

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 12/31/2010

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

- (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
- (W) GENERAL LONG-TERM DEBT

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

*** ARRA SECTION ***

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

*** SUPPLEMENTAL SECTION ***

The Supplemental Section includes the following sections:

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

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

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

(A) GENERAL

Balance Sheet

Assets			
Cash			
Cash In Time Deposits	5,026,458	A200	4,752,658
Petty Cash	104,847	A201	88,935
	1,000	A210	1,000
Accounts Receivable			
	178,089	A380	119,793
State & Federal, Other			
	3,405	A410	70,085
Due From Other Funds			
	370,062	A391	375,849
Prepaid Expenses			
	290,104	A480	355,173

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(A) GENERAL

Balance Sheet

Liabilities			
Accounts Payable	57,506	A600	81,131
Accrued Liabilities	122,468	A601	28,805
Other Liabilities		A688	8,523
Due To Other Funds	1,110,890	A630	1,110,890
Deferred Revenues	-40,190	A691	
Reserve For Employee Benefits			
Capital Reserve	290,106	A830	347,868
Reserve For Debt	104,847	A878	88,224
Miscellaneous Reserve (specify)	183,765	A884	185,603
	899,820	A889	7,306
Unreserved Fund Balance Unappropriated	3,244,753	A911	3,905,143

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(A) GENERAL

Results of Operation

Account Description	2009	Account Code	2008
Revenues			
Real Property Taxes	7,089,318	A1001	7,378,792
Municipal Real Property Taxes			
Interest & Penalties On Real Prop Taxes	59,921	A1090	60,872
Municipal Real Property Tax Interest			
Franchises	192,507	A1170	230,901
Municipal Franchise Licenses			
Tax Collector Fees	6,146	A1232	255
Clerk Fees	7,143	A1255	3,860
Other General Departmental Income	373,369	A1289	390,824
Police Fees	1,537	A1520	5,488
Public Pound Charges, Dog Control Fees	798	A1550	1,920
Safety Inspection Fees	84,260	A1560	68,160
Vital Statistics Fees	605	A1603	3,388
Park And Recreational Charges	244,459	A2001	124,055
Recreational Concessions	5,768	A2012	7,626
Special Recreational Facility Charges		A2025	1,937
Zoning Fees	6,500	A2110	7,689
Planning Board Fees	13,500	A2115	8,068
Refuse & Garbage Charges	142,419	A2130	93,762
Municipal Refuse & Garbage Charges			
Share of Joint Activity, Other Govts	22,395	A2390	31,879
Municipal Inter-Governmental Activities			
Interest And Earnings	99,779	A2401	53,934
Municipal Savings & Investment Income			
Dog Licenses	2,360	A2544	2,580
Public Safety Permits		A2550	1,425
Municipal Public Safety Permits			
Fines And Forfeited Bail	216,104	A2610	554,875
Municipal Fines And Forfeited Bail			
Sales of Real Property		A2660	12,420
Insurance Recoveries	38,438	A2680	49,527
Municipal Insurance Recoveries			
Refunds of Prior Year's Expenditures	42,794	A2701	19,493
Unclassified (specify)	83,042	A2770	425
Municipal Miscellaneous Income Sources			
St Aid, Revenue Sharing	63,383	A3001	59,552
St Aid, Mortgage Tax	273,248	A3005	288,592
St Aid, Real Property Tax Administration		A3040	210
St Aid, Other Public Safety	51,238	A3389	25,897
St Aid, Other Health	20,000	A3489	20,000
St Aid, Conservation Programs	25,725	A3910	
Municipal St Aid			
Grants - Government			
Municipal Grants - Government			
Grants - Federal Government - Other (Specify)			
Municipal Grants - Federal Government - Other (Specify)			

TOWN OF Kent
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(A) GENERAL

Results of Operation

Expenditures			
Legislative Board, Pers Serv	75,448	A10101	73,526
Legislative Board, Contr Expend	21,606	A10104	16,022
Legislative Board, Empl Bnfts	10,609	A10108	24,860
Total, Legislative Board			
Municipal Court, Pers Serv	147,780	A11101	152,164
Municipal Court, Contr Expend	68,329	A11104	343,798
Municipal Court, Empl Bnfts	57,376	A11108	46,899
Total, Municipal Court			
Supervisor, pers Serv	98,604	A12201	102,895
Supervisor, equip & Cap Outlay		A12202	
Supervisor, contr Expend	8,655	A12204	5,866
Supervisor, empl Bnfts	35,744	A12208	51,686
Total, Supervisor			
Comptroller, pers Serv	113,077	A13151	114,900
Comptroller, Contr Expend	4,205	A13154	9,242
Comptroller, Empl Bnfts	32,475	A13158	37,372
Total, Comptroller			
Auditor, Contr Expend	28,950	A13204	31,600
Total, Auditor			
Tax Collection, pers Serv	40,184	A13301	42,136
Tax Collection, contr Expend	6,317	A13304	8,703
Tax Collection, empl Bnfts	3,489	A13308	3,583
Total, Tax Collection			
Budget, Pers Serv	8,000	A13401	8,000
Budget, Empl Bnfts	834	A13408	914
Total, Budget			
Assessment, Pers Serv	132,599	A13551	113,791
Assessment, Contr Expend	12,117	A13554	18,671
Assessment, Empl Bnfts	48,540	A13558	43,743
Total, Assessment			
Clerk, pers Serv	128,181	A14101	131,372
Clerk, equip & Cap Outlay	9,734	A14102	8,673
Clerk, contr Expend	65,152	A14104	70,239
Total, Clerk			
Law, Contr Expend	216,405	A14204	127,814
Total, Law			
Personnel, Contr Expend	31,559	A14304	39,244
Total, Personnel			
Engineer, Contr Expend	3,226	A14404	
Total, Engineer			
Elections, Pers Serv		A14501	
Elections, Contr Expend		A14504	
Elections, Empl Bnfts		A14508	
Total, Elections			
Records Mgmt, PerS. Serv.	26,845	A14601	27,412
Records Mgmt, Contr Expend	2,467	A14604	3,756

