

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

ANNUAL FINANCIAL REPORT

UPDATE DOCUMENT

For The

TOWN of Kent

County of Putnam

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 Kent

### \*\*\* 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
- (DA) HIGHWAY-TOWN-WIDE
- (H) CAPITAL PROJECTS
- (K) GENERAL FIXED ASSETS
- (SF) FIRE PROTECTION
- (SP) PARK
- (SR) REFUSE AND GARBAGE
- (SW) WATER
- (TA) AGENCY
- (V) DEBT SERVICE
- (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 Kent  
Annual Update Document  
For the Fiscal Year Ending 2011

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	4,752,658	A200	4,629,879
Cash In Time Deposits	88,935	A201	89,344
Petty Cash	1,000	A210	1,000
<b>TOTAL Cash</b>	<b>4,842,593</b>		<b>4,720,223</b>
Accounts Receivable	119,793	A380	244,592
<b>TOTAL Other Receivables (net)</b>	<b>119,793</b>		<b>244,592</b>
State & Federal, Other	70,085	A410	12,114
<b>TOTAL State And Federal Aid Receivables</b>	<b>70,085</b>		<b>12,114</b>
Due From Other Funds	375,849	A391	379,396
<b>TOTAL Due From Other Funds</b>	<b>375,849</b>		<b>379,396</b>
Inventory		A445	
<b>TOTAL Inventories</b>	<b>0</b>		<b>0</b>
Prepaid Expenses	355,173	A480	423,590
<b>TOTAL Prepaid Expenses</b>	<b>355,173</b>		<b>423,590</b>
<b>TOTAL Assets</b>	<b>5,763,493</b>		<b>5,779,915</b>

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

(A) GENERAL

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Accounts Payable	81,131	A600	43,188
<b>TOTAL Accounts Payable</b>	<b>81,131</b>		<b>43,188</b>
Accrued Liabilities	28,805	A601	8,539
<b>TOTAL Accrued Liabilities</b>	<b>28,805</b>		<b>8,539</b>
Other Liabilities	8,523	A688	1
<b>TOTAL Other Liabilities</b>	<b>8,523</b>		<b>1</b>
Due To Other Funds	1,110,890	A630	1,109,396
<b>TOTAL Due To Other Funds</b>	<b>1,110,890</b>		<b>1,109,396</b>
<b>TOTAL Liabilities</b>	<b>1,229,349</b>		<b>1,161,124</b>
Not in Spendable Form		A806	423,590
Additional Description inventory and prepaids			
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>423,590</b>
Reserve For Employee Benefits	347,868	A830	
General Reserve		A870	
Capital Reserve	88,224	A878	
Reserve For Debt	185,603	A884	185,603
Miscellaneous Reserve (specify)	7,306	A889	
<b>TOTAL Restricted Fund Balance</b>	<b>629,001</b>		<b>185,603</b>
Committed Fund Balance		A913	105,136
Additional Description capital reserve			
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>105,136</b>
Assigned Appropriated Fund Balance		A914	300,000
Additional Description subsequent year budget			
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>300,000</b>
Unreserved Fund Balance Unappropriated	3,905,143	A911	
Unassigned Fund Balance		A917	3,604,462
<b>TOTAL Unassigned Fund Balance</b>	<b>3,905,143</b>		<b>3,604,462</b>
<b>TOTAL Non-Current Government Assets</b>	<b>4,534,144</b>		<b>4,618,791</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>5,763,493</b>		<b>5,779,915</b>

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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	7,378,792	A1001	7,269,288
<b>TOTAL Real Property Taxes</b>	<b>7,378,792</b>		<b>7,269,288</b>
Interest & Penalties On Real Prop Taxes	60,872	A1090	56,308
<b>TOTAL Real Property Tax Items</b>	<b>60,872</b>		<b>56,308</b>
Franchises	230,901	A1170	245,415
<b>TOTAL Non Property Tax Items</b>	<b>230,901</b>		<b>245,415</b>
Tax Collector Fees	255	A1232	10,861
Clerk Fees	3,860	A1255	3,189
Other General Departmental Income	390,824	A1289	470,731
Police Fees	5,488	A1520	2,549
Public Pound Charges, Dog Control Fees	1,920	A1550	2,720
Safety Inspection Fees	68,160	A1560	70,081
Vital Statistics Fees	3,388	A1603	3,653
Park And Recreational Charges	124,055	A2001	91,683
Recreational Concessions	7,626	A2012	8,156
Special Recreational Facility Charges	1,937	A2025	370
Zoning Fees	7,689	A2110	4,750
Planning Board Fees	8,068	A2115	12,950
Refuse & Garbage Charges	93,762	A2130	96,372
<b>TOTAL Departmental Income</b>	<b>717,032</b>		<b>778,065</b>
Share of Joint Activity, Other Govts	31,879	A2390	23,026
<b>TOTAL Intergovernmental Charges</b>	<b>31,879</b>		<b>23,026</b>
Interest And Earnings	53,934	A2401	38,584
<b>TOTAL Use of Money And Property</b>	<b>53,934</b>		<b>38,584</b>
Dog Licenses	2,580	A2544	3,194
Public Safety Permits	1,425	A2550	25
<b>TOTAL Licenses And Permits</b>	<b>4,005</b>		<b>3,219</b>
Fines And Forfeited Bail	554,875	A2610	541,100
<b>TOTAL Fines And Forfeitures</b>	<b>554,875</b>		<b>541,100</b>
Sales, Other		A2655	19
Sales of Real Property	12,420	A2660	7,000
Sales of Equipment		A2665	5,200
Insurance Recoveries	49,527	A2680	27,219
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>61,947</b>		<b>39,438</b>
Refunds of Prior Year's Expenditures	19,493	A2701	59,170
Unclassified (specify)	425	A2770	938
<b>TOTAL Miscellaneous Local Sources</b>	<b>19,918</b>		<b>60,108</b>
St Aid, Revenue Sharing	59,552	A3001	58,361
St Aid, Mortgage Tax	288,592	A3005	231,732
St Aid, Real Property Tax Administration	210	A3040	4,843
St Aid, Other Public Safety	25,897	A3389	1,196
St Aid, Other Health	20,000	A3489	
St Aid, Youth Programs		A3820	7,061
<b>TOTAL State Aid</b>	<b>394,251</b>		<b>303,193</b>
<b>TOTAL Revenues</b>	<b>9,508,406</b>		<b>9,357,744</b>

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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Other Sources</b>			
Interfund Transfers		A5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>9,508,406</b>		<b>9,357,744</b>

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Annual Update Document  
For the Fiscal Year Ending 2011

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Legislative Board, Pers Serv	73,526	A10101	73,852
Legislative Board, Contr Expend	16,022	A10104	21,186
Legislative Board, Empl Bnfts	24,860	A10108	31,341
<b>TOTAL Legislative Board</b>	<b>114,408</b>		<b>126,379</b>
Municipal Court, Pers Serv	152,164	A11101	154,264
Municipal Court, Contr Expend	343,798	A11104	307,437
Municipal Court, Empl Bnfts	46,899	A11108	54,270
<b>TOTAL Municipal Court</b>	<b>542,861</b>		<b>515,971</b>
Supervisor,pers Serv	102,895	A12201	104,506
Supervisor,equip & Cap Outlay		A12202	
Supervisor,contr Expend	5,866	A12204	9,305
Supervisor,empl Bnfts	51,686	A12208	60,330
<b>TOTAL Supervisor</b>	<b>160,447</b>		<b>174,141</b>
Comptroller,pers Serv	114,900	A13151	117,183
Comptroller, Contr Expend	9,242	A13154	10,377
Comptroller, Empl Bnfts	37,372	A13158	44,229
<b>TOTAL Comptroller</b>	<b>161,514</b>		<b>171,789</b>
Auditor, Contr Expend	31,600	A13204	32,800
<b>TOTAL Auditor</b>	<b>31,600</b>		<b>32,800</b>
Tax Collection,pers Serv	42,136	A13301	39,385
Tax Collection,contr Expend	8,703	A13304	18,081
Tax Collection,empl Bnfts	3,583	A13308	3,337
<b>TOTAL Tax Collection</b>	<b>54,422</b>		<b>60,803</b>
Budget, Pers Serv	8,000	A13401	8,000
Budget, Empl Bnfts	914	A13408	918
<b>TOTAL Budget</b>	<b>8,914</b>		<b>8,918</b>
Assessment, Pers Serv	113,791	A13551	118,625
Assessment, Contr Expend	18,671	A13554	10,600
Assessment, Empl Bnfts	43,743	A13558	44,875
<b>TOTAL Assessment</b>	<b>176,205</b>		<b>174,100</b>
Clerk,pers Serv	131,372	A14101	132,078
Clerk,equip & Cap Outlay	8,673	A14102	11,127
Clerk,contr Expend	70,239	A14104	81,804
<b>TOTAL Clerk</b>	<b>210,284</b>		<b>225,009</b>
Law, Contr Expend	127,814	A14204	151,781
<b>TOTAL Law</b>	<b>127,814</b>		<b>151,781</b>
Personnel, Contr Expend	39,244	A14304	30,028
<b>TOTAL Personnel</b>	<b>39,244</b>		<b>30,028</b>
Records Mgmt, PerS. SerV.	27,412	A14601	27,840
Records Mgmt, Contr Expend	3,756	A14604	2,758
Records Mgmt, Empl Bnfts	2,415	A14608	2,365
<b>TOTAL Records Mgmt</b>	<b>33,583</b>		<b>32,963</b>
Buildings, Pers Serv	39,821	A16201	60,413
Buildings, Contr Expend	186,505	A16204	190,828
Buildings, Empl Bnfts	2,828	A16208	4,548
<b>TOTAL Buildings</b>	<b>229,154</b>		<b>255,789</b>

