Revenues And Other Sources	486,174		533,319

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Traffic Viol Bureau, Equip & Cap Outlay		H11302	38
TOTAL Traffic Viol Bureau	0		38
TOTAL General Government Support	0		38
Other Transportation, Equip & Cap Outlay	205,414	H59972	873,239
TOTAL Other Transportation	205,414		873,239
TOTAL Transportation	205,414		873,239
Water Capital Projects, Equip & Cap Outlay	846,425	H83972	1,983,814
TOTAL Water Capital Projects	846,425		1,983,814
Emergency Disaster Work, Contr	6,099	H87604	323,112
TOTAL Emergency Disaster Work	6,099		323,112
TOTAL Home And Community Services	852,524		2,306,926
TOTAL Expenditures	1,057,938		3,180,202
Transfers, Other Funds	4,975	H99019	63,250
TOTAL Operating Transfers	4,975		63,250
TOTAL Other Uses	4,975		63,250
TOTAL Detail Expenditures And Other Uses	1,062,913		3,243,453

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(H) CAPITAL PROJECTS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	-2,152,500	H8021	-2,761,518
Prior Period Adj -Increase In Fund Balance		H8012	21,006
Prior Period Adj -Decrease In Fund Balance	32,279	H8015	69,328
Restated Fund Balance - Beg of Year	-2,184,779	H8022	-2,809,840
ADD - REVENUES AND OTHER SOURCES	486,174		533,319
DEDUCT - EXPENDITURES AND OTHER USES	1,062,913		3,243,453
Fund Balance - End of Year	-2,761,518	H8029	-5,519,973

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Balance Sheet

Code Description	2014	EdpCode	2015
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Balance Sheet

Code Description	2014	EdpCode	2015
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(SD) DRAINAGE

Balance Sheet

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
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	2014	EdpCode	2015
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Results of Operation

Code Description	2014	EdpCode	2015
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(SD) DRAINAGE

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
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	2014	EdpCode	2015
Assets			
Cash In Time Deposits	109,973	SF201	108,430
TOTAL Cash	109,973		108,430
TOTAL Assets and Deferred Outflows of Resources	109,973		108,430

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(SF) FIRE PROTECTION

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	5,800	SF600	9,000
TOTAL Accounts Payable	5,800		9,000
Accrued Liabilities	46,900	SF601	59,400
TOTAL Accrued Liabilities	46,900		59,400
Due To Other Funds	4,361	SF630	2,285
TOTAL Due To Other Funds	4,361		2,285
TOTAL Liabilities	57,061		70,685
Fund Balance			
Not in Spendable Form		SF806	
TOTAL Nonspendable Fund Balance	0		0
Assigned Appropriated Fund Balance	5,648	SF914	15,719
Assigned Unappropriated Fund Balance	47,263	SF915	22,026
TOTAL Assigned Fund Balance	52,911		37,745
TOTAL Fund Balance	52,911		37,745
TOTAL Liabilities, Deferred Inflows And Fund Balance	109,973		108,430

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	686,171	SF1001	686,171
TOTAL Real Property Taxes	686,171		686,171
Interest And Earnings	87	SF2401	47
TOTAL Use of Money And Property	87		47
Interfund Revenues	24	SF2801	
TOTAL Interfund Revenues	24		0
TOTAL Revenues	686,282		686,218
TOTAL Detail Revenues And Other Sources	686,282		686,218

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(SF) FIRE PROTECTION

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Fire Protection, Contr Expend	524,725	SF34104	526,625
TOTAL Fire Protection	524,725		526,625
TOTAL Public Safety	524,725		526,625
Ambulance, Contr Expend	43,525	SF45404	47,750
TOTAL Ambulance	43,525		47,750
TOTAL Health	43,525		47,750
Misc Home & Comm Serv, Contr Expend	15,022	SF89894	18,337
TOTAL Misc Home & Comm Serv	15,022		18,337
TOTAL Home And Community Services	15,022		18,337
Service Awards Program	46,629	SF90258	54,666
Worker's Compensation, Empl Bnfts	37,855	SF90408	41,605
Other Employee Benefits (spec)	162	SF90898	162
TOTAL Employee Benefits	84,646		96,433
Interfund Loans		SF97957	39
TOTAL Debt Interest	0		39
TOTAL Expenditures	667,919		689,184
TOTAL Detail Expenditures And Other Uses	667,919		689,184

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(SF) FIRE PROTECTION

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	42,750	SF8021	52,913
Prior Period Adj -Decrease In Fund Balance	8,201	SF8015	12,200
Restated Fund Balance - Beg of Year	34,549	SF8022	40,713
ADD - REVENUES AND OTHER SOURCES	686,282		686,218
DEDUCT - EXPENDITURES AND OTHER USES	667,919		689,184
Fund Balance - End of Year	52,913	SF8029	37,748

