

Town of West Warwick
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	\$ 60,656,001	\$ -
Last Year's Levy Tax Collection	1,293,110	-
Prior Years Property Tax Collection	415,012	-
Interest & Penalty	573,606	-
PILOT & Tax Treaty (excluded from levy) Collection	58,884	-
Other Local Property Taxes	42,502	-
Licenses and Permits	883,285	-
Fines and Forfeitures	10,000	-
Investment Income	96,721	-
Departmental	585,496	-
Rescue Run Revenue	955,511	-
Police & Fire Detail	97,720	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	3,490
Impact Aid	-	-
Medicaid	-	431,321
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	999,867
CDBG	71,674	-
COPS Grants	5,921	-
SAFER Grants	-	-
Other Federal Aid Funds	19,646	2,345,183
MV Excise Tax Reimbursement	238,429	-
State PILOT Program	-	-
Distressed Community Relief Fund	895,815	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	360,940	-
Meals & Beverage Tax / Hotel Tax	481,374	-
LEA Aid	-	23,016,375
Group Home	-	-
Housing Aid Capital Projects	843,089	-
Housing Aid Bonded Debt	217,242	-
State Food Service Revenue	-	20,438
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	62,087
Other Revenue	-	668,039
Local Appropriation for Education	-	31,557,516
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 68,801,978	\$ 59,104,316
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of West Warwick
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	\$ 854,417	\$ 590,128	\$ -	\$ -	\$ 72,749	\$ 449,607	\$ 1,332,890	\$ 142,081	\$ 3,869,518
Compensation - Group B	-	-	-	-	-	-	-	-	277,712
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	21,061	25,505	-	-	-	-	98,814	64,601	753,813
Overtime - Group B	-	-	-	-	-	-	-	-	198,591
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	167,083	113,583	-	-	-	51,029	347,829	31,246	533,914
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	143,286
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	229,973	13,014	-	-	1,395	-	30,381	2,729	48,345
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,977
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	110,570	46,681	-	-	5,588	33,128	106,175	15,680	394,423
Life Insurance	25,917	3,259	-	-	1,004	-	4,320	391	22,663
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	575,970	2,100	-	-	-	1,200	7,800	1,200	239,523
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	599,026	326,560	-	-	32,656	54,095	979,681	32,656	1,934,598
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	520,853
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	454,803	55,255	-	-	6,556	15,850	49,999	-	24,963
Materials/Supplies	63,745	39,649	-	-	28,370	-	79,534	95,529	37,516
Software Licenses	-	46,399	-	-	-	-	-	-	31,069
Capital Outlays	55,789	-	-	45,198	-	1,136	54,041	326,150	92,588
Insurance	431,020	-	-	-	-	-	-	-	-
Maintenance	33,970	-	-	-	-	14,045	-	660	4,990
Vehicle Operations	-	-	-	-	-	-	249,117	-	48,812
Utilities	133,008	-	-	-	-	62,048	459	-	85,076
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	107,499	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	165,000	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,150,004	-	-
Claims & Settlements	34,985	-	-	-	-	-	-	-	-
Community Support	40,641	-	-	-	-	-	-	-	-
Other Operation Expenditures	290,568	4,959	213,000	-	39,844	3,500	499,615	-	97,443
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	\$ 4,122,546	\$ 1,267,092	\$ 213,000	\$ 45,198	\$ 188,162	\$ 685,638	\$ 5,263,158	\$ 712,923	\$ 9,372,673