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(A) GENERAL

Results of Operation

Expenditures	2009	2010	2011
Records Mgmt, Empl Bnfts	2,304	A14608	2,415
Buildings, Pers Serv	38,880	A16201	39,821
Buildings, Equip & Cap Outlay	1,946	A16202	
Buildings, Contr Expend	209,364	A16204	186,505
Buildings, Empl Bnfts	2,920	A16208	2,828
Central Garage, Pers Serv	248,096	A16401	271,494
Central Garage, Equip & Cap Outlay	2,344	A16402	
Central Garage, Contr Expend	258,152	A16404	325,171
Central Garage, Empl Bnfts	130,514	A16408	135,830
Central Comm System, Contr Expend	4,354	A16504	12,303
Central Print & Mail, contr Expend	43,457	A16704	38,249
Central Data Process, Pers Serv		A16801	28
Central Data Process, Contr Expend	79,466	A16804	85,976
Central Data Process, Empl Bnfts		A16808	2
Unallocated Insurance, Contr Expend		A19104	
Municipal Assn Dues, Contr Expend	1,500	A19204	1,500
Judgements And Claims, Contr Expend	264,202	A19304	8,127
Pur of Land/right of Way,equip & Cap Out		A19402	
Payment of Mta Payroll Tax,contr Expend	8,264	A19804	10,508
Other Gen Govt Support, Contr Expend	22,847	A19894	24,330
Police, Pers Serv	1,942,269	A31201	2,011,023
Police, Equip & Cap Outlay	56,836	A31202	107,871
Police, Contr Expend	310,133	A31204	659,611
Police, Empl Bnfts	768,965	A31208	504,084
Traffic Control, Contr Expen	9,384	A33104	3,079
Fire, Pers Serv	11,210	A34101	11,965
Fire, Contr Expend	4,611	A34104	5,302
Fire, Empl Bnfts	1,699	A34108	3,162
Control of Animals, Pers Serv	12,673	A35101	12,795

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(A) GENERAL

Results of Operation

Expenditures			
Control of Animals, Contr Expend	24,318	A35104	23,961
Control of Animals, Empl Bnfts	1,568	A35108	4,486
Safety Inspection, Pers Serv	99,294	A36201	100,436
Safety Inspection, Contr Expend	3,957	A36204	7,077
Safety Inspection, Empl Bnfts	40,904	A36208	42,676
Misc Public Safety, Contr Expend	4,660	A39894	1,000
Registrar of Vital Statistics, Pers Serv	3,500	A40201	3,500
Registrar of Vital Stat Contr Expend	65	A40204	
Registrar of Vital Stat, Empl Bnfts	507	A40208	593
Street Admin, Pers Serv	76,512	A50101	78,042
Street Admin, Equip & Cap Outlay		A50102	26,815
Street Admin, Contr Expend	50,605	A50104	60,134
Street Admin, Empl Bnfts	26,745	A50108	21,740
Garage, Contr Expend	66,235	A51324	65,831
Street Lighting, Contr Expend	9,075	A51824	8,857
Veterans Service, Contr Expend		A65104	838
Programs For Aging, Contr Expend	29,000	A67724	13,319
Council On The Arts, Contr Expend		A70104	7,600
Recreation Admini, Pers Serv	85,237	A70201	63,145
Recreation Admini, Equip & Cap Outlay		A70202	
Recreation Admini, Contr Expend	31,409	A70204	20,474
Recreation Admini, Empl Bnfts	22,815	A70208	12,766
Parks, Pers Serv	181,689	A71101	188,746
Parks, Equip & Cap Outlay	8,274	A71102	
Parks, Contr Expend	100,341	A71104	91,255
Parks, Empl Bnfts	89,428	A71108	91,609
Special Rec Facility, Contr Expend	7,435	A71804	5,866
Youth Prog, Pers Serv	87,447	A73101	14,338

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(A) GENERAL

Results of Operation

Account Name	2009	2010	2011
Expenditures			
Youth Prog, Equip & Cap Outlay	546	A73102	
Youth Prog, Contr Expend	127,799	A73104	62,543
Youth Prog, Empl Bnfts	6,707	A73108	1,086
Culture, Recreation			
Library, Contr Expend	527,084	A74104	527,906
Library, Empl Bnfts	14,733	A74108	24,243
Historian, Contr Expend	6,597	A75104	2,757
Celebrations, Contr Expend	10,786	A75504	9,569
Adult Recreation, Pers Serv		A76201	678
Adult Recreation, Contr Expend	14,542	A76204	26,604
Adult Recreation, Empl Bnfts		A76208	347
Other Culture And Rec, Contr Expend	5,000	A79894	
Zoning			
Zoning, Pers Serv		A80101	629
Zoning, Contr Expend	8,221	A80104	10,394
Zoning, Empl Bnfts		A80108	45
Planning			
Planning, Pers Serv	32,220	A80201	9,967
Planning, Contr Expend	58,613	A80204	35,442
Planning, Empl Bnfts	12,061	A80208	4,937
Environmental Control, Contr Expend	38,560	A80904	37,178
Refuse & Garbage			
Refuse & Garbage, Equip & Cap Outlay		A81602	20,443
Refuse & Garbage, Contr Expend	142,419	A81604	91,778
Landfill Clos-Post Clos,contr Exp	18,022	A81614	11,866
Comm Beautification, Contr Expend	5,092	A85104	6,270
Code Enforcements			
Code Enforcements, Pers Serv	21,269	A86641	21,066
Code Enforcements, Contr Expend	4,496	A86644	6,352
Conservation			
Conservation, Contr Expend	432	A87104	1,056
Gen Natural Resources			
Gen Natural Resources, Contr Expend	745	A87904	
Cemetery			
Cemetery, Contr Expend	5,000	A88104	5,000