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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Central Garage, Pers Serv	271,494	A16401	287,347
Central Garage, Equip & Cap Outlay		A16402	10,334
Central Garage, Contr Expend	325,171	A16404	239,001
Central Garage, Empl Bnfts	135,830	A16408	176,868
<b>TOTAL Central Garage</b>	<b>732,495</b>		<b>713,550</b>
Central Comm System, Contr Expend	12,303	A16504	10,082
<b>TOTAL Central Comm System</b>	<b>12,303</b>		<b>10,082</b>
Central Print & Mail,contr Expend	38,249	A16704	50,062
<b>TOTAL Central Print &amp; Mail</b>	<b>38,249</b>		<b>50,062</b>
Central Data Process, Pers Serv	28	A16801	
Central Data Process, Contr Expend	85,976	A16804	76,188
Central Data Process, Empl Bnfts	2	A16808	
<b>TOTAL Central Data Process</b>	<b>86,006</b>		<b>76,188</b>
Unallocated Insurance, Contr Expend		A19104	
<b>TOTAL Unallocated Insurance</b>	<b>0</b>		<b>0</b>
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
<b>TOTAL Municipal Assn Dues</b>	<b>1,500</b>		<b>1,500</b>
Judgements And Claims, Contr Expend	8,127	A19304	294,489
<b>TOTAL Judgements And Claims</b>	<b>8,127</b>		<b>294,489</b>
Pur of Land/right of Way,equip & Cap Out		A19402	
<b>TOTAL Pur of Land/right of Way</b>	<b>0</b>		<b>0</b>
Payment of Mta Payroll Tax,contr Expend	10,508	A19804	13,831
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>10,508</b>		<b>13,831</b>
Other Gen Govt Support, Contr Expend	24,330	A19894	63,499
<b>TOTAL Other Gen Govt Support</b>	<b>24,330</b>		<b>63,499</b>
<b>TOTAL General Government Support</b>	<b>2,803,968</b>		<b>3,183,672</b>
Police, Pers Serv	2,011,023	A31201	2,088,875
Police, Equip & Cap Outlay	107,871	A31202	98,023
Police, Contr Expend	659,611	A31204	345,082
Police, Empl Bnfts	504,084	A31208	939,778
<b>TOTAL Police</b>	<b>3,282,589</b>		<b>3,471,758</b>
Traffic Control, Contr Expen	3,079	A33104	3,318
<b>TOTAL Traffic Control</b>	<b>3,079</b>		<b>3,318</b>
Fire, Pers Serv	11,965	A34101	11,544
Fire, Contr Expend	5,302	A34104	4,094
Fire, Empl Bnfts	3,162	A34108	2,352
<b>TOTAL Fire</b>	<b>20,429</b>		<b>17,990</b>
Control of Animals, Pers Serv	12,795	A35101	6,876
Control of Animals, Contr Expend	23,961	A35104	21,692
Control of Animals, Empl Bnfts	4,486	A35108	4,664
<b>TOTAL Control of Animals</b>	<b>41,242</b>		<b>33,232</b>
Safety Inspection, Pers Serv	100,436	A36201	101,547
Safety Inspection, Contr Expend	7,077	A36204	6,337
Safety Inspection, Empl Bnfts	42,676	A36208	49,687
<b>TOTAL Safety Inspection</b>	<b>150,189</b>		<b>157,571</b>



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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Misc Public Safety, Contr Expend	1,000	A39894	2,824
<b>TOTAL Misc Public Safety</b>	<b>1,000</b>		<b>2,824</b>
<b>TOTAL Public Safety</b>	<b>3,498,528</b>		<b>3,686,693</b>
Registrar of Vital Statistics, Pers Serv	3,500	A40201	3,500
Registrar of Vital Stat Contr Expend		A40204	213
Registrar of Vital Stat, Empl Bnfts	593	A40208	597
<b>TOTAL Registrar of Vital Stat</b>	<b>4,093</b>		<b>4,310</b>
<b>TOTAL Health</b>	<b>4,093</b>		<b>4,310</b>
Street Admin, Pers Serv	78,042	A50101	78,042
Street Admin, Equip & Cap Outlay	26,815	A50102	
Street Admin, Contr Expend	60,134	A50104	54,082
Street Admin, Empl Bnfts	21,740	A50108	35,608
<b>TOTAL Street Admin</b>	<b>186,731</b>		<b>167,732</b>
Garage, Contr Expend	65,831	A51324	78,236
<b>TOTAL Garage</b>	<b>65,831</b>		<b>78,236</b>
Street Lighting, Contr Expend	8,857	A51824	9,574
<b>TOTAL Street Lighting</b>	<b>8,857</b>		<b>9,574</b>
<b>TOTAL Transportation</b>	<b>261,419</b>		<b>255,542</b>
Veterans Service, Contr Expend	838	A65104	290
<b>TOTAL Veterans Service</b>	<b>838</b>		<b>290</b>
Programs For Aging, Contr Expend	13,319	A67724	24,000
<b>TOTAL Programs For Aging</b>	<b>13,319</b>		<b>24,000</b>
<b>TOTAL Economic Assistance And Opportunity</b>	<b>14,157</b>		<b>24,290</b>
Council On The Arts, Contr Expend	7,600	A70104	7,600
<b>TOTAL Council On The Arts</b>	<b>7,600</b>		<b>7,600</b>
Recreation Admini, Pers Serv	63,145	A70201	50,667
Recreation Admini, Contr Expend	20,474	A70204	11,082
Recreation Admini, Empl Bnfts	12,766	A70208	27,904
<b>TOTAL Recreation Admini</b>	<b>96,385</b>		<b>89,653</b>
Parks, Pers Serv	188,746	A71101	171,635
Parks, Contr Expend	91,255	A71104	92,769
Parks, Empl Bnfts	91,609	A71108	101,739
<b>TOTAL Parks</b>	<b>371,610</b>		<b>366,143</b>
Special Rec Facility, Contr Expend	5,866	A71804	11,867
<b>TOTAL Special Rec Facility</b>	<b>5,866</b>		<b>11,867</b>
Youth Prog, Pers Serv	14,338	A73101	23,179
Youth Prog, Contr Expend	62,543	A73104	52,411
Youth Prog, Empl Bnfts	1,086	A73108	1,896
<b>TOTAL Youth Prog</b>	<b>77,967</b>		<b>77,486</b>
Library, Contr Expend	527,906	A74104	525,872
Library, Empl Bnfts	24,243	A74108	32,536
<b>TOTAL Library</b>	<b>552,149</b>		<b>558,408</b>
Historian, Contr Expend	2,757	A75104	3,451
<b>TOTAL Historian</b>	<b>2,757</b>		<b>3,451</b>

