

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

ANNUAL FINANCIAL REPORT  
UPDATE DOCUMENT  
For The  
VILLAGE of Cobleskill  
County of Schoharie  
For the Fiscal Year Ended 12/31/2021

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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

VILLAGE OF Cobleskill

\*\*\* 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 2020 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2021:

- (A) GENERAL
- (CD) SPECIAL GRANT
- (FX) WATER
- (G) SEWER
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (TA) AGENCY
- (TE) PRIVATE PURPOSE TRUST
- (V) DEBT SERVICE
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2020 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

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

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	100,995	A200	65,115
Cash In Time Deposits	960,624	A201	1,610,819
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>1,061,718</b>		<b>1,676,034</b>
Accounts Receivable	76,341	A380	80,923
<b>TOTAL Other Receivables (net)</b>	<b>76,341</b>		<b>80,923</b>
Due From Other Governments	253,105	A440	177,804
<b>TOTAL Due From Other Governments</b>	<b>253,105</b>		<b>177,804</b>
Prepaid Expenses	294,747	A480	277,098
<b>TOTAL Prepaid Expenses</b>	<b>294,747</b>		<b>277,098</b>
Cash Special Reserves	76,340	A230	51,762
Cash In Time Deposits Special Reserves	157,244	A231	136,697
<b>TOTAL Restricted Assets</b>	<b>233,584</b>		<b>188,459</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,919,496</b>		<b>2,400,318</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	59,066	A600	94,813
<b>TOTAL Accounts Payable</b>	<b>59,066</b>		<b>94,813</b>
Accrued Liabilities	81,731	A601	109,038
<b>TOTAL Accrued Liabilities</b>	<b>81,731</b>		<b>109,038</b>
Other Liabilities		A688	223,384
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>223,384</b>
Due To Other Governments	30	A631	15
<b>TOTAL Due To Other Governments</b>	<b>30</b>		<b>15</b>
<b>TOTAL Liabilities</b>	<b>140,828</b>		<b>427,250</b>
<b>Fund Balance</b>			
Not in Spendable Form	294,747	A806	277,098
<b>TOTAL Nonspendable Fund Balance</b>	<b>294,747</b>		<b>277,098</b>
Reserve for Emp Benefits & Acc Liabilities	76,340	A867	51,762
Capital Reserve	157,244	A878	136,697
<b>TOTAL Restricted Fund Balance</b>	<b>233,584</b>		<b>188,459</b>
Assigned Appropriated Fund Balance	116,499	A914	114,630
Assigned Unappropriated Fund Balance	106,651	A915	10,817
<b>TOTAL Assigned Fund Balance</b>	<b>223,150</b>		<b>125,447</b>
Unassigned Fund Balance	1,027,188	A917	1,382,063
<b>TOTAL Unassigned Fund Balance</b>	<b>1,027,188</b>		<b>1,382,063</b>
<b>TOTAL Fund Balance</b>	<b>1,778,669</b>		<b>1,973,068</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,919,496</b>		<b>2,400,318</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Real Property Taxes	1,834,099	A1001	1,860,986
<b>TOTAL Real Property Taxes</b>	<b>1,834,099</b>		<b>1,860,986</b>
Other Payments In Lieu of Taxes	20,355	A1081	21,050
Interest & Penalties On Real Prop Taxes	27,254	A1090	25,159
<b>TOTAL Real Property Tax Items</b>	<b>47,609</b>		<b>46,209</b>
Non Prop Tax Dist By County	106,352	A1120	124,012
Utilities Gross Receipts Tax	45,400	A1130	52,865
Franchises	58,342	A1170	57,991
<b>TOTAL Non Property Tax Items</b>	<b>210,093</b>		<b>234,868</b>
Treasurer Fees	1,375	A1230	1,000
Clerk Fees	22,087	A1255	22,279
Police Fees	471	A1520	561
Vital Statistics Fees	4,480	A1603	5,424
Ambulance Charges	162,676	A1640	243,860
Parking Lots And Garages-No Tax		A1721	194
Refuse & Garbage Charges	182,152	A2130	182,808
<b>TOTAL Departmental Income</b>	<b>373,241</b>		<b>456,126</b>
Public Safety Services For Other Govts	1,085	A2260	1,824
Fire Protection Services Other Govts	154,423	A2262	154,193
Misc Revenue, Other Govts	33	A2389	296
<b>TOTAL Intergovernmental Charges</b>	<b>155,540</b>		<b>156,313</b>
Interest And Earnings	6,827	A2401	752
Rental of Real Property	30,201	A2410	31,225
<b>TOTAL Use of Money And Property</b>	<b>37,028</b>		<b>31,977</b>
Business & Occupational License	150	A2501	150
Games of Chance	30	A2530	10
Permits, Other	21,067	A2590	26,625
<b>TOTAL Licenses And Permits</b>	<b>21,247</b>		<b>26,785</b>
Fines And Forfeited Bail	4,445	A2610	3,185
<b>TOTAL Fines And Forfeitures</b>	<b>4,445</b>		<b>3,185</b>
Sales, Other	396	A2655	14
Sales of Equipment	9,321	A2665	9,272
Insurance Recoveries	3,954	A2680	
Other Compensation For Loss	215	A2690	4,110
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>13,887</b>		<b>13,396</b>
Refunds of Prior Year's Expenditures		A2701	789
Gifts And Donations	1,000	A2705	1,000
AIM Related Payments		A2750	36,461
Unclassified (specify)	4,802	A2770	6,669
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,802</b>		<b>44,919</b>
Interfund Revenues	136,994	A2801	129,000
<b>TOTAL Interfund Revenues</b>	<b>136,994</b>		<b>129,000</b>
St Aid, Revenue Sharing	36,461	A3001	
St Aid, Mortgage Tax	28,492	A3005	42,449
St Aid - Other (specify)		A3089	9,000

