

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

ANNUAL FINANCIAL REPORT
UPDATE DOCUMENT
For The
TOWN of Constantia
County of Oswego
For the Fiscal Year Ended 12/31/2010

AUTHORIZATION

ARTICLE 3, SECTION 30 of the GENERAL MUNICIPAL LAW:

1. ***Every Municipal Corporation *** shall annually make a report of its financial condition to the Comptroller. Such report shall be made by the Chief Fiscal Officer of such Municipal Corporation ***
5. All reports shall be certified by the officer making the same and shall be filed with the Comptroller *** It shall be the duty of the incumbent officer at the time such reports are required to be filed with the Comptroller to file such report ***

State of NEW YORK
Office of The State Comptroller
Division of Local Government and School Accountability
Albany, New York 12236

TOWN OF Constantia

*** 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 2009 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2010:

- (A) GENERAL
- (B) GENERAL TOWN-OUTSIDE VG
- (DA) HIGHWAY-TOWN-WIDE
- (DB) HIGHWAY-PART-TOWN
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (PN) PERMANENT
- (SF) FIRE PROTECTION
- (SL) LIGHTING
- (SM) MISCELLANEOUS
- (SW) WATER
- (TE) PRIVATE PURPOSE TRUST
- (W) GENERAL LONG-TERM DEBT

All amounts included in this update document for 2009 represent data filed by your government with OSC as reviewed and adjusted where necessary.

*** ARRA SECTION ***

The American Recovery and Reinvestment Act (ARRA) section of your Annual Financial Report is designed to report revenues and expenditures of federal stimulus money for the current fiscal year ended.

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

- 1) Statement of Indebtedness
- 2) Schedule of Time Deposits and Investments
- 3) Bank Reconciliation
- 4) Local Government Questionnaire
- 5) Schedule of Employee and Retiree Benefits
- 6) Schedule of Energy Costs and Consumption
- 7) Schedule of Other Post Employment Benefits (OPEB)

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

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	1	A200	
Cash In Time Deposits	118,286	A201	76,470
TOTAL Cash	118,287		76,470
Cash In Time Deposits, Spec Res	26,813	A231	11,113
TOTAL Restricted Assets	26,813		11,113
TOTAL Assets	145,100		87,583

TOWN OF Constantia
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(A) GENERAL

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Miscellaneous Reserve (specify)	26,813	A889	11,113
TOTAL Special Reserves	26,813		11,113
Unreserved Fund Balance Unappropriated	118,287	A911	76,470
TOTAL Unreserved Fund Balance - Unappropriated	118,287		76,470
TOTAL Fund Equity	145,100		87,583
TOTAL Liabilities And Fund Equity	145,100		87,583

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	499,072	A1001	516,157
Additional Description Deleted B & SL Equity			
TOTAL Real Property Taxes	499,072		516,157
Other Payments In Lieu of Taxes	466	A1081	478
Interest & Penalties On Real Prop Taxes	11,799	A1090	11,300
TOTAL Real Property Tax Items	12,265		11,778
Clerk Fees	1,017	A1255	829
Public Pound Charges, Dog Control Fees	557	A1550	582
Vital Statistics Fees	1,031	A1603	1,090
Recreational Concessions		A2012	
Special Recreational Facility Charges	2,595	A2025	3,350
TOTAL Departmental Income	5,200		5,851
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	2,279	A2401	1,118
Commissions	5,552	A2450	6,153
TOTAL Use of Money And Property	7,831		7,271
Games of Chance	552	A2530	177
Bingo Licenses	482	A2540	519
Dog Licenses	2,865	A2544	4,612
Permits, Other	9,859	A2590	16,049
TOTAL Licenses And Permits	13,758		21,357
Fines And Forfeited Bail	25,233	A2610	22,696
Fines & Pen-Dog Cases		A2611	
TOTAL Fines And Forfeitures	25,233		22,696
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		A2701	
Gifts And Donations		A2705	
Unclassified (specify)	95	A2770	
TOTAL Miscellaneous Local Sources	95		0
St Aid, Revenue Sharing	39,873	A3001	37,462
St Aid, Mortgage Tax	52,931	A3005	83,684
St Aid, Real Property Tax Administration	13,769	A3040	12,018
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)	43,535	A3089	
St Aid, Highway Cap Projects	60,000	A3591	
St Aid, Youth Programs	1,309	A3820	1,120
St Aid, Culture & Rec-Capital Proj		A3897	
TOTAL State Aid	211,417		134,284
TOTAL Revenues	774,871		719,394
TOTAL Detail Revenues And Other Sources	774,871		719,394