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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Celebrations, Contr Expend	9,569	A75504	9,267
<b>TOTAL Celebrations</b>	<b>9,569</b>		<b>9,267</b>
Adult Recreation, Pers Serv	678	A76201	4,673
Adult Recreation, Contr Expend	26,604	A76204	19,399
Adult Recreation, Empl Bnfts	347	A76208	358
<b>TOTAL Adult Recreation</b>	<b>27,629</b>		<b>24,430</b>
Other Culture And Rec, Contr Expend		A79894	
<b>TOTAL Other Culture And Rec</b>	<b>0</b>		<b>0</b>
<b>TOTAL Culture And Recreation</b>	<b>1,151,532</b>		<b>1,148,305</b>
Zoning, Pers Serv	629	A80101	
Zoning, Contr Expend	10,394	A80104	14,016
Zoning, Empl Bnfts	45	A80108	
<b>TOTAL Zoning</b>	<b>11,068</b>		<b>14,016</b>
Planning, Pers Serv	9,967	A80201	9,531
Planning, Contr Expend	35,442	A80204	29,454
Planning, Empl Bnfts	4,937	A80208	931
<b>TOTAL Planning</b>	<b>50,346</b>		<b>39,916</b>
Environmental Control, Contr Expend	37,178	A80904	31,056
<b>TOTAL Environmental Control</b>	<b>37,178</b>		<b>31,056</b>
Refuse & Garbage, Equip & Cap Outlay	20,443	A81602	
Refuse & Garbage, Contr Expend	91,778	A81604	62,120
<b>TOTAL Refuse &amp; Garbage</b>	<b>112,221</b>		<b>62,120</b>
Landfill Clos-Post Clos,contr Exp	11,866	A81614	12,060
<b>TOTAL Landfill Clos-Post Clos</b>	<b>11,866</b>		<b>12,060</b>
Comm Beautification, Contr Expend	6,270	A85104	1,778
<b>TOTAL Comm Beautification</b>	<b>6,270</b>		<b>1,778</b>
Code Enforcements, Pers Serv	21,066	A86641	21,410
Code Enforcements, Contr Expend	6,352	A86644	7,965
<b>TOTAL Code Enforcements</b>	<b>27,418</b>		<b>29,375</b>
Conservation, Contr Expend	1,056	A87104	265
<b>TOTAL Conservation</b>	<b>1,056</b>		<b>265</b>
Cemetery, Contr Expend	5,000	A88104	4,500
<b>TOTAL Cemetery</b>	<b>5,000</b>		<b>4,500</b>
Misc Home & Comm Serv, Contr Expend	8,283	A89894	4
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>8,283</b>		<b>4</b>
<b>TOTAL Home And Community Services</b>	<b>270,706</b>		<b>195,090</b>
State Retirement System	646	A90108	445
Unemployment Insurance, Empl Bnfts	10,136	A90508	16,121
Disability Insurance, Empl Bnfts	1,986	A90558	1,603
Hospital & Medical (dental) Ins, Empl Bnft	323,059	A90608	371,777
Other Employee Benefits (spec)	4,322	A90898	1,459
<b>TOTAL Employee Benefits</b>	<b>340,149</b>		<b>391,405</b>
Debt Principal, Serial Bonds	225,000	A97106	276,652

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

(A) GENERAL

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Debt Principal, Installment Bonds	32,526	A97206	
<b>TOTAL Debt Principal</b>	<b>257,526</b>		<b>276,652</b>
Debt Interest, Serial Bonds	159,813	A97107	96,095
Debt Interest, Installment Bonds	1,226	A97207	
<b>TOTAL Debt Interest</b>	<b>161,039</b>		<b>96,095</b>
<b>TOTAL Expenditures</b>	<b>8,763,117</b>		<b>9,262,054</b>
Transfers, Other Funds		A99019	
Transfers, Capital Projects Fund	930,285	A99509	
<b>TOTAL Operating Transfers</b>	<b>930,285</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>930,285</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>9,693,402</b>		<b>9,262,054</b>

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

(A) GENERAL

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>4,723,291</b>	<b>A8021</b>	<b>4,534,144</b>
Prior Period Adj - Decrease In Fund Equity	4,151	A8015	11,043
<b>Restated Fund Equity - Beg of Year</b>	<b>4,719,140</b>	<b>A8022</b>	<b>4,523,101</b>
ADD - REVENUES AND OTHER SOURCES	9,508,406		9,357,744
DEDUCT - EXPENDITURES AND OTHER USES	9,693,402		9,262,054
<b>Fund Equity-End of Year</b>	<b>4,534,144</b>	<b>A8029</b>	<b>4,618,791</b>

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

(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriated Fund Balance</b>			
Est Rev - Real Property Taxes	7,266,803	A1049N	7,397,946
Est Rev - Real Property Tax Items	72,000	A1099N	72,000
Est Rev - Non Property Tax Items	200,000	A1199N	235,934
Est Rev - Departmental Income	882,581	A1299N	781,181
Est Rev - Use of Money And Property	100,700	A2499N	50,700
Est Rev - Licenses And Permits	1,800	A2599N	1,500
Est Rev - Fines And Forfeitures	500,000	A2649N	500,200
Est Rev - Miscellaneous Local Sources	130	A2799N	0
Est Rev - State Aid	291,500	A3099N	286,000
<b>TOTAL Appropriated Fund Balance</b>	<b>9,315,514</b>		<b>9,325,461</b>
Appropriated Fund Balance	250,000	A599N	300,000
<b>TOTAL Estimated Other Sources</b>	<b>250,000</b>		<b>300,000</b>
<b>TOTAL Appropriated Fund Balance</b>	<b>9,565,514</b>		<b>9,625,461</b>

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

(A) GENERAL

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriations</b>			
App - General Government Support	3,123,383	A1999N	3,164,111
App - Public Safety	3,758,388	A3999N	3,783,561
App - Health	2,000	A4999N	1,000
App - Transportation	252,704	A5999N	252,533
App - Economic Assistance And Opportunity	27,500	A6999N	27,500
App - Culture And Recreation	1,365,167	A7999N	1,335,127
App - Home And Community Services	279,775	A8999N	275,443
App - Employee Benefits	381,347	A9199N	418,386
App - Debt Service	375,250	A9899N	367,800
<b>TOTAL Appropriations</b>	<b>9,565,514</b>		<b>9,625,461</b>
App - Interfund Transfer	0	A9999N	
<b>TOTAL Other Uses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Appropriations</b>	<b>9,565,514</b>		<b>9,625,461</b>

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	869,552	DA200	1,205,357
<b>TOTAL Cash</b>	<b>869,552</b>		<b>1,205,357</b>
Accounts Receivable	7,842	DA380	
Additional Description 0			
<b>TOTAL Other Receivables (net)</b>	<b>7,842</b>		<b>0</b>
Due From Other Funds	69,117	DA391	69,117
<b>TOTAL Due From Other Funds</b>	<b>69,117</b>		<b>69,117</b>
Prepaid Expenses	203,174	DA480	200,875
<b>TOTAL Prepaid Expenses</b>	<b>203,174</b>		<b>200,875</b>
<b>TOTAL Assets</b>	<b>1,149,685</b>		<b>1,475,349</b>

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

(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Accounts Payable	3,190	DA600	704
<b>TOTAL Accounts Payable</b>	<b>3,190</b>		<b>704</b>
Accrued Liabilities	-25,055	DA601	21,307
<b>TOTAL Accrued Liabilities</b>	<b>-25,055</b>		<b>21,307</b>
Due To Other Funds	57,055	DA630	37,461
<b>TOTAL Due To Other Funds</b>	<b>57,055</b>		<b>37,461</b>
<b>TOTAL Liabilities</b>	<b>35,190</b>		<b>59,472</b>
Not in Spendable Form		DA806	200,875
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>200,875</b>
Miscellaneous Reserve (specify)	203,174	DA889	
<b>TOTAL Restricted Fund Balance</b>	<b>203,174</b>		<b>0</b>
Assigned Unappropriated Fund Balance		DA915	1,215,002
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>1,215,002</b>
Unreserved Fund Balance Unappropriated	911,321	DA911	
<b>TOTAL Unassigned Fund Balance</b>	<b>911,321</b>		<b>0</b>
<b>TOTAL Non-Current Government Assets</b>	<b>1,114,495</b>		<b>1,415,877</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>1,149,685</b>		<b>1,475,349</b>



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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	3,513,039	DA1001	3,656,420
<b>TOTAL Real Property Taxes</b>	<b>3,513,039</b>		<b>3,656,420</b>
Interest And Earnings	9,302	DA2401	7,530
<b>TOTAL Use of Money And Property</b>	<b>9,302</b>		<b>7,530</b>
Sales of Scrap & Excess Materials	2,173	DA2650	984
Insurance Recoveries		DA2680	4,717
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>2,173</b>		<b>5,701</b>
Refunds of Prior Year's Expenditures	13,983	DA2701	176
<b>TOTAL Miscellaneous Local Sources</b>	<b>13,983</b>		<b>176</b>
Interfund Revenues	3,330	DA2801	1,273
<b>TOTAL Interfund Revenues</b>	<b>3,330</b>		<b>1,273</b>
<b>TOTAL Revenues</b>	<b>3,541,827</b>		<b>3,671,100</b>
Interfund Transfers		DA5031	
<b>TOTAL Interfund Transfers</b>	<b>0</b>		<b>0</b>
Statutory Installment Bonds		DA5720	
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>3,541,827</b>		<b>3,671,100</b>

