

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 12/31/2011

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 2010 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2011:

- (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 2010 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 2011

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		A200	
Cash In Time Deposits	76,470	A201	252,768
Additional Description Deduct B & SL Bal			
TOTAL Cash	76,470		252,768
Cash In Time Deposits, Spec Res	11,113	A231	11,122
TOTAL Restricted Assets	11,113		11,122
TOTAL Assets	87,583		263,890

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(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Miscellaneous Reserve (specify)	11,113	A889	
TOTAL Restricted Fund Balance	11,113		0
Assigned Unappropriated Fund Balance		A915	11,122
TOTAL Assigned Fund Balance	0		11,122
Unreserved Fund Balance Unappropriated	76,470	A911	
Unassigned Fund Balance		A917	252,768
TOTAL Unassigned Fund Balance	76,470		252,768
TOTAL Fund Equity	87,583		263,890
TOTAL Liabilities And Fund Equity	87,583		263,890

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	516,157	A1001	663,713
TOTAL Real Property Taxes	516,157		663,713
Other Payments In Lieu of Taxes	478	A1081	563
Interest & Penalties On Real Prop Taxes	11,300	A1090	12,729
TOTAL Real Property Tax Items	11,778		13,292
Clerk Fees	829	A1255	646
Public Pound Charges, Dog Control Fees	582	A1550	1,489
Vital Statistics Fees	1,090	A1603	1,035
Recreational Concessions		A2012	
Special Recreational Facility Charges	3,350	A2025	2,525
TOTAL Departmental Income	5,851		5,695
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,118	A2401	1,542
Commissions	6,153	A2450	6,760
TOTAL Use of Money And Property	7,271		8,302
Games of Chance	177	A2530	182
Bingo Licenses	519	A2540	151
Dog Licenses	4,612	A2544	6,167
Permits, Other	16,049	A2590	15,879
TOTAL Licenses And Permits	21,357		22,379
Fines And Forfeited Bail	22,696	A2610	18,554
Fines & Pen-Dog Cases		A2611	
TOTAL Fines And Forfeitures	22,696		18,554
Insurance Recoveries		A2680	
TOTAL Sale of Property And Compensation For Loss	0		0
Refunds of Prior Year's Expenditures		A2701	14,340
Gifts And Donations		A2705	
Unclassified (specify)		A2770	1,750
TOTAL Miscellaneous Local Sources	0		16,090
St Aid, Revenue Sharing	37,462	A3001	36,713
St Aid, Mortgage Tax	83,684	A3005	47,944
St Aid, Real Property Tax Administration	12,018	A3040	11,392
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)		A3089	
St Aid, Highway Cap Projects		A3591	
St Aid, Youth Programs	1,120	A3820	979
St Aid, Culture & Rec-Capital Proj		A3897	50,000
TOTAL State Aid	134,284		147,028
TOTAL Revenues	719,394		895,053
TOTAL Detail Revenues And Other Sources	719,394		895,053

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Legislative Board, Pers Serv	12,000	A10101	12,000
Legislative Board, Contr Expend	294	A10104	100
TOTAL Legislative Board	12,294		12,100
Municipal Court, Pers Serv	30,364	A11101	31,752
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	8,455	A11104	10,596
TOTAL Municipal Court	38,819		42,348
Supervisor,pers Serv	11,150	A12201	11,150
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	2,831	A12204	2,746
TOTAL Supervisor	13,981		13,896
Municipal Exec, Contr Expend	3,055	A12304	1,841
TOTAL Municipal Exec	3,055		1,841
Dir of Finance, Pers Serv	17,139	A13101	16,361
Dir of Finance, Contr Expend	854	A13104	613
TOTAL Dir of Finance	17,993		16,974
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Tax Collection,contr Expend	3,500	A13304	3,499
TOTAL Tax Collection	3,500		3,499
Assessment, Pers Serv	40,070	A13551	36,000
Assessment, Contr Expend	4,946	A13554	4,446
TOTAL Assessment	45,016		40,446
Clerk,pers Serv	34,459	A14101	34,565
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	5,281	A14104	6,246
TOTAL Clerk	39,740		40,811
Law, Pers Serv	10,161	A14201	10,466
Law, Contr Expend		A14204	
TOTAL Law	10,161		10,466
Records Mgmt, PerS. Serv.		A14601	
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Buildings, Pers Serv	7,256	A16201	11,302
Buildings, Contr Expend	14,060	A16204	14,269
TOTAL Buildings	21,316		25,571
Central Print & Mail,contr Expend		A16704	
TOTAL Central Print & Mail	0		0
Unallocated Insurance, Contr Expend	11,305	A19104	12,500
TOTAL Unallocated Insurance	11,305		12,500
Municipal Assn Dues, Contr Expend	1,900	A19204	1,999
TOTAL Municipal Assn Dues	1,900		1,999

