

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 12/31/2022

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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 2021 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2022:

- (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 2021 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 2022

(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	65,115	A200	47,959
Cash In Time Deposits	1,610,819	A201	869,266
Petty Cash	100	A210	100
<b>TOTAL Cash</b>	<b>1,676,034</b>		<b>917,324</b>
Accounts Receivable	80,923	A380	79,221
<b>TOTAL Other Receivables (net)</b>	<b>80,923</b>		<b>79,221</b>
Due From Other Governments	177,804	A440	146,256
<b>TOTAL Due From Other Governments</b>	<b>177,804</b>		<b>146,256</b>
Prepaid Expenses	277,098	A480	258,190
<b>TOTAL Prepaid Expenses</b>	<b>277,098</b>		<b>258,190</b>
Cash Special Reserves	51,762	A230	52,518
Cash In Time Deposits Special Reserves	136,697	A231	1,514,590
<b>TOTAL Restricted Assets</b>	<b>188,459</b>		<b>1,567,108</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,400,318</b>		<b>2,968,099</b>

VILLAGE OF Cobleskill  
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(A) GENERAL

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	94,813	A600	82,816
<b>TOTAL Accounts Payable</b>	<b>94,813</b>		<b>82,816</b>
Accrued Liabilities	109,038	A601	43,145
<b>TOTAL Accrued Liabilities</b>	<b>109,038</b>		<b>43,145</b>
Other Liabilities	223,384	A688	365,593
<b>TOTAL Other Liabilities</b>	<b>223,384</b>		<b>365,593</b>
Due To Other Governments	15	A631	15
<b>TOTAL Due To Other Governments</b>	<b>15</b>		<b>15</b>
<b>TOTAL Liabilities</b>	<b>427,250</b>		<b>491,568</b>
<b>Fund Balance</b>			
Not in Spendable Form	277,098	A806	258,190
<b>TOTAL Nonspendable Fund Balance</b>	<b>277,098</b>		<b>258,190</b>
Reserve for Emp Benefits & Acc Liabilities	51,762	A867	52,518
Capital Reserve	136,697	A878	1,514,590
<b>TOTAL Restricted Fund Balance</b>	<b>188,459</b>		<b>1,567,108</b>
Assigned Appropriated Fund Balance	114,630	A914	164,578
Assigned Unappropriated Fund Balance	10,817	A915	23,864
<b>TOTAL Assigned Fund Balance</b>	<b>125,447</b>		<b>188,442</b>
Unassigned Fund Balance	1,382,063	A917	462,791
<b>TOTAL Unassigned Fund Balance</b>	<b>1,382,063</b>		<b>462,791</b>
<b>TOTAL Fund Balance</b>	<b>1,973,068</b>		<b>2,476,531</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,400,318</b>		<b>2,968,099</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Real Property Taxes	1,860,986	A1001	1,875,999
<b>TOTAL Real Property Taxes</b>	<b>1,860,986</b>		<b>1,875,999</b>
Other Payments In Lieu of Taxes	21,050	A1081	20,897
Interest & Penalties On Real Prop Taxes	25,159	A1090	19,463
<b>TOTAL Real Property Tax Items</b>	<b>46,209</b>		<b>40,360</b>
Non Prop Tax Dist By County	124,012	A1120	136,556
Utilities Gross Receipts Tax	52,865	A1130	64,917
Franchises	57,991	A1170	57,891
<b>TOTAL Non Property Tax Items</b>	<b>234,868</b>		<b>259,364</b>
Treasurer Fees	1,000	A1230	801
Clerk Fees	22,279	A1255	29,995
Police Fees	561	A1520	410
Vital Statistics Fees	5,424	A1603	4,801
Ambulance Charges	243,860	A1640	206,527
Parking Lots And Garages-No Tax	194	A1721	441
Refuse & Garbage Charges	182,808	A2130	183,171
<b>TOTAL Departmental Income</b>	<b>456,126</b>		<b>426,148</b>
Public Safety Services For Other Govts	1,824	A2260	1,679
Fire Protection Services Other Govts	154,193	A2262	154,045
Misc Revenue, Other Govts	296	A2389	
<b>TOTAL Intergovernmental Charges</b>	<b>156,313</b>		<b>155,723</b>
Interest And Earnings	752	A2401	39,974
Rental of Real Property	31,225	A2410	35,850
<b>TOTAL Use of Money And Property</b>	<b>31,977</b>		<b>75,824</b>
Business & Occupational License	150	A2501	150
Games of Chance	10	A2530	20
Permits, Other	26,625	A2590	25,896
<b>TOTAL Licenses And Permits</b>	<b>26,785</b>		<b>26,066</b>
Fines And Forfeited Bail	3,185	A2610	6,485
<b>TOTAL Fines And Forfeitures</b>	<b>3,185</b>		<b>6,485</b>
Sales, Other	14	A2655	25
Sales of Equipment	9,272	A2665	5,655
Insurance Recoveries		A2680	2,800
Other Compensation For Loss	4,110	A2690	528
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>13,396</b>		<b>9,008</b>
Refunds of Prior Year's Expenditures	789	A2701	481
Gifts And Donations	1,000	A2705	
AIM Related Payments	36,461	A2750	
Unclassified (specify)	6,669	A2770	11,107
<b>TOTAL Miscellaneous Local Sources</b>	<b>44,919</b>		<b>11,588</b>
Interfund Revenues	129,000	A2801	129,000
<b>TOTAL Interfund Revenues</b>	<b>129,000</b>		<b>129,000</b>
St Aid, Revenue Sharing		A3001	36,461
St Aid, Mortgage Tax	42,449	A3005	46,073
St Aid - Other (specify)	9,000	A3089	70,639