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

(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Payment of Mta Payroll Tax, Contr Expend	3,479	DA19804	3,080
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>3,479</b>		<b>3,080</b>
<b>TOTAL General Government Support</b>	<b>3,479</b>		<b>3,080</b>
Maint of Streets, Pers Serv	597,068	DA51101	590,815
Maint of Streets, Contr Expend	195,999	DA51104	296,906
<b>TOTAL Maint of Streets</b>	<b>793,067</b>		<b>887,721</b>
Machinery, Contr Expend	329,781	DA51304	475,306
<b>TOTAL Machinery</b>	<b>329,781</b>		<b>475,306</b>
Brush And Weeds, Contr Expend	13,851	DA51404	8,068
<b>TOTAL Brush And Weeds</b>	<b>13,851</b>		<b>8,068</b>
Snow Removal, Pers Serv	612,267	DA51421	677,372
Snow Removal, Contr Expend	442,942	DA51424	357,732
<b>TOTAL Snow Removal</b>	<b>1,055,209</b>		<b>1,035,104</b>
<b>TOTAL Transportation</b>	<b>2,191,908</b>		<b>2,406,199</b>
State Retirement, Empl Bnfts	110,051	DA90108	151,264
Social Security , Empl Bnfts	92,509	DA90308	96,547
Worker's Compensation, Empl Bnfts	115,332	DA90408	119,592
Unemployment Insurance, Empl Bnfts	7,492	DA90508	6,000
Disability Insurance, Empl Bnfts	589	DA90558	481
Hospital & Medical (dental) Ins, Empl Bnft	412,121	DA90608	461,968
Union Welfare Benefits	15,776	DA90708	15,376
<b>TOTAL Employee Benefits</b>	<b>753,870</b>		<b>851,228</b>
Debt Principal, Installment Bonds	62,674	DA97206	93,007
Debt Principal, Install Purch. Debt	33,753	DA97856	11,611
<b>TOTAL Debt Principal</b>	<b>96,427</b>		<b>104,618</b>
Debt Interest, Installment Bonds	3,810	DA97207	2,975
Debt Interest, Install. Purch Debt	1,426	DA97857	
<b>TOTAL Debt Interest</b>	<b>5,236</b>		<b>2,975</b>
<b>TOTAL Expenditures</b>	<b>3,050,920</b>		<b>3,368,100</b>
<b>TOTAL Expenditures</b>	<b>3,050,920</b>		<b>3,368,100</b>

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

(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>623,588</b>	<b>DA8021</b>	<b>1,114,495</b>
Prior Period Adj - Decrease In Fund Equity		DA8015	1,618
<b>Restated Fund Equity - Beg of Year</b>	<b>623,588</b>	<b>DA8022</b>	<b>1,112,877</b>
ADD - REVENUES AND OTHER SOURCES	3,541,827		3,671,100
DEDUCT - EXPENDITURES AND OTHER USES	3,050,920		3,368,100
<b>Fund Equity - End of Year</b>	<b>1,114,495</b>	<b>DA8029</b>	<b>1,415,877</b>

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriated Fund Balance</b>			
Est Rev - Real Property Taxes	3,656,420	DA1049N	3,667,079
Est Rev - Use of Money And Property	20,000	DA2499N	20,000
Est Rev - Sale of Prop And Comp For Loss		DA2699N	20,000
Est Rev - Miscellaneous Local Sources	600	DA2799N	600
<b>TOTAL Appropriated Fund Balance</b>	<b>3,677,020</b>		<b>3,707,679</b>
<b>TOTAL Appropriated Fund Balance</b>	<b>3,677,020</b>		<b>3,707,679</b>

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

(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriations</b>			
App - Transportation	2,703,095	DA5999N	2,589,671
App - Employee Benefits	919,935	DA9199N	968,490
App - Debt Service	53,990	DA9899N	149,518
<b>TOTAL Appropriations</b>	<b>3,677,020</b>		<b>3,707,679</b>
<b>TOTAL Appropriations</b>	<b>3,677,020</b>		<b>3,707,679</b>

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	-878,808	H200	-1,243,126
<b>TOTAL Cash</b>	<b>-878,808</b>		<b>-1,243,126</b>
Accounts Receivable		H380	31,504
<b>TOTAL Other Receivables (net)</b>	<b>0</b>		<b>31,504</b>
State & Federal Receivables	7,304	H410	270,579
<b>TOTAL State And Federal Aid Receivables</b>	<b>7,304</b>		<b>270,579</b>
Due From Other Funds	1,017,010	H391	1,018,084
<b>TOTAL Due From Other Funds</b>	<b>1,017,010</b>		<b>1,018,084</b>
<b>TOTAL Assets</b>	<b>145,506</b>		<b>77,041</b>

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

(H) CAPITAL PROJECTS

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Accounts Payable	34,694	H600	119,635
<b>TOTAL Accounts Payable</b>	<b>34,694</b>		<b>119,635</b>
Retained Percentages, Cont Pay		H605	8,938
<b>TOTAL Retained Percentages</b>	<b>0</b>		<b>8,938</b>
Due To Other Funds	304,485	H630	306,282
<b>TOTAL Due To Other Funds</b>	<b>304,485</b>		<b>306,282</b>
<b>TOTAL Liabilities</b>	<b>339,179</b>		<b>434,855</b>
Unreserved Fund Balance Unappropriated	-193,673	H911	
Unassigned Fund Balance		H917	-357,814
<b>TOTAL Unassigned Fund Balance</b>	<b>-193,673</b>		<b>-357,814</b>
<b>TOTAL Non-Current Government Assets</b>	<b>-193,673</b>		<b>-357,814</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>145,506</b>		<b>77,041</b>

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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Grants From Local Governments	164,898	H2706	16,181
<b>TOTAL Miscellaneous Local Sources</b>	<b>164,898</b>		<b>16,181</b>
St Aid-Capital Projects	80,231	H3097	
St Aid, Consolidated Highway Aid	129,537	H3501	226,833
St Aid, Culture & Rec-Capital Proj		H3897	372,273
<b>TOTAL State Aid</b>	<b>209,768</b>		<b>599,106</b>
<b>TOTAL Revenues</b>	<b>374,666</b>		<b>615,287</b>
Interfund Transfers	995,285	H5031	
<b>TOTAL Interfund Transfers</b>	<b>995,285</b>		<b>0</b>
Statutory Installment Bonds	213,226	H5720	
<b>TOTAL Proceeds of Obligations</b>	<b>213,226</b>		<b>0</b>
<b>TOTAL Other Sources</b>	<b>1,208,511</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>1,583,177</b>		<b>615,287</b>



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

(H) CAPITAL PROJECTS

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Machinery, Equip & Cap Outlay		H51302	45,000
<b>TOTAL Machinery</b>	<b>0</b>		<b>45,000</b>
Highway, Capital Projects	146,154	H51972	213,787
<b>TOTAL Highway</b>	<b>146,154</b>		<b>213,787</b>
Other Transportation, Equip & Cap Outlay	91,000	H59892	229,785
<b>TOTAL Other Transportation</b>	<b>91,000</b>		<b>229,785</b>
<b>TOTAL Transportation</b>	<b>237,154</b>		<b>488,572</b>
Playgr & Rec Centers, Equip & Cap Outlay	17,660	H71402	2,712
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>17,660</b>		<b>2,712</b>
Other Culture And Recreation		H79972	467,166
<b>TOTAL Other Culture And Recreation</b>	<b>0</b>		<b>467,166</b>
<b>TOTAL Culture And Recreation</b>	<b>17,660</b>		<b>469,878</b>
Storm Sewers, Equip & Cap Outlay	474,523	H81402	61,641
<b>TOTAL Storm Sewers</b>	<b>474,523</b>		<b>61,641</b>
Refuse & Garbage, Equip & Cap Outlay	187,227	H81602	
<b>TOTAL Refuse &amp; Garbage</b>	<b>187,227</b>		<b>0</b>
<b>TOTAL Home And Community Services</b>	<b>661,750</b>		<b>61,641</b>
<b>TOTAL Expenditures</b>	<b>916,564</b>		<b>1,020,091</b>
<b>TOTAL Expenditures</b>	<b>916,564</b>		<b>1,020,091</b>

