

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 189,187,954	\$ -
Last Year's Levy Tax Collection	456,388	-
Prior Years Property Tax Collection	347,432	-
Interest & Penalty	1,050,977	-
PILOT & Tax Treaty (excluded from levy) Collection	214,219	-
Other Local Property Taxes	-	-
Licenses and Permits	4,646,587	-
Fines and Forfeitures	496,998	-
Investment Income	442,629	-
Departmental	5,069,827	-
Rescue Run Revenue	4,114,236	-
Police & Fire Detail	2,359,183	-
Other Local Non-Property Tax Revenues	1,255,805	-
Tuition	-	997,865
Impact Aid	-	-
Medicaid	-	1,387,901
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	2,600,294
CDBG	327,953	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	7,430,457
MV Excise Tax Reimbursement & Phase-out	3,463,187	-
State PILOT Program	5,403,870	-
Distressed Community Relief Fund	1,341,001	-
Library Resource Aid	582,746	-
Library Construction Aid	-	-
Public Service Corporation Tax	991,411	-
Meals & Beverage Tax / Hotel Tax	2,024,745	-
LEA Aid	-	58,171,589
Group Home	-	-
Housing Aid Capital Projects	-	229,369
Housing Aid Bonded Debt	2,480,924	-
State Food Service Revenue	-	23,256
Incentive Aid	-	-
Property Revaluation Reimbursement	350,796	-
Other State Revenue	958,738	465,763
Other Revenue	-	1,631,700
Local Appropriation for Education	-	93,182,652
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	420,795
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 227,567,606	\$ 166,541,641
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>EXPENDITURES</u>	<u>General Government</u>	<u>Finance</u>	<u>Social Services</u>	<u>Centralized IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public Works</u>	<u>Parks and Rec</u>	<u>Police Department</u>
Compensation- Group A	\$ 1,440,176	\$ 1,377,577	\$ 1,387,482	\$ 420,319	\$ 849,244	\$ 2,139,809	\$ 4,215,243	\$ 1,680,940	\$ 10,182,066
Compensation - Group B	-	-	-	-	-	-	-	-	1,160,327
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	6,060	52,608	19,880	52,825	6,158	33,000	119,399	96,278	1,115,718
Overtime - Group B	-	-	-	-	-	-	-	-	127,145
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,954,095
Active Medical Insurance - Group A	222,857	207,706	267,782	78,548	178,290	238,522	855,965	277,365	2,207,740
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	237,469
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	11,729	10,932	14,094	4,134	9,384	12,554	45,051	14,598	109,675
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,498
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	110,625	111,837	102,268	35,765	67,279	128,047	346,916	133,337	341,448
Life Insurance	3,854	4,360	4,695	1,267	2,708	6,336	15,868	4,128	55,231
State Defined Contribution- Group A	6,652	9,098	8,464	3,320	5,197	8,817	36,759	10,465	317,470
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	10,092
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	14,072	242,347	33,567	11,591	7,749	18,754	206,314	60,862	2,531,523
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	9,969,515
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	87,710	81,885	76,178	29,882	46,776	148,622	330,830	96,803	1,201,526
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	80,018
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	50,185	68,636	63,853	25,048	39,208	-	277,304	76,434	84,690
Purchased Services	1,204,568	64,461	43,364	-	15,248	-	428,115	92,277	427,708
Materials/Supplies	18,639	120,064	782,743	32,502	1,937	50,000	398,247	135,192	340,513
Software Licenses	-	-	-	147,817	-	-	-	-	-
Capital Outlays	-	-	73,618	55,575	15,295	24,161	18,000	-	366,541
Insurance	886,427	-	-	-	-	-	-	-	-
Maintenance	-	1,420	27,934	148,660	-	65,000	17,514	25,300	381,297
Vehicle Operations	-	-	51,773	-	6,812	2,000	564,427	39,155	224,989
Utilities	-	-	2,337	218,705	-	110,000	436,891	98,326	48,543
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,467,089	-	-
Revaluation	-	417,870	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	934,473	-	-
Trash Removal & Recycling	-	-	-	-	-	-	5,401,105	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	4,413	-	-	-	-	-	-	-	-
Other Operation Expenditures	1,489,437	100,514	70,655	1,414	419,327	461,000	136,883	659,422	1,732,668
Local Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,557,406	\$ 2,871,314	\$ 3,030,687	\$ 1,267,373	\$ 1,670,613	\$ 3,446,622	\$ 16,252,392	\$ 3,500,883	\$ 35,220,504

