

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

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Authorization

§ 3, Section 30 of the General Municipal Law

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***

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***

Declaration Statement

Thia Miller (LG437017801060A), hereby certify that I am the Chief Financial Officer of the JA - Youth of Cobleskill Youth Commission, and that the information provided in the Annual Financial Report for the fiscal year ended 12/31/2023, is true and correct to the best of my knowledge and belief.

Table of contents

Financial Statements	1
General	2
Financial Schedules	11
Statement of Indebtedness	12
Debt Repayment	13
Bank Reconciliation	14
Employee and Retiree Benefits	16

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Financial Statements

Financial information for the following funds and accounts groups are included in the Annual Financial Report filed by your government for the fiscal year ended 2023 and has been used by the OSC as the basis for preparing this Annual Financial Report for the fiscal year ended 2023:

List of funds being used

- A - General

Amounts included in this Annual Financial Report for 2023 represent data filed by your government with OSC as reviewed and adjusted where necessary.

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
ts and Deferred Outflows			
ts			
and Cash Equivalents			
Cash	\$87,178.00	\$78,807.87	\$78,531.94
for Cash and Cash Equivalents	\$87,178.00	\$78,807.87	\$78,531.94
r Assets			
Prepaid Expenses	\$607.00	\$1,492.00	\$2,022.79
for Other Assets	\$607.00	\$1,492.00	\$2,022.79
for Assets	\$87,785.00	\$80,299.87	\$80,554.73
for Assets and Deferred Outflows	\$87,785.00	\$80,299.87	\$80,554.73

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Balance Sheet**

	12/31/2023	12/31/2022	12/31/2021
Liabilities, Deferred Inflows and Fund Balances			
Balance			
Nonspendable Fund Balance			
Not In Spendable Form	\$607.00	\$1,492.00	\$2,022.79
for Nonspendable Fund Balance	\$607.00	\$1,492.00	\$2,022.79
Assigned Fund Balance			
Assigned Appropriated Fund Balance	\$23,025.00	-	-
Assigned Unappropriated Fund Balance	\$64,153.00	\$78,807.87	\$78,531.94
for Assigned Fund Balance	\$87,178.00	\$78,807.87	\$78,531.94
for Fund Balance	\$87,785.00	\$80,299.87	\$80,554.73
for Liabilities, Deferred Inflows and Fund Balances	\$87,785.00	\$80,299.87	\$80,554.73

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Revenues and Other Sources			
Revenues			
Departmental Income			
- Park and Recreational Charges	\$11,404.00	\$10,475.00	\$9,386.00
for Departmental Income	\$11,404.00	\$10,475.00	\$9,386.00
Intergovernmental Charges			
- Share of Joint Activity Other Governments <i>own of Cobleskill Quarterly Contributions</i>	\$26,600.00	\$26,600.00	\$26,600.00
for Intergovernmental Charges	\$26,600.00	\$26,600.00	\$26,600.00
Use of Money and Property			
- Interest and Earnings	\$16.00	\$14.97	\$13.01
for Use of Money and Property	\$16.00	\$14.97	\$13.01
Other Revenues			
- Refunds of Prior Year Expenditures	\$5.00	-	-
- Gifts and Donations	-	\$100.00	\$5,730.00
for Other Revenues	\$5.00	\$100.00	\$5,730.00
State Aid			
- State Aid Youth Programs	\$4,530.00	\$4,530.00	\$9,060.00
for State Aid	\$4,530.00	\$4,530.00	\$9,060.00
for Revenues	\$42,555.00	\$41,719.97	\$50,789.01

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
for Revenues and Other Sources	\$42,555.00	\$41,719.97	\$50,789.01

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
Expenditures and Other Uses			
Expenditures			
Culture and Recreation			
Recreation			
1 - Playground and Recreation Centers - Personal Services	\$26,429.00	\$25,529.20	\$19,800.95
2 - Playground and Recreation Centers - Equipment and Capital Outlay	-	\$7,055.00	-
4 - Playground and Recreation Centers - Contractual	\$464.00	\$515.75	\$534.63
1 - Youth Programs - Personal Services	\$3,671.00	\$3,610.40	\$4,665.38
4 - Youth Programs - Contractual	\$227.00	\$929.53	\$290.76
for Recreation	\$30,791.00	\$37,639.88	\$25,291.72
for Culture and Recreation	\$30,791.00	\$37,639.88	\$25,291.72
Employee Benefits			
Employee Benefits			
3 - State Retirement System - Employee Benefits	\$1,493.00	\$2,023.79	\$2,382.95
3 - Social Security - Employee Benefits	\$2,303.00	\$2,229.16	\$1,871.71
3 - Workers' Compensation - Employee Benefits	\$393.00	-	-
3 - Disability Insurance - Employee Benefits	\$92.00	\$82.00	\$69.95
for Employee Benefits	\$4,281.00	\$4,334.95	\$4,324.61
for Employee Benefits	\$4,281.00	\$4,334.95	\$4,324.61

