

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 12/31/2012

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 2011 and has been used by the OSC as the basis for preparing this update document for the fiscal year ended 2012:

- (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 2011 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 2012

(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	252,768	A201	308,415
TOTAL Cash	252,768		308,415
Cash In Time Deposits, Spec Res	11,122	A231	31,533
TOTAL Restricted Assets	11,122		31,533
TOTAL Assets	263,890		339,948

TOWN OF Constantia
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(A) GENERAL

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Miscellaneous Reserve (specify)		A889	
TOTAL Restricted Fund Balance	0		0
Assigned Unappropriated Fund Balance	11,122	A915	31,533
TOTAL Assigned Fund Balance	11,122		31,533
Unassigned Fund Balance	252,768	A917	308,415
TOTAL Unassigned Fund Balance	252,768		308,415
TOTAL Fund Equity	263,890		339,948
TOTAL Liabilities And Fund Equity	263,890		339,948

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	663,713	A1001	709,554
TOTAL Real Property Taxes	663,713		709,554
Other Payments In Lieu of Taxes	563	A1081	719
Interest & Penalties On Real Prop Taxes	12,729	A1090	10,932
TOTAL Real Property Tax Items	13,292		11,651
Clerk Fees	646	A1255	819
Public Pound Charges, Dog Control Fees	1,489	A1550	82
Vital Statistics Fees	1,035	A1603	1,525
Recreational Concessions		A2012	
Special Recreational Facility Charges	2,525	A2025	3,225
TOTAL Departmental Income	5,695		5,651
Misc Revenue, Other Govts		A2389	
TOTAL Intergovernmental Charges	0		0
Interest And Earnings	1,542	A2401	1,476
Commissions	6,760	A2450	7,021
TOTAL Use of Money And Property	8,302		8,497
Games of Chance	182	A2530	148
Bingo Licenses	151	A2540	
Dog Licenses	6,167	A2544	6,506
Permits, Other	15,879	A2590	26,809
TOTAL Licenses And Permits	22,379		33,463
Fines And Forfeited Bail	18,554	A2610	13,851
Fines & Pen-Dog Cases		A2611	
TOTAL Fines And Forfeitures	18,554		13,851
Insurance Recoveries		A2680	1,709
TOTAL Sale of Property And Compensation For Loss	0		1,709
Refunds of Prior Year's Expenditures	14,340	A2701	
Gifts And Donations		A2705	
Unclassified (specify)	1,750	A2770	85
TOTAL Miscellaneous Local Sources	16,090		85
St Aid, Revenue Sharing	36,713	A3001	36,713
St Aid, Mortgage Tax	47,944	A3005	53,530
St Aid, Real Property Tax Administration	11,392	A3040	
ST. Aid, Records MgmT.		A3060	
St Aid - Other (specify)		A3089	
St Aid, Highway Cap Projects		A3591	
St Aid, Youth Programs	979	A3820	758
St Aid, Culture & Rec-Capital Proj	50,000	A3897	
TOTAL State Aid	147,028		91,001
TOTAL Revenues	895,053		875,462
TOTAL Detail Revenues And Other Sources	895,053		875,462

TOWN OF Constantia
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For the Fiscal Year Ending 2012