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Legislative Board, Pers Serv	12,231	A10101	12,000
Legislative Board, Contr Expend	99	A10104	294
TOTAL Legislative Board	12,330		12,294
Municipal Court, Pers Serv	30,364	A11101	30,364
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	7,425	A11104	8,455
TOTAL Municipal Court	37,789		38,819
Supervisor,pers Serv	11,150	A12201	11,150
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	2,054	A12204	2,831
TOTAL Supervisor	13,204		13,981
Municipal Exec, Contr Expend	2,819	A12304	3,055
TOTAL Municipal Exec	2,819		3,055
Dir of Finance, Pers Serv	17,139	A13101	17,139
Dir of Finance, Contr Expend	48	A13104	854
TOTAL Dir of Finance	17,187		17,993
Auditor, Contr Expend	12,250	A13204	
TOTAL Auditor	12,250		0
Tax Collection,contr Expend		A13304	3,500
TOTAL Tax Collection	0		3,500
Assessment, Pers Serv	41,465	A13551	40,070
Assessment, Contr Expend	5,261	A13554	4,946
TOTAL Assessment	46,726		45,016
Clerk,pers Serv	35,201	A14101	34,459
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	5,714	A14104	5,281
TOTAL Clerk	40,915		39,740
Law, Pers Serv	10,161	A14201	10,161
Law, Contr Expend		A14204	
TOTAL Law	10,161		10,161
Records Mgmt, PerS. Serv.		A14601	
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Buildings, Pers Serv	10,899	A16201	7,256
Buildings, Contr Expend	14,503	A16204	14,060
TOTAL Buildings	25,402		21,316
Central Print & Mail,contr Expend	2,150	A16704	
TOTAL Central Print & Mail	2,150		0
Unallocated Insurance, Contr Expend	10,883	A19104	11,305
TOTAL Unallocated Insurance	10,883		11,305
Municipal Assn Dues, Contr Expend	1,900	A19204	1,900
TOTAL Municipal Assn Dues	1,900		1,900

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Other Gen Govt Support, Contr Expend	6,090	A19894	1,114
TOTAL Other Gen Govt Support	6,090		1,114
TOTAL General Government Support	239,806		220,194
Traffic Control, Contr Expen	1,127	A33104	2,894
TOTAL Traffic Control	1,127		2,894
Control of Animals, Pers Serv	10,403	A35101	10,403
Control of Animals, Contr Expend	2,256	A35104	5,159
TOTAL Control of Animals	12,659		15,562
Safety Inspection, Pers Serv	30,014	A36201	36,016
Safety Inspection, Equip & Cap Outlay	1,917	A36202	2,651
Safety Inspection, Contr Expend	4,335	A36204	5,645
TOTAL Safety Inspection	36,266		44,312
TOTAL Public Safety	50,052		62,768
Registrar of Vital Stat Contr Expend	1,200	A40204	1,200
TOTAL Registrar of Vital Stat Contr Expend	1,200		1,200
Ambulance, Pers Serv	241,500	A45401	267,750
TOTAL Ambulance	241,500		267,750
TOTAL Health	242,700		268,950
Street Admin, Pers Serv	47,225	A50101	47,225
Street Admin, Contr Expend	446	A50104	466
TOTAL Street Admin	47,671		47,691
Garage, Contr Expend	22,358	A51324	27,739
TOTAL Garage	22,358		27,739
TOTAL Transportation	70,029		75,430
Veterans Service, Contr Expend	1,000	A65104	1,500
TOTAL Veterans Service	1,000		1,500
TOTAL Economic Assistance And Opportunity	1,000		1,500
Parks, Pers Serv	43,065	A71101	50,071
Parks, Contr Expend	14,430	A71104	15,254
TOTAL Parks	57,495		65,325
Historical Property, Contr Expend		A75204	
TOTAL Historical Property	0		0
TOTAL Culture And Recreation	57,495		65,325
Research, Contr Expend		A80304	
TOTAL Research	0		0
Public Works Fac Site, Contr Expend	127,458	A86624	15,725
TOTAL Public Works Fac Site	127,458		15,725
TOTAL Home And Community Services	127,458		15,725
State Retirement System	15,785	A90108	19,822
Social Security, Employer Cont	22,401	A90308	22,910
Unemployment Insurance, Empl Bnfts		A90508	

