

Consolidated Report							
As of December 31, 2022							
	General Fund	Declared Emergency Fund	Capital Non-Recurring			TOTAL GOVERNMENTAL FUNDS	Town Aid Road
			Town	BOE	Total CNR		
BALANCE SHEET							
Cash & Investments	1,536,544.22	298,268.68	236,610.52	124,511.63	361,122.15	2,195,935.05	143,948.42
Receivables	160,318.10				-	160,318.10	
Prepays	344.00				-	344.00	
Due from Other funds		167,498.27		25,520.00	25,520.00	193,018.27	
TOTAL ASSETS	1,697,206.32	465,766.95	236,610.52	150,031.63	386,642.15	2,549,615.42	143,948.42
Due to Other Funds (inc. School Grant Fund)	121,679.78		44,953.00		44,953.00	166,632.78	11,645.91
Deferred Revenue	158,063.00	463,124.43			-	621,187.43	
Other payables	(135,160.39)				-	(135,160.39)	
TOTAL LIABILITIES	144,582.39	463,124.43	44,953.00	-	44,953.00	652,659.82	11,645.91
Fund Balance							
Non-Spendable					-	-	
Committed			191,657.52	150,031.63	341,689.15	341,689.15	
Restricted					-	-	132,302.51
Assigned	192,120.00				-	192,120.00	
Unassigned	1,360,503.93	2,642.52			-	1,363,146.45	
TOTAL FUND BALANCE	1,552,623.93	2,642.52	191,657.52	150,031.63	341,689.15	1,896,955.60	132,302.51
cross check	-	(0.00)	-	-	-	-	-
INCOME STATEMENT							
Program Revenues					-	-	
General Revenue	38,911.03				-	38,911.03	
Tax Revenue	2,984,299.29				-	2,984,299.29	
Departmental Revenue	56,446.76				-	56,446.76	
State/Federal Grants	491,617.26	451.98			-	492,069.24	76,381.52
Donations					-	-	
Interest & Dividend Income		3,922.90	2,864.90	31.82	2,896.72	6,819.62	1,861.55
TOTAL REVENUES	3,571,274.34	4,374.88	2,864.90	31.82	2,896.72	3,578,545.94	78,243.07
Program Expenditures		451.98	67,330.31		67,330.31	67,782.29	51,994.71
Town Government Expenditures	764,179.05				-	764,179.05	
Debt service (principal & interest)	64,442.89				-	64,442.89	
Scotland Elementary	968,642.85				-	968,642.85	
PHHS (inc. transportation)	902,737.70				-	902,737.70	
Other					-	-	
TOTAL EXPENDITURES	2,700,002.49	451.98	67,330.31	-	67,330.31	2,767,784.78	51,994.71
Other Financing Sources (Uses)	(93,000.00)		93,000.00		93,000.00	-	
CURRENT YEAR "NET INCOME"	778,271.85	3,922.90	28,534.59	31.82	28,566.41	810,761.16	26,248.36