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(A) GENERAL

Results of Operation

Expenditures			
Misc Home & Comm Serv, Contr Expend		A89894	8,283
State Retirement System	829	A90108	646
Unemployment Insurance, Empl Bnfts		A90508	10,136
Disability Insurance, Empl Bnfts	2,074	A90558	1,986
Hospital & Medical (dental) Ins, Empl Bnft	300,416	A90608	323,059
Other Employee Benefits (spec)	10,562	A90898	4,322
Debt Principal, Serial Bonds	225,000	A97106	225,000
Debt Principal, Installment Bonds	51,310	A97206	32,526
Debt Interest, Serial Bonds	169,375	A97107	159,813
Debt Interest, Installment Bonds	2,700	A97207	1,226
Transfers, Other Funds	436,171	A99019	
Transfers, Capital Projects Fund	125,583	A99509	930,285

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(A) GENERAL

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year			
Prior Period Adj-Increase To Fund Equity	4,864,082	A8021	4,723,291
Prior Period Adj - Decrease In Fund Equity	3,603	A8012	
Restated Fund Equity - Beg of Year	269	A8015	4,151
ADD - REVENUES AND OTHER SOURCES	4,867,416	A8022	4,719,140
DEDUCT - EXPENDITURES AND OTHER USES	9,166,756		9,508,406
Fund Equity-End of Year	9,310,881		9,693,402
	4,723,291	A8029	4,534,144

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(A) GENERAL

Budget Summary

Estimated Revenues			
Est Rev - Real Property Taxes	7,378,792	A1049N	7,266,803
Est Rev - Real Property Tax Items	52,000	A1099N	72,000
Est Rev - Non Property Tax Items	178,000	A1199N	200,000
Est Rev - Departmental Income	972,666	A1299N	882,581
Est Rev - Use of Money And Property	100,000	A2499N	100,700
Est Rev - Licenses And Permits	1,800	A2599N	1,800
Est Rev - Fines And Forfeitures	422,000	A2649N	500,000
Est Rev - Miscellaneous Local Sources	0	A2799N	130
Est Rev - State Aid	295,920	A3099N	291,500
Appropriated Fund Balance	30,000	A599N	250,000

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(A) GENERAL

Budget Summary

Appropriation	2009	Fiscal Year	2010
Appropriations			
App - General Government Support	2,946,263	A1999N	3,123,383
App - Public Safety	3,598,149	A3999N	3,758,388
App - Health	4,361	A4999N	2,000
App - Transportation	249,015	A5999N	252,704
App - Economic Assistance And Opportunity	27,500	A6999N	27,500
App - Culture And Recreation	1,393,437	A7999N	1,365,167
App - Home And Community Services	348,875	A8999N	279,775
App - Employee Benefits	353,182	A9199N	381,347
App - Debt Service	384,813	A9899N	375,250
Total Appropriations	12,000,000		12,000,000
App - Interfund Transfer	125,583	A9999N	0
Total Other Appropriations	125,583		0
Total Appropriations and Other Appropriations	12,125,583		12,000,000

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Assets			
Cash	458,833	DA200	869,552
Accounts Receivable		DA380	7,842
Due From Other Funds	69,117	DA391	69,117
Prepaid Expenses	175,053	DA480	203,174

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(DA) HIGHWAY-TOWN-WIDE

Balance Sheet

Liabilities	2009	2010	2011
Accounts Payable			
Accounts Payable	17,402	DA600	3,190
Accrued Liabilities			
Accrued Liabilities	4,957	DA601	-25,055
Due To Other Funds			
Due To Other Funds	57,056	DA630	57,055
Miscellaneous Reserve (specify)			
Miscellaneous Reserve (specify)	175,053	DA889	203,174
Unreserved Fund Balance Unappropriated			
Unreserved Fund Balance Unappropriated	448,535	DA911	911,321

TOWN OF Kent
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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Account Name	2009 Actual	2010 Budget	2010 Actual
Revenues			
Real Property Taxes			
Real Property Taxes	3,711,356	DA1001	3,513,039
Interest And Earnings	11,778	DA2401	9,302
Sales of Scrap & Excess Materials	1,793	DA2650	2,173
Insurance Recoveries	3,083	DA2680	
Refunds of Prior Year's Expenditures		DA2701	13,983
Interfund Revenues		DA2801	3,330
Interfund Transfers	436,171	DA5031	

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(DA) HIGHWAY-TOWN-WIDE

Results of Operation

Expenditures			
Payment of Mta Payroll Tax, Contr Expend	2,598	DA19804	3,479
Maint of Streets, Pers Serv	605,416	DA51101	597,068
Maint of Streets, Equip & Cap Outlay		DA51102	
Maint of Streets, Contr Expend	204,106	DA51104	195,999
Machinery, Contr Expend	340,532	DA51304	329,781
Brush And Weeds, Equip & Cap Outlay	1,170	DA51402	
Brush And Weeds, Contr Expend	3,750	DA51404	13,851
Snow Removal, Pers Serv	672,902	DA51421	612,267
Snow Removal, Contr Expend	459,261	DA51424	442,942
State Retirement, Empl Bnfts	88,706	DA90108	110,051
Social Security, Empl Bnfts	97,071	DA90308	92,509
Worker's Compensation, Empl Bnfts	94,819	DA90408	115,332
Unemployment Insurance, Empl Bnfts	1,781	DA90508	7,492
Disability Insurance, Empl Bnfts	650	DA90558	589
Hospital & Medical (dental) Ins, Empl Bnft	412,871	DA90608	412,121
Union Welfare Benefits	16,366	DA90708	15,776
Other Employee Benefits (spec)	170	DA90898	
Debt Principal, Installment Bonds	62,674	DA97206	62,674
Debt Principal, Install Purch. Debt	32,190	DA97856	33,753
Debt Interest, Installment Bonds	4,400	DA97207	3,810
Debt Interest, Install. Purch Debt	2,989	DA97857	1,426