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
St Aid, Consolidated Highway Aid	93,003	A3501	94,495
St Aid, Culture & Rec-Capital Proj		A3897	15,984
<b>TOTAL State Aid</b>	<b>157,956</b>		<b>161,928</b>
<b>TOTAL Revenues</b>	<b>2,997,941</b>		<b>3,165,692</b>
Interfund Transfers	264,088	A5031	350,000
<b>TOTAL Interfund Transfers</b>	<b>264,088</b>		<b>350,000</b>
<b>TOTAL Other Sources</b>	<b>264,088</b>		<b>350,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,262,029</b>		<b>3,515,692</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Legislative Board, Pers Serv	9,600	A10101	9,265
Legislative Board, Contr Expend	39	A10104	
<b>TOTAL Legislative Board</b>	<b>9,639</b>		<b>9,265</b>
Mayor, Pers Serv	8,000	A12101	8,000
Mayor, Equip & Cap Outlay		A12102	1,277
Mayor, Contr Expend	78	A12104	206
<b>TOTAL Mayor</b>	<b>8,078</b>		<b>9,483</b>
Auditor, Contr Expend	9,000	A13204	9,050
<b>TOTAL Auditor</b>	<b>9,000</b>		<b>9,050</b>
Clerk,pers Serv	112,514	A14101	104,581
Clerk,equip & Cap Outlay	5,431	A14102	
Clerk,contr Expend	23,097	A14104	22,691
<b>TOTAL Clerk</b>	<b>141,041</b>		<b>127,272</b>
Law, Contr Expend	11,950	A14204	13,500
<b>TOTAL Law</b>	<b>11,950</b>		<b>13,500</b>
Engineer, Contr Expend		A14404	24,408
<b>TOTAL Engineer</b>	<b>0</b>		<b>24,408</b>
Operation of Plant, Pers Serv	95,589	A16201	100,036
Operation of Plant, Equip & Cap Outlay	21,786	A16202	
Operation of Plant, Contr Expend	78,100	A16204	115,479
<b>TOTAL Operation of Plant</b>	<b>195,475</b>		<b>215,515</b>
Unallocated Insurance, Contr Expend	84,704	A19104	88,239
<b>TOTAL Unallocated Insurance</b>	<b>84,704</b>		<b>88,239</b>
Municipal Assn Dues, Contr Expend	2,699	A19204	2,499
<b>TOTAL Municipal Assn Dues</b>	<b>2,699</b>		<b>2,499</b>
<b>TOTAL General Government Support</b>	<b>462,587</b>		<b>499,230</b>
Police, Pers Serv	836,082	A31201	835,474
Police, Equip & Cap Outlay	27,033	A31202	11,206
Police, Contr Expend	71,585	A31204	66,382
<b>TOTAL Police</b>	<b>934,701</b>		<b>913,061</b>
Traffic Control, Contr Expen	743	A33104	
<b>TOTAL Traffic Control</b>	<b>743</b>		<b>0</b>
Fire, Equip & Cap Outlay	27,846	A34102	16,950
Fire, Contr Expend	75,080	A34104	61,760
<b>TOTAL Fire</b>	<b>102,926</b>		<b>78,709</b>
<b>TOTAL Public Safety</b>	<b>1,038,370</b>		<b>991,771</b>
Registrar of Vital Stat Contr Expend	4,796	A40204	1,615
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>4,796</b>		<b>1,615</b>
Ambulance, Equip & Cap Outlay	25,153	A45402	
Ambulance, Contr Expend	72,580	A45404	86,921
Ambulance, Empl Bnfts	5,240	A45408	4,183
<b>TOTAL Ambulance</b>	<b>102,973</b>		<b>91,104</b>
<b>TOTAL Health</b>	<b>107,769</b>		<b>92,718</b>
Maint of Streets, Equip & Cap Outlay	2,530	A51102	
<b>TOTAL Maint of Streets</b>	<b>2,530</b>		<b>0</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	132,091	A51122	140,640
<b>TOTAL Perm Improve Highway</b>	<b>132,091</b>		<b>140,640</b>
Street Lighting, Contr Expend	60,741	A51824	67,090
<b>TOTAL Street Lighting</b>	<b>60,741</b>		<b>67,090</b>
Sidewalks, Contr Expend		A54104	34,259
<b>TOTAL Sidewalks</b>	<b>0</b>		<b>34,259</b>
Off-Street Parking, Equip & Cap Outlay		A56502	9,738
<b>TOTAL Off-Street Parking</b>	<b>0</b>		<b>9,738</b>
<b>TOTAL Transportation</b>	<b>195,362</b>		<b>251,728</b>
Parks, Pers Serv		A71101	5,110
Parks, Equip & Cap Outlay	43,667	A71102	96,671
Parks, Contr Expend	17,003	A71104	17,386
<b>TOTAL Parks</b>	<b>60,669</b>		<b>119,167</b>
Joint Rec Proj, Contr Expend	14,000	A71454	14,000
<b>TOTAL Joint Rec Proj</b>	<b>14,000</b>		<b>14,000</b>
Other Performing Arts, Contr Expend	29,171	A75604	28,953
<b>TOTAL Other Performing Arts</b>	<b>29,171</b>		<b>28,953</b>
<b>TOTAL Culture And Recreation</b>	<b>103,840</b>		<b>162,119</b>
Planning, Pers Serv	60,213	A80201	71,964
Planning, Equip & Cap Outlay	5,349	A80202	
Planning, Contr Expend	5,554	A80204	6,246
<b>TOTAL Planning</b>	<b>71,117</b>		<b>78,210</b>
Storm Sewers, Contr Expend	30,127	A81404	94,495
<b>TOTAL Storm Sewers</b>	<b>30,127</b>		<b>94,495</b>
Refuse & Garbage, Contr Expend	174,619	A81604	174,331
<b>TOTAL Refuse &amp; Garbage</b>	<b>174,619</b>		<b>174,331</b>
Shade Tree, Contr Expend		A85604	4,360
<b>TOTAL Shade Tree</b>	<b>0</b>		<b>4,360</b>
<b>TOTAL Home And Community Services</b>	<b>275,863</b>		<b>351,396</b>
State Retirement System	40,935	A90108	42,636
Police & Firemen Retirement, Empl Bnfts	167,772	A90158	199,582
Social Security, Employer Cont	83,386	A90308	84,249
Worker's Compensation, Empl Bnfts	62,446	A90408	59,907
Disability Insurance, Empl Bnfts	953	A90558	981
Hospital & Medical (dental) Ins, Empl Bnft	252,747	A90608	261,913
<b>TOTAL Employee Benefits</b>	<b>608,239</b>		<b>649,268</b>
Debt Principal, Serial Bonds	209,717	A97106	209,935
Install Pur Debt, Principal	35,360	A97856	34,780
<b>TOTAL Debt Principal</b>	<b>245,077</b>		<b>244,715</b>
Debt Interest, Serial Bonds	66,819	A97107	61,170