City of Cranston
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>EXPENDITURES</u>	<u>Fire Department</u>	<u>Centralized Dispatch</u>	<u>Public Safety Other</u>	<u>Education Appropriation</u>	<u>Debt</u>	<u>OPEB</u>	<u>Total Municipal</u>	<u>Education Department</u>
Compensation- Group A	\$ 13,296,915	\$ -	\$ 185,036	\$ -	\$ -	\$ -	\$ 37,174,808	\$ 76,958,423
Compensation - Group B	798,722	-	-	-	-	-	1,959,048	7,894,549
Compensation - Group C	-	-	-	-	-	-	-	14,460,350
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	4,923,412	-	860	-	-	-	6,426,198	-
Overtime - Group B	292,619	-	-	-	-	-	419,764	-
Overtime - Group C	-	-	-	-	-	-	-	483,614
Police & Fire Detail	48,658	-	-	-	-	-	2,002,753	-
Active Medical Insurance - Group A	3,861,988	-	37,832	-	-	-	8,434,596	12,472,340
Active Medical Insurance- Group B	198,343	-	-	-	-	-	435,812	1,007,503
Active Medical Insurance- Group C	-	-	-	-	-	-	-	5,214,879
Active Dental insurance- Group A	175,642	-	1,991	-	-	-	409,784	819,358
Active Dental Insurance- Group B	10,439	-	-	-	-	-	22,937	72,112
Active Dental Insurance- Group C	-	-	-	-	-	-	-	370,056
Payroll Taxes	370,186	-	13,518	-	-	-	1,761,226	2,560,818
Life Insurance	65,736	-	845	-	-	-	165,028	63,933
State Defined Contribution- Group A	420,848	-	1,088	-	-	-	828,179	1,742,251
State Defined Contribution - Group B	6,843	-	-	-	-	-	16,935	147,154
State Defined Contribution - Group C	-	-	-	-	-	-	-	110,722
Other Benefits- Group A	3,881,305	-	1,006	-	-	-	7,009,088	654,875
Other Benefits- Group B	-	-	-	-	-	-	-	63,452
Other Benefits- Group C	-	-	-	-	-	-	-	97,511
Local Defined Benefit Pension- Group A	12,596,836	-	-	-	-	-	22,566,351	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	122,913
State Defined Benefit Pension- Group A	811,899	-	9,795	-	-	-	2,921,906	10,026,100
State Defined Benefit Pension - Group B	56,442	-	-	-	-	-	136,460	994,363
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	984,180
Other Defined Benefit / Contribution	-	-	8,210	-	-	-	693,567	-
Purchased Services	1,131,706	-	-	-	-	-	3,407,448	18,188,066
Materials/Supplies	287,847	-	37,334	-	-	-	2,205,019	2,207,370
Software Licenses	-	-	-	-	-	-	147,817	484,890
Capital Outlays	340,695	-	-	-	-	-	893,886	1,930,200
Insurance	-	-	-	-	-	-	886,427	765,165
Maintenance	250,846	-	140,891	-	-	-	1,058,860	1,367,386
Vehicle Operations	197,486	-	-	-	-	-	1,086,642	998,027
Utilities	712,329	-	-	-	-	-	1,627,131	2,473,634
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,467,089	-
Revaluation	-	-	-	-	-	-	417,870	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	934,473	-
Trash Removal & Recycling	-	-	-	-	-	-	5,401,105	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	4,413	400
Other Operation Expenditures	387,735	-	3,131	-	-	-	5,462,185	282,568
Local Appropriation for Education	-	-	-	93,182,652	-	-	93,182,652	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	420,795	-	-	420,795	-
Municipal Debt- Principal	-	-	-	-	6,794,000	-	6,794,000	-
Municipal Debt- Interest	-	-	-	-	2,400,863	-	2,400,863	-
School Debt- Principal	-	-	-	-	550,000	-	550,000	-
School Debt- Interest	-	-	-	-	549,700	-	549,700	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	5,108,840	5,108,840	427,998
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 45,125,476	\$ -	\$ 441,537	\$ 93,603,447	\$ 10,294,563	\$ 5,108,840	\$ 227,391,657	\$ 166,447,161

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	175,949	94,480
Fund Balance1- beginning of year	\$20,888,447	\$ 6,827,244
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	(500,000)
Misc. Adjustment	-	(21,535)
Fund Balance¹ - beginning of year adjusted	20,888,447	6,305,709
Rounding		
Fund Balance¹ - end of year	\$ 21,064,396	\$ 6,400,189