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

(H) CAPITAL PROJECTS

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>-797,241</b>	<b>H8021</b>	<b>-193,673</b>
Prior Period Adj.- Increase In Fund Equity		H8012	240,664
Prior Period Adj - Decrease In Fund Equity	63,045	H8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>-860,286</b>	<b>H8022</b>	<b>46,991</b>
ADD - REVENUES AND OTHER SOURCES	1,583,177		615,287
DEDUCT - EXPENDITURES AND OTHER USES	916,564		1,020,091
<b>Fund Equity - End of Year</b>	<b>-193,673</b>	<b>H8029</b>	<b>-357,813</b>

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Land	16,252,691	K101	16,345,620
Buildings	13,418,838	K102	13,325,909
Machinery & Equipment	4,342,162	K104	4,763,365
Infrastructure	1,006,020	K106	1,006,020
Accum Deprec, Buildings	-4,143,421	K112	-4,481,880
Accum Depr, Machinery & Equip	-2,963,826	K114	-3,289,297
Accum Deprec, Infrastructure	-136,538	K116	-156,658
<b>TOTAL Fixed Assets (net)</b>	<b>27,775,926</b>		<b>27,513,079</b>
<b>TOTAL Assets</b>	<b>27,775,926</b>		<b>27,513,079</b>

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

(K) GENERAL FIXED ASSETS

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Non-Current Government Assets</b>			
Total Non-Current Govt Assets	27,775,926	K159	27,513,079
<b>TOTAL Investments in Non-Current Government Assets</b>	<b>27,775,926</b>		<b>27,513,079</b>
<b>TOTAL Non-Current Government Assets</b>	<b>27,775,926</b>		<b>27,513,079</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>27,775,926</b>		<b>27,513,079</b>

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	11,179	SF200	-13,848
<b>TOTAL Cash</b>	<b>11,179</b>		<b>-13,848</b>
Prepaid Expenses		SF480	
<b>TOTAL Prepaid Expenses</b>	<b>0</b>		<b>0</b>
<b>TOTAL Assets</b>	<b>11,179</b>		<b>-13,848</b>

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

(SF) FIRE PROTECTION

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Other Liabilities		SF688	
<b>TOTAL Other Liabilities</b>	<b>0</b>		<b>0</b>
<b>TOTAL Liabilities</b>	<b>0</b>		<b>0</b>
Not in Spendable Form		SF806	
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>0</b>
Committed Fund Balance		SF913	-21,310
<b>TOTAL Committed Fund Balance</b>	<b>0</b>		<b>-21,310</b>
Assigned Appropriated Fund Balance		SF914	7,462
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>7,462</b>
Unreserved Fund Balance Unappropriated	11,179	SF911	
<b>TOTAL Unassigned Fund Balance</b>	<b>11,179</b>		<b>0</b>
<b>TOTAL Non-Current Government Assets</b>	<b>11,179</b>		<b>-13,848</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>11,179</b>		<b>-13,848</b>

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	837,801	SF1001	837,799
<b>TOTAL Real Property Taxes</b>	<b>837,801</b>		<b>837,799</b>
Interest And Earnings	330	SF2401	140
<b>TOTAL Use of Money And Property</b>	<b>330</b>		<b>140</b>
<b>TOTAL Revenues</b>	<b>838,131</b>		<b>837,939</b>
<b>TOTAL Revenues</b>	<b>838,131</b>		<b>837,939</b>

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

(SF) FIRE PROTECTION

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Judgements And Claims, Contr Expend	322	SF19304	33,914
<b>TOTAL Judgements And Claims</b>	<b>322</b>		<b>33,914</b>
<b>TOTAL General Government Support</b>	<b>322</b>		<b>33,914</b>
Fire Protection, Contr Expend	836,400	SF34104	836,400
<b>TOTAL Fire Protection</b>	<b>836,400</b>		<b>836,400</b>
<b>TOTAL Public Safety</b>	<b>836,400</b>		<b>836,400</b>
<b>TOTAL Expenditures</b>	<b>836,722</b>		<b>870,314</b>
<b>TOTAL Expenditures</b>	<b>836,722</b>		<b>870,314</b>



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

(SF) FIRE PROTECTION

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>15,354</b>	<b>SF8021</b>	<b>11,179</b>
Prior Period Adj.- Increase In Fund Equity		SF8012	7,348
Prior Period Adj - Decrease In Fund Equity	5,584	SF8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>9,770</b>	<b>SF8022</b>	<b>18,527</b>
ADD - REVENUES AND OTHER SOURCES	838,131		837,939
DEDUCT - EXPENDITURES AND OTHER USES	836,722		870,314
<b>Fund Equity - End of Year</b>	<b>11,179</b>	<b>SF8029</b>	<b>-13,848</b>

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

(SP) PARK

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	218,436	SP200	318,763
Cash In Time Deposits	91,805	SP201	94,081
Petty Cash	400	SP210	400
<b>TOTAL Cash</b>	<b>310,641</b>		<b>413,244</b>
Due From Other Funds	22,018	SP391	22,370
<b>TOTAL Due From Other Funds</b>	<b>22,018</b>		<b>22,370</b>
Prepaid Expense	21,088	SP480	20,296
<b>TOTAL Prepaid Expenses</b>	<b>21,088</b>		<b>20,296</b>
<b>TOTAL Assets</b>	<b>353,747</b>		<b>455,910</b>

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

(SP) PARK

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Accounts Payable	6,908	SP600	10,072
<b>TOTAL Accounts Payable</b>	<b>6,908</b>		<b>10,072</b>
Accrued Liabilities		SP601	
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>0</b>
Due To Other Funds	30,554	SP630	30,554
<b>TOTAL Due To Other Funds</b>	<b>30,554</b>		<b>30,554</b>
<b>TOTAL Liabilities</b>	<b>37,462</b>		<b>40,626</b>
Not in Spendable Form		SP806	20,296
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>20,296</b>
Retirement Contribution Reserve	19,022	SP827	22,423
Insurance Reserves	2,065	SP863	2,065
Reserve For Repairs	141,044	SP882	143,000
<b>TOTAL Restricted Fund Balance</b>	<b>162,131</b>		<b>167,488</b>
Assigned Appropriated Fund Balance		SP914	
Assigned Unappropriated Fund Balance		SP915	227,500
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>227,500</b>
Unreserved Fund Balance Unappropriated	154,154	SP911	
<b>TOTAL Unassigned Fund Balance</b>	<b>154,154</b>		<b>0</b>
<b>TOTAL Non-Current Government Assets</b>	<b>316,285</b>		<b>415,284</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>353,747</b>		<b>455,910</b>

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

(SP) PARK

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	586,074	SP1001	612,715
<b>TOTAL Real Property Taxes</b>	<b>586,074</b>		<b>612,715</b>
Other Culture & Recreation Income	20,194	SP2089	15,424
<b>TOTAL Departmental Income</b>	<b>20,194</b>		<b>15,424</b>
Interest And Earnings	2,908	SP2401	2,361
<b>TOTAL Use of Money And Property</b>	<b>2,908</b>		<b>2,361</b>
Sales of Real Property		SP2660	10,000
Insurance Recoveries	675	SP2680	2,824
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>675</b>		<b>12,824</b>
Refunds of Prior Year's Expenditures	1,500	SP2701	
<b>TOTAL Miscellaneous Local Sources</b>	<b>1,500</b>		<b>0</b>
St Aid-Other Cul And Rec St Aid	10,030	SP3889	
<b>TOTAL State Aid</b>	<b>10,030</b>		<b>0</b>
<b>TOTAL Revenues</b>	<b>621,381</b>		<b>643,324</b>
<b>TOTAL Revenues</b>	<b>621,381</b>		<b>643,324</b>