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Install Pur Debt, Interest	2,351	A97857	2,931
<b>TOTAL Debt Interest</b>	<b>69,170</b>		<b>64,101</b>
<b>TOTAL Expenditures</b>	<b>3,106,277</b>		<b>3,307,046</b>
Transfers, Other Funds	4,001	A99019	
Transfers, Capital Projects Fund	55,580	A99509	
<b>TOTAL Operating Transfers</b>	<b>59,581</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>59,581</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,165,858</b>		<b>3,307,046</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,683,205</b>	<b>A8021</b>	<b>1,778,675</b>
Prior Period Adj -Decrease In Fund Balance	708	A8015	14,253
<b>Restated Fund Balance - Beg of Year</b>	<b>1,682,497</b>	<b>A8022</b>	<b>1,764,422</b>
ADD - REVENUES AND OTHER SOURCES	3,262,029		3,515,692
DEDUCT - EXPENDITURES AND OTHER USES	3,165,858		3,307,046
<b>Fund Balance - End of Year</b>	<b>1,778,675</b>	<b>A8029</b>	<b>1,973,068</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,860,710	A1049N	1,875,506
Est Rev - Non Property Tax Items	222,642	A1199N	238,959
Est Rev - Departmental Income	303,413	A1299N	306,265
Est Rev - Intergovernmental Charges	154,190	A2399N	154,040
Est Rev - Use of Money And Property	28,000	A2499N	34,000
Est Rev - Licenses And Permits	14,000	A2599N	14,000
Est Rev - Fines And Forfeitures	6,000	A2649N	4,000
Est Rev - Interfund Revenues	129,000	A2801N	129,000
Est Rev - State Aid	23,000	A3099N	25,000
<b>TOTAL Estimated Revenues</b>	<b>2,740,955</b>		<b>2,780,770</b>
Estimated - Interfund Transfer	350,000	A5031N	350,000
Appropriated Fund Balance	116,499	A599N	114,630
<b>TOTAL Estimated Other Sources</b>	<b>466,499</b>		<b>464,630</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,207,454</b>		<b>3,245,400</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(A) GENERAL