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(A) GENERAL

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	23,278	A90608	24,287
TOTAL Employee Benefits	61,464		67,019
TOTAL Expenditures	850,004		776,911
TOTAL Detail Expenditures And Other Uses	850,004		776,911

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(A) GENERAL

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	220,233	A8021	145,100
Restated Fund Equity - Beg of Year	220,233	A8022	145,100
ADD - REVENUES AND OTHER SOURCES	774,871		719,394
DEDUCT - EXPENDITURES AND OTHER USES	850,004		776,911
Fund Equity-End of Year	145,100	A8029	87,583

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Budget Summary

Code Description	2010	EdpCode	2011
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash In Time Deposits	9,265	B201	12,659
TOTAL Cash	9,265		12,659
TOTAL Assets	9,265		12,659

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	9,265	B911	12,659
TOTAL Unreserved Fund Balance - Unappropriated	9,265		12,659
TOTAL Fund Equity	9,265		12,659
TOTAL Liabilities And Fund Equity	9,265		12,659

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes		B1001	16,000
TOTAL Real Property Taxes	0		16,000
St Aid, Other Aid (specify)	43,535	B3089	
TOTAL State Aid	43,535		0
TOTAL Revenues	43,535		16,000
TOTAL Detail Revenues And Other Sources	43,535		16,000

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Zoning, Contr Expend	666	B80104	818
TOTAL Zoning	666		818
Planning, Pers Serv	730	B80201	1,200
Planning, Contr Expend	956	B80204	1,488
Planning, Empl Bnfts		B80208	
TOTAL Planning	1,686		2,688
Research, Contr Expend		B80304	9,100
TOTAL Research	0		9,100
TOTAL Home And Community Services	2,352		12,606
TOTAL Expenditures	2,352		12,606
TOTAL Detail Expenditures And Other Uses	2,352		12,606

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(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-31,918	B8021	9,265
Restated Fund Equity - Beg of Year	-31,918	B8022	9,265
ADD - REVENUES AND OTHER SOURCES	43,535		16,000
DEDUCT - EXPENDITURES AND OTHER USES	2,352		12,606
Fund Equity - End of Year	9,265	B8029	12,659

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Budget Summary

Code Description	2010	EdpCode	2011
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash In Time Deposits	86,163	DA201	92,317
TOTAL Cash	86,163		92,317
TOTAL Assets	86,163		92,317

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	86,163	DA911	92,317
TOTAL Unreserved Fund Balance - Unappropriated	86,163		92,317
TOTAL Fund Equity	86,163		92,317
TOTAL Liabilities And Fund Equity	86,163		92,317

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	8,438	DA1001	9,268
TOTAL Real Property Taxes	8,438		9,268
Interest And Earnings	1,769	DA2401	886
TOTAL Use of Money And Property	1,769		886
TOTAL Revenues	10,207		10,154
TOTAL Detail Revenues And Other Sources	10,207		10,154

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Maint of Bridges, Contr Expend	7,903	DA51204	4,000
TOTAL Maint of Bridges	7,903		4,000
TOTAL Transportation	7,903		4,000
TOTAL Expenditures	7,903		4,000
TOTAL Detail Expenditures And Other Uses	7,903		4,000

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	83,859	DA8021	86,163
Restated Fund Equity - Beg of Year	83,859	DA8022	86,163
ADD - REVENUES AND OTHER SOURCES	10,207		10,154
DEDUCT - EXPENDITURES AND OTHER USES	7,903		4,000
Fund Equity - End of Year	86,163	DA8029	92,317

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Budget Summary

Code Description	2010	EdpCode	2011
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash		DB200	
Cash In Time Deposits	193,668	DB201	195,500
TOTAL Cash	193,668		195,500
TOTAL Assets	193,668		195,500

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	193,668	DB911	195,500
TOTAL Unreserved Fund Balance - Unappropriated	193,668		195,500
TOTAL Fund Equity	193,668		195,500
TOTAL Liabilities And Fund Equity	193,668		195,500

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	406,116	DB1001	391,617
TOTAL Real Property Taxes	406,116		391,617
Sales Tax (from County)	187,947	DB1120	190,191
TOTAL Non Property Tax Items	187,947		190,191
Snow Removal Services-Other Govts	27,109	DB2302	24,390
TOTAL Intergovernmental Charges	27,109		24,390
Interest And Earnings	18	DB2401	904
Rental of Equipment	82,085	DB2414	67,098
TOTAL Use of Money And Property	82,103		68,002
Sales of Scrap & Excess Materials	1,213	DB2650	
Sales of Equipment	1,665	DB2665	
Insurance Recoveries		DB2680	438
TOTAL Sale of Property And Compensation For Loss	2,878		438
St Aid, Consolidated Highway Aid	109,983	DB3501	110,248
St Aid Emergency Disaster Assistance		DB3960	
TOTAL State Aid	109,983		110,248
Fed Aid, Emergency Disaster Assistance		DB4960	
TOTAL Federal Aid	0		0
TOTAL Revenues	816,136		784,886
Interfund Transfers		DB5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	816,136		784,886