(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Legislative Board, Pers Serv	12,000	A10101	12,000
Legislative Board, Contr Expend	100	A10104	100
TOTAL Legislative Board	12,100		12,100
Municipal Court, Pers Serv	31,752	A11101	31,800
Municipal Court, Equip & Cap Outlay		A11102	
Municipal Court, Contr Expend	10,596	A11104	8,582
TOTAL Municipal Court	42,348		40,382
Supervisor,pers Serv	11,150	A12201	11,150
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	2,746	A12204	3,531
TOTAL Supervisor	13,896		14,681
Municipal Exec, Contr Expend	1,841	A12304	2,304
TOTAL Municipal Exec	1,841		2,304
Dir of Finance, Pers Serv	16,361	A13101	15,425
Dir of Finance, Contr Expend	613	A13104	995
TOTAL Dir of Finance	16,974		16,420
Auditor, Contr Expend		A13204	
TOTAL Auditor	0		0
Tax Collection,contr Expend	3,499	A13304	3,500
TOTAL Tax Collection	3,499		3,500
Assessment, Pers Serv	36,000	A13551	32,184
Assessment, Contr Expend	4,446	A13554	2,949
TOTAL Assessment	40,446		35,133
Clerk,pers Serv	34,565	A14101	35,885
Clerk,equip & Cap Outlay		A14102	
Clerk,contr Expend	6,246	A14104	5,603
TOTAL Clerk	40,811		41,488
Law, Pers Serv	10,466	A14201	11,466
Law, Contr Expend		A14204	50
TOTAL Law	10,466		11,516
Records Mgmt, PerS. Serv.		A14601	
Records Mgmt, Equip & Cap Outlay		A14602	
Records Mgmt, Contr Expend		A14604	
TOTAL Records Mgmt	0		0
Buildings, Pers Serv	11,302	A16201	6,653
Buildings, Equip & Cap Outlay		A16202	20,400
Buildings, Contr Expend	14,269	A16204	13,765
TOTAL Buildings	25,571		40,818
Central Print & Mail,contr Expend		A16704	
TOTAL Central Print & Mail	0		0
Unallocated Insurance, Contr Expend	12,500	A19104	13,189
TOTAL Unallocated Insurance	12,500		13,189
Municipal Assn Dues, Contr Expend	1,999	A19204	2,098
TOTAL Municipal Assn Dues	1,999		2,098

TOWN OF Constantia
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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Gen Govt Support, Contr Expend		A19894	
TOTAL Other Gen Govt Support	0		0
TOTAL General Government Support	222,451		233,629
Traffic Control, Contr Expen	3,782	A33104	3,957
TOTAL Traffic Control	3,782		3,957
Control of Animals, Pers Serv	10,403	A35101	10,403
Control of Animals, Contr Expend	3,248	A35104	3,063
TOTAL Control of Animals	13,651		13,466
Safety Inspection, Pers Serv	36,026	A36201	29,640
Safety Inspection, Equip & Cap Outlay	372	A36202	592
Safety Inspection, Contr Expend	5,513	A36204	5,978
TOTAL Safety Inspection	41,911		36,210
TOTAL Public Safety	59,344		53,633
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	265,000	A45401	270,300
TOTAL Ambulance	265,000		270,300
TOTAL Health	266,200		271,500
Street Admin, Pers Serv	47,225	A50101	47,225
Street Admin, Contr Expend	316	A50104	180
TOTAL Street Admin	47,541		47,405
Garage, Contr Expend	11,377	A51324	32,948
TOTAL Garage	11,377		32,948
TOTAL Transportation	58,918		80,353
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	34,205	A71101	37,683
Parks, Contr Expend	10,011	A71104	32,209
TOTAL Parks	44,216		69,892
Historical Property, Contr Expend		A75204	
TOTAL Historical Property	0		0
TOTAL Culture And Recreation	44,216		69,892
Research, Contr Expend		A80304	
TOTAL Research	0		0
Public Works Fac Site, Contr Expend		A86624	
TOTAL Public Works Fac Site	0		0
TOTAL Home And Community Services	0		0
State Retirement System	17,114	A90108	39,075
Social Security, Employer Cont	21,628	A90308	20,911
Unemployment Insurance, Empl Bnfts		A90508	546

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(A) GENERAL

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Hospital & Medical (dental) Ins, Empl Bnft	27,375	A90608	28,365
TOTAL Employee Benefits	66,117		88,897
TOTAL Expenditures	718,746		799,404
TOTAL Detail Expenditures And Other Uses	718,746		799,404

TOWN OF Constantia
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(A) GENERAL

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	87,583	A8021	263,890
Restated Fund Equity - Beg of Year	87,583	A8022	263,890
ADD - REVENUES AND OTHER SOURCES	895,053		875,462
DEDUCT - EXPENDITURES AND OTHER USES	718,746		799,404
Fund Equity-End of Year	263,890	A8029	339,948