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
St Aid, Consolidated Highway Aid	94,495	A3501	142,044
St Aid, Culture & Rec-Capital Proj	15,984	A3897	
<b>TOTAL State Aid</b>	<b>161,928</b>		<b>295,218</b>
Federal Aid - Other		A4089	81,175
<b>TOTAL Federal Aid</b>	<b>0</b>		<b>81,175</b>
<b>TOTAL Revenues</b>	<b>3,165,692</b>		<b>3,391,956</b>
Interfund Transfers	350,000	A5031	350,000
<b>TOTAL Interfund Transfers</b>	<b>350,000</b>		<b>350,000</b>
<b>TOTAL Other Sources</b>	<b>350,000</b>		<b>350,000</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>3,515,692</b>		<b>3,741,956</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Legislative Board, Pers Serv	9,265	A10101	9,600
Legislative Board, Contr Expend		A10104	
<b>TOTAL Legislative Board</b>	<b>9,265</b>		<b>9,600</b>
Mayor, Pers Serv	8,000	A12101	8,000
Mayor, Equip & Cap Outlay	1,277	A12102	
Mayor, Contr Expend	206	A12104	273
<b>TOTAL Mayor</b>	<b>9,483</b>		<b>8,273</b>
Auditor, Contr Expend	9,050	A13204	9,490
<b>TOTAL Auditor</b>	<b>9,050</b>		<b>9,490</b>
Clerk,pers Serv	104,581	A14101	124,055
Clerk,equip & Cap Outlay		A14102	1,787
Clerk,contr Expend	22,691	A14104	19,480
<b>TOTAL Clerk</b>	<b>127,272</b>		<b>145,322</b>
Law, Contr Expend	13,500	A14204	13,435
<b>TOTAL Law</b>	<b>13,500</b>		<b>13,435</b>
Engineer, Contr Expend	24,408	A14404	85,637
<b>TOTAL Engineer</b>	<b>24,408</b>		<b>85,637</b>
Operation of Plant, Pers Serv	100,036	A16201	87,193
Operation of Plant, Contr Expend	115,479	A16204	94,245
<b>TOTAL Operation of Plant</b>	<b>215,515</b>		<b>181,438</b>
Unallocated Insurance, Contr Expend	88,239	A19104	98,078
<b>TOTAL Unallocated Insurance</b>	<b>88,239</b>		<b>98,078</b>
Municipal Assn Dues, Contr Expend	2,499	A19204	2,499
<b>TOTAL Municipal Assn Dues</b>	<b>2,499</b>		<b>2,499</b>
<b>TOTAL General Government Support</b>	<b>499,230</b>		<b>553,772</b>
Police, Pers Serv	835,474	A31201	879,042
Police, Equip & Cap Outlay	11,206	A31202	59,056
Police, Contr Expend	66,382	A31204	78,434
<b>TOTAL Police</b>	<b>913,061</b>		<b>1,016,532</b>
Traffic Control, Equip & Cap Outlay		A33102	8,139
Traffic Control, Contr Expen		A33104	652
<b>TOTAL Traffic Control</b>	<b>0</b>		<b>8,791</b>
Fire, Equip & Cap Outlay	16,950	A34102	15,327
Fire, Contr Expend	61,760	A34104	62,297
<b>TOTAL Fire</b>	<b>78,709</b>		<b>77,624</b>
<b>TOTAL Public Safety</b>	<b>991,771</b>		<b>1,102,948</b>
Registrar of Vital Stat Contr Expend	1,615	A40204	49
<b>TOTAL Registrar of Vital Stat Contr Expend</b>	<b>1,615</b>		<b>49</b>
Ambulance, Equip & Cap Outlay		A45402	31,911
Ambulance, Contr Expend	86,921	A45404	63,845
Ambulance, Empl Bnfts	4,183	A45408	4,076
<b>TOTAL Ambulance</b>	<b>91,104</b>		<b>99,832</b>
<b>TOTAL Health</b>	<b>92,718</b>		<b>99,881</b>
Maint of Streets, Equip & Cap Outlay		A51102	
<b>TOTAL Maint of Streets</b>	<b>0</b>		<b>0</b>

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Perm Improve Highway, Equip & Cap Outlay	140,640	A51122	
<b>TOTAL Perm Improve Highway</b>	<b>140,640</b>		<b>0</b>
Street Lighting, Contr Expend	67,090	A51824	92,180
<b>TOTAL Street Lighting</b>	<b>67,090</b>		<b>92,180</b>
Sidewalks, Contr Expend	34,259	A54104	27,769
<b>TOTAL Sidewalks</b>	<b>34,259</b>		<b>27,769</b>
Off-Street Parking, Equip & Cap Outlay	9,738	A56502	1,966
<b>TOTAL Off-Street Parking</b>	<b>9,738</b>		<b>1,966</b>
<b>TOTAL Transportation</b>	<b>251,728</b>		<b>121,915</b>
Parks, Pers Serv	5,110	A71101	5,048
Parks, Equip & Cap Outlay	96,671	A71102	
Parks, Contr Expend	17,386	A71104	18,850
<b>TOTAL Parks</b>	<b>119,167</b>		<b>23,898</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	28,953	A75604	28,902
<b>TOTAL Other Performing Arts</b>	<b>28,953</b>		<b>28,902</b>
<b>TOTAL Culture And Recreation</b>	<b>162,119</b>		<b>66,799</b>
Planning, Pers Serv	71,964	A80201	73,097
Planning, Equip & Cap Outlay		A80202	9,298
Planning, Contr Expend	6,246	A80204	7,276
<b>TOTAL Planning</b>	<b>78,210</b>		<b>89,671</b>
Storm Sewers, Contr Expend	94,495	A81404	8,546
<b>TOTAL Storm Sewers</b>	<b>94,495</b>		<b>8,546</b>
Refuse & Garbage, Contr Expend	174,331	A81604	174,331
<b>TOTAL Refuse &amp; Garbage</b>	<b>174,331</b>		<b>174,331</b>
Shade Tree, Contr Expend	4,360	A85604	
<b>TOTAL Shade Tree</b>	<b>4,360</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>351,396</b>		<b>272,548</b>
State Retirement System	42,636	A90108	48,843
Police & Firemen Retirement, Empl Bnfts	199,582	A90158	212,688
Social Security, Employer Cont	84,249	A90308	88,163
Worker's Compensation, Empl Bnfts	59,907	A90408	68,418
Disability Insurance, Empl Bnfts	981	A90558	1,097
Hospital & Medical (dental) Ins, Empl Bnft	261,913	A90608	264,978
<b>TOTAL Employee Benefits</b>	<b>649,268</b>		<b>684,187</b>
Debt Principal, Serial Bonds	209,935	A97106	215,158
Install Pur Debt, Principal	34,780	A97856	33,407
<b>TOTAL Debt Principal</b>	<b>244,715</b>		<b>248,565</b>
Debt Interest, Serial Bonds	61,170	A97107	55,196