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	10,535	SL200	10,305
TOTAL Cash	10,535		10,305
TOTAL Assets and Deferred Outflows of Resources	10,535		10,305

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(SL) LIGHTING

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	549	SL600	1,712
TOTAL Accounts Payable	549		1,712
TOTAL Liabilities	549		1,712
Fund Balance			
Assigned Appropriated Fund Balance	4,227	SL914	1,728
Assigned Unappropriated Fund Balance	5,758	SL915	6,865
TOTAL Assigned Fund Balance	9,985		8,593
TOTAL Fund Balance	9,985		8,593
TOTAL Liabilities, Deferred Inflows And Fund Balance	10,535		10,305

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	12,225	SL1001	12,770
TOTAL Real Property Taxes	12,225		12,770
Interest And Earnings	3	SL2401	3
TOTAL Use of Money And Property	3		3
TOTAL Revenues	12,228		12,773
TOTAL Detail Revenues And Other Sources	12,228		12,773

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(SL) LIGHTING

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Street Lighting, Contr Expend	13,383	SL51824	12,934
TOTAL Street Lighting	13,383		12,934
TOTAL Transportation	13,383		12,934
TOTAL Expenditures	13,383		12,934
TOTAL Detail Expenditures And Other Uses	13,383		12,934

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(SL) LIGHTING

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	11,141	SL8021	9,985
Prior Period Adj -Decrease In Fund Balance		SL8015	1,231
Restated Fund Balance - Beg of Year	11,141	SL8022	8,754
ADD - REVENUES AND OTHER SOURCES	12,228		12,773
DEDUCT - EXPENDITURES AND OTHER USES	13,383		12,934
Fund Balance - End of Year	9,985	SL8029	8,593

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	171,682	SM200	173,586
TOTAL Cash	171,682		173,586
Accounts Receivable	5,772	SM380	7,350
TOTAL Other Receivables (net)	5,772		7,350
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	179,256		182,738

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(SM) MISCELLANEOUS

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	8,102	SM601	9,649
TOTAL Accrued Liabilities	8,102		9,649
Due To Other Governments	63,878	SM631	62,814
TOTAL Due To Other Governments	63,878		62,814
TOTAL Liabilities	71,980		72,464
Fund Balance			
Assigned Appropriated Fund Balance	17,807	SM914	19,599
Assigned Unappropriated Fund Balance	89,469	SM915	90,676
TOTAL Assigned Fund Balance	107,276		110,275
TOTAL Fund Balance	107,276		110,275
TOTAL Liabilities, Deferred Inflows And Fund Balance	179,256		182,738

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	93,420	SM1001	93,418
TOTAL Real Property Taxes	93,420		93,418
Ambulance Charges	32,275	SM1640	36,878
TOTAL Departmental Income	32,275		36,878
Interest And Earnings	52	SM2401	43
TOTAL Use of Money And Property	52		43
TOTAL Revenues	125,747		130,340
TOTAL Detail Revenues And Other Sources	125,747		130,340

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(SM) MISCELLANEOUS

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Other Gen Govt Support, Contr Expend	6,300	SM19894	6,547
TOTAL Other Gen Govt Support	6,300		6,547
TOTAL General Government Support	6,300		6,547
Ambulance, Contr Expend	117,155	SM45404	113,475
TOTAL Ambulance	117,155		113,475
TOTAL Health	117,155		113,475
TOTAL Expenditures	123,455		120,021
TOTAL Detail Expenditures And Other Uses	123,455		120,021

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(SM) MISCELLANEOUS

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	108,987	SM8021	107,276
Prior Period Adj -Decrease In Fund Balance	4,003	SM8015	7,320
Restated Fund Balance - Beg of Year	104,984	SM8022	99,956
ADD - REVENUES AND OTHER SOURCES	125,747		130,340
DEDUCT - EXPENDITURES AND OTHER USES	123,455		120,021
Fund Balance - End of Year	107,276	SM8029	110,275

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	120,913	SM200	112,567
TOTAL Cash	120,913		112,567
Cash Special Reserves	1,802	SM230	1,802
TOTAL Restricted Assets	1,802		1,802
TOTAL Assets and Deferred Outflows of Resources	122,715		114,369

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(SM1)SPECIAL EMT DISTRICT

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Governments	63,878	SM631	62,814
TOTAL Due To Other Governments	63,878		62,814
TOTAL Liabilities	63,878		62,814
Fund Balance			
Assigned Appropriated Fund Balance	12,681	SM914	14,473
Assigned Unappropriated Fund Balance	46,156	SM915	37,082
TOTAL Assigned Fund Balance	58,837		51,555
TOTAL Fund Balance	58,837		51,555
TOTAL Liabilities, Deferred Inflows And Fund Balance	122,715		114,369

