

Town of West Warwick
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	\$ 62,332,281	\$ -
Last Year's Levy Tax Collection	1,353,220	-
Prior Years Property Tax Collection	110,302	-
Interest & Penalty	533,414	-
PILOT & Tax Treaty (excluded from levy) Collection	59,843	-
Other Local Property Taxes	134,985	-
Licenses and Permits	1,225,316	-
Fines and Forfeitures	10,000	-
Investment Income	68,392	-
Departmental	560,362	-
Rescue Run Revenue	994,035	-
Police & Fire Detail	857,758	-
Other Local Non-Property Tax Revenues	31,319	-
Tuition	-	19,486
Impact Aid	-	-
Medicaid	-	747,040
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,004,012
CDBG	69,722	-
COPS Grants	8,455	-
SAFER Grants	8,227	-
Other Federal Aid Funds	75,000	2,306,317
MV Excise Tax Reimbursement & Phase-out	777,694	-
State PILOT Program	-	-
Distressed Community Relief Fund	924,370	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	363,946	-
Meals & Beverage Tax / Hotel Tax	545,457	-
LEA Aid	-	24,313,144
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,102,974	-
State Food Service Revenue	-	20,431
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	7,957
Other Revenue	-	739,365
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	\$ 72,147,073	\$ 60,715,268
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	6,890,000	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 6,890,000	\$ -

Town of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 815,903	\$ 596,407	\$ -	\$ -	\$ 72,894	\$ 461,570	\$ 1,298,771	\$ 114,301	\$ 3,595,074
Compensation - Group B	-	-	-	-	-	-	-	-	279,759
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	4,217	11,675	-	-	-	-	171,381	51,214	771,879
Overtime - Group B	-	-	-	-	-	-	-	-	207,814
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	673,709
Active Medical Insurance - Group A	184,525	140,340	-	-	-	59,208	378,337	30,434	632,996
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	170,422
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	13,428	11,669	-	-	1,186	3,200	30,565	2,480	46,963
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	12,644
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	99,622	44,745	-	-	5,467	33,476	107,769	12,363	380,884
Life Insurance	1,778	1,725	-	-	355	572	3,471	331	17,790
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	933,152	2,100	-	-	-	1,000	6,300	600	281,108
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	633,249	317,614	-	-	31,594	40,249	954,076	32,141	2,137,657
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	504,043
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	28,028	16,946	-	-	4,951	4,095	-	-	-
Purchased Services	490,250	56,546	-	-	6,330	16,376	66,659	-	34,878
Materials/Supplies	34,624	50,080	-	-	122	-	94,920	71,573	37,716
Software Licenses	12,281	32,584	-	-	-	-	-	-	25,973
Capital Outlays	49,595	-	-	-	-	2,136	14,000	-	83,746
Insurance	526,576	-	-	-	-	-	-	-	-
Maintenance	21,851	-	-	-	-	12,621	-	-	4,602
Vehicle Operations	-	-	-	-	-	-	191,316	-	66,207
Utilities	125,780	-	-	-	-	57,887	-	-	95,660
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	92,426	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	104,952	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,259,983	-	-
Claims & Settlements	4,227	-	-	-	-	-	-	-	-
Community Support	15,468	-	-	-	-	-	-	-	-
Other Operation Expenditures	115,719	7,780	213,000	-	43,169	4,500	581,059	3,999	76,066
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	\$ 4,110,273	\$ 1,290,211	\$ 213,000	\$ -	\$ 166,068	\$ 696,890	\$ 5,355,985	\$ 319,437	\$ 10,137,588