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(A) GENERAL

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Install Pur Debt, Interest	2,931	A97857	901
<b>TOTAL Debt Interest</b>	<b>64,101</b>		<b>56,097</b>
<b>TOTAL Expenditures</b>	<b>3,307,046</b>		<b>3,206,712</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>3,307,046</b>		<b>3,206,712</b>

VILLAGE OF Cobleskill  
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(A) GENERAL

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,778,675</b>	<b>A8021</b>	<b>1,973,068</b>
Prior Period Adj -Decrease In Fund Balance	14,253	A8015	31,781
<b>Restated Fund Balance - Beg of Year</b>	<b>1,764,422</b>	<b>A8022</b>	<b>1,941,287</b>
ADD - REVENUES AND OTHER SOURCES	3,515,692		3,741,956
DEDUCT - EXPENDITURES AND OTHER USES	3,307,046		3,206,712
<b>Fund Balance - End of Year</b>	<b>1,973,068</b>	<b>A8029</b>	<b>2,476,539</b>

VILLAGE OF Cobleskill  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Real Property Taxes	1,875,506	A1049N	1,888,503
Est Rev - Non Property Tax Items	238,959	A1199N	241,959
Est Rev - Departmental Income	306,265	A1299N	325,550
Est Rev - Intergovernmental Charges	154,040	A2399N	176,156
Est Rev - Use of Money And Property	34,000	A2499N	48,375
Est Rev - Licenses And Permits	14,000	A2599N	15,000
Est Rev - Fines And Forfeitures	4,000	A2649N	5,000
Est Rev - Interfund Revenues	129,000	A2801N	205,700
Est Rev - State Aid	25,000	A3099N	153,261
<b>TOTAL Estimated Revenues</b>	<b>2,780,770</b>		<b>3,059,504</b>
Estimated - Interfund Transfer	350,000	A5031N	350,000
Appropriated Fund Balance	114,630	A599N	164,576
<b>TOTAL Estimated Other Sources</b>	<b>464,630</b>		<b>514,576</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>3,245,400</b>		<b>3,574,080</b>

VILLAGE OF Cobleskill  
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(A) GENERAL

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - General Government Support	497,621	A1999N	586,204
App - Public Safety	1,145,767	A3999N	1,152,950
App - Health	88,220	A4999N	89,555
App - Transportation	109,260	A5999N	195,495
App - Culture And Recreation	70,450	A7999N	213,050
App - Home And Community Services	271,295	A8999N	272,434
App - Employee Benefits	733,571	A9199N	739,278
App - Debt Service	292,098	A9899N	303,114
<b>TOTAL Appropriations</b>	<b>3,208,282</b>		<b>3,552,080</b>
App - Interfund Transfer	37,118	A9999N	22,000
<b>TOTAL Other Uses</b>	<b>37,118</b>		<b>22,000</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>3,245,400</b>		<b>3,574,080</b>

VILLAGE OF Cobleskill  
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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	99,058	CD200	8,561
Cash In Time Deposits	77,927	CD201	79,066
<b>TOTAL Cash</b>	<b>176,985</b>		<b>87,627</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>176,985</b>		<b>87,627</b>

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(CD) SPECIAL GRANT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance	176,985	CD915	87,627
<b>TOTAL Assigned Fund Balance</b>	<b>176,985</b>		<b>87,627</b>
<b>TOTAL Fund Balance</b>	<b>176,985</b>		<b>87,627</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>176,985</b>		<b>87,627</b>

VILLAGE OF Cobleskill  
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(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Interest And Earnings	125	CD2401	1,219
<b>TOTAL Use of Money And Property</b>	<b>125</b>		<b>1,219</b>
Federal Aid Rental Assistance Program	1,502,194	CD4915	1,615,428
<b>TOTAL Federal Aid</b>	<b>1,502,194</b>		<b>1,615,428</b>
<b>TOTAL Revenues</b>	<b>1,502,319</b>		<b>1,616,647</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,502,319</b>		<b>1,616,647</b>

VILLAGE OF Cobleskill  
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For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Rent Subsidy, Contr Expend	1,543,626	CD86104	1,706,005
<b>TOTAL Rent Subsidy</b>	<b>1,543,626</b>		<b>1,706,005</b>
<b>TOTAL Home And Community Services</b>	<b>1,543,626</b>		<b>1,706,005</b>
<b>TOTAL Expenditures</b>	<b>1,543,626</b>		<b>1,706,005</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,543,626</b>		<b>1,706,005</b>

VILLAGE OF Cobleskill  
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For the Fiscal Year Ending 2022

(CD) SPECIAL GRANT

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>218,291</b>	<b>CD8021</b>	<b>176,984</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>218,291</b>	<b>CD8022</b>	<b>176,984</b>
ADD - REVENUES AND OTHER SOURCES	1,502,319		1,616,647
DEDUCT - EXPENDITURES AND OTHER USES	1,543,626		1,706,005
<b>Fund Balance - End of Year</b>	<b>176,984</b>	<b>CD8029</b>	<b>87,624</b>

VILLAGE OF Cobleskill  
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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	265,831	FX200	408,611
Cash In Time Deposits	825,514	FX201	47,760
<b>TOTAL Cash</b>	<b>1,091,344</b>		<b>456,370</b>
Water Rents Receivable	350,640	FX350	324,639
<b>TOTAL Other Receivables (net)</b>	<b>350,640</b>		<b>324,639</b>
Due From Other Governments		FX440	300
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>300</b>
Prepaid Expenses	19,879	FX480	13,774
<b>TOTAL Prepaid Expenses</b>	<b>19,879</b>		<b>13,774</b>
Cash In Time Deposits Special Reserves	613,850	FX231	1,371,913
<b>TOTAL Restricted Assets</b>	<b>613,850</b>		<b>1,371,913</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>2,075,714</b>		<b>2,166,997</b>