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements		Total	Total Other	Total	Total Other	Net Change	Beginning Fund	Prior Period	Restated Beginning	Ending	
Fund Description		Revenue	Financing Sources	Expenditures	Financing Uses	in Fund Balance ¹	Fund Balance [±] (Deficit)	Adjustment	Fund Balance [±] (Deficit)	Fund Balance [±] (Deficit)	
Fund Balance ¹ - per MTP-2 at June 30, 2017							\$	20,888,447	-	\$	20,888,447
No funds removed from RGS for fiscal 2018								-	-		-
No funds added to RGS for Fiscal 2018								-	-		-
No misc. adjustments made for fiscal 2018								-	-		-
Fund Balance ¹ - per MTP-2 at June 30, 2017 adjusted							\$	20,888,447	-	\$	20,888,447
General Fund	101	\$ 225,003,198	\$ -	\$ 131,309,168	\$ 93,603,447	\$ 90,583	\$ 20,868,980	\$ -	\$ 20,868,980	\$ 20,959,563	
Fire Detail	404	56,751	-	48,658	-	8,093	(2,599)	-	(2,599)	5,494	
Police Detail	457	1,828,906	-	1,751,634	-	77,272	22,067	-	22,067	99,339	
CDBG	700	1,309,953	-	1,311,852	-	(1,899)	(26,825)	-	(26,825)	(28,724)	
Totals per audited financial statements		\$ 228,198,808	\$ -	\$ 134,421,312	\$ 93,603,447	\$ 174,049	\$ 20,861,623	\$ -	\$ 20,861,623	\$ 21,035,672	
<u>Reconciliation from financial statements to MTP2</u>											
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2		\$ -	\$ -	93,182,652	(93,182,652)	\$ -	\$ -	\$ -	\$ -	\$ -	
Transfer to School Department-Contingency Expenditures		-	-	420,795	(420,795)	-	-	-	-	-	
Community Development Block Grant-To remove loan activity		(982,000)	-	(983,899)	-	1,899	26,825		26,825	28,724	
Revaluation reflected as net in the Financials		350,798	-	350,797	-	1	-	-	-	1	
Rounding		-	-	-	-	-	(1)	-	(1)	(1)	
Totals Per MTP2		\$ 227,567,606	\$ -	\$ 227,391,657	\$ -	\$ 175,949	\$ 20,888,447	\$ -	\$ 20,888,447	\$ 21,064,396	

¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.

City of Cranston
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 6,827,244		\$ 6,827,244	
<i>Miscellaneous variances from FY 17 impacting Fiscal year 2018</i>						(21,535)	-	(21,535)	
<i>Prior period audit adjustment for fiscal year 2018</i>						-	(500,000)	(500,000)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 6,805,709</u>		<u>\$ 6,305,709</u>	
School Unrestricted Fund	\$ 68,579,812	\$ 93,789,979	\$ 162,466,234	\$ -	\$ (96,443)	\$ 5,885,808	\$ (500,000)	\$ 5,385,808	\$ 5,289,365
Enterprise Fund1	3,685,411	-	3,431,970	-	253,441	900,142	-	900,142	1,153,583
School Special Revenue Funds	8,398,414	-	8,221,813	186,532	(9,931)	102,827	-	102,827	92,896
Totals per audited financial statements	<u>\$ 80,663,637</u>	<u>\$ 93,789,979</u>	<u>\$ 174,120,017</u>	<u>\$ 186,532</u>	<u>\$ 147,067</u>	<u>\$ 6,888,777</u>	<u>\$ (500,000)</u>	<u>\$ 6,388,777</u>	<u>\$ 6,535,844</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2

\$ 93,182,652	\$ (93,182,652)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
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Supplemental Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2

420,795	(420,795)	-	-	-	-	-	-	-	-
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State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only

(7,725,441)	-	(7,725,441)	-	-	-	-	-	-	-
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For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.

-	(186,532)	-	(186,532)	-	-	-	-	-	-
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Capital purchase in school lunch fund reported as an expenditure on the MPT-2 but recorded as an asset on the June 30, 2018 financial statements

-	-	83,836	-	(83,836)	(83,068)	-	-	(83,068)	(166,904)
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Capital assets net of accumulated depreciation at June 30, 2017

-	-	-	-	-	-	-	-	-	-
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Depreciation expense not recorded in UCOA

-	-	(28,944)	-	28,944	-	-	-	-	28,944
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Miscellaneous variances between UCOA & Financial Statements

-	-	(2,308)	-	2,308	-	-	-	-	2,308
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Rounding

(2)	-	1	-	(3)	-	-	-	-	(3)
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Totals Per MTP2

<u>\$ 166,541,641</u>	<u>\$ -</u>	<u>\$ 166,447,161</u>	<u>\$ -</u>	<u>\$ 94,480</u>	<u>\$ 6,805,709</u>	<u>\$ (500,000)</u>	<u>\$ 6,305,709</u>	<u>\$ 6,400,189</u>
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Reconciliation from MTP2 to UCOA

Transfer from School Unrestricted Fund to Internal Service Fund. Amount recorded as a transfer by the School District while the auditor reported it as an expenditure.

<u>\$ -</u>	<u>\$ (975,176)</u>
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Totals per UCOA Validated Totals Report

<u>\$ 166,541,641</u>	<u>\$ 165,471,985</u>
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¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.