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Other Gen Govt Support, Contr Expend	1,114	A19894	
TOTAL Other Gen Govt Support	1,114		0
TOTAL General Government Support	220,194		222,451
Traffic Control, Contr Expen	2,894	A33104	3,782
TOTAL Traffic Control	2,894		3,782
Control of Animals, Pers Serv	10,403	A35101	10,403
Control of Animals, Contr Expend	5,159	A35104	3,248
TOTAL Control of Animals	15,562		13,651
Safety Inspection, Pers Serv	36,016	A36201	36,026
Safety Inspection, Equip & Cap Outlay	2,651	A36202	372
Safety Inspection, Contr Expend	5,645	A36204	5,513
TOTAL Safety Inspection	44,312		41,911
TOTAL Public Safety	62,768		59,344
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	267,750	A45401	265,000
TOTAL Ambulance	267,750		265,000
TOTAL Health	268,950		266,200
Street Admin, Pers Serv	47,225	A50101	47,225
Street Admin, Contr Expend	466	A50104	316
TOTAL Street Admin	47,691		47,541
Garage, Contr Expend	27,739	A51324	11,377
TOTAL Garage	27,739		11,377
TOTAL Transportation	75,430		58,918
Veterans Service, Contr Expend	1,500	A65104	1,500
TOTAL Veterans Service	1,500		1,500
TOTAL Economic Assistance And Opportunity	1,500		1,500
Parks, Pers Serv	50,071	A71101	34,205
Parks, Contr Expend	15,254	A71104	10,011
TOTAL Parks	65,325		44,216
Historical Property, Contr Expend		A75204	
TOTAL Historical Property	0		0
TOTAL Culture And Recreation	65,325		44,216
Research, Contr Expend		A80304	
TOTAL Research	0		0
Public Works Fac Site, Contr Expend	15,725	A86624	
TOTAL Public Works Fac Site	15,725		0
TOTAL Home And Community Services	15,725		0
State Retirement System	19,822	A90108	17,114
Social Security, Employer Cont	22,910	A90308	21,628
Unemployment Insurance, Empl Bnfts		A90508	

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(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	24,287	A90608	27,375
TOTAL Employee Benefits	67,019		66,117
TOTAL Expenditures	776,911		718,746
TOTAL Detail Expenditures And Other Uses	776,911		718,746

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(A) GENERAL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	145,100	A8021	87,583
Restated Fund Equity - Beg of Year	145,100	A8022	87,583
ADD - REVENUES AND OTHER SOURCES	719,394		895,053
DEDUCT - EXPENDITURES AND OTHER USES	776,911		718,746
Fund Equity-End of Year	87,583	A8029	263,890

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Budget Summary

Code Description	2011	EdpCode	2012
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	12,659	B201	11,477
TOTAL Cash	12,659		11,477
TOTAL Assets	12,659		11,477

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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Committed Fund Balance		B913	11,477
TOTAL Committed Fund Balance	0		11,477
Unreserved Fund Balance Unappropriated	12,659	B911	
TOTAL Unassigned Fund Balance	12,659		0
TOTAL Fund Equity	12,659		11,477
TOTAL Liabilities And Fund Equity	12,659		11,477

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	16,000	B1001	9,190
TOTAL Real Property Taxes	16,000		9,190
St Aid, Other Aid (specify)		B3089	
TOTAL State Aid	0		0
TOTAL Revenues	16,000		9,190
TOTAL Detail Revenues And Other Sources	16,000		9,190

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Zoning, Contr Expend	818	B80104	1,091
TOTAL Zoning	818		1,091
Planning, Pers Serv	1,200	B80201	1,010
Planning, Contr Expend	1,488	B80204	757
TOTAL Planning	2,688		1,767
Research, Contr Expend	9,100	B80304	7,514
TOTAL Research	9,100		7,514
TOTAL Home And Community Services	12,606		10,371
TOTAL Expenditures	12,606		10,371
TOTAL Detail Expenditures And Other Uses	12,606		10,371