VILLAGE OF Cobleskill  
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(FX) WATER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	14,932	FX600	10,961
<b>TOTAL Accounts Payable</b>	<b>14,932</b>		<b>10,961</b>
Accrued Liabilities	8,632	FX601	5,428
<b>TOTAL Accrued Liabilities</b>	<b>8,632</b>		<b>5,428</b>
<b>TOTAL Liabilities</b>	<b>23,564</b>		<b>16,389</b>
<b>Fund Balance</b>			
Not in Spendable Form	19,879	FX806	13,774
<b>TOTAL Nonspendable Fund Balance</b>	<b>19,879</b>		<b>13,774</b>
Capital Reserve	613,850	FX878	1,371,913
<b>TOTAL Restricted Fund Balance</b>	<b>613,850</b>		<b>1,371,913</b>
Assigned Appropriated Fund Balance	10,163	FX914	92,198
Assigned Unappropriated Fund Balance	1,408,257	FX915	672,723
<b>TOTAL Assigned Fund Balance</b>	<b>1,418,420</b>		<b>764,921</b>
<b>TOTAL Fund Balance</b>	<b>2,052,150</b>		<b>2,150,608</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>2,075,714</b>		<b>2,166,997</b>

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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Metered Water Sales	1,198,583	FX2140	1,223,411
Unmetered Water Sales	143	FX2142	10
Water Service Charges	10,572	FX2144	12,728
Interest & Penalties On Water Rents	10,627	FX2148	10,603
<b>TOTAL Departmental Income</b>	<b>1,219,926</b>		<b>1,246,752</b>
Interest And Earnings	672	FX2401	23,486
<b>TOTAL Use of Money And Property</b>	<b>672</b>		<b>23,486</b>
Sales of Scrap & Excess Materials	532	FX2650	
Insurance Recoveries		FX2680	666
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>532</b>		<b>666</b>
Refunds of Prior Year's Expenditures	48	FX2701	48,200
Unclassified (specify)	60	FX2770	2,025
<b>TOTAL Miscellaneous Local Sources</b>	<b>108</b>		<b>50,225</b>
St Aid-Water Cap Proj		FX3991	200,000
<b>TOTAL State Aid</b>	<b>0</b>		<b>200,000</b>
<b>TOTAL Revenues</b>	<b>1,221,237</b>		<b>1,521,128</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>1,221,237</b>		<b>1,521,128</b>

VILLAGE OF Cobleskill  
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(FX) WATER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Water Administration, Pers Serv	48,024	FX83101	47,032
Water Administration, Equip & Cap Outlay		FX83102	8,107
Water Administration, Contr Expend	198,199	FX83104	122,005
<b>TOTAL Water Administration</b>	<b>246,223</b>		<b>177,144</b>
Source Supply Pwr & Pump, Equip & Cap Out		FX83202	33,273
Source Supply Pwr & Pump, Contr Expend	11,095	FX83204	10,028
<b>TOTAL Source Supply Pwr &amp; Pump</b>	<b>11,095</b>		<b>43,301</b>
Water Purification, Pers Serv	42,755	FX83301	43,062
Water Purification, Equip & Cap Outlay	41,870	FX83302	68,331
Water Purification, Contr Expend	129,026	FX83304	125,615
<b>TOTAL Water Purification</b>	<b>213,651</b>		<b>237,007</b>
Water Trans & Distrib, Pers Serv	26,536	FX83401	35,631
Water Trans & Distrib, Contr Expend	32,217	FX83404	23,771
<b>TOTAL Water Trans &amp; Distrib</b>	<b>58,753</b>		<b>59,402</b>
Common Water Supply, Equip & Cap Outlay		FX83502	4,733
Common Water Supply, Contr Expend	26,394	FX83504	34,074
<b>TOTAL Common Water Supply</b>	<b>26,394</b>		<b>38,807</b>
<b>TOTAL Home And Community Services</b>	<b>556,116</b>		<b>555,660</b>
State Retirement, Empl Bnfts	20,612	FX90108	17,072
Social Security, Empl Bnfts	8,672	FX90308	9,260
Workers Compensation, Empl Bnfts	5,584	FX90408	5,122
Disability Insurance, Empl Bnfts	88	FX90558	94
Hospital & Medical (dental) Ins, Empl Bnft	42,831	FX90608	44,523
<b>TOTAL Employee Benefits</b>	<b>77,787</b>		<b>76,070</b>
Debt Principal, Serial Bonds	30,000	FX97106	145,000
Debt Principal, Bond Anticipation Notes	200,000	FX97306	
Debt Principal, Installment Purchase Debt	2,517	FX97856	1,099
<b>TOTAL Debt Principal</b>	<b>232,517</b>		<b>146,099</b>
Debt Interest, Serial Bonds	3,300	FX97107	33,211
Debt Interest, Bond Anticipation Notes	40,860	FX97307	
Debt Interest, Installment Purchase Debt	164	FX97857	18
<b>TOTAL Debt Interest</b>	<b>44,324</b>		<b>33,229</b>
<b>TOTAL Expenditures</b>	<b>910,744</b>		<b>811,059</b>
Transfers, Other Funds	350,000	FX99019	350,000
Transfers, Capital Projects Fund	446,806	FX99509	
<b>TOTAL Operating Transfers</b>	<b>796,806</b>		<b>350,000</b>
<b>TOTAL Other Uses</b>	<b>796,806</b>		<b>350,000</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>1,707,550</b>		<b>1,161,059</b>

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(FX) WATER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>2,538,466</b>	<b>FX8021</b>	<b>2,052,153</b>
Prior Period Adj -Decrease In Fund Balance	4	FX8015	261,615
<b>Restated Fund Balance - Beg of Year</b>	<b>2,538,462</b>	<b>FX8022</b>	<b>1,790,538</b>
ADD - REVENUES AND OTHER SOURCES	1,221,237		1,521,128
DEDUCT - EXPENDITURES AND OTHER USES	1,707,550		1,161,059
<b>Fund Balance - End of Year</b>	<b>2,052,153</b>	<b>FX8029</b>	<b>2,150,608</b>