Town of West Warwick
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	\$ 4,609,845	\$ -	\$ 4,821	\$ -	\$ -	\$ -	\$ 11,926,056	\$ 25,086,314
Compensation - Group B	147,959	-	-	-	-	-	425,671	2,176,647
Compensation - Group C	-	-	-	-	-	-	-	4,880,787
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,140,261	-	-	-	-	-	2,104,055	-
Overtime - Group B	120,937	-	-	-	-	-	319,528	-
Overtime - Group C	-	-	-	-	-	-	-	141,629
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	804,523	-	-	-	-	-	2,049,207	3,457,159
Active Medical Insurance- Group B	85,328	-	-	-	-	-	228,614	262,421
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,734,406
Active Dental insurance- Group A	70,714	-	-	-	-	-	396,551	287,317
Active Dental Insurance- Group B	7,500	-	-	-	-	-	20,477	20,475
Active Dental Insurance- Group C	-	-	-	-	-	-	-	108,752
Payroll Taxes	464,537	-	369	-	-	-	1,177,151	2,423,361
Life Insurance	29,202	-	-	-	-	-	86,756	299,930
State Defined Contribution- Group A	-	-	-	-	-	-	-	133,780
State Defined Contribution - Group B	-	-	-	-	-	-	-	10,346
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	107,468	-	-	-	-	-	935,261	196,313
Other Benefits- Group B	-	-	-	-	-	-	-	42,920
Other Benefits- Group C	-	-	-	-	-	-	-	84,971
Local Defined Benefit Pension- Group A	2,244,690	-	-	-	-	-	6,203,963	40,382
Local Defined Benefit Pension - Group B	238,073	-	-	-	-	-	758,926	79,449
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,272,150
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	3,352,311
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	247,166
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	78,044	-	-	-	-	-	685,470	7,059,205
Materials/Supplies	49,733	-	-	-	-	-	394,076	784,629
Software Licenses	8,101	-	-	-	-	-	85,569	129,717
Capital Outlays	144,361	-	-	-	-	-	719,263	2,929,947
Insurance	-	-	-	-	-	-	431,020	190,574
Maintenance	-	-	-	-	-	-	53,665	251,810
Vehicle Operations	115,666	-	-	-	-	-	413,595	9,443
Utilities	391,687	-	-	-	-	-	672,278	577,833
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	107,499	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	165,000	-
Trash Removal & Recycling	-	-	-	-	-	-	1,150,004	-
Claims & Settlements	-	-	-	-	-	-	34,985	-
Community Support	-	-	-	-	-	-	40,641	-
Other Operation Expenditures	64,606	-	2,631	-	-	-	1,216,166	234,891
Local Appropriation for Education	-	-	-	31,557,516	-	-	31,557,516	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	895,551	-	895,551	-
Municipal Debt- Interest	-	-	-	-	553,698	-	553,698	-
School Debt- Principal	-	-	-	-	1,038,719	-	1,038,719	-
School Debt- Interest	-	-	-	-	547,111	-	547,111	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,907,587	1,907,587	1,871,191
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 10,923,235	\$ -	\$ 7,821	\$ 31,557,516	\$ 3,035,079	\$ 1,907,587	\$ 69,301,629	\$ 60,378,226

Financing Uses: Transfer to Capital Funds	\$ 322,889	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 322,889	\$ -
Net Change in Fund Balance¹	(822,540)	(1,273,910)
Fund Balance1- beginning of year	1,728,606	7,635,439
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	2,051,521	-
Prior period adjustments	-	(162,724)
Misc. Adjustment	-	33
Fund Balance¹ - beginning of year adjusted	3,780,127	7,472,748
Rounding	-	-
Fund Balance¹ - end of year	\$ 2,957,587	\$ 6,198,838