TOWN OF Constantia
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Unallocated Insurance, Contr Expend	13,308	DB19104	15,185
TOTAL Unallocated Insurance	13,308		15,185
TOTAL General Government Support	13,308		15,185
Maint of Streets, Pers Serv	116,596	DB51101	115,706
Maint of Streets, Contr Expend	62,502	DB51104	79,223
TOTAL Maint of Streets	179,098		194,929
Perm Improve Highway, Equip & Cap Outlay	110,000	DB51122	201,183
TOTAL Perm Improve Highway	110,000		201,183
Machinery, Pers Serv	23,101	DB51301	22,762
Machinery, Equip & Cap Outlay	180,001	DB51302	79,127
Machinery, Contr Expend	26,713	DB51304	27,451
TOTAL Machinery	229,815		129,340
Brush And Weeds, Pers Serv	31,934	DB51401	35,020
Brush And Weeds, Contr Expend	2,150	DB51404	1,297
TOTAL Brush And Weeds	34,084		36,317
Snow Removal, Pers Serv	62,547	DB51421	59,324
Snow Removal, Contr Expend	36,462	DB51424	37,004
TOTAL Snow Removal	99,009		96,328
Services,other Govts, Pers Serv	26,664	DB51481	23,070
TOTAL Services	26,664		23,070
TOTAL Transportation	678,670		681,167
State Retirement, Empl Bnfts	15,785	DB90108	19,822
Social Security, Empl Bnfts	18,719	DB90308	17,635
Hospital & Medical (dental) Ins, Empl Bnft	58,194	DB90608	49,245
Other Employee Benefits (spec)	20,689	DB90898	
TOTAL Employee Benefits	113,387		86,702
TOTAL Expenditures	805,365		783,054
Transfers, Other Funds		DB99019	
TOTAL Operating Transfers	0		0
TOTAL Other Uses	0		0
TOTAL Detail Expenditures And Other Uses	805,365		783,054

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(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	182,897	DB8021	193,668
Restated Fund Equity - Beg of Year	182,897	DB8022	193,668
ADD - REVENUES AND OTHER SOURCES	816,136		784,886
DEDUCT - EXPENDITURES AND OTHER USES	805,365		783,054
Fund Equity - End of Year	193,668	DB8029	195,500

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Budget Summary

Code Description	2010	EdpCode	2011
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash	38,103	H200	38,181
TOTAL Cash	38,103		38,181
TOTAL Assets	38,103		38,181

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Reserve For Highway Capital Projects	38,103	H879	38,181
TOTAL Special Reserves	38,103		38,181
TOTAL Fund Equity	38,103		38,181
TOTAL Liabilities And Fund Equity	38,103		38,181

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings	160	H2401	78
TOTAL Use of Money And Property	160		78
TOTAL Revenues	160		78
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	160		78

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Results of Operation

Code Description	2009	EdpCode	2010
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	37,943	H8021	38,103
Restated Fund Equity - Beg of Year	37,943	H8022	38,103
ADD - REVENUES AND OTHER SOURCES	160		78
Fund Equity - End of Year	38,103	H8029	38,181

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Balance Sheet

Code Description	2009	EdpCode	2010
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Balance Sheet

Code Description	2009	EdpCode	2010
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Balance Sheet

Code Description	2009	EdpCode	2010
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Balance Sheet

Code Description	2009	EdpCode	2010
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Results of Operation

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
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Results of Operation

Code Description	2009	EdpCode	2010
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(PN) PERMANENT

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		PN8021	
Restated Fund Equity - Beg of Year		PN8022	
Fund Equity-End of Year		PN8029	