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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	1,186,500	FX2399N	1,209,000
<b>TOTAL Estimated Revenues</b>	<b>1,186,500</b>		<b>1,209,000</b>
Appropriated Fund Balance	10,163	FX599N	92,198
<b>TOTAL Estimated Other Sources</b>	<b>10,163</b>		<b>92,198</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>1,196,663</b>		<b>1,301,198</b>

VILLAGE OF Cobleskill  
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(FX) WATER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Home And Community Services	587,828	FX8999N	704,897
App - Employee Benefits	80,737	FX9199N	69,860
App - Debt Service	178,098	FX9899N	176,441
<b>TOTAL Appropriations</b>	<b>846,663</b>		<b>951,198</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>1,196,663</b>		<b>1,301,198</b>

VILLAGE OF Cobleskill  
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(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	236,749	G200	293,940
Cash In Time Deposits	322,826	G201	32,369
<b>TOTAL Cash</b>	<b>559,574</b>		<b>326,310</b>
Sewer Rents Receivable	273,647	G360	257,007
<b>TOTAL Other Receivables (net)</b>	<b>273,647</b>		<b>257,007</b>
Due From Other Funds	165,470	G391	177
<b>TOTAL Due From Other Funds</b>	<b>165,470</b>		<b>177</b>
Due From Other Governments		G440	275
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>275</b>
Prepaid Expenses	24,279	G480	23,165
<b>TOTAL Prepaid Expenses</b>	<b>24,279</b>		<b>23,165</b>
Cash In Time Deposits Special Reserves	647,953	G231	1,597,472
<b>TOTAL Restricted Assets</b>	<b>647,953</b>		<b>1,597,472</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>1,670,923</b>		<b>2,204,406</b>

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(G) SEWER

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	33,796	G600	31,701
<b>TOTAL Accounts Payable</b>	<b>33,796</b>		<b>31,701</b>
Accrued Liabilities	9,997	G601	4,111
<b>TOTAL Accrued Liabilities</b>	<b>9,997</b>		<b>4,111</b>
<b>TOTAL Liabilities</b>	<b>43,793</b>		<b>35,812</b>
<b>Fund Balance</b>			
Not in Spendable Form	24,279	G806	23,165
<b>TOTAL Nonspendable Fund Balance</b>	<b>24,279</b>		<b>23,165</b>
Capital Reserve	719,150	G878	1,597,472
<b>TOTAL Restricted Fund Balance</b>	<b>719,150</b>		<b>1,597,472</b>
Assigned Appropriated Fund Balance	32,863	G914	10,567
Assigned Unappropriated Fund Balance	850,838	G915	537,390
<b>TOTAL Assigned Fund Balance</b>	<b>883,701</b>		<b>547,957</b>
<b>TOTAL Fund Balance</b>	<b>1,627,131</b>		<b>2,168,594</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>1,670,923</b>		<b>2,204,406</b>

VILLAGE OF Cobleskill  
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(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Sewer Rents	924,386	G2120	955,762
Sewer Charges	36,885	G2122	43,238
Interest & Penalties On Sewer Accts	7,393	G2128	7,813
<b>TOTAL Departmental Income</b>	<b>968,665</b>		<b>1,006,813</b>
Interest And Earnings	430	G2401	19,219
<b>TOTAL Use of Money And Property</b>	<b>430</b>		<b>19,219</b>
Permits, Other	1,520	G2590	1,000
<b>TOTAL Licenses And Permits</b>	<b>1,520</b>		<b>1,000</b>
Insurance Recoveries		G2680	1,971
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>1,971</b>
Refunds of Prior Year's Expenditures	959	G2701	48,207
Unclassified (specify)	3,245	G2770	108
<b>TOTAL Miscellaneous Local Sources</b>	<b>4,204</b>		<b>48,315</b>
<b>TOTAL Revenues</b>	<b>974,819</b>		<b>1,077,318</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>974,819</b>		<b>1,077,318</b>

VILLAGE OF Cobleskill  
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(G) SEWER

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Sewer Administration, Pers Serv	54,035	G81101	48,760
Sewer Administration, Contr Expend	93,896	G81104	88,790
<b>TOTAL Sewer Administration</b>	<b>147,931</b>		<b>137,550</b>
Sanitary Sewers, Equip & Cap Outlay	7,909	G81202	
Sanitary Sewers, Contr Expend	7,886	G81204	11,666
<b>TOTAL Sanitary Sewers</b>	<b>15,795</b>		<b>11,666</b>
Sewage Treat Disp, Pers Serv	89,301	G81301	96,476
Sewage Treat Disp, Equip & Cap Outlay	14,648	G81302	50,298
Sewage Treat Disp, Contr Expend	359,014	G81304	375,531
<b>TOTAL Sewage Treat Disp</b>	<b>462,962</b>		<b>522,306</b>
Joint Sewer Project, Contr Expend	11,806	G81504	17,311
<b>TOTAL Joint Sewer Project</b>	<b>11,806</b>		<b>17,311</b>
<b>TOTAL Home And Community Services</b>	<b>638,495</b>		<b>688,834</b>
State Retirement, Empl Bnfts	20,332	G90108	21,834
Social Security , Empl Bnfts	10,712	G90308	10,732
Worker's Compensation, Empl Bnfts	4,039	G90408	5,558
Disability Insurance, Empl Bnfts	91	G90558	94
Hospital & Medical (dental) Ins, Empl Bnft	24,469	G90608	37,338
<b>TOTAL Employee Benefits</b>	<b>59,643</b>		<b>75,556</b>
Debt Principal, Serial Bonds	143,300	G97106	63,300
Debt Principal, Installment Purchase Debt	2,685	G97856	1,172
<b>TOTAL Debt Principal</b>	<b>145,985</b>		<b>64,472</b>
Debt Interest, Serial Bonds	684	G97107	
Debt Interest, Installment Purchase Debt	175	G97857	19
<b>TOTAL Debt Interest</b>	<b>859</b>		<b>19</b>
<b>TOTAL Expenditures</b>	<b>844,982</b>		<b>828,881</b>
Transfers, Capital Projects Fund	4,841	G99509	365
<b>TOTAL Operating Transfers</b>	<b>4,841</b>		<b>365</b>
<b>TOTAL Other Uses</b>	<b>4,841</b>		<b>365</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>849,822</b>		<b>829,246</b>