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - General Government Support	492,192	A1999N	497,621
App - Public Safety	1,053,877	A3999N	1,145,767
App - Health	90,750	A4999N	88,220
App - Transportation	108,000	A5999N	109,260
App - Culture And Recreation	158,250	A7999N	70,450
App - Home And Community Services	260,663	A8999N	271,295
App - Employee Benefits	706,386	A9199N	733,571
App - Debt Service	308,830	A9899N	292,098
<b>TOTAL Appropriations</b>	<b>3,178,948</b>		<b>3,208,282</b>
App - Interfund Transfer	28,506	A9999N	37,118
<b>TOTAL Other Uses</b>	<b>28,506</b>		<b>37,118</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,207,454</b>		<b>3,245,400</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	140,395	CD200	99,058
Cash In Time Deposits	77,897	CD201	77,927
<b>TOTAL Cash</b>	<b>218,293</b>		<b>176,985</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>218,293</b>		<b>176,985</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	218,293	CD915	176,985
<b>TOTAL Assigned Fund Balance</b>	<b>218,293</b>		<b>176,985</b>
<b>TOTAL Fund Balance</b>	<b>218,293</b>		<b>176,985</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>218,293</b>		<b>176,985</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	516	CD2401	125
<b>TOTAL Use of Money And Property</b>	<b>516</b>		<b>125</b>
Federal Aid Rental Assistance Program	1,578,713	CD4915	1,502,194
Fed Aid Other Home and Community Services	93,345	CD4989	
<b>TOTAL Federal Aid</b>	<b>1,672,058</b>		<b>1,502,194</b>
<b>TOTAL Revenues</b>	<b>1,672,573</b>		<b>1,502,319</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,672,573</b>		<b>1,502,319</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	1,559,899	CD86104	1,543,626
<b>TOTAL Rent Subsidy</b>	<b>1,559,899</b>		<b>1,543,626</b>
<b>TOTAL Home And Community Services</b>	<b>1,559,899</b>		<b>1,543,626</b>
<b>TOTAL Expenditures</b>	<b>1,559,899</b>		<b>1,543,626</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,559,899</b>		<b>1,543,626</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>105,618</b>	<b>CD8021</b>	<b>218,291</b>
Prior Period Adj -Increase In Fund Balance	1	CD8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>105,619</b>	<b>CD8022</b>	<b>218,291</b>
ADD - REVENUES AND OTHER SOURCES	1,672,573		1,502,319
DEDUCT - EXPENDITURES AND OTHER USES	1,559,899		1,543,626
<b>Fund Balance - End of Year</b>	<b>218,291</b>	<b>CD8029</b>	<b>176,984</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	353,145	FX200	265,831
Cash In Time Deposits	529,717	FX201	825,514
<b>TOTAL Cash</b>	<b>882,862</b>		<b>1,091,344</b>
Water Rents Receivable	384,144	FX350	350,640
<b>TOTAL Other Receivables (net)</b>	<b>384,144</b>		<b>350,640</b>
Due From Other Funds	349,338	FX391	
<b>TOTAL Due From Other Funds</b>	<b>349,338</b>		<b>0</b>
Prepaid Expenses	28,396	FX480	19,879
<b>TOTAL Prepaid Expenses</b>	<b>28,396</b>		<b>19,879</b>
Cash In Time Deposits Special Reserves	911,007	FX231	613,850
<b>TOTAL Restricted Assets</b>	<b>911,007</b>		<b>613,850</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,555,747</b>		<b>2,075,714</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	10,943	FX600	14,932
<b>TOTAL Accounts Payable</b>	<b>10,943</b>		<b>14,932</b>
Accrued Liabilities	6,342	FX601	8,632
<b>TOTAL Accrued Liabilities</b>	<b>6,342</b>		<b>8,632</b>
<b>TOTAL Liabilities</b>	<b>17,285</b>		<b>23,564</b>
<b>Fund Balance</b>			
Not in Spendable Form	28,396	FX806	19,879
<b>TOTAL Nonspendable Fund Balance</b>	<b>28,396</b>		<b>19,879</b>
Capital Reserve	1,260,345	FX878	613,850
<b>TOTAL Restricted Fund Balance</b>	<b>1,260,345</b>		<b>613,850</b>
Assigned Appropriated Fund Balance		FX914	10,163
Assigned Unappropriated Fund Balance	1,249,721	FX915	1,408,257
<b>TOTAL Assigned Fund Balance</b>	<b>1,249,721</b>		<b>1,418,420</b>
<b>TOTAL Fund Balance</b>	<b>2,538,462</b>		<b>2,052,150</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,555,747</b>		<b>2,075,714</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Metered Water Sales	1,166,808	FX2140	1,198,583
Unmetered Water Sales	579	FX2142	143
Water Service Charges	13,836	FX2144	10,572
Interest & Penalties On Water Rents	7,859	FX2148	10,627
<b>TOTAL Departmental Income</b>	<b>1,189,081</b>		<b>1,219,926</b>
Interest And Earnings	7,701	FX2401	672
<b>TOTAL Use of Money And Property</b>	<b>7,701</b>		<b>672</b>
Sales of Scrap & Excess Materials	104	FX2650	532
Sales of Equipment	3,509	FX2665	
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>3,613</b>		<b>532</b>
Refunds of Prior Year's Expenditures		FX2701	48
Unclassified (specify)	1,737	FX2770	60
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,737</b>		<b>108</b>
<b>TOTAL Revenues</b>	<b>1,202,132</b>		<b>1,221,237</b>
Interfund Transfers	23,963	FX5031	
<b>TOTAL Interfund Transfers</b>	<b>23,963</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>23,963</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,226,095</b>		<b>1,221,237</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Water Administration, Pers Serv	47,221	FX83101	48,024
Water Administration, Equip & Cap Outlay	59,379	FX83102	
Water Administration, Contr Expend	128,689	FX83104	198,199
<b>TOTAL Water Administration</b>	<b>235,289</b>		<b>246,223</b>
Source Supply Pwr & Pump, Contr Expend	6,155	FX83204	11,095
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>6,155</b>		<b>11,095</b>
Water Purification, Pers Serv	59,715	FX83301	42,755
Water Purification, Equip & Cap Outlay	11,397	FX83302	41,870
Water Purification, Contr Expend	120,057	FX83304	129,026
<b>TOTAL Water Purification</b>	<b>191,170</b>		<b>213,651</b>
Water Trans & Distrib, Pers Serv	39,972	FX83401	26,536
Water Trans & Distrib, Equip & Cap Outlay	3,260	FX83402	
Water Trans & Distrib, Contr Expend	38,613	FX83404	32,217
<b>TOTAL Water Trans &amp; Distrib</b>	<b>81,845</b>		<b>58,753</b>
Common Water Supply, Contr Expend	18,217	FX83504	26,394
<b>TOTAL Common Water Supply</b>	<b>18,217</b>		<b>26,394</b>
<b>TOTAL Home And Community Services</b>	<b>532,676</b>		<b>556,116</b>
State Retirement, Empl Bnfts	19,663	FX90108	20,612
Social Security, Empl Bnfts	10,959	FX90308	8,672
Workers Compensation, Empl Bnfts	6,735	FX90408	5,584
Disability Insurance, Empl Bnfts	120	FX90558	88
Hospital & Medical (dental) Ins, Empl Bnft	51,035	FX90608	42,831
<b>TOTAL Employee Benefits</b>	<b>88,511</b>		<b>77,787</b>
Debt Principal, Serial Bonds	30,000	FX97106	30,000
Debt Principal, Bond Anticipation Notes		FX97306	200,000
Debt Principal, Installment Purchase Debt	2,356	FX97856	2,517
<b>TOTAL Debt Principal</b>	<b>32,356</b>		<b>232,517</b>
Debt Interest, Serial Bonds	4,620	FX97107	3,300
Debt Interest, Bond Anticipation Notes	1,480	FX97307	40,860