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(DA) HIGHWAY-TOWN-WIDE

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	-472,471	DA8021	623,588
Prior Period Adj.- Increase In Fund Equity	36,300	DA8012	
Restated Fund Equity - Beg of Year	-436,171	DA8022	623,588
ADD - REVENUES AND OTHER SOURCES	4,164,181		3,541,827
DEDUCT - EXPENDITURES AND OTHER USES	3,104,422		3,050,920
Fund Equity - End of Year	623,588	DA8029	1,114,495

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Estimated Revenues			
Est Rev - Real Property Taxes	3,513,039	DA1049N	3,656,420
Est Rev - Use of Money And Property	25,000	DA2499N	20,000
Est Rev - Miscellaneous Local Sources		DA2799N	600
Total Estimated Revenues			
Total Estimated Revenues Available for Highway			

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(DA) HIGHWAY-TOWN-WIDE

Budget Summary

Appropriation	2009 Actual	2010 Budget	2010 Actual
Appropriations			
App - Transportation	2,791,714	DA5999N	2,703,095
App - Employee Benefits	678,952	DA9199N	919,935
App - Debt Service	67,373	DA9899N	53,990
Total - Highway-Town-Wide	3,537,039		3,677,020
Total - Highway-Town-Wide with Debt Service	3,604,412		3,731,010

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(H) CAPITAL PROJECTS

Balance Sheet

Assets			
Cash			
	-1,499,512	H200	-878,808
State & Federal Receivables			
		H410	7,304
Due From Other Funds			
	1,017,010	H391	1,017,010

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(H) CAPITAL PROJECTS

Balance Sheet

Liabilities			
Accounts Payable			
Accounts Payable - Materials	12,999	H600	34,694
Retained Percentages, Cont Pay			
Retained Percentages - Cont Pay		H605	
Due To Other Funds			
Due To Other Funds - Materials	301,739	H630	304,485
Due To Other Funds - Cont Pay			
Unreserved Fund Balance Unappropriated			
Unreserved Fund Balance Unappropriated - Materials	-797,241	H911	-193,673
Unreserved Fund Balance Unappropriated - Cont Pay			
Unreserved Fund Balance Unappropriated - Materials			
Unreserved Fund Balance Unappropriated - Cont Pay			

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For the Fiscal Year Ending 2010

(H) CAPITAL PROJECTS

Results of Operation

	2010	2009	2008
Revenues			
Misc Revenue, Other Govts	2,057	H2389	
Interest And Earnings		H2401	
Grants From Local Governments		H2706	164,898
St Aid-Capital Projects	83,409	H3097	80,231
St Aid, Consolidated Highway Aid	177,411	H3501	129,537
Interfund Transfers	212,166	H5031	995,285
Statutory Installment Bonds		H5720	213,226

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(H) CAPITAL PROJECTS

Results of Operation

Expenditures			
Buildings, Equip & Cap Outlay	2,703	H16202	
Buildings, Equip & Cap Outlay			
Buildings, Equip & Cap Outlay			
Highway, Capital Projects	177,411	H51972	146,154
Highway, Capital Projects			
Highway, Capital Projects			
Other Transportation, Equip & Cap Outlay		H59892	91,000
Other Transportation, Equip & Cap Outlay			
Other Transportation, Equip & Cap Outlay			
Playgr & Rec Centers, Equip & Cap Outlay		H71402	17,660
Playgr & Rec Centers, Equip & Cap Outlay			
Playgr & Rec Centers, Equip & Cap Outlay			
Recreation, Equip & Cap Outlay	9,371	H71972	
Recreation, Equip & Cap Outlay			
Recreation, Equip & Cap Outlay			
Environmental Control, Equip & Cap Outlay	140,813	H80902	
Environmental Control, Equip & Cap Outlay			
Environmental Control, Equip & Cap Outlay			
Storm Sewers, Equip & Cap Outlay		H81402	474,523
Storm Sewers, Equip & Cap Outlay			
Storm Sewers, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay		H81602	187,227
Refuse & Garbage, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay			
Refuse & Garbage, Equip & Cap Outlay			

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(H) CAPITAL PROJECTS

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY

Fund Equity - Beginning of Year	-919,939	H8021	-797,241
Prior Period Adj - Decrease In Fund Equity	22,047	H8015	63,045
Restated Fund Equity - Beg of Year	-941,986	H8022	-860,286
ADD - REVENUES AND OTHER SOURCES	475,043		1,583,177
DEDUCT - EXPENDITURES AND OTHER USES	330,298		916,564
Fund Equity - End of Year	-797,241	H8029	-193,673

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(K) GENERAL FIXED ASSETS

Balance Sheet

Assets			
Land			
Buildings	16,252,691	K101	16,252,691
Machinery & Equipment	13,313,835	K102	13,418,838
Infrastructure	3,977,912	K104	4,342,162
Accum Deprec, Buildings	1,013,130	K106	1,006,020
Accum Depr, Machinery & Equip	-3,804,962	K112	-4,143,421
Accum Deprec, Infrastructure	-2,703,953	K114	-2,963,826
	-116,418	K116	-136,538