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(G) SEWER

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>1,502,138</b>	<b>G8021</b>	<b>1,627,137</b>
Prior Period Adj -Increase In Fund Balance		G8012	293,392
Prior Period Adj -Decrease In Fund Balance	4	G8015	6
<b>Restated Fund Balance - Beg of Year</b>	<b>1,502,134</b>	<b>G8022</b>	<b>1,920,522</b>
ADD - REVENUES AND OTHER SOURCES	974,819		1,077,318
DEDUCT - EXPENDITURES AND OTHER USES	849,822		829,246
<b>Fund Balance - End of Year</b>	<b>1,627,137</b>	<b>G8029</b>	<b>2,168,594</b>

VILLAGE OF Cobleskill  
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(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Estimated Revenues</b>			
Est Rev - Intergovernmental Charges	926,500	G2399N	959,000
<b>TOTAL Estimated Revenues</b>	<b>926,500</b>		<b>959,000</b>
Appropriated Fund Balance	32,863	G599N	10,567
<b>TOTAL Estimated Other Sources</b>	<b>32,863</b>		<b>10,567</b>
<b>TOTAL Estimated Revenues And Other Sources</b>	<b>959,363</b>		<b>969,567</b>

VILLAGE OF Cobleskill  
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(G) SEWER

Budget Summary

Code Description	2022	EdpCode	2023
<b>Appropriations</b>			
App - Home And Community Services	680,231	G8999N	824,055
App - Employee Benefits	68,139	G9199N	82,212
App - Debt Service	64,493	G9899N	63,300
<b>TOTAL Appropriations</b>	<b>812,863</b>		<b>969,567</b>
App - Interfund Transfer	146,500	G9999N	
<b>TOTAL Other Uses</b>	<b>146,500</b>		<b>0</b>
<b>TOTAL Appropriations And Other Uses</b>	<b>959,363</b>		<b>969,567</b>

VILLAGE OF Cobleskill  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	0	H200	0
Cash With Fiscal Agent		H223	2,516,772
<b>TOTAL Cash</b>	<b>0</b>		<b>2,516,773</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>0</b>		<b>2,516,773</b>

VILLAGE OF Cobleskill  
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2021	EdpCode	2022
Accounts Payable	5,806	H600	5,914
<b>TOTAL Accounts Payable</b>	<b>5,806</b>		<b>5,914</b>
Bond Anticipation Notes Payable		H626	2,025,000
<b>TOTAL Notes Payable</b>	<b>0</b>		<b>2,025,000</b>
Due To Other Funds	165,470	H630	177
<b>TOTAL Due To Other Funds</b>	<b>165,470</b>		<b>177</b>
<b>TOTAL Liabilities</b>	<b>171,276</b>		<b>2,031,091</b>
<b>Fund Balance</b>			
Assigned Unappropriated Fund Balance		H915	485,681
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>485,681</b>
Unassigned Fund Balance	-171,276	H917	
<b>TOTAL Unassigned Fund Balance</b>	<b>-171,276</b>		<b>0</b>
<b>TOTAL Fund Balance</b>	<b>-171,276</b>		<b>485,681</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>0</b>		<b>2,516,773</b>

VILLAGE OF Cobleskill  
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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Interest And Earnings	1	H2401	
<b>TOTAL Use of Money And Property</b>	<b>1</b>		<b>0</b>
St Aid, Sewer Cap Proj		H3990	675,000
<b>TOTAL State Aid</b>	<b>0</b>		<b>675,000</b>
Fed Aid, Water Cap Proj	49,549	H4991	
<b>TOTAL Federal Aid</b>	<b>49,549</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>49,550</b>		<b>675,000</b>
Interfund Transfers	451,647	H5031	365
<b>TOTAL Interfund Transfers</b>	<b>451,647</b>		<b>365</b>
Serial Bonds	3,400,200	H5710	
Bans Redeemed From Appropriations	200,000	H5731	
Installment Purchase Debt		H5785	35,500
<b>TOTAL Proceeds of Obligations</b>	<b>3,600,200</b>		<b>35,500</b>
<b>TOTAL Other Sources</b>	<b>4,051,847</b>		<b>35,865</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>4,101,396</b>		<b>710,865</b>

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2021	EdpCode	2022
<b>Expenditures</b>			
Police, Equip & Cap Outlay		H31202	35,500
<b>TOTAL Police</b>	<b>0</b>		<b>35,500</b>
<b>TOTAL Public Safety</b>	<b>0</b>		<b>35,500</b>
Sewer Administration, Equip & Cap Outlay		H81102	18,408
<b>TOTAL Sewer Administration</b>	<b>0</b>		<b>18,408</b>
Sanitary Sewers, Equip & Cap Outlay	100,079	H81202	
<b>TOTAL Sanitary Sewers</b>	<b>100,079</b>		<b>0</b>
Water Trans & Distrib, Equip & Cap Outlay	144,858	H83402	
<b>TOTAL Water Trans &amp; Distrib</b>	<b>144,858</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>244,938</b>		<b>18,408</b>
<b>TOTAL Expenditures</b>	<b>244,938</b>		<b>53,908</b>
<b>TOTAL Detail Expenditures And Other Uses</b>	<b>244,938</b>		<b>53,908</b>