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Balance Sheet

Code Description	2009	EdpCode	2010
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Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	165,536	SF1001	274,000
TOTAL Real Property Taxes	165,536		274,000
TOTAL Revenues	165,536		274,000
TOTAL Detail Revenues And Other Sources	165,536		274,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Fire Protection, Contr Expend	165,536	SF34104	274,000
TOTAL Fire Protection	165,536		274,000
TOTAL Public Safety	165,536		274,000
TOTAL Expenditures	165,536		274,000
TOTAL Detail Expenditures And Other Uses	165,536		274,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
Restated Fund Equity - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	165,536		274,000
DEDUCT - EXPENDITURES AND OTHER USES	165,536		274,000
Fund Equity - End of Year		SF8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash In Time Deposits	7,291	SL201	9,108
TOTAL Cash	7,291		9,108
TOTAL Assets	7,291		9,108

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Unreserved Fund Balance Unappropriated	7,291	SL911	9,108
TOTAL Unreserved Fund Balance - Unappropriated	7,291		9,108
TOTAL Fund Equity	7,291		9,108
TOTAL Liabilities And Fund Equity	7,291		9,108

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Real Property Taxes	20,000	SL1001	21,000
TOTAL Real Property Taxes	20,000		21,000
TOTAL Revenues	20,000		21,000
TOTAL Detail Revenues And Other Sources	20,000		21,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Street Lighting, Contr Expend	17,346	SL51824	19,183
TOTAL Street Lighting	17,346		19,183
TOTAL Transportation	17,346		19,183
TOTAL Expenditures	17,346		19,183
TOTAL Detail Expenditures And Other Uses	17,346		19,183

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SL) LIGHTING

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	4,637	SL8021	7,291
Restated Fund Equity - Beg of Year	4,637	SL8022	7,291
ADD - REVENUES AND OTHER SOURCES	20,000		21,000
DEDUCT - EXPENDITURES AND OTHER USES	17,346		19,183
Fund Equity - End of Year	7,291	SL8029	9,108

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Results of Operation

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Results of Operation

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SM8021	
Restated Fund Equity - Beg of Year		SM8022	
Fund Equity - End of Year		SM8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash		SW200	1,600
TOTAL Cash	0		1,600
State & Federal Receivables	680,430	SW410	
TOTAL State And Federal Aid Receivables	680,430		0
TOTAL Assets	680,430		1,600

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Balance Sheet

Code Description	2009	EdpCode	2010
Liabilities			
Accounts Payable	680,430	SW600	
TOTAL Accounts Payable	680,430		0
Customers Deposits		SW615	1,600
TOTAL Other Deposits	0		1,600
TOTAL Liabilities	680,430		1,600
TOTAL Liabilities And Fund Equity	680,430		1,600

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Unclassified (specify)		SW2770	
Additional Description Bid Deposits			
TOTAL Miscellaneous Local Sources	0		0
St Aid-Water Cap Proj	680,430	SW3991	1,192,863
TOTAL State Aid	680,430		1,192,863
TOTAL Revenues	680,430		1,192,863
TOTAL Detail Revenues And Other Sources	680,430		1,192,863

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Fiscal Agents Fees, Contr Expend	680,430	SW13804	1,192,863
TOTAL Fiscal Agents Fees	680,430		1,192,863
TOTAL General Government Support	680,430		1,192,863
TOTAL Expenditures	680,430		1,192,863
TOTAL Detail Expenditures And Other Uses	680,430		1,192,863

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(SW) WATER

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		SW8021	
Restated Fund Equity - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES	680,430		1,192,863
DEDUCT - EXPENDITURES AND OTHER USES	680,430		1,192,863
Fund Equity-End of Year		SW8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Budget Summary

Code Description	2010	EdpCode	2011
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdpCode	2010
Assets			
Cash, Special Reserves	20,689	TE230	20,926
TOTAL Restricted Assets	20,689		20,926
TOTAL Assets	20,689		20,926

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2009	EdpCode	2010
Fund Equity			
Net Assets-Restricted For Other Purposes	20,689	TE923	20,926
TOTAL Unreserved Fund Balance - Appropriated	20,689		20,926
TOTAL Fund Equity	20,689		20,926
TOTAL Liabilities And Fund Equity	20,689		20,926

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Revenues			
Interest And Earnings		TE2401	
TOTAL Use of Money And Property	0		0
Other Revenue	20,689	TE2770	1,130
Additional Description Klossner Adjmt			
TOTAL Miscellaneous Local Sources	20,689		1,130
TOTAL Revenues	20,689		1,130
TOTAL Detail Revenues And Other Sources	20,689		1,130

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2009	EdpCode	2010
Expenditures			
Other Gen Gov Support, Empl Bnfts		TE19898	894
TOTAL Other Gen Gov Support	0		894
TOTAL General Government Support	0		894
TOTAL Expenditures	0		894
TOTAL Detail Expenditures And Other Uses	0		894