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	55,506	SM1001	55,505
TOTAL Real Property Taxes	55,506		55,505
Interest And Earnings	37	SM2401	27
TOTAL Use of Money And Property	37		27
TOTAL Revenues	55,542		55,532
TOTAL Detail Revenues And Other Sources	55,542		55,532

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(SM1)SPECIAL EMT DISTRICT

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Ambulance, Contr Expend	63,878	SM45404	62,814
TOTAL Ambulance	63,878		62,814
TOTAL Health	63,878		62,814
TOTAL Expenditures	63,878		62,814
TOTAL Detail Expenditures And Other Uses	63,878		62,814

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(SM1)SPECIAL EMT DISTRICT

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	71,175	SM8021	58,837
Prior Period Adj -Decrease In Fund Balance	4,003	SM8015	
Restated Fund Balance - Beg of Year	67,172	SM8022	58,837
ADD - REVENUES AND OTHER SOURCES	55,542		55,532
DEDUCT - EXPENDITURES AND OTHER USES	63,878		62,814
Fund Balance - End of Year	58,837	SM8029	51,555

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	50,769	SM200	61,019
TOTAL Cash	50,769		61,019
Accounts Receivable	5,772	SM380	7,350
TOTAL Other Receivables (net)	5,772		7,350
TOTAL Assets and Deferred Outflows of Resources	56,541		68,369

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AMBULANCE DISTRICT(SM2)

Balance Sheet

Code Description	2014	EdpCode	2015
Accrued Liabilities	8,102	SM601	9,649
TOTAL Accrued Liabilities	8,102		9,649
TOTAL Liabilities	8,102		9,649
Fund Balance			
Assigned Appropriated Fund Balance	5,126	SM914	5,126
Assigned Unappropriated Fund Balance	43,313	SM915	53,594
TOTAL Assigned Fund Balance	48,439		58,720
TOTAL Fund Balance	48,439		58,720
TOTAL Liabilities, Deferred Inflows And Fund Balance	56,541		68,369

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	37,914	SM1001	37,913
TOTAL Real Property Taxes	37,914		37,913
Ambulance Charges	32,275	SM1640	36,878
TOTAL Departmental Income	32,275		36,878
Interest And Earnings	15	SM2401	16
TOTAL Use of Money And Property	15		16
TOTAL Revenues	70,205		74,808
TOTAL Detail Revenues And Other Sources	70,205		74,808

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AMBULANCE DISTRICT(SM2)

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Other Gen Govt Support, Contr Expend	6,300	SM19894	6,547
TOTAL Other Gen Govt Support	6,300		6,547
TOTAL General Government Support	6,300		6,547
Ambulance, Contr Expend	53,277	SM45404	50,661
TOTAL Ambulance	53,277		50,661
TOTAL Health	53,277		50,661
TOTAL Expenditures	59,577		57,207
TOTAL Detail Expenditures And Other Uses	59,577		57,207

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AMBULANCE DISTRICT(SM2)

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,812	SM8021	48,439
Prior Period Adj -Decrease In Fund Balance		SM8015	7,320
Restated Fund Balance - Beg of Year	37,812	SM8022	41,119
ADD - REVENUES AND OTHER SOURCES	70,205		74,808
DEDUCT - EXPENDITURES AND OTHER USES	59,577		57,207
Fund Balance - End of Year	48,439	SM8029	58,720

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(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash In Time Deposits	83,983	SS201	44,931
TOTAL Cash	83,983		44,931
Unbilled Receivables	19,615	SS383	22,790
TOTAL Other Receivables (net)	19,615		22,790
Due From Other Governments	2,383	SS440	1,940
TOTAL Due From Other Governments	2,383		1,940
Prepaid Expenses	1,143	SS480	258
TOTAL Prepaid Expenses	1,143		258
TOTAL Assets and Deferred Outflows of Resources	107,124		69,919

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(SS) SEWER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	71	SS600	40,367
TOTAL Accounts Payable	71		40,367
Accrued Liabilities	173	SS601	213
TOTAL Accrued Liabilities	173		213
Due To Other Funds	3,357	SS630	4,994
TOTAL Due To Other Funds	3,357		4,994
Due To Other Governments	60,000	SS631	
TOTAL Due To Other Governments	60,000		0
TOTAL Liabilities	63,601		45,574
Deferred Inflows of Resources			
Deferred Inflow of Resources	12,955	SS691	3,827
TOTAL Deferred Inflows of Resources	12,955		3,827
TOTAL Deferred Inflows of Resources	12,955		3,827
Fund Balance			
Not in Spendable Form	1,143	SS806	258
TOTAL Nonspendable Fund Balance	1,143		258
Assigned Appropriated Fund Balance	15,597	SS914	6,687
Assigned Unappropriated Fund Balance	13,828	SS915	13,573
TOTAL Assigned Fund Balance	29,425		20,260
TOTAL Fund Balance	30,568		20,518
TOTAL Liabilities, Deferred Inflows And Fund Balance	107,124		69,919