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Budget Summary

Code Description	2012	EdpCode	2013
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TOWN OF Constantia
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	11,477	B201	25,254
TOTAL Cash	11,477		25,254
TOTAL Assets	11,477		25,254

TOWN OF Constantia
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(B) GENERAL TOWN-OUTSIDE VG

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Committed Fund Balance	11,477	B913	25,254
TOTAL Committed Fund Balance	11,477		25,254
TOTAL Fund Equity	11,477		25,254
TOTAL Liabilities And Fund Equity	11,477		25,254

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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	9,190	B1001	35,750
TOTAL Real Property Taxes	9,190		35,750
St Aid, Other Aid (specify)		B3089	
TOTAL State Aid	0		0
TOTAL Revenues	9,190		35,750
TOTAL Detail Revenues And Other Sources	9,190		35,750

TOWN OF Constantia
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(B) GENERAL TOWN-OUTSIDE VG

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Zoning, Contr Expend	1,091	B80104	496
TOTAL Zoning	1,091		496
Planning, Pers Serv	1,010	B80201	1,040
Planning, Contr Expend	757	B80204	640
TOTAL Planning	1,767		1,680
Research, Contr Expend	7,514	B80304	19,797
TOTAL Research	7,514		19,797
TOTAL Home And Community Services	10,371		21,973
TOTAL Expenditures	10,371		21,973
TOTAL Detail Expenditures And Other Uses	10,371		21,973

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(B) GENERAL TOWN-OUTSIDE VG

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	12,659	B8021	11,477
Restated Fund Equity - Beg of Year	12,659	B8022	11,477
ADD - REVENUES AND OTHER SOURCES	9,190		35,750
DEDUCT - EXPENDITURES AND OTHER USES	10,371		21,973
Fund Equity - End of Year	11,477	B8029	25,254

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Budget Summary

Code Description	2012	EdpCode	2013
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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	99,973	DA201	109,261
TOTAL Cash	99,973		109,261
TOTAL Assets	99,973		109,261

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	99,973	DA915	109,261
TOTAL Assigned Fund Balance	99,973		109,261
TOTAL Fund Equity	99,973		109,261
TOTAL Liabilities And Fund Equity	99,973		109,261

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	9,268	DA1001	9,268
TOTAL Real Property Taxes	9,268		9,268
Interest And Earnings	886	DA2401	560
TOTAL Use of Money And Property	886		560
TOTAL Revenues	10,154		9,828
TOTAL Detail Revenues And Other Sources	10,154		9,828

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Maint of Bridges, Contr Expend	2,498	DA51204	540
TOTAL Maint of Bridges	2,498		540
TOTAL Transportation	2,498		540
TOTAL Expenditures	2,498		540
TOTAL Detail Expenditures And Other Uses	2,498		540

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	92,317	DA8021	99,973
Restated Fund Equity - Beg of Year	92,317	DA8022	99,973
ADD - REVENUES AND OTHER SOURCES	10,154		9,828
DEDUCT - EXPENDITURES AND OTHER USES	2,498		540
Fund Equity - End of Year	99,973	DA8029	109,261

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Budget Summary

Code Description	2012	EdpCode	2013
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TOWN OF Constantia
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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	253,870	DB200	180,121
TOTAL Cash	253,870		180,121
TOTAL Assets	253,870		180,121

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(DB) HIGHWAY-PART-TOWN

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Assigned Unappropriated Fund Balance	253,870	DB915	180,121
TOTAL Assigned Fund Balance	253,870		180,121
TOTAL Fund Equity	253,870		180,121
TOTAL Liabilities And Fund Equity	253,870		180,121

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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	440,281	DB1001	448,116
TOTAL Real Property Taxes	440,281		448,116
Sales Tax (from County)	198,778	DB1120	203,704
TOTAL Non Property Tax Items	198,778		203,704
Snow Removal Services-Other Govts	25,147	DB2302	22,879
TOTAL Intergovernmental Charges	25,147		22,879
Interest And Earnings	7	DB2401	5
Rental of Equipment	90,040	DB2414	53,327
TOTAL Use of Money And Property	90,047		53,332
Sales of Scrap & Excess Materials	1,498	DB2650	
Sales of Equipment	4,715	DB2665	
Insurance Recoveries	7,451	DB2680	4,760
TOTAL Sale of Property And Compensation For Loss	13,665		4,760
Unclassified (specify)	5,000	DB2770	36,783
TOTAL Miscellaneous Local Sources	5,000		36,783
St Aid, Consolidated Highway Aid	110,262	DB3501	110,248
TOTAL State Aid	110,262		110,248
TOTAL Revenues	883,180		879,822
TOTAL Detail Revenues And Other Sources	883,180		879,822