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(K) GENERAL FIXED ASSETS

Balance Sheet

	2010	2009	2008
Fund Equity			
Total Non-Current Govt Assets			
Land	27,932,235	K159	27,775,926
Buildings			
Equipment			
Other Assets			

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(SF) FIRE PROTECTION

Balance Sheet

Assets

Cash

	15,354	SF200	11,179

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(SF) FIRE PROTECTION

Balance Sheet

Fund Equity			
Unreserved Fund Balance Unappropriated			
Balance - Beginning of Fiscal Year	15,354	SF911	11,179
Change in Fund Balance			
Balance - End of Fiscal Year			

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(SF) FIRE PROTECTION

Results of Operation

Revenues			
Real Property Taxes			
Real Property Taxes	823,050	SF1001	837,801
Interest And Earnings			
Interest And Earnings	178	SF2401	330
Grants			
Grants			
Grants			

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(SF) FIRE PROTECTION

Results of Operation

Expenditures			
Judgements And Claims, Contr Expend	336	SF19304	322
Judgements And Claims, Contr Expend	336		322
Fire Protection, Contr Expend	820,000	SF34104	836,400
Fire Protection, Contr Expend	820,000		836,400
Fire Protection, Contr Expend	820,000		836,400
Fire Protection, Contr Expend	820,000		836,400
Fire Protection, Contr Expend	820,000		836,400

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(SF) FIRE PROTECTION

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY

Fund Equity - Beginning of Year	12,462	SF8021	15,354
Prior Period Adj - Decrease In Fund Equity		SF8015	5,584
Restated Fund Equity - Beg of Year	12,462	SF8022	9,770
ADD - REVENUES AND OTHER SOURCES	823,228		838,131
DEDUCT - EXPENDITURES AND OTHER USES	820,336		836,722
Fund Equity - End of Year	15,354	SF8029	11,179

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(SP) PARK

Balance Sheet

Assets			
Cash			
Cash In Time Deposits	182,590	SP200	218,436
Petty Cash	84,821	SP201	91,805
	400	SP210	400
Due From Other Funds	21,866	SP391	22,018
Prepaid Expense	17,434	SP480	21,088

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(SP) PARK

Balance Sheet

Liabilities			
Accounts Payable			
	3,864	SP600	6,908
Accrued Liabilities			
	-120	SP601	
Due To Other Funds			
	30,554	SP630	30,554
Retirement Contribution Reserve			
	17,433	SP827	19,022
Insurance Reserves			
		SP863	2,065
Reserve For Repairs			
	99,821	SP882	141,044
Unreserved Fund Balance Unappropriated			
	155,559	SP911	154,154

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(SP) PARK

Results of Operation

Revenues			
Real Property Taxes			
Real Property Taxes	578,439	SP1001	586,074
Other Culture & Recreation Income			
Other Culture & Recreation Income	18,564	SP2089	20,194
Interest And Earnings			
Interest And Earnings	6,068	SP2401	2,908
Permits, Other			
Permits, Other		SP2590	
Insurance Recoveries			
Insurance Recoveries		SP2680	675
Refunds of Prior Year's Expenditures			
Refunds of Prior Year's Expenditures		SP2701	1,500
Gifts And Donations			
Gifts And Donations	25	SP2705	
St Aid-Other Cul And Rec St Aid			
St Aid-Other Cul And Rec St Aid		SP3889	10,030

TOWN OF Kent
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(SP) PARK

Results of Operation

Expenditures			
Judgements And Claims, Contr Exp			
		SP19304	
Payment of Mta Payroll Tax, contr Expend	803	SP19804	945
Parks, Pers Serv			
Parks, Equip & Cap Outlay	189,077	SP71101	180,227
Parks, Contr Expend	4,067	SP71102	
Parks, Empl Bnfts	82,228	SP71104	114,302
	79	SP71108	97
Playgr & Rec Centers, Contr Expend	29,849	SP71404	28,922
Special Rec Facility, Pers Serv			
Special Rec Facility, Contr Expend	103,396	SP71801	92,179
	22,337	SP71804	21,095
State Retirement, Empl Bnfts			
Social Security, Empl Bnfts	13,169	SP90108	17,572
Worker's Compensation, Empl Bnfts	22,374	SP90308	21,614
Disability Insurance, Empl Bnfts	7,584	SP90408	9,225
Hospital & Medical (dental) Ins, Empl Bnft	234	SP90558	198
Union Welfare Benefits	45,138	SP90608	46,638
	2,436	SP90708	2,436
Debt Principal, Installment Bonds	40,000	SP97206	40,000
Debt Interest, Installment Bonds	5,524	SP97207	4,194
Transfers, Capital Projects Fund	86,583	SP99509	

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(SP) PARK

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year			
Prior Period Adj.- Increase In Fund Equity	324,595	SP8021	272,813
Restated Fund Equity - Beg of Year		SP8012	1,735
ADD - REVENUES AND OTHER SOURCES	324,595	SP8022	274,548
DEDUCT - EXPENDITURES AND OTHER USES	603,096		621,381
Fund Equity - End of Year	654,878		579,644
	272,813	SP8029	316,285

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TOWN OF Kent
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(SR) REFUSE AND GARBAGE