Debt Interest, Installment Purchase Debt	325	FX97857	164
<b>TOTAL Debt Interest</b>	<b>6,425</b>		<b>44,324</b>
<b>TOTAL Expenditures</b>	<b>659,968</b>		<b>910,744</b>
Transfers, Other Funds	250,000	FX99019	350,000
Transfers, Capital Projects Fund		FX99509	446,806
<b>TOTAL Operating Transfers</b>	<b>250,000</b>		<b>796,806</b>
<b>TOTAL Other Uses</b>	<b>250,000</b>		<b>796,806</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>909,968</b>		<b>1,707,550</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,222,342</b>	<b>FX8021</b>	<b>2,538,466</b>
Prior Period Adj -Decrease In Fund Balance	6	FX8015	4
<b>Restated Fund Balance - Beg of Year</b>	<b>2,222,336</b>	<b>FX8022</b>	<b>2,538,462</b>
ADD - REVENUES AND OTHER SOURCES	1,226,095		1,221,237
DEDUCT - EXPENDITURES AND OTHER USES	909,968		1,707,550
<b>Fund Balance - End of Year</b>	<b>2,538,466</b>	<b>FX8029</b>	<b>2,052,153</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	1,048,808	FX2399N	1,186,500
<b>TOTAL Estimated Revenues</b>	<b>1,048,808</b>		<b>1,186,500</b>
Appropriated Fund Balance		FX599N	10,163
<b>TOTAL Estimated Other Sources</b>	<b>0</b>		<b>10,163</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,048,808</b>		<b>1,196,663</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(FX) WATER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Home And Community Services	539,203	FX8999N	587,828
App - Employee Benefits	96,255	FX9199N	80,737
App - Debt Service	63,350	FX9899N	178,098
<b>TOTAL Appropriations</b>	<b>698,808</b>		<b>846,663</b>
App - Interfund Transfer	350,000	FX9999N	350,000
<b>TOTAL Other Uses</b>	<b>350,000</b>		<b>350,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,048,808</b>		<b>1,196,663</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	199,046	G200	236,749
Cash In Time Deposits	322,180	G201	322,826
<b>TOTAL Cash</b>	<b>521,226</b>		<b>559,574</b>
Sewer Rents Receivable	274,150	G360	273,647
<b>TOTAL Other Receivables (net)</b>	<b>274,150</b>		<b>273,647</b>
Due From Other Funds	71,197	G391	165,470
<b>TOTAL Due From Other Funds</b>	<b>71,197</b>		<b>165,470</b>
Prepaid Expenses	25,623	G480	24,279
<b>TOTAL Prepaid Expenses</b>	<b>25,623</b>		<b>24,279</b>
Cash In Time Deposits Special Reserves	647,700	G231	647,953
<b>TOTAL Restricted Assets</b>	<b>647,700</b>		<b>647,953</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,539,896</b>		<b>1,670,923</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	29,577	G600	33,796
<b>TOTAL Accounts Payable</b>	<b>29,577</b>		<b>33,796</b>
Accrued Liabilities	8,186	G601	9,997
<b>TOTAL Accrued Liabilities</b>	<b>8,186</b>		<b>9,997</b>
<b>TOTAL Liabilities</b>	<b>37,763</b>		<b>43,793</b>
<b>Fund Balance</b>			
Not in Spendable Form	25,623	G806	24,279
<b>TOTAL Nonspendable Fund Balance</b>	<b>25,623</b>		<b>24,279</b>
Capital Reserve	718,897	G878	719,150
<b>TOTAL Restricted Fund Balance</b>	<b>718,897</b>		<b>719,150</b>
Assigned Appropriated Fund Balance	86,076	G914	32,863
Assigned Unappropriated Fund Balance	671,538	G915	850,838
<b>TOTAL Assigned Fund Balance</b>	<b>757,614</b>		<b>883,701</b>
<b>TOTAL Fund Balance</b>	<b>1,502,134</b>		<b>1,627,131</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,539,896</b>		<b>1,670,923</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Sewer Rents	917,410	G2120	924,386
Sewer Charges	31,511	G2122	36,885
Interest & Penalties On Sewer Accts	6,014	G2128	7,393
<b>TOTAL Departmental Income</b>	<b>954,935</b>		<b>968,665</b>
Interest And Earnings	6,014	G2401	430
<b>TOTAL Use of Money And Property</b>	<b>6,014</b>		<b>430</b>
Permits, Other	3,000	G2590	1,520
<b>TOTAL Licenses And Permits</b>	<b>3,000</b>		<b>1,520</b>
Refunds of Prior Year's Expenditures		G2701	959
Unclassified (specify)	5,000	G2770	3,245
<b>TOTAL Miscellaneous Local Sources</b>	<b>5,000</b>		<b>4,204</b>
<b>TOTAL Revenues</b>	<b>968,949</b>		<b>974,819</b>
Interfund Transfers	5,206	G5031	
<b>TOTAL Interfund Transfers</b>	<b>5,206</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>5,206</b>		<b>0</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>974,155</b>		<b>974,819</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Sewer Administration, Pers Serv	54,229	G81101	54,035
Sewer Administration, Contr Expend	87,499	G81104	93,896
<b>TOTAL Sewer Administration</b>	<b>141,728</b>		<b>147,931</b>
Sanitary Sewers, Equip & Cap Outlay	75,040	G81202	7,909
Sanitary Sewers, Contr Expend	12,124	G81204	7,886
<b>TOTAL Sanitary Sewers</b>	<b>87,164</b>		<b>15,795</b>
Sewage Treat Disp, Pers Serv	81,946	G81301	89,301
Sewage Treat Disp, Equip & Cap Outlay	29,404	G81302	14,648
Sewage Treat Disp, Contr Expend	310,654	G81304	359,014
<b>TOTAL Sewage Treat Disp</b>	<b>422,004</b>		<b>462,962</b>
Joint Sewer Project, Contr Expend	9,760	G81504	11,806
<b>TOTAL Joint Sewer Project</b>	<b>9,760</b>		<b>11,806</b>
<b>TOTAL Home And Community Services</b>	<b>660,656</b>		<b>638,495</b>
State Retirement, Empl Bnfts	18,843	G90108	20,332
Social Security , Empl Bnfts	10,120	G90308	10,712
Worker's Compensation, Empl Bnfts	4,040	G90408	4,039
Disability Insurance, Empl Bnfts	94	G90558	91
Hospital & Medical (dental) Ins, Empl Bnft	35,175	G90608	24,469
<b>TOTAL Employee Benefits</b>	<b>68,271</b>		<b>59,643</b>
Debt Principal, Serial Bonds	143,300	G97106	143,300
Debt Principal, Installment Purchase Debt	2,513	G97856	2,685
<b>TOTAL Debt Principal</b>	<b>145,813</b>		<b>145,985</b>
Debt Interest, Serial Bonds	2,009	G97107	684
Debt Interest, Installment Purchase Debt	346	G97857	175
<b>TOTAL Debt Interest</b>	<b>2,356</b>		<b>859</b>
<b>TOTAL Expenditures</b>	<b>877,096</b>		<b>844,982</b>
Transfers, Capital Projects Fund	230,269	G99509	4,841
<b>TOTAL Operating Transfers</b>	<b>230,269</b>		<b>4,841</b>
<b>TOTAL Other Uses</b>	<b>230,269</b>		<b>4,841</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,107,366</b>		<b>849,822</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,635,350</b>	<b>G8021</b>	<b>1,502,138</b>
Prior Period Adj -Decrease In Fund Balance	6	G8015	4
<b>Restated Fund Balance - Beg of Year</b>	<b>1,635,344</b>	<b>G8022</b>	<b>1,502,134</b>
ADD - REVENUES AND OTHER SOURCES	974,155		974,819
DEDUCT - EXPENDITURES AND OTHER USES	1,107,366		849,822
<b>Fund Balance - End of Year</b>	<b>1,502,138</b>	<b>G8029</b>	<b>1,627,137</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	927,257	G2399N	926,500
<b>TOTAL Estimated Revenues</b>	<b>927,257</b>		<b>926,500</b>
Appropriated Fund Balance	86,076	G599N	32,863
<b>TOTAL Estimated Other Sources</b>	<b>86,076</b>		<b>32,863</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,013,333</b>		<b>959,363</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(G) SEWER