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

Town of West Warwick
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 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, 2016						\$ 1,728,606		\$ 1,728,606	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>Debt Service Fund (190) added to RGS for Fiscal 2017</i>						2,051,521		2,051,521	
<i>No misc. adjustments made for fiscal 2017</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2016 adjusted						<u>\$ 3,780,127</u>		<u>\$ 3,780,127</u>	
General Fund (100)	\$ 68,510,296	\$ -	\$ 37,559,838	\$ 32,036,078	\$ (1,085,620)	\$ 1,653,575	\$ -	\$ 1,653,575	\$ 567,955
Debt Service Fund (190)	96,721	155,673	-	-	252,394	2,051,521	-	2,051,521	2,303,915
Police Highway Grant Fund (419)	19,646	-	19,312	-	334	(8,024)	-	(8,024)	(7,690)
JAG Peer to Peer Fund (455)	2,900	-	2,900	-	-	394	-	394	394
Bulletproof Vest Partnership Fund (474)	3,021	-	3,021	-	-	274	-	274	274
CDBG Community Development (606)	233,727	-	233,727	-	-	(5,897)	-	(5,897)	(5,897)
Police and Fire Details (800)	97,720	-	87,368	-	10,352	88,284	-	88,284	98,636
Totals per audited financial statements	<u>\$ 68,964,031</u>	<u>\$ 155,673</u>	<u>\$ 37,906,166</u>	<u>\$ 32,036,078</u>	<u>\$ (822,540)</u>	<u>\$ 3,780,127</u>	<u>\$ -</u>	<u>\$ 3,780,127</u>	<u>\$ 2,957,587</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as on state report.	\$ -	\$ -	\$ 31,557,516	\$ (31,557,516)	\$ -	\$ -	\$ -	\$ -	\$ -
Program activity in CDBG Funds that are not reported on the MTP2 because they are for program revenues & expenses and not for administration.	(162,053)	-	(162,053)	-	-	5,897	-	5,897	5,897
Reclassify transfer of appropriation to Debt Service Sinking Fund.	-	(155,673)	-	(155,673)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 68,801,978</u>	<u>\$ -</u>	<u>\$ 69,301,629</u>	<u>\$ 322,889</u>	<u>\$ (822,540)</u>	<u>\$ 3,780,127</u>	<u>\$ -</u>	<u>\$ 3,780,127</u>	<u>\$ 2,957,587</u>

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

Town of West Warwick
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 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, 2016						\$ 7,635,439		\$ 7,635,439	
<i>LESS NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2015</i>						\$ (162,724)		\$ (162,724)	
<i>Rounding adjustment reported in MTP2 in FY16</i>						33		33	
Fund Balance1 - per MTP-2 at June 30, 2016 adjusted						<u>\$ 7,472,748</u>		<u>\$ 7,472,748</u>	
School Unrestricted Fund	\$ 26,117,426	\$ 31,557,516	\$ 57,514,990	\$ 80,200	\$ 79,752	\$ 4,275,973	\$ -	\$ 4,275,973	\$ 4,355,725
Enterprise Fund1	1,454,453	-	1,433,295	-	21,158	1,171,365	-	1,171,365	1,192,523
Capital Fire Safety Improvement Bond	-	-	1,435,965	-	(1,435,965)	2,027,817	-	2,027,817	591,852
Capital Projects Fund	-	80,200.00	29,309	-	50,891	-	-	-	50,891
School QZAB Bond Fund	-	-	-	-	-	7,419	-	7,419	7,419
School Special Revenue Funds	2,517,573	-	2,554,650	-	(37,077)	152,898	-	152,898	115,821
Totals per audited financial statements	<u>\$ 30,089,452</u>	<u>\$ 31,637,716</u>	<u>\$ 62,968,209</u>	<u>\$ 80,200</u>	<u>\$ (1,321,241)</u>	<u>\$ 7,635,472</u>	<u>\$ -</u>	<u>\$ 7,635,472</u>	<u>\$ 6,314,231</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 31,557,516	\$ (31,557,516)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,485,486)	-	(2,485,486)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND AS OF JUNE 30, 2016 NOT RECOGNIZED IN UCOA	-	-	(47,328)	-	47,328	(162,724)	-	(162,724)	(115,396)
Non-public transportation offset reported as revenue in financial statements	(57,242)	-	(57,242)	-	-	-	-	-	-
Miscellaneous variances between UCOA & FS	76	-	73	-	3	-	-	-	3
Transfer between capital fund and general fund	-	(80,200)	-	(80,200)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 59,104,316</u>	<u>\$ -</u>	<u>\$ 60,378,226</u>	<u>\$ -</u>	<u>\$ (1,273,910)</u>	<u>\$ 7,472,748</u>	<u>\$ -</u>	<u>\$ 7,472,748</u>	<u>\$ 6,198,838</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Miscellaneous variances between UCOA & FS	<u>\$ -</u>		<u>\$ (70)</u>						
Totals per UCOA Validated Totals Report	<u>\$ 59,104,316</u>		<u>\$ 60,378,156</u>						

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

*This is the final version of the Transparency Report "MTP2" reflecting the correct audited information. This report is different from the report found in the final version of the audit. Data represented in this report matches with the data that can be found on data.ri.gov