

Town of South Kingstown  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 69,869,578	\$ -
Last Year's Levy Tax Collection	365,327	-
Prior Years Property Tax Collection	172,524	-
Interest & Penalty	346,806	-
PILOT & Tax Treaty (excluded from levy) Collection	260,184	-
Other Local Property Taxes	-	-
Licenses and Permits	1,041,807	-
Fines and Forfeitures	90,242	-
Investment Income	155,742	-
Departmental	2,099,899	-
Rescue Run Revenue	779,253	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	364,022	-
Tuition	-	89,036
Impact Aid	-	-
Medicaid	-	359,087
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	353,446
CDBG	6,930	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	8,620	1,731,154
MV Excise Tax Reimbursement	142,445	-
State PILOT Program	198,218	-
Distressed Community Relief Fund	-	-
Library Resource Aid	225,653	-
Library Construction Aid	-	-
Public Service Corporation Tax	393,252	-
Meals & Beverage Tax / Hotel Tax	1,017,135	-
LEA Aid	-	7,329,896
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	561,934	-
State Food Service Revenue	-	10,884
Incentive Aid	4,109	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	10,069
Other Revenue	-	664,608
Local Appropriation for Education	-	51,387,349
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<u>\$ 78,103,680</u>	<u>\$ 61,935,530</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	633,464	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	421,605	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<u>\$ 1,055,069</u>	<u>\$ -</u>

Town of South Kingstown  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 720,555	\$ 830,630	\$ 480,930	\$ 162,775	\$ 587,670	\$ 714,693	\$ 1,062,989	\$ 1,262,625	\$ 3,514,100
Compensation - Group B	-	-	-	-	-	-	-	-	510,130
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	7,714	-	481	-	204	847	64,486	21,305	612,454
Overtime - Group B	-	-	-	-	-	-	-	-	7,436
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	112,360	134,215	81,973	25,671	83,453	101,011	223,166	163,228	609,212
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	134,764
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,338	9,492	7,167	1,131	7,722	6,326	16,522	13,203	39,308
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	9,003
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	48,128	62,863	40,231	11,961	52,209	52,112	82,213	96,242	323,083
Life Insurance	320	416	233	58	967	312	670	564	4,458
State Defined Contribution- Group A	3,410	8,647	4,427	2,125	4,769	5,706	8,631	9,357	826,685
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	7,388
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	4,296	3,257	8,529	426	5,449	4,411	59,088	33,467	28,978
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	7,480
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	98,152	93,193	44,352	18,887	64,398	67,420	119,606	103,645	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	56,638
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	255,683	26,794	25,169	18,487	21,260	56,388	373,383	534,728	25,458
Materials/Supplies	4,714	5,784	24,722	2,911	3,611	109,056	151,429	119,647	44,814
Software Licenses	832	536	2,692	53,577	9,003	3,220	515	3,677	25,875
Capital Outlays	611	1,470	-	10,016	2,228	8,243	6,627	5,068	8,167
Insurance	367,907	-	-	-	-	-	-	-	-
Maintenance	22,916	-	4,629	-	-	27,837	11,285	40,595	14,510
Vehicle Operations	772	317	11,940	-	3,148	-	136,967	33,324	231,810
Utilities	40,204	-	57,209	-	-	36,919	47,244	109,631	95,503
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	198,075	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	170,271	-	-
Trash Removal & Recycling	-	-	-	-	-	-	20,813	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	181,599	-	-	-	-	-	-	-	-
Other Operation Expenditures	63,380	4,666	2,552	3,836	5,213	8,941	42,683	64,119	80,760
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,941,891</b>	<b>\$ 1,182,280</b>	<b>\$ 797,236</b>	<b>\$ 311,861</b>	<b>\$ 851,304</b>	<b>\$ 1,204,662</b>	<b>\$ 2,796,663</b>	<b>\$ 2,614,425</b>	<b>\$ 7,218,014</b>