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Special Assessments	10,800	SS1030	10,440
TOTAL Real Property Taxes	10,800		10,440
Sewer Rents	36,525	SS2120	50,509
Sewer Charges	39,000	SS2122	26,000
Interest & Penalties On Sewer Accts	463	SS2128	430
TOTAL Departmental Income	75,988		76,939
Interest And Earnings	0	SS2401	
TOTAL Use of Money And Property	0		0
TOTAL Revenues	86,788		87,378
TOTAL Detail Revenues And Other Sources	86,788		87,378

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(SS) SEWER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Sewer Administration, Pers Serv	6,424	SS81101	8,097
Sewer Administration, Contr Expend	746	SS81104	483
TOTAL Sewer Administration	7,170		8,579
Sanitary Sewers, Contr Expend	36,000	SS81204	
TOTAL Sanitary Sewers	36,000		0
Sewage Treat Disp, Equip & Cap Outlay	334	SS81302	
Sewage Treat Disp, Contr Expend	33,365	SS81304	46,805
TOTAL Sewage Treat Disp	33,699		46,805
Other Sanitation, Contr Expend	3,736	SS81894	1,260
TOTAL Other Sanitation	3,736		1,260
TOTAL Home And Community Services	80,605		56,645
State Retirement, Empl Bnfts	1,030	SS90108	1,042
Social Security , Empl Bnfts	482	SS90308	607
Worker's Compensation, Empl Bnfts	6	SS90408	10
Disability Insurance, Empl Bnfts	2	SS90558	2
Hospital & Medical (dental) Ins, Empl Bnft	752	SS90608	808
TOTAL Employee Benefits	2,271		2,469
Debt Principal, Bond Anticipation Notes	9,000	SS97306	9,000
TOTAL Debt Principal	9,000		9,000
Debt Interest, Bond Anticipation Notes	1,696	SS97307	2,106
Interfund Loans	0	SS97957	2
TOTAL Debt Interest	1,697		2,107
TOTAL Expenditures	93,573		70,221
Transfers, Other Funds		SS99019	532
TOTAL Operating Transfers	0		532
TOTAL Other Uses	0		532
TOTAL Detail Expenditures And Other Uses	93,573		70,753

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(SS) SEWER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	37,353	SS8021	30,568
Prior Period Adj -Decrease In Fund Balance		SS8015	26,676
Restated Fund Balance - Beg of Year	37,353	SS8022	3,892
ADD - REVENUES AND OTHER SOURCES	86,788		87,378
DEDUCT - EXPENDITURES AND OTHER USES	93,573		70,753
Fund Balance - End of Year	30,568	SS8029	20,518

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(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	10,440	SS1049N	10,400
Est Rev - Departmental Income	40,440	SS1299N	76,350
TOTAL Estimated Revenues	50,880		86,750
Appropriated Fund Balance	15,597	SS599N	6,687
TOTAL Estimated Other Sources	15,597		6,687
TOTAL Estimated Revenues And Other Sources	66,477		93,437

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(SS) SEWER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	53,581	SS8999N	80,705
App-Employee Benefits	2,456	SS9199N	2,332
App - Debt Service	10,440	SS9899N	10,400
TOTAL Appropriations	66,477		93,437
TOTAL Appropriations And Other Uses	66,477		93,437

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	38,413	SW200	68,797
TOTAL Cash	38,413		68,797
Accounts Receivable	377	SW380	378
Unbilled Receivables	137,788	SW383	158,766
TOTAL Other Receivables (net)	138,166		159,144
Due From Other Governments	26,906	SW440	31,957
TOTAL Due From Other Governments	26,906		31,957
Prepaid Expenses	10,289	SW480	2,319
TOTAL Prepaid Expenses	10,289		2,319
TOTAL Assets and Deferred Outflows of Resources	213,774		262,217