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As of December 31, 2022							
	SPECIAL REVENUE FUNDS						TOTAL SPECIAL REVENUE FUNDS
	Library Activities	Dog Fund	Lori Fisher Memorial Fund	Liquor Surcharge Fund	Affordable Housing Grant Fund	Auxilliary Fund	
BALANCE SHEET							
Cash & Investments	10,186.87	6,192.55	2,224.64	1,045.99		16,256.99	179,855.46
Receivables					11,500.00		11,500.00
Prepays							-
Due from Other funds		135.26		1,323.84			1,459.10
TOTAL ASSETS	10,186.87	6,327.81	2,224.64	2,369.83	11,500.00	16,256.99	192,814.56
Due to Other Funds (inc. School Grant Fund)		-				733.09	12,379.00
Deferred Revenue							-
Other payables							-
TOTAL LIABILITIES	-	-	-	-	-	733.09	12,379.00
Fund Balance							
Non-Spendable							-
Committed	10,186.87	6,327.81				15,523.90	32,038.58
Restricted			2,224.64	2,369.83	11,500.00		148,396.98
Assigned							-
Unassigned							-
TOTAL FUND BALANCE	10,186.87	6,327.81	2,224.64	2,369.83	11,500.00	15,523.90	180,435.56
cross check	-	-	-	-	-	-	-
INCOME STATEMENT							
Program Revenues	112.57	424.00		1,323.84		788.78	2,649.19
General Revenue							-
Tax Revenue							-
Departmental Revenue							-
State/Federal Grants	4,571.00						80,952.52
Donations	2,691.10						2,691.10
Interest & Dividend Income	1.04	1.58	28.46	15.09		4.16	1,911.88
TOTAL REVENUES	7,375.71	425.58	28.46	1,338.93	-	792.94	88,204.69
Program Expenditures	7,580.17	866.00				1,207.00	61,647.88
Town Government Expenditures							-
Debt service (principal & interest)							-
Scotland Elementary							-
PHHS (inc. transportation)							-
Other							-
TOTAL EXPENDITURES	7,580.17	866.00	-	-	-	1,207.00	61,647.88
Other Financing Sources (Uses)							-
CURRENT YEAR "NET INCOME"	(204.46)	(440.42)	28.46	1,338.93	-	(414.06)	26,556.81

Consolidated Report							
As of December 31, 2022							
	PERMANENT FUNDS				TOTAL PERMANENT FUNDS	TOTAL NON-MAJOR FUNDS	TOTAL TOWN OF SCOTLAND
	D'Elia Library Fund	Other Permanent Library Fund	Cemetery Trust Fund	Rose Khourie Scholarship Fund			
BALANCE SHEET							
Cash & Investments	100,064.25	4,975.64	67,610.32	10,146.36	182,796.57	362,652.03	2,558,587.08
Receivables					-	11,500.00	171,818.10
Prepays					-	-	344.00
Due from Other funds			3,085.00		3,085.00	4,544.10	197,562.37
TOTAL ASSETS	100,064.25	4,975.64	70,695.32	10,146.36	185,881.57	378,696.13	2,928,311.55
Due to Other Funds (inc. School Grant Fund)					-	12,379.00	179,011.78
Deferred Revenue					-	-	621,187.43
Other payables					-	-	(135,160.39)
TOTAL LIABILITIES	-	-	-	-	-	12,379.00	665,038.82
Fund Balance							
Non-Spendable	100,000.00	5,000.00	65,062.00	10,000.00	180,062.00	180,062.00	180,062.00
Committed					-	32,038.58	373,727.73
Restricted	64.27	(24.38)	5,633.32	146.36	5,819.57	154,216.55	154,216.55
Assigned					-	-	192,120.00
Unassigned					-	-	1,363,146.45
TOTAL FUND BALANCE	100,064.27	4,975.62	70,695.32	10,146.36	185,881.57	366,317.13	2,263,272.73
cross check	(0.02)	0.02	-	-	-	-	-
INCOME STATEMENT							
Program Revenues			6,610.00			2,649.19	2,649.19
General Revenue						-	38,911.03
Tax Revenue						-	2,984,299.29
Departmental Revenue						-	56,446.76
State/Federal Grants						80,952.52	573,021.76
Donations						2,691.10	2,691.10
Interest & Dividend Income	2,704.37	142.34	609.00	146.36		1,911.88	8,731.50
TOTAL REVENUES	2,704.37	142.34	7,219.00	146.36	-	88,204.69	3,666,750.63
Program Expenditures			2,300.00		2,300.00	63,947.88	131,730.17
Town Government Expenditures					-	-	764,179.05
Debt service (principal & interest)					-	-	64,442.89
Scotland Elementary					-	-	968,642.85
PHHS (inc. transportation)					-	-	902,737.70
Other	1,199.05	63.11			1,262.16	1,262.16	1,262.16
TOTAL EXPENDITURES	1,199.05	63.11	2,300.00	-	3,562.16	65,210.04	2,832,994.82
Other Financing Sources (Uses)					-	-	-
CURRENT YEAR "NET INCOME"	1,505.32	79.23	4,919.00	146.36	(3,562.16)	22,994.65	833,755.81