Budget Summary

Code Description	2021	EdpCode	2022
<b>Appropriations</b>			
App - Home And Community Services	649,844	G8999N	680,231
App - Employee Benefits	87,145	G9199N	68,139
App - Debt Service	146,844	G9899N	64,493
<b>TOTAL Appropriations</b>	<b>883,833</b>		<b>812,863</b>
App - Interfund Transfer	129,500	G9999N	146,500
<b>TOTAL Other Uses</b>	<b>129,500</b>		<b>146,500</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>1,013,333</b>		<b>959,363</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	0	H200	0
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2020	EdpCode	2021
Accounts Payable	7,000	H600	5,806
<b>TOTAL Accounts Payable</b>	<b>7,000</b>		<b>5,806</b>
Bond Anticipation Notes Payable	3,600,200	H626	
<b>TOTAL Notes Payable</b>	<b>3,600,200</b>		<b>0</b>
Due To Other Funds	420,535	H630	165,470
<b>TOTAL Due To Other Funds</b>	<b>420,535</b>		<b>165,470</b>
<b>TOTAL Liabilities</b>	<b>4,027,735</b>		<b>171,276</b>
<b>Fund Balance</b>			
Unassigned Fund Balance	-4,027,734	H917	-171,276
<b>TOTAL Unassigned Fund Balance</b>	<b>-4,027,734</b>		<b>-171,276</b>
<b>TOTAL Fund Balance</b>	<b>-4,027,734</b>		<b>-171,276</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>0</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	66	H2401	1
<b>TOTAL Use of Money And Property</b>	<b>66</b>		<b>1</b>
Fed Aid, Water Cap Proj	1,791,684	H4991	49,549
<b>TOTAL Federal Aid</b>	<b>1,791,684</b>		<b>49,549</b>
<b>TOTAL Revenues</b>	<b>1,791,750</b>		<b>49,550</b>
Interfund Transfers	285,849	H5031	451,647
<b>TOTAL Interfund Transfers</b>	<b>285,849</b>		<b>451,647</b>
Serial Bonds		H5710	3,400,200
Bans Redeemed From Appropriations		H5731	200,000
Installment Purchase Debt	58,383	H5785	
<b>TOTAL Proceeds of Obligations</b>	<b>58,383</b>		<b>3,600,200</b>
<b>TOTAL Other Sources</b>	<b>344,232</b>		<b>4,051,847</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>2,135,982</b>		<b>4,101,396</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2020	EdpCode	2021
<b>Expenditures</b>			
Police, Equip & Cap Outlay	58,383	H31202	
<b>TOTAL Police</b>	<b>58,383</b>		<b>0</b>
<b>TOTAL Public Safety</b>	<b>58,383</b>		<b>0</b>
Sanitary Sewers, Equip & Cap Outlay	71,197	H81202	100,079
<b>TOTAL Sanitary Sewers</b>	<b>71,197</b>		<b>100,079</b>
Water Trans & Distrib, Equip & Cap Outlay	5,861,273	H83402	144,858
<b>TOTAL Water Trans &amp; Distrib</b>	<b>5,861,273</b>		<b>144,858</b>
<b>TOTAL Home And Community Services</b>	<b>5,932,470</b>		<b>244,938</b>
<b>TOTAL Expenditures</b>	<b>5,990,853</b>		<b>244,938</b>
Transfers, Other Funds	39,256	H99019	
<b>TOTAL Operating Transfers</b>	<b>39,256</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>39,256</b>		<b>0</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>6,030,109</b>		<b>244,938</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-134,307</b>	<b>H8021</b>	<b>-4,027,734</b>
Prior Period Adj -Increase In Fund Balance	701	H8012	
Prior Period Adj -Decrease In Fund Balance	1	H8015	
<b>Restated Fund Balance - Beg of Year</b>	<b>-133,607</b>	<b>H8022</b>	<b>-4,027,734</b>
ADD - REVENUES AND OTHER SOURCES	2,135,982		4,101,396
DEDUCT - EXPENDITURES AND OTHER USES	6,030,109		244,938
<b>Fund Balance - End of Year</b>	<b>-4,027,734</b>	<b>H8029</b>	<b>-171,277</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Land	892,526	K101	892,526
Buildings	9,135,079	K102	9,135,079
Improvements Other Than Buildings	2,708,096	K103	2,708,096
Machinery And Equipment	3,845,013	K104	4,046,507
<b>TOTAL Fixed Assets (net)</b>	<b>16,580,714</b>		<b>16,782,208</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>16,580,714</b>		<b>16,782,208</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	16,580,714	K159	16,782,208
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>16,580,714</b>		<b>16,782,208</b>
<b>TOTAL Fund Balance</b>	<b>16,580,714</b>		<b>16,782,208</b>
<b>TOTAL</b>	<b>16,580,714</b>		<b>16,782,208</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash In Time Deposits	2,000	PN201	2,000
<b>TOTAL Cash</b>	<b>2,000</b>		<b>2,000</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,000</b>		<b>2,000</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(PN) PERMANENT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Must Remain Intact	2,000	PN807	2,000
<b>TOTAL Nonspendable Fund Balance</b>	<b>2,000</b>		<b>2,000</b>
<b>TOTAL Fund Balance</b>	<b>2,000</b>		<b>2,000</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,000</b>		<b>2,000</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
Fund Balance - Beginning of Year	2,000	PN8021	2,000
Restated Fund Balance - Beg of Year	2,000	PN8022	2,000
Fund Balance - End of Year	2,000	PN8029	2,000