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(H) CAPITAL PROJECTS

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Fund Balance</b>			
<b>Fund Balance - Beginning of Year</b>	<b>-4,027,734</b>	<b>H8021</b>	<b>-171,277</b>
Prior Period Adj -Increase In Fund Balance		H8012	1
<b>Restated Fund Balance - Beg of Year</b>	<b>-4,027,734</b>	<b>H8022</b>	<b>-171,276</b>
ADD - REVENUES AND OTHER SOURCES	4,101,396		710,865
DEDUCT - EXPENDITURES AND OTHER USES	244,938		53,908
<b>Fund Balance - End of Year</b>	<b>-171,277</b>	<b>H8029</b>	<b>485,681</b>

VILLAGE OF Cobleskill  
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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<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	4,046,507	K104	4,107,437
<b>TOTAL Fixed Assets (net)</b>	<b>16,782,208</b>		<b>16,843,138</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>16,782,208</b>		<b>16,843,138</b>

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(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Liabilities, Deferred Inflows And Fund Balance</b>			
Total Non-Current Govt Assets	16,782,208	K159	16,843,138
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>16,782,208</b>		<b>16,843,138</b>
<b>TOTAL Fund Balance</b>	<b>16,782,208</b>		<b>16,843,138</b>
<b>TOTAL</b>	<b>16,782,208</b>		<b>16,843,138</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
<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 2022

(PN) PERMANENT

Balance Sheet

Code Description	2021	EdpCode	2022
<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 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(PN) PERMANENT

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<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 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Cash	7,607	TE200	7,718
<b>TOTAL Cash</b>	<b>7,607</b>		<b>7,718</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>7,607</b>		<b>7,718</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Fund Balance</b>			
Net Assets-Unrestricted (Deficit)	7,607	TE924	7,718
<b>TOTAL Net Position</b>	<b>7,607</b>		<b>7,718</b>
<b>TOTAL Fund Balance</b>	<b>7,607</b>		<b>7,718</b>
<b>TOTAL Liabilities, Deferred Inflows And Fund Balance</b>	<b>7,607</b>		<b>7,718</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2021	EdpCode	2022
<b>Revenues</b>			
Interest And Earnings	3	TE2401	111
<b>TOTAL Use of Money And Property</b>	<b>3</b>		<b>111</b>
Gifts And Donations	895	TE2705	
<b>TOTAL Miscellaneous Local Sources</b>	<b>895</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>898</b>		<b>111</b>
<b>TOTAL Detail Revenues And Other Sources</b>	<b>898</b>		<b>111</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(TE) PRIVATE PURPOSE TRUST

**Analysis of Changes in Net Position**

Code Description	2021	EdpCode	2022
<b>Analysis of Changes in Net Position</b>			
<b>Fund Balance - Beginning of Year</b>	<b>6,710</b>	<b>TE8021</b>	<b>7,606</b>
<b>Restated Fund Balance - Beg of Year</b>	<b>6,710</b>	<b>TE8022</b>	<b>7,606</b>
ADD - REVENUES AND OTHER SOURCES	898		111
<b>Fund Balance - End of Year</b>	<b>7,606</b>	<b>TE8029</b>	<b>7,717</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Balance Sheet

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

Results of Operation

Code Description	2021	EdpCode	2022
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VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(V) DEBT SERVICE

**Analysis of Changes in Fund Balance**

Code Description	2021	EdpCode	2022
<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 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
<b>Assets</b>			
Total Non-Current Govt Liabilities	6,945,962	W129	6,116,239
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>6,945,962</b>		<b>6,116,239</b>
<b>TOTAL Assets and Deferred Outflows of Resources</b>	<b>6,945,962</b>		<b>6,116,239</b>

VILLAGE OF Cobleskill  
Annual Update Document  
For the Fiscal Year Ending 2022

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2021	EdpCode	2022
Net Pension Liability -Proportionate Share	353,101	W638	-48,039
Installment Purchase Debt	23,111	W685	22,933
Compensated Absences	77,703	W687	72,756
<b>TOTAL Other Liabilities</b>	<b>453,915</b>		<b>47,650</b>
Bonds Payable	6,492,047	W628	6,068,588
<b>TOTAL Bond And Long Term Liabilities</b>	<b>6,492,047</b>		<b>6,068,588</b>
<b>TOTAL Liabilities</b>	<b>6,945,962</b>		<b>6,116,239</b>
<b>TOTAL Liabilities</b>	<b>6,945,962</b>		<b>6,116,239</b>

**VILLAGE OF Cobleskill**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2022**

2/27/2023

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
2022	BAN E	WWTP Project EFC/CDBG			03/31/2022	03/31/2023	0.00%		\$2,025,000	\$0	\$0		\$0		\$2,025,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$2,025,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,025,000</b>
2013	BOND E	WWTP UPGRADES-EFC			01/31/2013	07/02/2042	0.00%		\$1,898,440	\$1,329,300	\$63,300	\$0	\$0		\$1,266,000
2021	BOND E	Water Storage and Distr Proj			12/09/2021	02/01/2051	0.161%	Y	\$3,400,200	\$3,400,200	\$115,000	\$0	\$0		\$3,285,200
2009	BOND E	MacArthur Ave Reconstruction			04/28/2009	04/15/2023	4.40%		\$400,000	\$60,000	\$30,000	\$0	\$0		\$30,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$4,789,500</b>	<b>\$208,300</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,581,200</b>
2022	IPC E	2021 DODGE DURANGO			03/15/2022	03/15/2024	6.02%		\$35,500	\$0	\$12,567		\$0		\$22,933
2020	IPC E	Durango and Charger			09/22/2020	09/22/2022	4.51%		\$58,383	\$19,448	\$19,448	\$0	\$0		\$0
2017	IPC E	LED Lighting			06/15/2017	05/15/2022	6.62%		\$38,161	\$3,663	\$3,663	\$0	\$0		\$0
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$35,500</b>	<b>\$23,111</b>	<b>\$35,678</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$22,933</b>
2003	BOND N	Aerial Fire Truck			01/16/2003	01/16/2024	2.50%		\$150,000	\$18,547	\$9,158	\$0	\$0		\$9,388
2015	BOND N	Ambulance			12/10/2015	12/01/2025	3.25%		\$159,000	\$69,000	\$16,000	\$0	\$0		\$53,000
2016	BOND N	Rescue Pumper Truck			02/20/2016	02/20/2031	2.75%		\$560,000	\$395,000	\$35,000	\$0	\$0		\$360,000
2009	BOND N	MacArthur Ave Reconstruction			04/28/2009	04/15/2023	4.40%		\$600,000	\$90,000	\$45,000	\$0	\$0		\$45,000
2016	BOND N	Firehouse Current Refi			06/13/2016	06/15/2030	2.90%		\$1,640,000	\$1,130,000	\$110,000	\$0	\$0		\$1,020,000
<b>Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year</b>									<b>\$0</b>	<b>\$1,702,547</b>	<b>\$215,158</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,487,388</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year</b>									<b>\$2,060,500</b>	<b>\$6,515,158</b>	<b>\$459,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,116,522</b>