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2009	EdpCode	2010
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year		TE8021	20,689
Restated Fund Equity - Beg of Year		TE8022	20,689
ADD - REVENUES AND OTHER SOURCES	20,689		1,130
DEDUCT - EXPENDITURES AND OTHER USES			894
Fund Equity End of Year	20,689	TE8029	20,926

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2010

Balance Sheet

Code Description	2009	EdpCode	2010
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TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2010

(A) GENERAL

Adjustment Reason

Account Code A8022 A8022

(DB) HIGHWAY-PART-TOWN

Adjustment Reason

Account Code DB8029 xxxxx

TOWN OF Constantia
Statement of Indebtedness
For the Fiscal Year Ending 2010

TOWN OF Constantia
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2010

	EDP Code	Amount
CASH:		
On Hand	9Z2001	
Demand Deposits	9Z2011	
Time Deposits	9Z2021	
Total		\$0.00
 COLLATERAL:		
- FDIC Insurance	9Z2014	
Collateralized with securities held in possession of municipality or its agent	9Z2014A	
Total		\$0.00
 INVESTMENTS:		
- 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	

TOWN OF Constantia
Bank Reconciliation
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-156	\$76,470	\$0	\$0	\$76,470
****-3914	\$0	\$0	\$0	\$0
****-198	\$195,500	\$0	\$0	\$195,500
****-206	\$0	\$0	\$0	\$0
****-180	\$38,181	\$0	\$0	\$38,181
****-214	\$11,113	\$0	\$0	\$11,113
****-4037	\$0	\$0	\$0	\$0
****-2137	\$20,926	\$0	\$0	\$20,926
****-172	\$1	\$0	\$0	\$1

Total Adjusted Bank Balance	\$342,190
Petty Cash	\$0.00
Adjustments	\$114,084.00
Total Cash	9ZCASH * <u>\$456,274</u>
Total Cash Balance All Funds	9ZCASHB * \$457,874

* Must be equal

TOWN OF Constantia
Local Government Questionnaire
For the Fiscal Year Ending 2010

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>Yes</u>
3) Does your local government participate in an insurance pool with other local governments?	<u>Yes</u>
4) Does your local government participate in an investment pool with other local governments?	<u>No</u>
5) Does your municipality have a Length of Service Award Program (LOSAP) for volunteer firefighters?	<u>No</u>
6) Does your municipality have a Capital Plan?	<u>No</u>
7) Has your municipality prepared and documented a risk assessment plan? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u> <u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>No</u>
9) Has your Local Government adopted an investment policy as required by General Municipal Law, Section 39?	<u>No</u>

TOWN OF Constantia
Employee and Retiree Benefits
For the Fiscal Year Ending 2010

Total Full Time Employees:		6			
Total Part Time Employees:		38			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$39,644.00	6		
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$40,545.00	6		
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance				
90608	Hospital and Medical (Dental) Insurance	\$73,532.00	6		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$20,926.00	4		
Total		\$174,647.00			
Computed Total From Financial Section (comparative purposes only)		\$154,614.70			

TOWN OF Constantia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2010

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,498	3,684	gallons	
Diesel Fuel	\$38,944	16,104	gallons	
Fuel Oil	\$4,049		gallons	
Natural Gas	\$		cubic feet	
Electricity	\$27,899		kilowatts	
Coal	\$		tons	

TOWN OF Constantia
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2010

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Charles R. Gilkey, hereby certify that I am the Chief Fiscal Officer of the Town of Constantia, and that the information provided in the annual financial report of the Town of Constantia, for the fiscal year ended 12/31/2010, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as the Chief Fiscal Officer of the Town of Constantia, and adopted by me as my signature for use in conjunction with the filing of the Town of Constantia's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Constantia's annual financial report for the fiscal year ended 12/31/2010 and filed by means of electronic data transmission.

Nancy Butler
Name of Report Preparer if different than Chief Fiscal Officer

Charles R. Gilkey
Name

(315) 623-9602
Telephone Number

Supervisor
Title

PO Box 167, Constantia, NY 13044
Official Address

02/15/2010
Date of Certification

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Supplemental Section Comments
For the Fiscal Year Ending 2010

Bank Reconciliation

Adjustment reflects the following: DA Fund \$92,317; B Fund \$12,659; and SL Fund \$9108. These (3) Funds total \$114,084.00, the amount of the adjustment. The DA Fund Amount is in the Highway Savings (198) and the B Fund and SL Fund amounts are in th