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(TA) AGENCY

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash		TA200	
<b>TOTAL Cash</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>0</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Cash	6,710	TE200	7,607
<b>TOTAL Cash</b>	<b>6,710</b>		<b>7,607</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,710</b>		<b>7,607</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	6,710	TE924	7,607
<b>TOTAL Net Position</b>	<b>6,710</b>		<b>7,607</b>
<b>TOTAL Fund Balance</b>	<b>6,710</b>		<b>7,607</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>6,710</b>		<b>7,607</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2020	EdpCode	2021
<b>Revenues</b>			
Interest And Earnings	35	TE2401	3
<b>TOTAL Use of Money And Property</b>	<b>35</b>		<b>3</b>
Gifts And Donations		TE2705	895
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>895</b>
<b>TOTAL Revenues</b>	<b>35</b>		<b>898</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>35</b>		<b>898</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>6,674</b>	<b>TE8021</b>	<b>6,710</b>
Prior Period Adjustments,inc Fund Eqty	1	TE8012	
<b>Restated Fund Balance - Beg of Year</b>	<b>6,675</b>	<b>TE8022</b>	<b>6,710</b>
ADD - REVENUES AND OTHER SOURCES	35		898
<b>Fund Balance - End of Year</b>	<b>6,710</b>	<b>TE8029</b>	<b>7,606</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Balance Sheet

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

Results of Operation

Code Description	2020	EdpCode	2021
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2020	EdpCode	2021
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>		V8021	
<b>Restated Fund Balance - Beg of Year</b>		V8022	
<b>Fund Balance - End of Year</b>		V8029	

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
<b>Assets</b>			
Total Non-Current Govt Liabilities	5,365,477	W129	6,945,962
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>5,365,477</b>		<b>6,945,962</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>5,365,477</b>		<b>6,945,962</b>



VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2021

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2020	EdpCode	2021
Bond Anticipation Notes Payable		W626	
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>0</b>
Net Pension Liability -Proportionate Share	1,742,587	W638	353,101
Installment Purchase Debt	63,093	W685	23,111
Compensated Absences	84,715	W687	77,703
<b>TOTAL Other Liabilities</b>	<b>1,890,395</b>		<b>453,915</b>
Bonds Payable	3,475,082	W628	6,492,047
<b>TOTAL Bond And Long Term Liabilities</b>	<b>3,475,082</b>		<b>6,492,047</b>
<b>TOTAL Liabilities</b>	<b>5,365,477</b>		<b>6,945,962</b>
<b>TOTAL Liabilities</b>	<b>5,365,477</b>		<b>6,945,962</b>