Balance Sheet

Liabilities			
Accounts Payable			
Accounts Payable	5,320	SR600	70,311
Due To Other Funds			
Due To Other Funds	21,092	SR630	21,092
Reserve For Repairs			
Reserve For Repairs	78,198	SR882	93,065
Unreserved Fund Balance Unappropriated			
Unreserved Fund Balance Unappropriated	312,060	SR911	351,956
Unreserved Fund Balance Unappropriated			
Unreserved Fund Balance Unappropriated			
Unreserved Fund Balance Unappropriated			

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(SR) REFUSE AND GARBAGE

Results of Operation

Account Name	2009 Actual	2010 Budget	2010 Actual
Revenues			
Real Property Taxes			
Refuse and Garbage Taxes	1,473,653	SR1001	1,451,294
Interest And Earnings			
Interest on Investments	7,749	SR2401	4,706
Sales of Scrap & Excess Materials			
Sales of Scrap and Excess Materials	2,447	SR2650	4,453
Sales of Scrap and Excess Materials			
Sales of Scrap and Excess Materials			
Sales of Scrap and Excess Materials			

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(SR) REFUSE AND GARBAGE

Results of Operation

Expenditures			
Judgements And Claims, Cont Exp		SR19304	
Payment of Mta Payroll Tax, contr Expend	1,231	SR19804	1,549
Refuse & Garbage, Pers Serv	539,535	SR81601	544,332
Refuse & Garbage, Equip & Cap Outlay		SR81602	73,269
Refuse & Garbage, Contr Expend	411,231	SR81604	397,699
State Retirement, Empl Bnfts	34,088	SR90108	51,421
Social Security, Empl Bnfts	41,183	SR90308	41,524
Worker's Compensation, Empl Bnfts	48,672	SR90408	58,178
Disability Insurance, Empl Bnfts	344	SR90558	316
Hospital & Medical (dental) Ins, Empl Bnft	150,426	SR90608	154,583
Union Welfare Benefits	7,416	SR90708	7,198
Other Employee Benefits (spec)		SR90898	40
Debt Principal, Installment Bonds	51,496	SR97206	
Debt Interest, Installment Bonds	875	SR97207	1,681
Transfers, Capital Projects Fund		SR99509	65,000

TOWN OF Kent
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(SR) REFUSE AND GARBAGE

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity - Beginning of Year	192,906	SR8021	390,258
Prior Period Adj - Decrease In Fund Equity		SR8015	8,900
Restated Fund Equity - Beg of Year	192,906	SR8022	381,358
ADD - REVENUES AND OTHER SOURCES	1,483,849		1,460,453
DEDUCT - EXPENDITURES AND OTHER USES	1,286,497		1,396,790
Fund Equity - End of Year	390,258	SR8029	445,021

TOWN OF Kent
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(SW) WATER

Balance Sheet

Assets			
Cash			
Cash In Time Deposits	141,286	SW200	159,536
	254	SW201	255
Prepaid Expenses			
	34	SW480	37

TOWN OF Kent
Annual Update Document
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(SW) WATER

Balance Sheet

Account Name	2009	2010	2011
Liabilities			
Accounts Payable		SW600	
Due To Other Funds		SW630	
Insurance Reserve			
Reserve For Repairs	254	SW863	255
	34	SW882	37
Unreserved Fund Balance Unappropriated	141,286	SW911	159,536

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(SW) WATER

Results of Operation

Revenues			
Real Property Taxes			
Real Property Taxes	91,203	SW1001	78,523
Interest And Earnings			
Interest And Earnings	1,436	SW2401	783
Permits, Other			
Permits, Other	200	SW2590	
Other Compensation For Loss			
Other Compensation For Loss		SW2690	

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(SW) WATER

Results of Operation

Expenditures			
Water Trans & Distrib, Contr Expend			
Water Trans & Distrib, Contr Expend	68,019	SW83404	61,052
Water Trans & Distrib, Contr Expend	68,019		61,052
Water Trans & Distrib, Contr Expend	68,019		61,052
Water Trans & Distrib, Contr Expend	68,019		61,052
Water Trans & Distrib, Contr Expend	68,019		61,052

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(SW) WATER

Changes in Fund Equity

ANALYSIS OF CHANGES IN FUND EQUITY			
Fund Equity-Beginning of Year	116,754	SW8021	141,574
Restated Fund Equity - Beg of Year	116,754	SW8022	141,574
ADD - REVENUES AND OTHER SOURCES	92,839		79,306
DEDUCT - EXPENDITURES AND OTHER USES	68,019		61,052
Fund Equity-End of Year	141,574	SW8029	159,828

(SW) WATER

Budget Summary

Account Name	2009	2010	2011
Estimated Revenues			
Est Rev - Real Property Taxes	78,522	SW1049N	77,052
Est Rev - Use of Money And Property	350	SW2499N	250
Est Rev - Other Revenues	0.00		0.00
Total Estimated Revenues from all sources	78,872		77,302

TOWN OF Kent
Annual Update Document
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(SW) WATER

Budget Summary

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Appropriations

App - General Government Support	78,872	SW1999N	77,302
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Other Appropriations	10,000		10,000
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Other Appropriations for Water	10,000		10,000
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Annual Update Document
For the Fiscal Year Ending 2010

(TA) AGENCY

Balance Sheet

Account Name	2009	2010	2011
Assets			
Cash	534,798	TA200	474,587
Time Deposits	142,990	TA201	149,488
Due From Other Funds	142,369	TA391	142,370
Liabilities			
Due To Other Funds			
Due To Other Funds			
Due To Other Funds			

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

(W) GENERAL LONG-TERM DEBT

Balance Sheet

Assets			
Total Non-Current Govt Liabilities	3,689,890	W129	3,509,163
Debt, long-term	3,689,890		3,509,163
Debt, short-term			