TOWN OF Constantia
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(DB) HIGHWAY-PART-TOWN

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Unallocated Insurance, Contr Expend	15,235	DB19104	17,115
TOTAL Unallocated Insurance	15,235		17,115
TOTAL General Government Support	15,235		17,115
Maint of Streets, Pers Serv	139,653	DB51101	144,199
Maint of Streets, Contr Expend	86,509	DB51104	89,220
TOTAL Maint of Streets	226,162		233,419
Perm Improve Highway, Equip & Cap Outlay	174,893	DB51122	139,559
TOTAL Perm Improve Highway	174,893		139,559
Machinery, Pers Serv	23,830	DB51301	25,475
Machinery, Equip & Cap Outlay	113,775	DB51302	206,890
Machinery, Contr Expend	38,056	DB51304	23,460
TOTAL Machinery	175,661		255,825
Brush And Weeds, Pers Serv	14,473	DB51401	44,212
Brush And Weeds, Contr Expend	1,758	DB51404	2,520
TOTAL Brush And Weeds	16,231		46,732
Snow Removal, Pers Serv	46,093	DB51421	60,417
Snow Removal, Contr Expend	42,164	DB51424	32,713
TOTAL Snow Removal	88,258		93,130
Services,other Govts, Pers Serv	24,101	DB51481	22,955
TOTAL Services	24,101		22,955
TOTAL Transportation	705,307		791,620
State Retirement, Empl Bnfts	31,782	DB90108	61,000
Social Security, Empl Bnfts	17,735	DB90308	19,914
Hospital & Medical (dental) Ins, Empl Bnft	54,751	DB90608	63,924
TOTAL Employee Benefits	104,268		144,838
TOTAL Expenditures	824,811		953,573
TOTAL Detail Expenditures And Other Uses	824,811		953,573

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(DB) HIGHWAY-PART-TOWN

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	195,500	DB8021	253,872
Restated Fund Equity - Beg of Year	195,500	DB8022	253,872
ADD - REVENUES AND OTHER SOURCES	883,180		879,822
DEDUCT - EXPENDITURES AND OTHER USES	824,811		953,573
Fund Equity - End of Year	253,872	DB8029	180,121

TOWN OF Constantia
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Budget Summary

Code Description	2012	EdpCode	2013
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TOWN OF Constantia
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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	38,244	H200	38,282
TOTAL Cash	38,244		38,282
TOTAL Assets	38,244		38,282

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(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Bond Anticipation Notes Payable		H626	
TOTAL Notes Payable	0		0
TOTAL Liabilities	0		0
Assigned Appropriated Fund Balance	38,244	H914	38,282
TOTAL Assigned Fund Balance	38,244		38,282
TOTAL Fund Equity	38,244		38,282
TOTAL Liabilities And Fund Equity	38,244		38,282

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings	63	H2401	38
TOTAL Use of Money And Property	63		38
St Aid-Water Cap Proj	633,922	H3991	415,584
TOTAL State Aid	633,922		415,584
TOTAL Revenues	633,985		415,622
Serial Bonds	11,430,461	H5710	
Bans Redeemed From Appropriations	22,000	H5731	
TOTAL Proceeds of Obligations	11,452,461		0
TOTAL Other Sources	11,452,461		0
TOTAL Detail Revenues And Other Sources	12,086,446		415,622