**VILLAGE OF Cobleskill**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2021**

2/25/2022

County of: Schoharie

Municipal Code: 430417801060

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
2020	BAN E	Water Project Interim Finance			07/21/2020	07/21/2021	0.99%		\$2,300,000	\$2,300,000	\$2,300,000	\$2,100,000	\$0		\$0
2020	BAN E	WATER STORAGE/DISTRIB			04/20/2017	04/01/2021	0.00%			\$1,300,200	\$1,300,200	\$1,300,200	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$3,600,200	\$3,600,200	\$3,400,200	\$0	\$0	\$0
2013	BOND E	WWTP UPGRADES-EFC			01/31/2013	07/02/2042	0.00%		\$1,898,440	\$1,392,600	\$63,300	\$0	\$0		\$1,329,300
2021	BOND E	Water Storage and Distr Proj			12/09/2021	02/01/2051	0.161%	Y	\$3,400,200	\$0	\$0	\$0	\$0		\$3,400,200
2002	BOND E	I/I Reduction - Sewer-EFC			07/26/2001	05/15/2021	5.15%		\$1,256,638	\$80,000	\$80,000	\$0	\$0		\$0
2009	BOND E	MacArthur Ave Reconstruction			04/28/2009	04/15/2023	4.40%		\$400,000	\$90,000	\$30,000	\$0	\$0		\$60,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$3,400,200	\$1,562,600	\$173,300	\$0	\$0	\$0	\$4,789,500
2019	IPC E	2019 Ford Police Interceptor			04/12/2019	04/12/2021	7.75%		\$39,023	\$12,983	\$12,983	\$0	\$0		\$0
2020	IPC E	Durango and Charger			09/22/2020	09/22/2022	4.51%		\$58,383	\$38,057	\$18,609	\$0	\$0		\$19,448
2017	IPC E	LED Lighting			06/15/2017	05/15/2022	6.62%		\$38,161	\$12,053	\$8,390	\$0	\$0		\$3,663
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$63,093	\$39,982	\$0	\$0	\$0	\$23,111
2003	BOND N	Aerial Fire Truck			01/16/2003	01/14/2023	2.50%		\$150,000	\$27,482	\$8,935	\$0	\$0		\$18,547
2015	BOND N	Ambulance			12/10/2015	12/01/2025	3.25%		\$159,000	\$85,000	\$16,000	\$0	\$0		\$69,000
2016	BOND N	Rescue Pumper Truck			02/20/2016	02/20/2031	2.75%		\$560,000	\$430,000	\$35,000	\$0	\$0		\$395,000
2009	BOND N	MacArthur Ave Reconstruction			04/28/2009	04/15/2023	4.40%		\$600,000	\$135,000	\$45,000	\$0	\$0		\$90,000
2016	BOND N	Firehouse Current Refi			06/13/2016	06/15/2030	2.90%	Y	\$1,640,000	\$1,235,000	\$105,000	\$0	\$0		\$1,130,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									\$0	\$1,912,482	\$209,935	\$0	\$0	\$0	\$1,702,547
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									\$3,400,200	\$7,138,375	\$4,023,417	\$3,400,200	\$0	\$0	\$6,515,158

VILLAGE OF Cobleskill  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2021

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$666,753.00
Time Deposits	9Z2021	\$4,296,957.00
<b>Total</b>		\$4,963,810.00
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
<b>Total</b>		\$0.00
 <b>INVESTMENTS:</b>		
- Securities (450)		
Book Value (cost)	9Z4501	
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	

VILLAGE OF Cobleskill  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-5567	\$99,058	\$0	\$0	\$99,058
****-5979	\$21,177	\$43,938	\$0	\$65,115
****-5990	\$260,892	\$4,939	\$0	\$265,831
****-6441	\$230,717	\$6,032	\$0	\$236,749
****-2992	\$110,749	\$0	\$110,749	\$0
****-1422	\$2,000	\$0	\$0	\$2,000
****-2937	\$0	\$0	\$0	\$0
****-3531	\$0	\$0	\$0	\$0
****-3470	\$0	\$0	\$0	\$0
****-0001	\$1,610,819	\$0	\$0	\$1,610,819
****-0002	\$825,514	\$0	\$0	\$825,514
****-0005	\$7,607	\$0	\$0	\$7,607
****-0007	\$35,008	\$0	\$0	\$35,008
****-0008	\$66,852	\$0	\$0	\$66,852
****-0012	\$77,927	\$0	\$0	\$77,927
****-0015	\$609,807	\$0	\$0	\$609,807
****-0016	\$645,932	\$0	\$0	\$645,932
****-0017	\$51,762	\$0	\$0	\$51,762
****-0018	\$15,637	\$0	\$0	\$15,637
****-0019	\$4,762	\$0	\$0	\$4,762
****-0020	\$5,432	\$0	\$0	\$5,432
****-0021	\$8,283	\$0	\$0	\$8,283
****-0022	\$723	\$0	\$0	\$723
****-0023	\$2,022	\$0	\$0	\$2,022
****-0024	\$2,022	\$0	\$0	\$2,022
****-0025	\$2,022	\$0	\$0	\$2,022

VILLAGE OF Cobleskill  
Bank Reconciliation  
For the Fiscal Year Ending 2021

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-0003	\$322,826	\$0	\$0	\$322,826
				Total Adjusted Bank Balance
				\$4,963,707
				Petty Cash
				\$100.00
				Adjustments
				\$0.00
				Total Cash
			9ZCASH	*
			\$4,963,807	\$4,963,807
			9ZCASHB	*
				Total Cash Balance All Funds
				\$4,963,807
				* Must be equal



VILLAGE OF Cobleskill  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2021

<b>Total Full Time Employees:</b>		23			
<b>Total Part Time Employees:</b>		7			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$83,580.05	13	2	
90158	Police and Fire Retirement	\$199,582.00	12		
90258	Local Pension Fund				
90308	Social Security	\$103,633.40	23	7	
90408	Worker's Compensation Insurance	\$73,712.89	23	7	
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,159.95	23	7	
90608	Hospital and Medical (Dental) Insurance	\$329,212.52	22		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$790,880.81</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$790,880.81</b>			

VILLAGE OF Cobleskill  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2021

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$25,501	10,265	gallons	
Diesel Fuel	\$10,409	4,062	gallons	
Fuel Oil	\$12,740	4,251	gallons	
Natural Gas	\$16,451	16,910	cubic feet	
Electricity	\$249,757	1,628,082	kilowatt-hours	
Coal			tons	
Propane	\$142	25	gallons	





VILLAGE OF Cobleskill  
Financial Comments  
For the Fiscal Year Ending 2021

(A) GENERAL

Adjustment Reason

Account Code A8015 REFUSE INVOICE FOR GENERAL FUND WAS ERRONEOUSLY CHARGED TO AND PAID OUT OF YOUTH COMMISSION FUNDS IN 2016. VOC PAID YOUTH COMMISSION IN 2021 \$14,247.09 AND \$6.23 TO ADJ PRIOR YEAR AUD REPORT FB

(FX) WATER

Adjustment Reason

Account Code FX8015 TO ADJ PRIOR YEAR AUD TO MATCH BALANCE SHEET

(G) SEWER

Adjustment Reason

Account Code G8015 TO ADJ PRIOR YEAR AUD TO MATCH BALANCE SHEET