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(SW) WATER

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable	51,572	SW600	40,601
TOTAL Accounts Payable	51,572		40,601
Accrued Liabilities	1,546	SW601	1,909
TOTAL Accrued Liabilities	1,546		1,909
Due To Other Funds	140,274	SW630	148,656
TOTAL Due To Other Funds	140,274		148,656
TOTAL Liabilities	193,393		191,166
Deferred Inflows of Resources			
Deferred Inflow of Resources	94,916	SW691	32,115
TOTAL Deferred Inflows of Resources	94,916		32,115
TOTAL Deferred Inflows of Resources	94,916		32,115
Fund Balance			
Not in Spendable Form	10,289	SW806	2,319
TOTAL Nonspendable Fund Balance	10,289		2,319
Capital Reserve	5,035	SW878	
Reserve For Debt		SW884	66,162
TOTAL Restricted Fund Balance	5,035		66,162
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance		SW915	
TOTAL Assigned Fund Balance	0		0
Unassigned Fund Balance	-89,859	SW917	-29,546
TOTAL Unassigned Fund Balance	-89,859		-29,546
TOTAL Fund Balance	-74,535		38,936
TOTAL Liabilities, Deferred Inflows And Fund Balance	213,774		262,217

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(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Real Property Taxes	13,000	SW1001	11,450
Special Assessments	177,356	SW1030	185,568
TOTAL Real Property Taxes	190,356		197,018
Metered Water Sales	252,659	SW2140	370,444
Water Service Charges	4,230	SW2144	4,855
Interest & Penalties On Water Rents	4,485	SW2148	3,683
TOTAL Departmental Income	261,374		378,983
Interest And Earnings	12	SW2401	12
TOTAL Use of Money And Property	12		12
Sales, Other	220	SW2655	1,263
TOTAL Sale of Property And Compensation For Loss	220		1,263
Interfund Revenues	1	SW2801	
TOTAL Interfund Revenues	1		0
TOTAL Revenues	451,964		577,274
Interfund Transfers	4,975	SW5031	63,250
TOTAL Interfund Transfers	4,975		63,250
TOTAL Other Sources	4,975		63,250
TOTAL Detail Revenues And Other Sources	456,939		640,525

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(SW) WATER

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Water Administration, Pers Serv	65,797	SW83101	68,473
Water Administration, Contr Expend	8,014	SW83104	6,071
TOTAL Water Administration	73,811		74,544
Source Supply Pwr & Pump, Equip & Cap Outlay	3,083	SW83202	
Source Supply Pwr & Pump, Contr Expend	217,978	SW83204	201,089
TOTAL Source Supply Pwr & Pump	221,061		201,089
Water Purification, Contr Expend	7,090	SW83304	4,817
TOTAL Water Purification	7,090		4,817
Water Trans & Distrib, Equip & Cap Outlay	116	SW83402	
Water Trans & Distrib, Contr Expend	9,891	SW83404	8,300
TOTAL Water Trans & Distrib	10,007		8,300
Other Water, Equip & Cap Outlay	25,356	SW83892	2,942
Other Water, Contr Expend	2,152	SW83894	3,084
TOTAL Other Water	27,508		6,026
TOTAL Home And Community Services	339,477		294,776
State Retirement, Empl Bnfts	8,880	SW90108	9,379
Social Security , Empl Bnfts	4,981	SW90308	5,250
Worker's Compensation, Empl Bnfts	3,649	SW90408	4,012
Disability Insurance, Empl Bnfts	20	SW90558	20
Hospital & Medical (dental) Ins, Empl Bnft	6,766	SW90608	7,271
TOTAL Employee Benefits	24,296		25,932
Debt Principal, Serial Bonds	71,476	SW97106	76,721
Debt Principal, Bond Anticipation Notes	48,800	SW97306	78,400
Debt Principal, State Loans		SW97906	
TOTAL Debt Principal	120,276		155,121
Debt Interest, Serial Bonds	39,984	SW97107	36,481
Debt Interest, Bond Anticipation Notes	10,851	SW97307	7,023
Interfund Loans	214	SW97957	458
TOTAL Debt Interest	51,049		43,962
TOTAL Expenditures	535,098		519,791
TOTAL Detail Expenditures And Other Uses	535,098		519,791

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(SW) WATER

Analysis of Changes in Fund Balance

Code Description	2014	EdpCode	2015
Analysis of Changes in Fund Balance			
Fund Balance - Beginning of Year	32,617	SW8021	-74,535
Prior Period Adj -Decrease In Fund Balance	28,993	SW8015	7,264
Restated Fund Balance - Beg of Year	3,624	SW8022	-81,798
ADD - REVENUES AND OTHER SOURCES	456,939		640,525
DEDUCT - EXPENDITURES AND OTHER USES	535,098		519,791
Fund Balance - End of Year	-74,535	SW8029	38,941