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(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,265	B8021	12,659
Restated Fund Equity - Beg of Year	9,265	B8022	12,659
ADD - REVENUES AND OTHER SOURCES	16,000		9,190
DEDUCT - EXPENDITURES AND OTHER USES	12,606		10,371
Fund Equity - End of Year	12,659	B8029	11,477

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Budget Summary

Code Description	2011	EdpCode	2012
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	92,317	DA201	99,973
TOTAL Cash	92,317		99,973
TOTAL Assets	92,317		99,973

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Assigned Unappropriated Fund Balance		DA915	99,973
TOTAL Assigned Fund Balance	0		99,973
Unreserved Fund Balance Unappropriated	92,317	DA911	
TOTAL Unassigned Fund Balance	92,317		0
TOTAL Fund Equity	92,317		99,973
TOTAL Liabilities And Fund Equity	92,317		99,973

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	9,268	DA1001	9,268
TOTAL Real Property Taxes	9,268		9,268
Interest And Earnings	886	DA2401	886
TOTAL Use of Money And Property	886		886
TOTAL Revenues	10,154		10,154
TOTAL Detail Revenues And Other Sources	10,154		10,154

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Maint of Bridges, Contr Expend	4,000	DA51204	2,498
TOTAL Maint of Bridges	4,000		2,498
TOTAL Transportation	4,000		2,498
TOTAL Expenditures	4,000		2,498
TOTAL Detail Expenditures And Other Uses	4,000		2,498

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	86,163	DA8021	92,317
Restated Fund Equity - Beg of Year	86,163	DA8022	92,317
ADD - REVENUES AND OTHER SOURCES	10,154		10,154
DEDUCT - EXPENDITURES AND OTHER USES	4,000		2,498
Fund Equity - End of Year	92,317	DA8029	99,973

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Budget Summary

Code Description	2011	EdpCode	2012
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash		DB200	253,870
Cash In Time Deposits	195,500	DB201	
TOTAL Cash	195,500		253,870
TOTAL Assets	195,500		253,870

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Assigned Unappropriated Fund Balance		DB915	253,870
TOTAL Assigned Fund Balance	0		253,870
Unreserved Fund Balance Unappropriated	195,500	DB911	
TOTAL Unassigned Fund Balance	195,500		0
TOTAL Fund Equity	195,500		253,870
TOTAL Liabilities And Fund Equity	195,500		253,870

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	391,617	DB1001	440,281
TOTAL Real Property Taxes	391,617		440,281
Sales Tax (from County)	190,191	DB1120	198,778
TOTAL Non Property Tax Items	190,191		198,778
Snow Removal Services-Other Govts	24,390	DB2302	25,147
TOTAL Intergovernmental Charges	24,390		25,147
Interest And Earnings	904	DB2401	7
Rental of Equipment	67,098	DB2414	90,040
TOTAL Use of Money And Property	68,002		90,047
Sales of Scrap & Excess Materials		DB2650	1,498
Sales of Equipment		DB2665	4,715
Insurance Recoveries	438	DB2680	7,451
TOTAL Sale of Property And Compensation For Loss	438		13,665
Unclassified (specify)		DB2770	5,000
Additional Description leaf blower grant			
TOTAL Miscellaneous Local Sources	0		5,000
St Aid, Consolidated Highway Aid	110,248	DB3501	110,262
TOTAL State Aid	110,248		110,262
TOTAL Revenues	784,886		883,180
TOTAL Detail Revenues And Other Sources	784,886		883,180

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Unallocated Insurance, Contr Expend	15,185	DB19104	15,235
TOTAL Unallocated Insurance	15,185		15,235
TOTAL General Government Support	15,185		15,235
Maint of Streets, Pers Serv	115,706	DB51101	139,653
Maint of Streets, Contr Expend	79,223	DB51104	86,509
TOTAL Maint of Streets	194,929		226,162
Perm Improve Highway, Equip & Cap Outlay	201,183	DB51122	174,893
TOTAL Perm Improve Highway	201,183		174,893
Machinery, Pers Serv	22,762	DB51301	23,830
Machinery, Equip & Cap Outlay	79,127	DB51302	113,775
Machinery, Contr Expend	27,451	DB51304	38,056
TOTAL Machinery	129,340		175,661
Brush And Weeds, Pers Serv	35,020	DB51401	14,473
Brush And Weeds, Contr Expend	1,297	DB51404	1,758
TOTAL Brush And Weeds	36,317		16,231
Snow Removal, Pers Serv	59,324	DB51421	46,093
Snow Removal, Contr Expend	37,004	DB51424	42,164
TOTAL Snow Removal	96,328		88,258
Services,other Govts, Pers Serv	23,070	DB51481	24,101
TOTAL Services	23,070		24,101
TOTAL Transportation	681,167		705,307
State Retirement, Empl Bnfts	19,822	DB90108	31,782
Social Security, Empl Bnfts	17,635	DB90308	17,735
Hospital & Medical (dental) Ins, Empl Bnft	49,245	DB90608	54,751
TOTAL Employee Benefits	86,702		104,268
TOTAL Expenditures	783,054		824,811
TOTAL Detail Expenditures And Other Uses	783,054		824,811