Town of South Kingstown  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 412,719	\$ 1,262,148	\$ -	\$ -	\$ -	\$ 11,011,834	\$ 26,396,910
Compensation - Group B	-	-	-	-	-	-	510,130	3,533,482
Compensation - Group C	-	-	-	-	-	-	-	4,692,394
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	87,419	287,332	-	-	-	1,082,242	-
Overtime - Group B	-	-	-	-	-	-	7,436	-
Overtime - Group C	-	-	-	-	-	-	-	53,449
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	97,951	260,075	-	-	-	1,892,315	3,527,013
Active Medical Insurance- Group B	-	-	-	-	-	-	134,764	348,540
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,451,015
Active Dental insurance- Group A	-	7,158	16,434	-	-	-	132,801	281,232
Active Dental Insurance- Group B	-	-	-	-	-	-	9,003	25,568
Active Dental Insurance- Group C	-	-	-	-	-	-	-	107,611
Payroll Taxes	-	37,516	109,109	-	-	-	915,667	2,603,504
Life Insurance	-	261	1,448	-	-	-	9,707	188,432
State Defined Contribution- Group A	-	1,987	2,258	-	-	-	878,001	141,536
State Defined Contribution - Group B	-	-	-	-	-	-	7,388	28,712
State Defined Contribution - Group C	-	-	-	-	-	-	-	41,005
Other Benefits- Group A	-	1,029	18,265	-	-	-	167,196	276,920
Other Benefits- Group B	-	-	-	-	-	-	-	29,391
Other Benefits- Group C	-	-	-	-	-	-	-	39,031
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	7,480	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	47,614	71,112	-	-	-	728,380	3,363,248
State Defined Benefit Pension - Group B	-	-	-	-	-	-	56,638	435,618
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	513,769
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	2,188	171,442	-	-	-	1,510,980	9,572,472
Materials/Supplies	-	1,711	24,860	-	-	-	493,259	793,687
Software Licenses	-	3,323	3,412	-	-	-	106,662	174,278
Capital Outlays	-	-	14,425	-	-	-	56,855	640,339
Insurance	-	-	-	-	-	-	367,907	263,402
Maintenance	-	1,843	6,427	-	-	-	130,042	326,114
Vehicle Operations	-	-	39,518	-	-	-	459,016	11,675
Utilities	-	12,101	20,400	-	-	-	419,211	875,189
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	198,075	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	170,271	-
Trash Removal & Recycling	-	-	-	-	-	-	20,813	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	181,599	-
Other Operation Expenditures	-	5,259	39,847	-	-	-	321,256	114,783
Local Appropriation for Education	-	-	-	51,387,349	-	-	51,387,349	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	627,007	-	627,007	-
Municipal Debt- Interest	-	-	-	-	113,540	-	113,540	-
School Debt- Principal	-	-	-	-	1,082,993	-	1,082,993	-
School Debt- Interest	-	-	-	-	143,894	-	143,894	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	450,084
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	37,336
OPEB Contribution- Total	-	-	-	-	-	874,036	874,036	175,000
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 720,079</b>	<b>\$ 2,348,512</b>	<b>\$ 51,387,349</b>	<b>\$ 1,967,434</b>	<b>\$ 874,036</b>	<b>\$ 76,215,747</b>	<b>\$ 61,512,739</b>

Financing Uses: Transfer to Capital Funds	\$ 1,440,450	\$ -
Financing Uses: Transfer to Other Funds	431,483	429,300
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	265,500	-
<b>Total Other Financing Uses</b>	<b>\$ 2,137,433</b>	<b>\$ 429,300</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>805,569</b>	<b>(6,509)</b>
<b>Fund Balance<sup>1</sup>- beginning of year</b>	<b>\$13,696,498</b>	<b>\$3,572,251</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	134,269	-
Prior period adjustments	-	-
Misc. Adjustment	-	(18,525)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>13,830,767</b>	<b>3,553,726</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 14,636,336</b>	<b>\$ 3,547,217</b>