VILLAGE OF Cobleskill  
Schedule of Time Deposits and Investments  
For the Fiscal Year Ending 2022

	EDP Code	Amount
<b>CASH:</b>		
On Hand	9Z2001	\$100.00
Demand Deposits	9Z2011	\$814,854.82
Time Deposits	9Z2021	\$5,572,672.57
<b>Total</b>		<b>\$6,387,627.39</b>
 <b>COLLATERAL:</b>		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$6,400,000.00
<b>Total</b>		<b>\$6,400,000.00</b>
 <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 2022

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-1422	\$2,000	\$0	\$0	\$2,000
****-7531	\$0	\$0	\$0	\$0
****-3470	\$0	\$0	\$0	\$0
****-5567	\$8,561	\$0	\$0	\$8,561
****-5979	\$47,959	\$0	\$0	\$47,959
****-5990	\$408,611	\$0	\$0	\$408,611
****-6441	\$293,940	\$0	\$0	\$293,940
****-2992	\$53,784	\$0	\$53,784	\$0
****-0001	\$869,266	\$0	\$0	\$869,266
****-0002	\$47,760	\$0	\$0	\$47,760
****-0003	\$32,369	\$0	\$0	\$32,369
****-0005	\$7,718	\$0	\$0	\$7,718
****-0007	\$22,773	\$0	\$0	\$22,773
****-0008	\$105,467	\$0	\$0	\$105,467
****-0012	\$79,066	\$0	\$0	\$79,066
****-0015	\$1,371,913	\$0	\$0	\$1,371,913
****-0016	\$1,597,472	\$0	\$0	\$1,597,472
****-0017	\$52,518	\$0	\$0	\$52,518
****-0018	\$116,948	\$0	\$0	\$116,948
****-0019	\$611,323	\$0	\$0	\$611,323
****-0020	\$5,512	\$0	\$0	\$5,512
****-0021	\$45,341	\$0	\$0	\$45,341
****-0022	\$607,226	\$0	\$0	\$607,226

Total Adjusted Bank Balance	\$6,333,743
Petty Cash	\$100.00
Adjustments	\$2,516,772.19
Total Cash	9ZCASH * \$8,850,615
Total Cash Balance All Funds	9ZCASHB * \$8,850,615

\* Must be equal



VILLAGE OF Cobleskill  
 Employee and Retiree Benefits  
 For the Fiscal Year Ending 2022

<b>Total Full Time Employees:</b>		24			
<b>Total Part Time Employees:</b>		6			
<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	\$87,749.21			
90158	Police and Fire Retirement	\$212,688.00			
90258	Local Pension Fund				
90308	Social Security	\$108,154.70			
90408	Worker's Compensation Insurance	\$83,174.07			
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$1,283.85			
90608	Hospital and Medical (Dental) Insurance	\$346,838.93			
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
<b>Total</b>		<b>\$839,888.76</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$839,888.76</b>			

VILLAGE OF Cobleskill  
 Energy Costs and Consumption  
 For the Fiscal Year Ending 2022

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$37,008	10,485	gallons	
Diesel Fuel	\$16,451	3,501	gallons	
Fuel Oil	\$20,533	5,044	gallons	
Natural Gas	\$21,086	17,829	cubic feet	
Electricity	\$267,346	1,505,369	kilowatt-hours	
Coal			tons	
Propane	\$338	52	gallons	

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Sheila Wilday, hereby certify that I am the Chief Fiscal Officer of the Village of Cobleskill, and that the information provided in the annual financial report of the Village of Cobleskill, for the fiscal year ended 12/31/2022, 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 Village of Cobleskill, and adopted by me as my signature for use in conjunction with the filing of the Village of Cobleskill's annual financial report, I am evidencing my express intent to authenticate my certification of the Village of Cobleskill's annual financial report for the fiscal year ended 12/31/2022 and filed by means of electronic data transmission.

\_\_\_\_\_  
Name of Report Preparer if different than Chief Fiscal Officer

Sheila Wilday  
Name

(518) 234-3891  
Telephone Number

Clerk-Treasurer  
Title

378 Mineral Springs Rd  
Official Address

02/24/2022  
Date of Certification

(518) 234-3891  
Official Telephone Number

VILLAGE OF Cobleskill  
Financial Comments  
For the Fiscal Year Ending 2022

(A) GENERAL

Adjustment Reason

Account Code A8015 RECONCILIATION OF LARK STREET CAPITAL PROJECT 2015-2017 RESULTED IN THE GENERAL AND WATER FUNDS IN DEBT TO THE SEWER FUND

(FX) WATER

Adjustment Reason

Account Code FX8015 RECONCILIATION OF LARK STREET CAPITAL PROJECT 2015-2017 RESULTED IN THE GENERAL AND WATER FUNDS IN DEBT TO THE SEWER FUND AND \$3.48 TO ADJUST FOR ROUNDING DIFFERENCES IN AUD REPORTING SOFTWARE

(G) SEWER

Adjustment Reason

Account Code G8012 RECONCILIATION OF LARK STREET CAPITAL PROJECT 2015-2017 RESULTED IN THE GENERAL AND WATER FUNDS IN DEBT TO THE SEWER FUND

Account Code G8015 MUST BE ROUNDING FACTOR WITHIN AUD REPORT

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8012 adjustment for report rounding difference