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(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	193,668	DB8021	195,500
Restated Fund Equity - Beg of Year	193,668	DB8022	195,500
ADD - REVENUES AND OTHER SOURCES	784,886		883,180
DEDUCT - EXPENDITURES AND OTHER USES	783,054		824,811
Fund Equity - End of Year	195,500	DB8029	253,872

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Budget Summary

Code Description	2011	EdpCode	2012
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	38,181	H200	38,244
TOTAL Cash	38,181		38,244
TOTAL Assets	38,181		38,244

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Reserve For Highway Capital Projects	38,181	H879	
TOTAL Restricted Fund Balance	38,181		0
Assigned Appropriated Fund Balance		H914	38,244
TOTAL Assigned Fund Balance	0		38,244
TOTAL Fund Equity	38,181		38,244
TOTAL Liabilities And Fund Equity	38,181		38,244

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings	78	H2401	63
TOTAL Use of Money And Property	78		63
TOTAL Revenues	78		63
Interfund Transfers		H5031	
TOTAL Interfund Transfers	0		0
TOTAL Other Sources	0		0
TOTAL Detail Revenues And Other Sources	78		63

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Results of Operation

Code Description	2010	EdpCode	2011
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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	38,103	H8021	38,181
Restated Fund Equity - Beg of Year	38,103	H8022	38,181
ADD - REVENUES AND OTHER SOURCES	78		63
Fund Equity - End of Year	38,181	H8029	38,242

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Balance Sheet

Code Description	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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Results of Operation

Code Description	2010	EdpCode	2011
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TOWN OF Constantia
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Results of Operation

Code Description	2010	EdpCode	2011
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(PN) PERMANENT

Changes in Fund Equity

Code Description	2010	EdpCode	2011
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	2010	EdpCode	2011
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Balance Sheet

Code Description	2010	EdpCode	2011
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(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	166,000	SF1001	284,760
TOTAL Real Property Taxes	166,000		284,760
TOTAL Revenues	166,000		284,760
TOTAL Detail Revenues And Other Sources	166,000		284,760

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Fire Protection, Contr Expend	166,000	SF34104	284,760
TOTAL Fire Protection	166,000		284,760
TOTAL Public Safety	166,000		284,760
TOTAL Expenditures	166,000		284,760
TOTAL Detail Expenditures And Other Uses	166,000		284,760

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
Restated Fund Equity - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	166,000		284,760
DEDUCT - EXPENDITURES AND OTHER USES	166,000		284,760
Fund Equity - End of Year		SF8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SL) LIGHTING

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash In Time Deposits	9,108	SL201	10,671
TOTAL Cash	9,108		10,671
TOTAL Assets	9,108		10,671

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SL) LIGHTING

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Committed Fund Balance		SL913	10,671
TOTAL Committed Fund Balance	0		10,671
Unreserved Fund Balance Unappropriated	9,108	SL911	
TOTAL Unassigned Fund Balance	9,108		0
TOTAL Fund Equity	9,108		10,671
TOTAL Liabilities And Fund Equity	9,108		10,671

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SL) LIGHTING

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Real Property Taxes	21,000	SL1001	21,000
TOTAL Real Property Taxes	21,000		21,000
TOTAL Revenues	21,000		21,000
TOTAL Detail Revenues And Other Sources	21,000		21,000

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SL) LIGHTING

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Street Lighting, Contr Expend	19,183	SL51824	19,437
TOTAL Street Lighting	19,183		19,437
TOTAL Transportation	19,183		19,437
TOTAL Expenditures	19,183		19,437
TOTAL Detail Expenditures And Other Uses	19,183		19,437