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(H) CAPITAL PROJECTS

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fiscal Agents Fees, Contr Expend	34,194	H13804	6,075
TOTAL Fiscal Agents Fees	34,194		6,075
Engineer, Equip & Cap Outlay	4,221,344	H14402	409,509
TOTAL Engineer	4,221,344		409,509
TOTAL General Government Support	4,255,538		415,584
Water Trans & Distrib, Equip & Cap Outlay		H83402	
TOTAL Water Trans & Distrib	0		0
Water Capital Projects, Equip & Cap Outlay	2,668	H83972	
TOTAL Water Capital Projects	2,668		0
TOTAL Home And Community Services	2,668		0
TOTAL Expenditures	4,258,205		415,584
TOTAL Detail Expenditures And Other Uses	4,258,205		415,584

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(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	38,181	H8021	38,244
Prior Period Adj - Decrease In Fund Equity	7,828,177	H8015	
Restated Fund Equity - Beg of Year	-7,789,996	H8022	38,244
ADD - REVENUES AND OTHER SOURCES	12,086,446		415,622
DEDUCT - EXPENDITURES AND OTHER USES	4,258,205		415,584
Fund Equity - End of Year	38,244	H8029	38,282

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Balance Sheet

Code Description	2011	EdpCode	2012
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Balance Sheet

Code Description	2011	EdpCode	2012
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Balance Sheet

Code Description	2011	EdpCode	2012
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Balance Sheet

Code Description	2011	EdpCode	2012
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TOWN OF Constantia
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Results of Operation

Code Description	2011	EdpCode	2012
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Results of Operation

Code Description	2011	EdpCode	2012
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For the Fiscal Year Ending 2012

(PN) PERMANENT

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

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

Balance Sheet

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Real Property Taxes	173,520	SF1001	286,010
TOTAL Real Property Taxes	173,520		286,010
TOTAL Revenues	173,520		286,010
TOTAL Detail Revenues And Other Sources	173,520		286,010

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fire Protection, Contr Expend	173,520	SF34104	286,010
TOTAL Fire Protection	173,520		286,010
TOTAL Public Safety	173,520		286,010
TOTAL Expenditures	173,520		286,010
TOTAL Detail Expenditures And Other Uses	173,520		286,010

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year		SF8021	
Restated Fund Equity - Beg of Year		SF8022	
ADD - REVENUES AND OTHER SOURCES	173,520		286,010
DEDUCT - EXPENDITURES AND OTHER USES	173,520		286,010
Fund Equity - End of Year		SF8029	

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash In Time Deposits	10,671	SL201	12,154
TOTAL Cash	10,671		12,154
TOTAL Assets	10,671		12,154

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Committed Fund Balance	10,671	SL913	12,154
TOTAL Committed Fund Balance	10,671		12,154
TOTAL Fund Equity	10,671		12,154
TOTAL Liabilities And Fund Equity	10,671		12,154

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
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 2012

(SL) LIGHTING

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Street Lighting, Contr Expend	19,437	SL51824	19,517
TOTAL Street Lighting	19,437		19,517
TOTAL Transportation	19,437		19,517
TOTAL Expenditures	19,437		19,517
TOTAL Detail Expenditures And Other Uses	19,437		19,517

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SL) LIGHTING

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	9,108	SL8021	10,672
Restated Fund Equity - Beg of Year	9,108	SL8022	10,672
ADD - REVENUES AND OTHER SOURCES	21,000		21,000
DEDUCT - EXPENDITURES AND OTHER USES	19,437		19,517
Fund Equity - End of Year	10,672	SL8029	12,155

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

Balance Sheet

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

Balance Sheet

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

Results of Operation

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

Results of Operation

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

(SM) MISCELLANEOUS

Changes in Fund Equity

Code Description	2011	EdpCode	2012
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 2012

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash	256,306	SW200	308,465
TOTAL Cash	256,306		308,465
TOTAL Assets	256,306		308,465

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Balance Sheet

Code Description	2011	EdpCode	2012
Liabilities			
Accounts Payable		SW600	
TOTAL Accounts Payable	0		0
TOTAL Liabilities	0		0
Committed Fund Balance	256,306	SW913	308,465
TOTAL Committed Fund Balance	256,306		308,465
TOTAL Fund Equity	256,306		308,465
TOTAL Liabilities And Fund Equity	256,306		308,465