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

Town of South Kingstown  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016</b>						\$ 13,696,498		\$ 13,696,498	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>Neighborhood Guild was added to RGS for fiscal 2017</i>						134,269		134,269	
<i>No misc. adjustments made for fiscal 2017</i>						1		1	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 13,830,768</u>	-	<u>\$ 13,830,768</u>	
General Fund	\$ 75,934,491	\$ 836,964	\$ 21,100,482	\$ 55,134,032	\$ 536,941	\$ 12,081,521	\$ -	\$ 12,081,521	\$ 12,618,462
Senior Services	435,871	414,700	811,222	-	39,349	242,784	-	242,784	282,133
Neighborhood Guild	385,201	386,500	785,573	5,450	(19,322)	134,269	-	134,269	114,947
EMS Billing	779,252	-	155,766	590,000	33,486	1,084,121	-	1,084,121	1,117,607
CDBG Grants	541,332	-	532,802	-	8,530	-	-	-	8,530
Debt Service	561,934	1,621,605	1,968,434	-	215,105	288,071	-	288,071	503,176
<b>Totals per audited financial statements</b>	<u>\$ 78,638,081</u>	<u>\$ 3,259,769</u>	<u>\$ 25,354,279</u>	<u>\$ 55,729,482</u>	<u>\$ 814,089</u>	<u>\$ 13,830,766</u>	<u>\$ -</u>	<u>\$ 13,830,766</u>	<u>\$ 14,644,855</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	51,387,349	(51,387,349)	\$ -	\$ -	\$ -	\$ -	\$ -
Reduction in CDBG grant to account for offsetting administrative costs reimbursed to General Fund	(534,402)	-	(525,872)	-	(8,530)	-	-	-	(8,530)
Eliminate transfers between Funds reported on MTP2:	-	-	-	-	-	-	-	-	-
- from General Fund to Debt Service	-	(1,200,000)	-	(1,200,000)	-	-	-	-	-
- from General Fund to Senior Services	-	(414,700)	-	(414,700)	-	-	-	-	-
- from EMS Billing to General Fund	-	(590,000)	-	(590,000)	-	-	-	-	-
Rounding	1	-	(9)	-	10	1	-	1	11
<b>Totals Per MTP2</b>	<u>\$ 78,103,680</u>	<u>\$ 1,055,069</u>	<u>\$ 76,215,747</u>	<u>\$ 2,137,433</u>	<u>\$ 805,569</u>	<u>\$ 13,830,767</u>	<u>\$ -</u>	<u>\$ 13,830,767</u>	<u>\$ 14,636,336</u>

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

Town of South Kingstown  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2017

Per Audited Fund Financial Statements Fund Description	Total Revenue	Total Other Financing Sources	Total Expenditures	Total Other Financing Uses	Net Change in Fund Balance <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016</b>						\$ 3,572,251	-	\$ 3,572,251	
<i>Capital Assets net of Accumulated Depreciation at 6/30/2015 not reported as reconciling item</i>						(18,520)	-	(18,520)	
<i>Miscellaneous rounding</i>						(5)	-	(5)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 3,553,726</u>	-	<u>\$ 3,553,726</u>	
School Unrestricted Fund	\$ 10,562,687	\$ 51,414,838	\$ 61,407,536	\$ 578,645	\$ (8,656)	\$ 3,504,232	\$ -	\$ 3,504,232	\$ 3,495,576
Enterprise Fund <sup>1</sup>	978,403	5,755	985,643	-	(1,485)	72,993	-	72,993	71,508
School Special Revenue Funds	1,781,978	-	1,781,978	-	-	-	-	-	-
<b>Totals per audited financial statements</b>	<u>\$ 13,323,068</u>	<u>\$ 51,420,593</u>	<u>\$ 64,175,157</u>	<u>\$ 578,645</u>	<u>\$ (10,141)</u>	<u>\$ 3,577,225</u>	<u>\$ -</u>	<u>\$ 3,577,225</u>	<u>\$ 3,567,084</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 51,387,349	\$ (51,387,349)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,683,099)	-	(2,683,099)	-	-	-	-	-	-
Trust Fund Income listed as transfer in Financial Statements in UCOA file as revenue	27,489	(27,489)	-	-	-	-	-	-	-
Transfer ( from School Unrestricted to the School Enterprise Fund) is reported as an revenue in Food service Fund in UCOA file.	5,755	(5,755)	-	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	(88,696)	-	(88,696)	-	-	-	-	-	-
In financial report as fund transfer, reported in MPT2 as expense	-	-	149,345	(149,345)	-	-	-	-	-
Less Commodities reported from GAAP financials - not in MPT2	(36,338)	-	(36,338)	-	-	-	-	-	-
Less Depreciation recorded for GAAP but not in MPT2 file for FY17 & Capital assets net of depreciation balance as of 6/30/16	-	-	(3,653)	-	3,653	(23,499)	-	(23,499)	(19,846)
Miscellaneous variances between UCOA & FS	1	-	23	-	(22)	-	-	-	(22)
Rounding	0	-	(0)	-	1	-	-	-	1
<b>Totals Per MTP2</b>	<u>\$ 61,935,530</u>	<u>\$ -</u>	<u>\$ 61,512,739</u>	<u>\$ 429,300</u>	<u>\$ (6,509)</u>	<u>\$ 3,553,726</u>	<u>\$ -</u>	<u>\$ 3,553,726</u>	<u>\$ 3,547,217</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Use of Fund Balance recored as revenue in UCOA file	<u>\$ 400,000</u>								
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 62,335,530</u>		<u>\$ 61,512,739</u>						

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