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

(SP) PARK

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Judgements And Claims, Contr Exp		SP19304	
<b>TOTAL Judgements And Claims</b>	<b>0</b>		<b>0</b>
Payment of Mta Payroll Tax,contr Expend	945	SP19804	838
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>945</b>		<b>838</b>
<b>TOTAL General Government Support</b>	<b>945</b>		<b>838</b>
Parks, Pers Serv	180,227	SP71101	195,709
Parks, Equip & Cap Outlay		SP71102	
Parks, Contr Expend	114,302	SP71104	48,023
Parks, Empl Bnfts	97	SP71108	101
<b>TOTAL Parks</b>	<b>294,626</b>		<b>243,833</b>
Playgr & Rec Centers, Contr Expend	28,922	SP71404	30,061
<b>TOTAL Playgr &amp; Rec Centers</b>	<b>28,922</b>		<b>30,061</b>
Special Rec Facility, Pers Serv	92,179	SP71801	89,900
Special Rec Facility, Contr Expend	21,095	SP71804	24,030
<b>TOTAL Special Rec Facility</b>	<b>113,274</b>		<b>113,930</b>
<b>TOTAL Culture And Recreation</b>	<b>436,822</b>		<b>387,824</b>
Misc Home & Comm Serv, Equip & Cap Outlay		SP89892	1,315
<b>TOTAL Misc Home &amp; Comm Serv</b>	<b>0</b>		<b>1,315</b>
<b>TOTAL Home And Community Services</b>	<b>0</b>		<b>1,315</b>
State Retirement, Empl Bnfts	17,572	SP90108	23,807
Social Security, Empl Bnfts	21,614	SP90308	21,849
Worker's Compensation, Empl Bnfts	9,225	SP90408	9,566
Unemployment Insurance, Empl Bnfts		SP90508	753
Disability Insurance, Empl Bnfts	198	SP90558	204
Hospital & Medical (dental) Ins, Empl Bnft	46,638	SP90608	52,988
Union Welfare Benefits	2,436	SP90708	2,436
<b>TOTAL Employee Benefits</b>	<b>97,683</b>		<b>111,603</b>
Debt Principal, Installment Bonds	40,000	SP97206	40,000
<b>TOTAL Debt Principal</b>	<b>40,000</b>		<b>40,000</b>
Debt Interest, Installment Bonds	4,194	SP97207	2,745
<b>TOTAL Debt Interest</b>	<b>4,194</b>		<b>2,745</b>
<b>TOTAL Expenditures</b>	<b>579,644</b>		<b>544,325</b>
<b>TOTAL Expenditures</b>	<b>579,644</b>		<b>544,325</b>

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

(SP) PARK

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>272,813</b>	<b>SP8021</b>	<b>316,285</b>
Prior Period Adj.- Increase In Fund Equity	1,735	SP8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>274,548</b>	<b>SP8022</b>	<b>316,285</b>
ADD - REVENUES AND OTHER SOURCES	621,381		643,324
DEDUCT - EXPENDITURES AND OTHER USES	579,644		544,325
<b>Fund Equity - End of Year</b>	<b>316,285</b>	<b>SP8029</b>	<b>415,284</b>

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

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	456,328	SR200	550,536
<b>TOTAL Cash</b>	<b>456,328</b>		<b>550,536</b>
Accounts Receivable	285	SR380	
<b>TOTAL Other Receivables (net)</b>	<b>285</b>		<b>0</b>
Due From Other Funds	-13,254	SR391	-34,466
<b>TOTAL Due From Other Funds</b>	<b>-13,254</b>		<b>-34,466</b>
Due From Other Governments		SR440	1,039
<b>TOTAL Due From Other Governments</b>	<b>0</b>		<b>1,039</b>
Prepaid Expenses	93,065	SR480	95,567
<b>TOTAL Prepaid Expenses</b>	<b>93,065</b>		<b>95,567</b>
<b>TOTAL Assets</b>	<b>536,424</b>		<b>612,676</b>

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

(SR) REFUSE AND GARBAGE

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Accounts Payable	70,311	SR600	36,634
<b>TOTAL Accounts Payable</b>	<b>70,311</b>		<b>36,634</b>
Accrued Liabilities		SR601	12,350
<b>TOTAL Accrued Liabilities</b>	<b>0</b>		<b>12,350</b>
Due To Other Funds	21,092	SR630	21,092
<b>TOTAL Due To Other Funds</b>	<b>21,092</b>		<b>21,092</b>
<b>TOTAL Liabilities</b>	<b>91,403</b>		<b>70,076</b>
Not in Spendable Form		SR806	95,567
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>95,567</b>
Reserve For Repairs	93,065	SR882	
<b>TOTAL Restricted Fund Balance</b>	<b>93,065</b>		<b>0</b>
Assigned Appropriated Fund Balance		SR914	447,033
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>447,033</b>
Unreserved Fund Balance Unappropriated	351,956	SR911	
<b>TOTAL Unassigned Fund Balance</b>	<b>351,956</b>		<b>0</b>
<b>TOTAL Non-Current Government Assets</b>	<b>445,021</b>		<b>542,600</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>536,424</b>		<b>612,676</b>



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

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	1,451,294	SR1001	1,481,997
<b>TOTAL Real Property Taxes</b>	<b>1,451,294</b>		<b>1,481,997</b>
Interest And Earnings	4,706	SR2401	3,512
<b>TOTAL Use of Money And Property</b>	<b>4,706</b>		<b>3,512</b>
Sales of Scrap & Excess Materials	4,453	SR2650	15,698
Insurance Recoveries		SR2680	9,026
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>4,453</b>		<b>24,724</b>
<b>TOTAL Revenues</b>	<b>1,460,453</b>		<b>1,510,233</b>
<b>TOTAL Revenues</b>	<b>1,460,453</b>		<b>1,510,233</b>

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

(SR) REFUSE AND GARBAGE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Payment of Mta Payroll Tax, contr Expend	1,549	SR19804	1,309
<b>TOTAL Payment of Mta Payroll Tax</b>	<b>1,549</b>		<b>1,309</b>
<b>TOTAL General Government Support</b>	<b>1,549</b>		<b>1,309</b>
Refuse & Garbage, Pers Serv	544,332	SR81601	552,310
Refuse & Garbage, Equip & Cap Outlay	73,269	SR81602	
Refuse & Garbage, Contr Expend	397,699	SR81604	434,192
<b>TOTAL Refuse &amp; Garbage</b>	<b>1,015,300</b>		<b>986,502</b>
<b>TOTAL Home And Community Services</b>	<b>1,015,300</b>		<b>986,502</b>
State Retirement, Empl Bnfts	51,421	SR90108	69,687
Social Security, Empl Bnfts	41,524	SR90308	42,125
Worker's Compensation, Empl Bnfts	58,178	SR90408	60,327
Unemployment Insurance, Empl Bnfts		SR90508	4,980
Disability Insurance, Empl Bnfts	316	SR90558	254
Hospital & Medical (dental) Ins, Empl Bnft	154,583	SR90608	177,260
Union Welfare Benefits	7,198	SR90708	7,416
Other Employee Benefits (spec)	40	SR90898	
<b>TOTAL Employee Benefits</b>	<b>313,260</b>		<b>362,049</b>
Debt Principal, Installment Bonds		SR97206	61,113
<b>TOTAL Debt Principal</b>	<b>0</b>		<b>61,113</b>
Debt Interest, Installment Bonds	1,681	SR97207	1,681
<b>TOTAL Debt Interest</b>	<b>1,681</b>		<b>1,681</b>
<b>TOTAL Expenditures</b>	<b>1,331,790</b>		<b>1,412,654</b>
Transfers, Capital Projects Fund	65,000	SR99509	
<b>TOTAL Operating Transfers</b>	<b>65,000</b>		<b>0</b>
<b>TOTAL Other Uses</b>	<b>65,000</b>		<b>0</b>
<b>TOTAL Expenditures</b>	<b>1,396,790</b>		<b>1,412,654</b>

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

(SR) REFUSE AND GARBAGE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>	<b>390,258</b>	<b>SR8021</b>	<b>445,021</b>
Prior Period Adj - Decrease In Fund Equity	8,900	SR8015	
<b>Restated Fund Equity - Beg of Year</b>	<b>381,358</b>	<b>SR8022</b>	<b>445,021</b>
ADD - REVENUES AND OTHER SOURCES	1,460,453		1,510,233
DEDUCT - EXPENDITURES AND OTHER USES	1,396,790		1,412,654
<b>Fund Equity - End of Year</b>	<b>445,021</b>	<b>SR8029</b>	<b>542,600</b>

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

(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	159,536	SW200	168,484
Cash In Time Deposits	255	SW201	257
<b>TOTAL Cash</b>	<b>159,791</b>		<b>168,741</b>
Prepaid Expenses	37	SW480	36
<b>TOTAL Prepaid Expenses</b>	<b>37</b>		<b>36</b>
<b>TOTAL Assets</b>	<b>159,828</b>		<b>168,777</b>

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

(SW) WATER

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Non-Current Government Assets</b>			
Not in Spendable Form		SW806	311
<b>TOTAL Nonspendable Fund Balance</b>	<b>0</b>		<b>311</b>
Insurance Reserve	255	SW863	
Reserve For Repairs	37	SW882	
<b>TOTAL Restricted Fund Balance</b>	<b>292</b>		<b>0</b>
Assigned Appropriated Fund Balance		SW914	
Assigned Unappropriated Fund Balance		SW915	168,466
<b>TOTAL Assigned Fund Balance</b>	<b>0</b>		<b>168,466</b>
Unreserved Fund Balance Unappropriated	159,536	SW911	
<b>TOTAL Unassigned Fund Balance</b>	<b>159,536</b>		<b>0</b>
<b>TOTAL Non-Current Government Assets</b>	<b>159,828</b>		<b>168,777</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>159,828</b>		<b>168,777</b>