HOW GENERAL LONG TERM DEBT

TOWN OF Kent
Financial Comments
For the Fiscal Year Ending 2010

(A) GENERAL

Adjustment Reason

Account Code A8015 entry made after report prepared

(SF) FIRE PROTECTION

Adjustment Reason

Account Code SF8015 reported separately to nys by kent fire dist

(SP) PARK

Adjustment Reason

Account Code SP8012 entry made after report prepared

(SR) REFUSE AND GARBAGE

Adjustment Reason

Account Code SR8015 Accrued Liabilities of \$8900 added after statement submitted

(H) CAPITAL PROJECTS

Adjustment Reason

Account Code H8015 segregate deferred revenue

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

Water and Other Purposes Exempt From Constitutional Debt Limit

Installment Purchase Contract No. 2006000005	EDPCODE	Amount
Month and Year of Issue		1/1/2006
Purpose of Issue		equipment
Current Interest Rate		4.7500
Outstanding Beginning of Year	3P61	45,364
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	3P63	0
Paid During the Fiscal Year		
(do not include renewals here)	3P65	33,753
Outstanding End of the Fiscal Year	3P67	11,611
Final Maturity Date		4/4/2011

Total Installment Purchase Contract		Amount
Outstanding Beginning of Year		45,364
Prior Year Adjustment		0
Issued During Fiscal Year		0
Paid During Fiscal Year		33,753
Outstanding End of Year		11,611

0

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

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2007000001	EDPCODE	Amount
Month and Year of Issue		9/11/2007
Purpose of Issue		lake carmel gate valve
Current Interest Rate		.0345
Outstanding Beginning of Year	2P18771	120,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	40,000
Outstanding End of the Fiscal Year	2P18777	80,000
Final Maturity Date		9/11/2012

Bond No. 2010000003	EDPCODE	Amount
Month and Year of Issue		
Purpose of Issue		equipment
Current Interest Rate		
Outstanding Beginning of Year	2P18771	
Prior Year Adjustment		
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	
Outstanding End of the Fiscal Year	2P18777	
Final Maturity Date		

Bond No. 2010000002	EDPCODE	Amount
Month and Year of Issue		7/14/2010
Purpose of Issue		equipment
Current Interest Rate		2.7500
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	122,226
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	122,226
Final Maturity Date		7/14/2012

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

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2007000002	EDPCODE	Amount
Month and Year of Issue		9/21/2007
Purpose of Issue		urchase police vehicle
Current Interest Rate		.0365
Outstanding Beginning of Year	2P18771	7,937
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	7,937
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		9/21/2010

Bond No. 2008000002	EDPCODE	Amount
Month and Year of Issue		2/29/2008
Purpose of Issue		equipment
Current Interest Rate		.0250
Outstanding Beginning of Year	2P18771	16,652
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	8,326
Outstanding End of the Fiscal Year	2P18777	8,326
Final Maturity Date		2/28/2011

Bond No. 2008000001	EDPCODE	Amount
Month and Year of Issue		2/29/2008
Purpose of Issue		equipment
Current Interest Rate		.0250
Outstanding Beginning of Year	2P18771	101,148
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	50,574
Outstanding End of the Fiscal Year	2P18777	50,574
Final Maturity Date		2/28/2011

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

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2007000003	EDPCODE	Amount
Month and Year of Issue		9/21/2007
Purpose of Issue		rch addl police vehicle
Current Interest Rate		.0365
Outstanding Beginning of Year	2P18771	7,937
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	7,937
Outstanding End of the Fiscal Year	2P18777	0
Final Maturity Date		9/21/2010

Bond No. 2008000003	EDPCODE	Amount
Month and Year of Issue		2/29/2008
Purpose of Issue		equipment
Current Interest Rate		.0250
Outstanding Beginning of Year	2P18771	16,652
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	8,326
Outstanding End of the Fiscal Year	2P18777	8,326
Final Maturity Date		2/28/2011

Bond No. 2008000004	EDPCODE	Amount
Month and Year of Issue		11/18/2008
Purpose of Issue		equipment
Current Interest Rate		.0325
Outstanding Beginning of Year	2P18771	24,200
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	12,100
Outstanding End of the Fiscal Year	2P18777	12,100
Final Maturity Date		11/21/2011

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

Indebtedness Not Exempt From Constitutional Debt Limit

Bond No. 2006000015	EDPCODE	Amount
Month and Year of Issue		3/15/2002
Purpose of Issue		new town hall complex
Current Interest Rate		.0405
Outstanding Beginning of Year	2P18771	3,350,000
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	0
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	225,000
Outstanding End of the Fiscal Year	2P18777	3,125,000
Final Maturity Date		9/15/2020

Bond No. 2010000001	EDPCODE	Amount
Month and Year of Issue		3/31/2010
Purpose of Issue		equipment
Current Interest Rate		2.5000
Outstanding Beginning of Year	2P18771	0
Prior Year Adjustment		0
Issued During the Fiscal Year		
(do not include renewals here)	2P18773	91,000
Paid During the Fiscal Year		
(do not include renewals here)	2P18775	0
Outstanding End of the Fiscal Year	2P18777	91,000
Final Maturity Date		3/31/2013

Total Bond		Amount
Outstanding Beginning of Year		3,644,526
Prior Year Adjustment		0
Issued During Fiscal Year		213,226
Paid During Fiscal Year		360,200
Outstanding End of Year		3,497,552

0

Total of All Indebtedness
Includes Total of Bonds and Notes - Exempt and Not Exempt

Total Bond		Amount
Outstanding Beginning of Year		3,689,890
Prior Year Adjustment		0
Issued During Fiscal Year		213,226
Paid During Fiscal Year		393,954
Outstanding End of Year		3,509,163