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SL) LIGHTING

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	7,291	SL8021	9,108
Restated Fund Equity - Beg of Year	7,291	SL8022	9,108
ADD - REVENUES AND OTHER SOURCES	21,000		21,000
DEDUCT - EXPENDITURES AND OTHER USES	19,183		19,437
Fund Equity - End of Year	9,108	SL8029	10,672

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

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

Balance Sheet

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

Results of Operation

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

Results of Operation

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

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
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 2011

(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash	1,600	SW200	256,306
TOTAL Cash	1,600		256,306
State & Federal Receivables		SW410	
TOTAL State And Federal Aid Receivables	0		0
TOTAL Assets	1,600		256,306

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
Liabilities			
Accounts Payable		SW600	
TOTAL Accounts Payable	0		0
Customers Deposits	1,600	SW615	
TOTAL Other Deposits	1,600		0
TOTAL Liabilities	1,600		0
Committed Fund Balance		SW913	256,306
TOTAL Committed Fund Balance	0		256,306
Unreserved Fund Balance Unappropriated		SW911	
TOTAL Unassigned Fund Balance	0		0
TOTAL Fund Equity	0		256,306
TOTAL Liabilities And Fund Equity	1,600		256,306

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Special Assessments		SW1030	309,611
TOTAL Real Property Taxes	0		309,611
Interest And Earnings		SW2401	1
TOTAL Use of Money And Property	0		1
Forfeitures of Deposits		SW2620	1,600
TOTAL Fines And Forfeitures	0		1,600
Other Compensation For Loss		SW2690	238
TOTAL Sale of Property And Compensation For Loss	0		238
Unclassified (specify)		SW2770	
TOTAL Miscellaneous Local Sources	0		0
St Aid-Water Cap Proj	1,192,863	SW3991	4,258,205
TOTAL State Aid	1,192,863		4,258,205
TOTAL Revenues	1,192,863		4,569,656
TOTAL Detail Revenues And Other Sources	1,192,863		4,569,656

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Fiscal Agents Fees, Contr Expend	1,192,863	SW13804	4,255,538
TOTAL Fiscal Agents Fees	1,192,863		4,255,538
TOTAL General Government Support	1,192,863		4,255,538
Source Supply Pwr & Pump, Contr Expend		SW83204	3,243
TOTAL Source Supply Pwr & Pump	0		3,243
Common Water Supply, Contr Expend		SW83504	22,800
TOTAL Common Water Supply	0		22,800
Other Water, Contr Expend		SW83894	9,770
TOTAL Other Water	0		9,770
TOTAL Home And Community Services	0		35,812
Other Debt, Principal		SW97896	22,000
TOTAL Debt Principal	0		22,000
TOTAL Expenditures	1,192,863		4,313,350
TOTAL Detail Expenditures And Other Uses	1,192,863		4,313,350

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(SW) WATER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		SW8021	
Restated Fund Equity - Beg of Year		SW8022	
ADD - REVENUES AND OTHER SOURCES	1,192,863		4,569,656
DEDUCT - EXPENDITURES AND OTHER USES	1,192,863		4,313,350
Fund Equity-End of Year		SW8029	256,307

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

Budget Summary

Code Description	2011	EdpCode	2012
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2010	EdpCode	2011
Assets			
Cash, Special Reserves	20,926	TE230	22,356
TOTAL Restricted Assets	20,926		22,356
TOTAL Assets	20,926		22,356

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2010	EdpCode	2011
Fund Equity			
Net Assets-Restricted For Other Purposes	20,926	TE923	22,356
TOTAL Assigned Fund Balance	20,926		22,356
TOTAL Fund Equity	20,926		22,356
TOTAL Liabilities And Fund Equity	20,926		22,356

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2010	EdpCode	2011
Revenues			
Interest And Earnings		TE2401	
TOTAL Use of Money And Property	0		0
Other Revenue	1,130	TE2770	2,985
TOTAL Miscellaneous Local Sources	1,130		2,985
TOTAL Revenues	1,130		2,985
TOTAL Detail Revenues And Other Sources	1,130		2,985

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2010	EdpCode	2011
Expenditures			
Other Gen Gov Support, Empl Bnfts	894	TE19898	1,555
TOTAL Other Gen Gov Support	894		1,555
TOTAL General Government Support	894		1,555
TOTAL Expenditures	894		1,555
TOTAL Detail Expenditures And Other Uses	894		1,555