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Special Assessments	309,611	SW1030	365,963
TOTAL Real Property Taxes	309,611		365,963
Interest And Earnings	1	SW2401	207
TOTAL Use of Money And Property	1		207
Forfeitures of Deposits	1,600	SW2620	300
TOTAL Fines And Forfeitures	1,600		300
Other Compensation For Loss	238	SW2690	6,967
TOTAL Sale of Property And Compensation For Loss	238		6,967
St Aid-Water Cap Proj		SW3991	
TOTAL State Aid	0		0
TOTAL Revenues	311,451		373,437
TOTAL Detail Revenues And Other Sources	311,451		373,437

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Fiscal Agents Fees, Contr Expend		SW13804	
TOTAL Fiscal Agents Fees	0		0
TOTAL General Government Support	0		0
Water Administration, Contr Expend		SW83104	
TOTAL Water Administration	0		0
Source Supply Pwr & Pump, Contr Expend	3,243	SW83204	8,367
TOTAL Source Supply Pwr & Pump	3,243		8,367
Common Water Supply, Contr Expend	22,800	SW83504	7,639
TOTAL Common Water Supply	22,800		7,639
Other Water, Contr Expend	7,102	SW83894	459
TOTAL Other Water	7,102		459
TOTAL Home And Community Services	33,145		16,465
Debt Principal, Bond Anticipation Notes	22,000	SW97306	304,813
Other Debt, Principal		SW97896	
TOTAL Debt Principal	22,000		304,813
Debt Interest, Bond Anticipation Notes		SW97307	
TOTAL Debt Interest	0		0
TOTAL Expenditures	55,145		321,278
TOTAL Detail Expenditures And Other Uses	55,145		321,278

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(SW) WATER

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year		SW8021	256,306
Restated Fund Equity - Beg of Year		SW8022	256,306
ADD - REVENUES AND OTHER SOURCES	311,451		373,437
DEDUCT - EXPENDITURES AND OTHER USES	55,145		321,278
Fund Equity-End of Year	256,306	SW8029	308,465

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

Budget Summary

Code Description	2012	EdpCode	2013
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TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Cash, Special Reserves	22,356	TE230	19,102
TOTAL Restricted Assets	22,356		19,102
TOTAL Assets	22,356		19,102

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Balance Sheet

Code Description	2011	EdpCode	2012
Fund Equity			
Net Assets-Restricted For Other Purposes	22,356	TE923	19,102
TOTAL Assigned Fund Balance	22,356		19,102
TOTAL Fund Equity	22,356		19,102
TOTAL Liabilities And Fund Equity	22,356		19,102

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Revenues			
Interest And Earnings		TE2401	
TOTAL Use of Money And Property	0		0
Other Revenue	2,985	TE2770	
TOTAL Miscellaneous Local Sources	2,985		0
TOTAL Revenues	2,985		0
TOTAL Detail Revenues And Other Sources	2,985		0

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Results of Operation

Code Description	2011	EdpCode	2012
Expenditures			
Other Gen Gov Support, Empl Bnfts	1,555	TE19898	3,254
TOTAL Other Gen Gov Support	1,555		3,254
TOTAL General Government Support	1,555		3,254
TOTAL Expenditures	1,555		3,254
TOTAL Detail Expenditures And Other Uses	1,555		3,254

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(TE) PRIVATE PURPOSE TRUST

Changes in Fund Equity

Code Description	2011	EdpCode	2012
ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity Beginning of Year	20,926	TE8021	22,356
Restated Fund Equity - Beg of Year	20,926	TE8022	22,356
ADD - REVENUES AND OTHER SOURCES	2,985		
DEDUCT - EXPENDITURES AND OTHER USES	1,555		3,254
Fund Equity End of Year	22,356	TE8029	19,102

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
Assets			
Total Non-Current Govt Liabilities	11,430,461	W129	11,125,648
TOTAL Provision To Be Made In Future Budgets	11,430,461		11,125,648
TOTAL Assets	11,430,461		11,125,648