Town of West Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 4,518,693	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,473,613	\$ 25,574,331
Compensation - Group B	147,669	-	-	-	-	-	427,428	2,246,274
Compensation - Group C	-	-	-	-	-	-	-	4,978,506
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,204,504	-	-	-	-	-	2,214,870	-
Overtime - Group B	127,750	-	-	-	-	-	335,564	-
Overtime - Group C	-	-	-	-	-	-	-	131,474
Police & Fire Detail	12,755	-	-	-	-	-	686,464	-
Active Medical Insurance - Group A	924,072	-	-	-	-	-	2,349,912	4,551,966
Active Medical Insurance- Group B	98,008	-	-	-	-	-	268,430	278,369
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,687,528
Active Dental insurance- Group A	70,369	-	-	-	-	-	179,860	304,562
Active Dental Insurance- Group B	7,463	-	-	-	-	-	20,107	21,766
Active Dental Insurance- Group C	-	-	-	-	-	-	-	114,902
Payroll Taxes	465,047	-	340	-	-	-	1,149,715	2,467,036
Life Insurance	26,986	-	-	-	-	-	53,008	319,692
State Defined Contribution- Group A	-	-	-	-	-	-	-	137,626
State Defined Contribution - Group B	-	-	-	-	-	-	-	10,433
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	166,229	-	-	-	-	-	1,390,489	235,823
Other Benefits- Group B	-	-	-	-	-	-	-	44,612
Other Benefits- Group C	-	-	-	-	-	-	-	102,072
Local Defined Benefit Pension- Group A	2,400,882	-	-	-	-	-	6,547,463	40,382
Local Defined Benefit Pension - Group B	229,791	-	-	-	-	-	733,834	79,449
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,363,473
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	3,400,184
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	249,016
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	54,020	-
Purchased Services	89,126	-	-	-	-	-	760,166	7,759,840
Materials/Supplies	43,717	-	-	-	-	-	332,751	782,574
Software Licenses	8,101	-	-	-	-	-	78,939	121,667
Capital Outlays	51,132	-	-	-	-	-	200,608	918,677
Insurance	-	-	-	-	-	-	526,576	205,698
Maintenance	-	-	-	-	-	-	39,074	275,085
Vehicle Operations	124,393	-	-	-	-	-	381,915	10,353
Utilities	564,114	-	-	-	-	-	843,441	827,800
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	92,426	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	104,952	-
Trash Removal & Recycling	-	-	-	-	-	-	1,259,983	-
Claims & Settlements	-	-	-	-	-	-	4,227	7,500
Community Support	-	-	-	-	-	-	15,468	-
Other Operation Expenditures	62,744	-	1,055	-	-	-	1,109,091	250,149
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	-	-	-	-	1,555,596	-	1,555,596	-
Municipal Debt- Interest	-	-	-	-	465,499	-	465,499	-
School Debt- Principal	-	-	-	-	1,115,000	-	1,115,000	-
School Debt- Interest	-	-	-	-	301,342	-	301,342	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	2,357,551	2,357,551	1,197,794
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 11,343,546	\$ -	\$ 1,395	\$ 31,557,516	\$ 3,437,437	\$ 2,357,551	\$ 70,986,898	\$ 60,696,613

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	6,835,430	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 6,835,430	\$ -
Net Change in Fund Balance¹	1,214,745	18,655
Fund Balance¹- beginning of year	\$ 2,963,484	\$ 6,198,838
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	579,984	-
Prior period adjustments	-	-
Misc. Adjustment	-	(19,475)
Fund Balance¹ - beginning of year adjusted	3,543,468	6,179,363
Rounding	-	-
Fund Balance¹ - end of year	\$ 4,758,213	\$ 6,198,018