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2010	EdpCode	2011
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	20,689	TE8021	20,926
Restated Fund Equity - Beg of Year	20,689	TE8022	20,926
ADD - REVENUES AND OTHER SOURCES	1,130		2,985
DEDUCT - EXPENDITURES AND OTHER USES	894		1,555
Fund Equity End of Year	20,926	TE8029	22,356

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2011

Balance Sheet

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

Balance Sheet

Code Description	2010	EdpCode	2011
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TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2011

TOWN OF Constantia
Statement of Indebtedness
For the Fiscal Year Ending 2011

TOWN OF Constantia
 Schedule of Time Deposits and Investments
 For the Fiscal Year Ending 2011

	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 2011

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-156	\$252,768	\$0	\$0	\$252,768
****-3914	\$0	\$0	\$0	\$0
****-198	\$261,525	\$0	\$0	\$261,525
****-206	\$0	\$0	\$0	\$0
****-180	\$38,244	\$0	\$0	\$38,244
****-214	\$11,122	\$0	\$0	\$11,122
****-4037	\$0	\$0	\$0	\$0
****-0001	\$256,306	\$0	\$0	\$256,306
****-2137	\$22,356	\$0	\$0	\$22,356
****-172	\$3,016	\$0	\$0	\$3,016
	Total Adjusted Bank Balance			\$845,337
	Petty Cash			\$0.00
	Adjustments			\$111,450.00
	Total Cash			\$956,787
	Total Cash Balance All Funds			\$956,787
	9ZCASH *			\$956,787
	9ZCASHB *			\$956,787
	* Must be equal			

TOWN OF Constantia
Local Government Questionnaire
For the Fiscal Year Ending 2011

	<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>No</u> <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 2011

Total Full Time Employees:		8			
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	\$48,896.00	8	8	
90158	Police and Fire Retirement	\$0.00			
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$39,363.00	8	38	
90408	Worker's Compensation Insurance	\$0.00			
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$0.00			
90558	Disability Insurance	\$0.00			
90608	Hospital and Medical (Dental) Insurance	\$73,532.00	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$22,356.00	4		
Total		\$184,147.00			
Computed Total From Financial Section (comparative purposes only)		\$171,940.32			

TOWN OF Constantia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2011

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$5,211	1,834	gallons	
Diesel Fuel	\$47,567	14,502	gallons	
Fuel Oil	\$3,942	1,071	gallons	
Natural Gas	\$		cubic feet	
Electricity	\$28,464		kilowatts	
Coal	\$		tons	

TOWN OF Constantia
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2011

Annual OPEB Cost and Net OPEB Obligation

1. Type of Other Post Employment Benefits Plan
2. Annual Required Contribution(ARC)
3. Interest on Net OPEB Obligation
4. Adjustment to Annual Required Contribution
5. Annual OPEB Expense
6. Less: Actual Contribution Made
7. Increase in Net OPEB Obligation
8. Net OPEB Obligation - beginning of year
9. Net OPEB Obligation - end of year
10. Total Other Post Employment Benefits as reported in Accounts 683 in Financial Section, Current Fiscal Year
11. Percentage of Annual OPEB Cost Contributed (Actual Contribution Made/Annual OPEB Cost)

Funded Status and Funding Process

12. Actuarial Accrued Liability(AAL)
13. Less: Actuarial Value of Plan Assets
14. Unfunded Actuarial Accrued Liability(UAAL)
15. Funded Ratio(Actuarial Value of Plan Assets/AAL)
16. Annual Covered Payroll (of active employees covered by the plan)
17. UAAL as Percentage of Annual Covered Payroll

Other OPEB Information

18. Date of most recent actuarial valuation
19. Actuarial method used
20. Assumed rate of return on investments discount rate .00%
21. Amortization period of UAAL(in years)

CERTIFICATION OF CHIEF FISCAL OFFICER

I, Charles 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 12/31/2011, 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 12/31/2011 and filed by means of electronic data transmission.

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

Charles Gilkey
Name

(315) 623-9602
Telephone Number

Supervisor
Title

14 Frederick Street
Official Address

03/15/2012
Date of Certification

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Supplemental Section Comments
For the Fiscal Year Ending 2011

Bank Reconciliation

Adjustment reflects total of DA & B; DA funds sit in Highway Fund Account and B funds sit in General Fund Account.