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

**A - General
Results of Operations**

	12/31/2023	12/31/2022	12/31/2021
for Expenditures	\$35,072.00	\$41,974.83	\$29,616.33
for Expenditures and Other Uses	\$35,072.00	\$41,974.83	\$29,616.33

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General
Changes in Fund Balance

	12/31/2023	12/31/2022	12/31/2021
Analysis of Changes in Fund Balance			
- Fund Balance - Beginning of Year	\$80,302.00	\$80,559.00	\$45,135.96
- Prior Period Adjustment OR Change in Accounting	-	\$0.00	\$14,247.09
Example - Increase in Fund Balance			
- Prior Period Adjustment OR Change in Accounting	-	\$4.27	\$1.00
Example - Decrease in Fund Balance			
- Restated Fund Balance - Beginning of Year	\$80,302.00	\$80,554.73	\$59,382.05
Revenues and Other Sources	\$42,555.00	\$41,719.97	\$50,789.01
Direct Expenditures and Other Uses	\$35,072.00	\$41,974.83	\$29,616.33
- Fund Balance - End of Year	\$87,785.00	\$80,302.00	\$80,559.00

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
ated Revenues and Other Sources			
ated Revenue			
- Est Rev - Intergovernmental Charges	\$41,540.00	\$38,000.00	\$40,130.00
for Estimated Revenue	\$41,540.00	\$38,000.00	\$40,130.00
ated Other Sources			
Appropriated Fund Balance	\$23,025.00	-	-
for Estimated Other Sources	\$23,025.00	\$0.00	\$0.00
for Estimated Revenues and Other Sources	\$64,565.00	\$38,000.00	\$40,130.00

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

A - General
Adopted Budget Summary

	12/31/2024	12/31/2023	12/31/2022
ated Appropriations and Other Uses			
ated Appropriations			
- App - Culture and Recreation	\$64,565.00	\$38,000.00	\$40,130.00
for Estimated Appropriations	\$64,565.00	\$38,000.00	\$40,130.00
for Estimated Appropriations and Other Uses	\$64,565.00	\$38,000.00	\$40,130.00

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Supplemental Schedules

Supplemental Schedules includes the following schedules:

Statement of Indebtedness

Bond Repayment

Bank Reconciliation

Employee and Retiree Benefits

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Statement of Indebtedness

You have indicated you have no debt data to report.

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bond Repayment

No Bonds Reported in the Statement of Indebtedness.

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Accounts

Account No.	Account Type	Associated Fund(s)	Bank Balance	Deposits In Transit	Outstanding Checks	Adjustments	Total
1945	Checking	A	\$87,178.00	\$0.00	\$0.00	\$0.00	\$87,178.00
Total			\$87,178.00	\$0.00	\$0.00	\$0.00	\$87,178.00
Total Cash From Financials							\$87,178.00

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Bank Reconciliation

Collateralization of Cash

Bank Balance	\$87,178.00
Insurance	\$250,000.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00
Amount of FDIC Insurance and Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$250,000.00

Investments and Collateralization of Investments

Investments From Financials	\$0.00
Market Value as of Fiscal Year End Date	\$0.00
Collateralized with Securities held in possession of the municipality or its agent or otherwise secured	\$0.00

JA - Youth of Cobleskill Youth Commission
Annual Financial Report
For the Fiscal Period 01/01/2023 - 12/31/2023

Employee and Retiree Benefits

Number

Full Time Employees	Part Time Employees	Volunteers with Paid Benefits	Retirees with Paid Benefits
	11		

Number Receiving Benefits

Benefit	Amount	Full Time	Part Time	Volunteer	Retiree
Retirement System	\$1,493.00		0		
Retirement					
Retirement					
Pension Fund					
Security	\$2,303.00		11		
Worker's Compensation	\$393.00		0		
Insurance					
Employment Insurance					
Life Insurance	\$92.00		0		
Life, Medical and Dental Insurance					
Welfare Benefits					
Supplemental Benefit Payments to Disabled Firefighters					
Employee Benefits, Other					
Employee Benefits Paid	\$4,281.00				