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

(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes	78,523	SW1001	77,052
<b>TOTAL Real Property Taxes</b>	<b>78,523</b>		<b>77,052</b>
Interest And Earnings	783	SW2401	553
<b>TOTAL Use of Money And Property</b>	<b>783</b>		<b>553</b>
Insurance Recoveries		SW2680	12,954
<b>TOTAL Sale of Property And Compensation For Loss</b>	<b>0</b>		<b>12,954</b>
<b>TOTAL Revenues</b>	<b>79,306</b>		<b>90,559</b>
<b>TOTAL Revenues</b>	<b>79,306</b>		<b>90,559</b>

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

(SW) WATER

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Water Trans & Distrib, Contr Expend	61,052	SW83404	81,610
<b>TOTAL Water Trans &amp; Distrib</b>	<b>61,052</b>		<b>81,610</b>
<b>TOTAL Home And Community Services</b>	<b>61,052</b>		<b>81,610</b>
<b>TOTAL Expenditures</b>	<b>61,052</b>		<b>81,610</b>
<b>TOTAL Expenditures</b>	<b>61,052</b>		<b>81,610</b>

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

(SW) WATER

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity-Beginning of Year</b>	<b>141,574</b>	<b>SW8021</b>	<b>159,828</b>
Prior Period Adj-Increase To Fund Equity		SW8012	
<b>Restated Fund Equity - Beg of Year</b>	<b>141,574</b>	<b>SW8022</b>	<b>159,828</b>
ADD - REVENUES AND OTHER SOURCES	79,306		90,559
DEDUCT - EXPENDITURES AND OTHER USES	61,052		81,610
<b>Fund Equity-End of Year</b>	<b>159,828</b>	<b>SW8029</b>	<b>168,777</b>



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

(SW) WATER

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriated Fund Balance</b>			
Est Rev - Real Property Taxes	77,052	SW1049N	84,424
Est Rev - Use of Money And Property	250	SW2499N	250
<b>TOTAL Appropriated Fund Balance</b>	<b>77,302</b>		<b>84,674</b>
<b>TOTAL Appropriated Fund Balance</b>	<b>77,302</b>		<b>84,674</b>

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

(SW) WATER

Budget Summary

Code Description	2011	EdpCode	2012
<b>Appropriations</b>			
App - General Government Support	77,302	SW1999N	84,674
<b>TOTAL Appropriations</b>	<b>77,302</b>		<b>84,674</b>
<b>TOTAL Appropriations</b>	<b>77,302</b>		<b>84,674</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Cash	474,587	TA200	626,310
Time Deposits	149,488	TA201	150,175
<b>TOTAL Cash</b>	<b>624,075</b>		<b>776,485</b>
Due From Other Funds	142,370	TA391	142,370
<b>TOTAL Due From Other Funds</b>	<b>142,370</b>		<b>142,370</b>
<b>TOTAL Assets</b>	<b>766,445</b>		<b>918,855</b>

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

(TA) AGENCY

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Due To Other Funds	89,033	TA630	92,086
<b>TOTAL Due To Other Funds</b>	<b>89,033</b>		<b>92,086</b>
State Retirement	70	TA18	31,650
Group Insurance	32,508	TA20	34,407
Employees Annuities	3,968	TA29	
Guaranty & Bid Deposits	4,522	TA30	4,522
Deposit of Securities By Bank	615,763	TA32	803,100
Other Funds (specify)	20,581	TA85	-46,910
<b>TOTAL Agency Liabilities</b>	<b>677,412</b>		<b>826,769</b>
<b>TOTAL Liabilities</b>	<b>766,445</b>		<b>918,855</b>
<b>TOTAL Liabilities And Fund Equity</b>	<b>766,445</b>		<b>918,855</b>

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

Balance Sheet

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

Balance Sheet

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

(V) DEBT SERVICE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Revenues</b>			
Real Property Taxes		V1001	
<b>TOTAL Real Property Taxes</b>	<b>0</b>		<b>0</b>
Premium & Accrued Interest On Obligations		V2710	59,201
<b>TOTAL Miscellaneous Local Sources</b>	<b>0</b>		<b>59,201</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>59,201</b>
Advanced Refunding Bonds		V5791	2,875,000
<b>TOTAL Proceeds of Obligations</b>	<b>0</b>		<b>2,875,000</b>
<b>TOTAL Other Sources</b>	<b>0</b>		<b>2,875,000</b>
<b>TOTAL Revenues</b>	<b>0</b>		<b>2,934,201</b>

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

(V) DEBT SERVICE

Results of Operation

Code Description	2010	EdpCode	2011
<b>Expenditures</b>			
Fiscal Agents Fees, Contr Expend		V13804	89,576
<b>TOTAL Fiscal Agents Fees</b>	<b>0</b>		<b>89,576</b>
<b>TOTAL General Government Support</b>	<b>0</b>		<b>89,576</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>89,576</b>
Repayments To Esc Agent Adv Ref Bonds		V99914	2,844,625
	<b>0</b>		<b>2,844,625</b>
<b>TOTAL Other Uses</b>	<b>0</b>		<b>2,844,625</b>
<b>TOTAL Expenditures</b>	<b>0</b>		<b>2,934,201</b>



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

(V) DEBT SERVICE

Changes in Fund Equity

Code Description	2010	EdpCode	2011
<b>ANALYSIS OF CHANGES IN FUND EQUITY</b>			
<b>Fund Equity - Beginning of Year</b>		<b>V8021</b>	
<b>Restated Fund Equity - Beg of Year</b>		<b>V8022</b>	
ADD - REVENUES AND OTHER SOURCES			2,934,201
DEDUCT - EXPENDITURES AND OTHER USES			2,934,201
<b>Fund Equity - End of Year</b>		<b>V8029</b>	

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Assets</b>			
Total Non-Current Govt Liabilities	3,509,163	W129	3,001,780
<b>TOTAL Provision To Be Made In Future Budgets</b>	<b>3,509,163</b>		<b>3,001,780</b>
<b>TOTAL Assets</b>	<b>3,509,163</b>		<b>3,001,780</b>

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Code Description	2010	EdpCode	2011
<b>Liabilities</b>			
Installment Purchase Debt	11,611	W685	
<b>TOTAL Other Liabilities</b>	<b>11,611</b>		<b>0</b>
Bonds Payable	3,497,552	W628	3,001,780
<b>TOTAL Bond And Long Term Liabilities</b>	<b>3,497,552</b>		<b>3,001,780</b>
<b>TOTAL Liabilities</b>	<b>3,509,163</b>		<b>3,001,780</b>
<b>TOTAL General Long Term Debt</b>	<b>3,509,163</b>		<b>3,001,780</b>

TOWN OF Kent  
Financial Comments  
For the Fiscal Year Ending 2011

(A) GENERAL

Account Code Comment

Account Code A806 per 480  
Account Code A917 see 806

Adjustment Reason

Account Code A8015 Entry after close of year

(DA) HIGHWAY-TOWN-WIDE

Account Code Comment

Account Code DA915 see 806  
Account Code DA806 per 480

Adjustment Reason

Account Code DA8015 additional expenditure after close

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8012 omitted fund balance from fire dist 1(not reported to nys by fire dist)

(SP) PARK

Account Code Comment

Account Code SP806 per 480  
Account Code SP915 see 806

(SR) REFUSE AND GARBAGE

Account Code Comment

Account Code SR806 per 480  
Account Code SR914 see 806

(SW) WATER

Account Code Comment

Account Code SW915 reclassified from 914 - no fb appropriated per budget and town  
Account Code SW914 to 915

Adjustment Reason

Account Code SW801! addl expenses after year end close  
Account Code SW801! adjustment after close

(V) DEBT SERVICE

Account Code Comment

Account Code V5791 from 5710 coding  
Account Code V99914 advanced refunding escrow deposit per official statement  
Account Code V97106 to 9991.4  
Account Code V5710 should be shown as 5791  
Account Code V13804 delivery date expenses per official statement (costs of issuance and contingency: \$60,106.94 + underwriter's fee of \$29,468.75)  
Account Code V2710 premium on original issue per official statement

(H) CAPITAL PROJECTS

Account Code Comment

Account Code H914 neg fb moved to 917  
Account Code H917 reclass neg fb from 914