TOWN OF Constantia
Annual Update Document
For the Fiscal Year Ending 2012

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2011	EdpCode	2012
General Long Term Debt			
Bonds Payable	11,430,461	W628	11,125,648
TOTAL Bond And Long Term Liabilities	11,430,461		11,125,648
TOTAL Liabilities	11,430,461		11,125,648
TOTAL General Long Term Debt	11,430,461		11,125,648

TOWN OF Constantia
Financial Comments
For the Fiscal Year Ending 2012

**TOWN OF Constantia
Statement of Indebtedness
For the Fiscal Year Ending 2012**

County of: Oswego

Municipal Code: 350319800000

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.	O/S End of Year
2011	BONDE	Water EFC debt DO-16261			09/29/2011	03/04/2041	0.00%		\$11,430,461	\$11,430,461	\$0	\$0	\$0	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$0	\$11,430,461	\$0	\$0	\$0	\$0
2012	OTHRN	Water District			10/02/2011	10/02/2041	0.00%		\$11,430,461	\$0	\$304,813		\$304,813	\$0
AFR Year Total for Type/Exempt Status - Sums Issued Amts only made in AFR Year									\$11,430,461	\$0	\$304,813	\$0	\$304,813	\$0
AFR Year Total for All Debt Types - Sums Issued Amts only made in AFR Year									\$11,430,461	\$11,430,461	\$304,813	\$0	\$304,813	\$0

TOWN OF Constantia
Schedule of Time Deposits and Investments
For the Fiscal Year Ending 2012

	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 2012

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
****-156	\$308,415	\$0	\$0	\$308,415
****-3914	\$0	\$0	\$0	\$0
****-198	\$180,121	\$0	\$0	\$180,121
****-206	\$0	\$0	\$0	\$0
****-180	\$38,282	\$0	\$0	\$38,282
****-214	\$31,533	\$0	\$0	\$31,533
****-4037	\$0	\$0	\$0	\$0
****-0001	\$308,465	\$0	\$0	\$308,465
****-2137	\$19,102	\$0	\$0	\$19,102
****-172	\$0	\$0	\$0	\$0
	Total Adjusted Bank Balance			\$885,918
	Petty Cash			\$.00
	Adjustments			\$.00
	Total Cash			\$885,918
	Total Cash Balance All Funds			\$1,032,587
	* Must be equal			

TOWN OF Constantia
Local Government Questionnaire
For the Fiscal Year Ending 2012

	<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 2012

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	\$100,075.00	8	11	
90158	Police and Fire Retirement				
90258	Local Pension Fund				
90308	Social Security	\$32,673.85	8	38	
90408	Worker's Compensation Insurance				
90458	Life Insurance				
90508	Unemployment Insurance				
90558	Disability Insurance	\$645.20	6	3	
90608	Hospital and Medical (Dental) Insurance	\$92,288.68	7		
90708	Union Welfare Benefits				
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$19,102.00	4		
Total		\$244,784.73			
Computed Total From Financial Section (comparative purposes only)		\$236,988.72			

TOWN OF Constantia
 Energy Costs and Consumption
 For the Fiscal Year Ending 2012

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$8,588	2,816	gallons	
Diesel Fuel	\$49,054	13,983	gallons	
Fuel Oil	\$3,049	751	gallons	
Natural Gas			cubic feet	
Electricity	\$28,191		kilowatts	
Coal			tons	

TOWN OF Constantia
Schedule of Other Post Employment Benefits (OPEB)
For the Fiscal Year Ending 2012

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 12/31/2012, 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 12/31/2012 and filed by means of electronic data transmission.

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

(315) 623-9602
Telephone Number

03/28/2013
Date of Certification

Charles Gilkey
Name

Supervisor
Title

PO Box 167, Constantia, NY 13044
Official Address

(315) 623-9602
Official Telephone Number

TOWN OF Constantia
Supplemental Section Comments
For the Fiscal Year Ending 2012

Bank Reconciliation

The (B) & (SL) is part of (A) General fund and the (DA) Highway is in the (DB) Highway fund. The B, SL, DA total \$146,669. which is the difference between \$1,032,587 - Total Cash Balance of all Funds and the Total Cash of \$885,918.