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(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Estimated Revenues			
Est Rev - Real Property Taxes	482,393	SW1049N	262,042
Est Rev - Departmental Income		SW1299N	394,086
Est Rev - Use of Money And Property	4,702	SW2499N	0
TOTAL Estimated Revenues	487,095		656,128
Appropriated Fund Balance	9,653	SW599N	6,745
TOTAL Estimated Other Sources	9,653		6,745
TOTAL Estimated Revenues And Other Sources	496,748		662,873

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(SW) WATER

Budget Summary

Code Description	2015	EdpCode	2016
Appropriations			
App - Home And Community Services	276,853	SW8999N	372,607
App-Employee Benefits	24,571	SW9199N	27,592
App - Debt Service	195,323	SW9899N	262,674
TOTAL Appropriations	496,747		662,873
TOTAL Appropriations And Other Uses	496,747		662,873

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	73,877	TA200	70,579
TOTAL Cash	73,877		70,579
Service Award Program Assets	727,604	TA461	786,780
TOTAL Investments	727,604		786,780
TOTAL Assets and Deferred Outflows of Resources	801,480		857,359

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(TA) AGENCY

Balance Sheet

Code Description	2014	EdpCode	2015
Due To Other Funds	21,697	TA630	17,030
TOTAL Due To Other Funds	21,697		17,030
Service Awards	770,900	TA13	823,524
State Retirement	2,062	TA18	2,110
Other Funds (specify)	6,821	TA85	14,695
TOTAL Agency Liabilities	779,783		840,329
TOTAL Liabilities	801,480		857,359
TOTAL Liabilities, Deferred Inflows And Fund Balance	801,480		857,359

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Cash	3,380	TE200	4,181
TOTAL Cash	3,380		4,181
TOTAL Assets and Deferred Outflows of Resources	3,380		4,181

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2014	EdpCode	2015
Accounts Payable		TE600	350
TOTAL Accounts Payable	0		350
TOTAL Liabilities	0		350
Fund Balance			
Net Assets-Unrestricted (Deficit)	3,380	TE924	3,831
TOTAL Assigned Fund Balance	3,380		3,831
TOTAL Fund Balance	3,380		3,831
TOTAL Liabilities, Deferred Inflows And Fund Balance	3,380		4,181

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Revenues			
Interest And Earnings	0	TE2401	1
TOTAL Use of Money And Property	0		1
Gifts And Donations	2,292	TE2705	2,587
TOTAL Miscellaneous Local Sources	2,292		2,587
TOTAL Revenues	2,293		2,588
TOTAL Detail Revenues And Other Sources	2,293		2,588

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2014	EdpCode	2015
Expenditures			
Misc Home & Comm Serv, Cont Expend		TE89894	2,137
TOTAL Misc Home & Comm Serv	0		2,137
TOTAL Home And Community Services	0		2,137
TOTAL Expenditures	0		2,137
TOTAL Detail Expenditures And Other Uses	0		2,137

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(TE) PRIVATE PURPOSE TRUST

Analysis of Changes in Net Position

Code Description	2014	EdpCode	2015
Analysis of Changes in Net Position			
Fund Balance - Beginning of Year	1,087	TE8021	3,380
Restated Fund Balance - Beg of Year	1,087	TE8022	3,380
ADD - REVENUES AND OTHER SOURCES	2,293		2,588
DEDUCT - EXPENDITURES AND OTHER USES			2,137
Fund Balance - End of Year	3,380	TE8029	3,831

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
Assets			
Total Non-Current Govt Liabilities	940,379	W129	859,078
TOTAL Provision To Be Made In Future Budgets	940,379		859,078
TOTAL Assets and Deferred Outflows of Resources	940,379		859,078

TOWN OF New Scotland
Annual Update Document
For the Fiscal Year Ending 2015

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2014	EdpCode	2015
State Loans Payable		W619	
TOTAL Notes Payable	0		0
Judgments And Claims Payable	117,500	W686	117,500
Compensated Absences	78,257	W687	73,677
TOTAL Other Liabilities	195,757		191,177
Bonds Payable	744,622	W628	667,901
TOTAL Bond And Long Term Liabilities	744,622		667,901
TOTAL Liabilities	940,379		859,078
TOTAL Liabilities	940,379		859,078