Adjustment Reason

Account Code H8015 accrual made after nys report  
Account Code H8012 accrual made after nys report

**TOWN OF Kent**  
**Statement of Indebtedness**  
**For the Fiscal Year Ending 2011**

9/5/2012

County of: Putnam

Municipal Code: 370343600000

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
2006	IPC E	equipment			01/01/2006	04/04/2011	4.75%		\$156,295	\$11,611	\$11,611	\$0	\$0	\$0
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									<b>\$0</b>	<b>\$11,611</b>	<b>\$11,611</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
2007	BOND N	lake carmel gate valve			09/11/2007	09/11/2012	0.035%		\$200,000	\$80,000	\$40,000	\$0	\$0	\$40,000
2008	BOND N	equipment			02/29/2008	02/28/2011	0.025%		\$151,721	\$50,574	\$50,574	\$0	\$0	\$0
2010	BOND N	equipment			03/31/2010	03/31/2013	2.50%		\$91,000	\$91,000	\$30,333	\$0	\$0	\$60,667
2011	BOND N	refunding of town hall bonds			07/19/2011	09/15/2022	0.023%		\$2,875,000	\$0	\$35,000		\$0	\$2,840,000
2010	BOND N	equipment			07/14/2010	07/14/2012	2.75%		\$122,226	\$122,226	\$61,113	\$0	\$0	\$61,113
2008	BOND N	equipment			02/29/2008	02/28/2011	0.025%		\$24,978	\$8,326	\$8,326	\$0	\$0	\$0
2008	BOND N	equipment			02/29/2008	02/28/2011	0.025%		\$24,978	\$8,326	\$8,326	\$0	\$0	\$0
2008	BOND N	equipment			11/18/2008	11/21/2011	0.033%		\$36,300	\$12,100	\$12,100	\$0	\$0	\$0
2006	BOND N	new town hall complex			03/15/2002	09/15/2020	0.041%			\$3,125,000	\$3,125,000	\$0	\$0	\$0
<b>AFR Year Total for Type/Exempt Status - Sums Issued Amt only made in AFR Year</b>									<b>\$2,875,000</b>	<b>\$3,497,552</b>	<b>\$3,370,772</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,001,780</b>
<b>AFR Year Total for All Debt Types - Sums Issued Amt only made in AFR Year</b>									<b>\$2,875,000</b>	<b>\$3,509,163</b>	<b>\$3,382,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,001,780</b>

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

	<u>EDP Code</u>	<u>Amount</u>
CASH:		
On Hand	9Z2001	\$1,500.00
Demand Deposits	9Z2011	\$6,242,825.00
Time Deposits	9Z2021	\$334,787.00
Total		<u>\$6,579,112.00</u>
COLLATERAL:		
- FDIC Insurance	9Z2014	\$1,000,000.00
Collateralized with securities held in possession of municipality or its agent	9Z2014A	\$10,311,292.00
Total		<u>\$11,311,292.00</u>
INVESTMENTS:		
- Securities (450)		
Book Value (cost)	9Z4501	<u>                    </u>
Market Value at Balance Sheet Date	9Z4502	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4504A	<u>                    </u>
- Repurchase Agreements (451)		
Book Value (cost)	9Z4511	<u>                    </u>
Market Value at Balance Sheet Date	9Z4512	<u>                    </u>
Collateralized with securities held in possession of municipality or its agent	9Z4514A	<u>                    </u>

TOWN OF Kent  
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
*****-1	\$818,557	\$0	\$192,247	\$626,310
*****-10	\$127	\$0	\$0	\$127
*****-11	\$4,494,030	\$0	\$0	\$4,494,030
*****-12	\$301,496	\$0	\$0	\$301,496
*****-13	\$25,582	\$0	\$0	\$25,582
*****-14	\$160,130	\$0	\$0	\$160,130
*****-15	\$108,227	\$0	\$0	\$108,227
*****-16	\$5,718	\$0	\$2,395	\$3,323
*****-17	\$159,326	\$0	\$29,748	\$129,578
*****-18	\$70,366	\$0	\$0	\$70,366
*****-19	\$3,000	\$0	\$0	\$3,000
*****-2	\$41,131	\$0	\$0	\$41,131
*****-20	\$5,216	\$0	\$0	\$5,216
*****-21	\$130	\$0	\$0	\$130
*****-22	\$90	\$10	\$0	\$100
*****-23	\$3,032	\$0	\$0	\$3,032
*****-3	\$109,044	\$0	\$0	\$109,044
*****-4	\$1,186,173	\$25,116	\$895,843	\$315,447
*****-5	\$65,213	\$0	\$65,213	\$0
*****-6	\$20	\$11,896	\$11,896	\$20
*****-7	\$33,757	\$0	\$0	\$33,757
*****-8	\$58,223	\$0	\$0	\$58,223
*****-9	\$89,343	\$0	\$0	\$89,343

Total Adjusted Bank Balance				\$6,577,612
Petty Cash				\$0
Adjustments				\$0
Total Cash	9ZCASH	*		\$6,577,612
Total Cash Balance All Funds	9ZCASHB	*		\$6,577,612

\* Must be equal

TOWN OF Kent  
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?	<u>No</u>
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>Yes</u>
7) Has your municipality prepared and documented a risk assessment plan?	<u>                    </u>
If yes, has your municipality used the results to design the system of internal controls?	<u>                    </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>Yes</u>



TOWN OF Kent  
Employee and Retiree Benefits  
For the Fiscal Year Ending 2011

<b>Total Full Time Employees:</b>		80			
<b>Total Part Time Employees:</b>		11			
<b>Account Code</b>	<b>Description</b>	<b>Total Expenditures (All Funds)</b>	<b># of Full Time Employees</b>	<b># of Part Time Employees</b>	<b># of Retirees</b>
90108	State Retirement System	\$466,100.00	60	11	
90158	Police and Fire Retirement	\$346,613.00	20		
90258	Local Pension Fund	\$0.00			
90308	Social Security	\$433,712.00	80	11	
90408	Worker's Compensation Insurance	\$277,986.00	80	11	
90458	Life Insurance	\$0.00			
90508	Unemployment Insurance	\$2,854.00	60		
90558	Disability Insurance	\$2,542.00	80	11	
90608	Hospital and Medical (Dental) Insurance	\$1,737,868.00	80	6	46
90708	Union Welfare Benefits	\$54,919.00	60		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits	\$14,923.00			
<b>Total</b>		<b>\$3,337,517.00</b>			
Computed Total From Financial Section (comparative purposes only)		<b>\$3,337,517.00</b>			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$118,347		gallons	
Diesel Fuel	\$62,401		gallons	
Fuel Oil	\$34,428		gallons	
Natural Gas	\$		cubic feet	
Electricity	\$100,260		kilowatts	
Coal	\$		tons	

TOWN OF Kent  
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	Single-Employer Defined Benefits
2. Annual Required Contribution(ARC)	\$2,677,905.00
3. Interest on Net OPEB Obligation	\$236,677.00
4. Adjustment to Annual Required Contribution	(\$329,084.00)
5. Annual OPEB Expense	\$2,585,498.00
6. Less: Actual Contribution Made	\$523,734.00
7. Increase in Net OPEB Obligation	\$2,061,764.00
8. Net OPEB Obligation - beginning of year	\$5,916.00
9. Net OPEB Obligation - end of year	\$2,067,680.00
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)	20.26%

**Funded Status and Funding Process**

12. Actuarial Accrued Liability(AAL)	
13. Less: Actuarial Value of Plan Assets	\$0.00
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	08/01/2011
19. Actuarial method used	
20. Assumed rate of return on investments discount rate	4.00%
21. Amortization period of UAAL(in years)	

## CERTIFICATION OF CHIEF FISCAL OFFICER

I, Katherine M. Doherty, hereby certify that I am the Chief Fiscal Officer of the Town of Kent, and that the information provided in the annual financial report of the Town of Kent, 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 Kent, and adopted by me as my signature for use in conjunction with the filing of the Town of Kent's annual financial report, I am evidencing my express intent to authenticate my certification of the Town of Kent's annual financial report for the fiscal year ended 12/31/2011 and filed by means of electronic data transmission.

G. Peter Peloquin  
Name of Report Preparer if  
different than Chief Fiscal Officer

(845) 225-0292  
Telephone Number

03/29/2012  
Date of Certification

Katherine M. Doherty  
Name

Town Supervisor  
Title

25 Sybil s Crossing, KentLakes NY 1  
Official Address

(845) 225-3943  
Official Telephone Number