TOWN OF Kent
Maturity Schedule
For the Fiscal Year Ending 2010

For Bonds Issued During The Fiscal Year Ended 2010

	EDPCODE	
Indebtedness No.		2010000001
Purpose of Issue		equipment
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	91,000
Date of Issue	2P3DT	3/31/2010
Interest Rate	2P3PC	2.50000
Final Maturity Date	2P3DM	3/31/2013
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P311	30,333
	2P312	30,333
	2P313	30,333

TOWN OF Kent
Maturity Schedule
For the Fiscal Year Ending 2010

For Bonds Issued During The Fiscal Year Ended 2010

	EDPCODE	
Indebtedness No.		2010000002
Purpose of Issue		equipment
For State Comptroller Use Only	2P3CE	
Total Principal	2P3PR	122,226
Date of Issue	2P3DT	7/14/2010
Interest Rate	2P3PC	2.75000
Final Maturity Date	2P3DM	7/14/2012
Amount of Principal Redeemed in or to be Redeemed in Fiscal Year ending in (The Last Two Digits of the EDP Code Correspond to the Fiscal Year Ended)		
	2P311	61,113
	2P312	61,113

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

	EDP Code	Amount
CASH:		
On Hand		
Demand Deposits	9Z2001	\$1,400.00
Time Deposits	9Z2011	\$6,063,468.00
Total	9Z2021	\$330,483.00
		\$6,395,351.00
COLLATERAL:		
- FDIC Insurance		
Collateralized with securities held in possession of municipality or its agent	9Z2014	\$1,250,000.00
Total	9Z2014A	\$8,884,944.00
		\$10,134,944.00
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 Kent
Bank Reconciliation
For the Fiscal Year Ending 2010

Include All Checking, Savings and C.D. Accounts

Bank Account Number	Bank Balance	Add: Deposit In Transit	Less: Outstanding Checks	Adjusted Bank Balance
*****-1	\$3,844,656	\$0	\$0	\$3,844,656
*****-2	\$427,669	\$0	\$0	\$427,669
*****-3	\$70,150	\$0	\$0	\$70,150
*****-4	\$25,478	\$0	\$0	\$25,478
*****-5	\$9,238	\$0	\$215	\$9,023
*****-6	\$159,977	\$0	\$0	\$159,977
*****-7	\$33,602	\$0	\$0	\$33,602
*****-8	\$126	\$0	\$0	\$126
*****-9	\$129	\$0	\$0	\$129
*****-10	\$0	\$0	\$0	\$0
*****-11	\$642,715	\$39,020	\$226,667	\$455,068
*****-12	\$10,104	\$0	\$10,084	\$20
*****-13	\$40,943	\$0	\$0	\$40,943
*****-14	\$3,018	\$0	\$0	\$3,018
*****-15	\$108,411	\$0	\$0	\$108,411
*****-16	\$55,254	\$0	\$0	\$55,254
*****-17	\$100	\$0	\$0	\$100
*****-18	\$1,731,037	\$0	\$570,710	\$1,160,327
*****-0710	\$0	\$0	\$0	\$0
Total Adjusted Bank Balance				\$6,393,951
Petty Cash				\$1,400.00
Adjustments				\$.00
Total Cash			9ZCASH *	\$6,395,351
Total Cash Balance All Funds			9ZCASHB *	\$6,395,351
* Must be equal				

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

	<u>Response</u>
1) Does your municipality have a written procurement policy?	<u>Yes</u>
2) Have the financial statements for your municipality been independently audited? If not, are you planning on having an audit conducted?	<u>No</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>Yes</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? If yes, has your municipality used the results to design the system of internal controls?	<u>Yes</u>
8) Have you had a change in chief executive or chief fiscal officer during the last year?	<u>Yes</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 2010

Total Full Time Employees:		80			
Total Part Time Employees:		27			
Account Code	Description	Total Expenditures (All Funds)	# of Full Time Employees	# of Part Time Employees	# of Retirees
90108	State Retirement System	\$357,110.00	60	8	
90158	Police and Fire Retirement	\$262,681.00	20		
90258	Local Pension Fund				
90308	Social Security	\$427,186.00	80	27	
90408	Worker's Compensation Insurance	\$268,021.00	80	27	
90458	Life Insurance				
90508	Unemployment Insurance	\$17,628.00	80		27
90558	Disability Insurance	\$3,089.00	80		27
90608	Hospital and Medical (Dental) Insurance	\$1,506,996.00	80		27
90708	Union Welfare Benefits	\$25,384.00	62		
90858	Supplemental Benefit Payment to Disabled Fire Fighters				
91890	Other Employee Benefits				
Total		\$2,868,095.00			
Computed Total From Financial Section (comparative purposes only)		\$2,566,965.00			

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

Energy Type	Total Expenditures	Total Volume	Units Of Measure	Alternative Units Of Measure
Gasoline	\$116,241		gallons	
Diesel Fuel	\$62,592		gallons	
Fuel Oil	\$34,046		gallons	
Natural Gas	\$781		cubic feet	
Electricity	\$100,690		kilowatts	
Coal	\$		tons	

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

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 12/31/2010
, is TRUE and correct to the best of my knowledge and belief.

By entering the personal identification number assigned by the Office of the State Comptroller to me as
the Chief Fiscal Officer of the TOWN of 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 12/31/2010
and filed by means of electronic data transmission.

G PETER PELOQUIN

Name of Report Preparer if different
than Chief Fiscal Officer

KATHERINE M DOHERTY

Name

(845) 225-0292

Telephone Number

TOWN SUPERVISOR

Title

25 SYBIL'S CROSSING KENT LAKE

Official Address

07/13/2011

Date of Certification

(845) 225-3943

Official Telephone Number