TOWN OF New Scotland
Statement of Indebtedness
For the Fiscal Year Ending 2015

5/12/2016

County of: Albany

Municipal Code: 010358100000

First Year	Debt Code	Description	Cops Flag	Comp Flag	Date of Issue	Date of Maturity	Int. Rate	Var?	Amt. Orig. Issued	O/S Beg. of Year	Paid Dur. Year	Redeemed Bond Proc.	Prior Yr. Adjust.	Accreted Interest	O/S End of Year
2007	BAN E	Water District Extension			11/15/2007	11/14/2008	3.60%		\$495,000	\$376,200	\$19,800	\$0	\$0		\$356,400
2008	BAN E	Clarksville Water Tank Rehab.			11/14/2008	06/12/2009	3.15%		\$85,000	\$50,665	\$5,667	\$0	\$0		\$44,998
2013	BAN E	HNE-NE Water Quality Improve			05/22/2013	05/21/2014	0.65%		\$70,000	\$70,000	\$16,200	\$0	\$0		\$53,800
2007	BAN E	Heldervale Water District-Mete			11/15/2007	11/14/2008	3.60%		\$200,000	\$140,000	\$10,000	\$0	\$0		\$130,000
2008	BAN E	Clarksville Water Tank Rehab.			06/13/2008	06/12/2009	2.32%		\$200,000	\$119,335	\$13,333	\$0	\$0		\$106,002
2013	BAN E	HF-Feura Bush Tank Rehab			05/22/2013	05/21/2014	0.65%		\$335,000	\$335,000	\$13,400	\$0	\$0		\$321,600
2014	BAN E	Water - EFC			03/06/2014	03/06/2017	0.00%		\$2,256,452	\$641,548	\$0	\$0	\$0		\$2,898,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$1,732,748	\$78,400	\$0	\$0	\$0	\$3,910,800
2014	BOND E	EFC - Water loan			05/01/2000	05/01/2020	0.00%			\$31,359	\$4,971	\$0	\$0		\$26,388
2003	BOND E	Feuare Bush Water			10/01/1984	10/01/2022	7.125%			\$6,000	\$750	\$0	\$0		\$5,250
2003	BOND E	Feura Bush Water			10/01/1984	10/01/2022	7.50%			\$41,263	\$8,000	\$0	\$0		\$33,263
2003	BOND E	Clarkville Water District			11/01/1994	11/01/2026	5.13%			\$351,000	\$28,000	\$0	\$0		\$323,000
2003	BOND E	Northeast Water District			03/01/2003	12/01/2022	4.75%		\$628,000	\$315,000	\$35,000	\$0	\$0		\$280,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$744,622	\$76,721	\$0	\$0	\$0	\$667,901
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
2015	BAN N	DB - 2014 Int. Dump Truck			02/06/2015	02/01/2020	1.38%		\$170,000	\$0			\$0		\$170,000
2014	BAN N	2011 International Dump Truck			11/12/2010	11/10/2011	1.15%			\$51,542	\$51,542	\$0	\$0		\$0
2014	BAN N	Heldervale Sewer Extens. 4			03/11/2011	03/09/2012	1.41%			\$153,000	\$9,000	\$0	\$0		\$144,000
Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$170,000	\$204,542	\$60,542	\$0	\$0	\$0	\$314,000
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$170,000	\$2,681,912	\$215,663	\$0	\$0	\$0	\$4,892,701

TOWN OF New Scotland
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2015

	EDP Code	Amount
CASH:		
On Hand	9Z2001	\$1,400.00
Demand Deposits	9Z2011	\$1,785,421.04
Time Deposits	9Z2021	
Total		\$1,786,821.04
COLLATERAL:		
- FDIC Insurance	9Z2014	\$300,372.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$1,347,696.31
Total		\$1,648,068.31
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	\$727,380.17
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 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0808	\$8,365	\$0	\$2,416	\$5,950
****-0824	\$393,741	\$131,415	\$0	\$525,157
****-3600	\$86,520	\$0	\$0	\$86,520
****-2234	\$121,927	\$0	\$0	\$121,927
****-1995	\$4,169	\$0	\$0	\$4,169
****-0027	\$5,722	\$0	\$0	\$5,722
****-0832	\$38,551	\$0	\$0	\$38,551
****-0042	\$40,481	\$0	\$0	\$40,481
****-0983	\$0	\$0	\$0	\$0
****-0881	\$189,702	\$0	\$0	\$189,702
****-4074	\$4,010	\$0	\$0	\$4,010
****-0899	\$114,485	\$0	\$0	\$114,485
****-0840	\$2,322	\$0	\$0	\$2,322
****-0857	\$133,404	\$0	\$0	\$133,404
****-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	\$46,306	\$0	\$0	\$46,306
****-5423	\$62,124	\$0	\$0	\$62,124
****-0865	\$9,114	\$0	\$0	\$9,114
****-1640	\$1,191	\$0	\$0	\$1,191
****-1657	\$114,369	\$0	\$0	\$114,369
****-5431	\$61,019	\$0	\$0	\$61,019
****-0873	\$44,931	\$0	\$0	\$44,931
****-0907	\$6,477	\$0	\$0	\$6,477
****-4016	\$4,590	\$0	\$0	\$4,590
****-0915	\$954	\$0	\$0	\$954

TOWN OF New Scotland
Bank Reconciliation
For the Fiscal Year Ending 2015

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0923	\$18,160	\$0	\$0	\$18,160
****-0931	\$15,429	\$0	\$0	\$15,429
****-0956	\$854	\$0	\$0	\$854
****-9288	\$1,761	\$0	\$0	\$1,761
****-0964	\$20,571	\$0	\$0	\$20,571
****-0816	\$11,691	\$0	\$4,004	\$7,687
****-2664	\$6,387	\$160	\$4	\$6,543
****-2672	\$8,220	\$0	\$0	\$8,220
****-1723	\$5,001	\$0	\$0	\$5,001
****-1715	\$6,385	\$0	\$0	\$6,385
****-0980	\$4,181	\$0	\$0	\$4,181
****-1616	\$10	\$0	\$0	\$10
****-0998	\$3,112	\$0	\$0	\$3,112
Total Adjusted Bank Balance				\$1,785,421
Petty Cash				\$1,400.00
Adjustments				\$39,807.94
Total Cash			9ZCASH *	\$1,826,629
Total Cash Balance All Funds			9ZCASHB *	\$1,826,629

* Must be equal

TOWN OF New Scotland
Local Government Questionnaire
For the Fiscal Year Ending 2015

	<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>Yes</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 2015

Total Full Time Employees:					
Total Part Time Employees:					
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$251,861.00	25	38	
90158	Police and Fire Retirement				
90258	Local Pension Fund	\$54,665.64	25	38	
90308	Social Security	\$118,117.01	25	38	
90408	Worker's Compensation Insurance	\$123,998.00			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,292.10	25	38	
90608	Hospital and Medical (Dental) Insurance	\$334,783.95	25		15
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$162.36			
Total		\$884,880.06			
Computed Total From Financial Section (comparative purposes only)		\$884,880.06			

TOWN OF New Scotland
 Energy Costs and Consumption
 For the Fiscal Year Ending 2015

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$19,218	10,509	gallons	
Diesel Fuel	\$48,523	25,781	gallons	
Fuel Oil	\$14,769	7,476	gallons	
Natural Gas	\$5,225	2,427	cubic feet	
Electricity	\$46,397	283,929	kilowatt-hours	
Coal			tons	
Propane	\$5,225	2,375	gallons	

TOWN OF New Scotland
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2015

Annual OPEB Cost and Net OPEB Obligation

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

Funded Status and Funding Process

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

Other OPEB Information

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

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Douglas LaGrange, hereby certify that I am the Chief Fiscal Officer of the Town of New Scotland, and that the information provided in the annual financial report of the Town of New Scotland, for the fiscal year ended 12/31/2015, 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 12/31/2015 and filed by means of electronic data transmission.

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

Douglas LaGrange
Name

(518) 439-4889
Telephone Number

Supervisor
Title

2029 New Scotland Rd., Slingerlands
Official Address

04/28/2016
Date of Certification

(518) 439-4889
Official Telephone Number

TOWN OF New Scotland
Financial Comments
For the Fiscal Year Ending 2015

(A) GENERAL

Adjustment Reason

Account Code A8012 Balance of portion of A fund employee salary to B fund for Registrar work in 2014 not charged to B fund

Account Code A8015 NYS ERS adjustment - in previous years the entire December payment was charged to current year - this one time adjustment will place the 75% that belongs to prior year to 2014

(B) GENERAL TOWN-OUTSIDE VG

Adjustment Reason

Account Code B8015 \$821.37 to record amount due to A fund for 2014 Registrar salary not charged to B in error, \$18,055.79 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$7,040.95 to reverse duplicate entry that recorded due from state twice

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8015 \$86,082.34 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$6,517.50 reconciliation to FEMA/Countryman Road

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 Cost of prior period audit work charged in 2015

(SL) LIGHTING

Adjustment Reason

Account Code SL8015 12/14 expenditures not accrued in 2014

(SS) SEWER

Adjustment Reason

Account Code SS8015 \$807.10 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014, \$25,868.73 2014 sewer charges not accrued charged in 2015

(SW) WATER

Adjustment Reason

Account Code SW8015 NYS ERS adjustment - in previous years the entire December payment was charged to the current year - this one time adjustment will place 75% that belongs to prior year 2014

AMBULANCE DISTRICT(SM2)

Adjustment Reason

Account Code SM8015 To record amount due to Ambulance service for balance of 2014 contract

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 \$14,488.54 2014 revenue inadvertently deferred, \$6,517.50 - reconciliation to FEMA/Countryman Road - this amount charged to DB for 2014 (see offset in DB)

Account Code H8015 To reverse deferred revenue and receivable for amount received in prior year