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, 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						\$ 2,963,484		\$ 2,963,484	
<i>Revolving fund (800) added to RGS for fiscal year 2018</i>						579,984		579,984	
<i>No misc. adjustments made for fiscal 2017</i>						-		-	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 3,543,468</u>		<u>\$ 3,543,468</u>	
General Fund (100)	\$ 71,103,197	\$ 6,890,000	\$ 38,669,194	\$ 38,548,619	\$ 775,384	\$ 567,955	\$ -	\$ 567,955	\$ 1,343,339
Debt Service Fund (190)	68,392	155,673	-	-	224,065	2,303,915	-	2,303,915	2,527,980
Police Highway Grant Fund (419)	8,227	-	266	-	7,961	(7,690)	-	(7,690)	271
JAG Peer to Peer Fund (455)	7,630	-	7,591	-	39	394	-	394	433
Bulletproof Vest Partnership Fund (474)	825	-	1,099	-	(274)	274	-	274	-
CDBG Community Development (606)	499,276	-	472,034	-	27,242	(5,897)	-	(5,897)	21,345
Revolving Fund (800)	768,705	-	635,195	-	133,510	579,984	-	579,984	713,494
Police Detail Car fund (805)	120,372	-	46,312	-	74,060	98,636	-	98,636	172,696
Totals per audited financial statements	<u>\$ 72,576,624</u>	<u>\$ 7,045,673</u>	<u>\$ 39,831,691</u>	<u>\$ 38,548,619</u>	<u>\$ 1,241,987</u>	<u>\$ 3,537,571</u>	<u>\$ -</u>	<u>\$ 3,537,571</u>	<u>\$ 4,779,558</u>
Reconciliation from financial statements to MTP2									
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.	(429,551)	-	(402,310)	-	(27,241)	5,897	-	5,897	(21,344)
Reclassify transfer of municipal appropriation for Electricity to Energy fund	-	-	-	-	-	-	-	-	-
Reclassify proceeds from refunding bonds	-	-	-	-	-	-	-	-	-
Reclassify transfer of appropriation to Debt Service Sinking Fund.	-	(155,673)	-	(155,673)	-	-	-	-	-
Rounding	-	-	1	-	(1)	-	-	-	(1)
Totals Per MTP2	<u>\$ 72,147,073</u>	<u>\$ 6,890,000</u>	<u>\$ 70,986,898</u>	<u>\$ 6,835,430</u>	<u>\$ 1,214,745</u>	<u>\$ 3,543,468</u>	<u>\$ -</u>	<u>\$ 3,543,468</u>	<u>\$ 4,758,213</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, 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						\$ 6,198,838	-	\$ 6,198,838	
<i>Difference in Depreciation expense from fiscal 17 impacting fiscal 18</i>						(19,472)		(19,472)	
<i>Miscellaneous variances between UCOA & FS in FY17 impacting fiscal 18</i>						(3)	-	(3)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 6,179,363</u>	-	<u>\$ 6,179,363</u>	
School Unrestricted Fund	\$ 27,772,555	\$ 31,557,516	\$ 58,918,013	\$ 919,800	\$ (507,742)	\$ 4,355,725	\$ -	\$ 4,355,725	\$ 3,847,983
Enterprise Fund ¹	1,498,889	-	1,355,128	120,000	23,761	1,192,523	-	1,192,523	1,216,284
Capital Fire Safety Improvement Bond	-	-	454,011	-	(454,011)	591,852	-	591,852	137,841
Capital Projects Fund	-	1,039,800	151,924	-	887,876	50,891	-	50,891	938,767
School QZAB Bond Fund	-	-	-	-	-	7,419	-	7,419	7,419
School Special Revenue Funds	2,480,554	-	2,444,189	-	36,365	115,821	-	115,821	152,186
Totals per audited financial statements	<u>\$ 31,751,998</u>	<u>\$ 32,597,316</u>	<u>\$ 63,323,265</u>	<u>\$ 1,039,800</u>	<u>\$ (13,751)</u>	<u>\$ 6,314,231</u>	<u>\$ -</u>	<u>\$ 6,314,231</u>	<u>\$ 6,300,480</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	(2,545,830)	-	(2,545,830)	-	-	-	-	-	-
Less Depreciation Expense in Enterprise fund and Cap Assets net....2017	-	-	(39,713)	-	39,713	(134,868)	-	(134,868)	(95,155)
Non-public transportation offset reported as revenue in financial statements	(48,417)	-	(48,417)	-	-	-	-	-	-
Transfer between capital fund and Enterprise fund	-	(120,000)	-	(120,000)	-	-	-	-	-
Miscellaneous variances between UCOA & FS	-	-	7,308	-	(7,308)	-	-	-	(7,308)
Transfer between capital fund and general fund	-	(919,800)	-	(919,800)	-	-	-	-	-
Rounding	1	-	-	-	1	-	-	-	1
Totals Per MTP2	<u>\$ 60,715,268</u>	<u>\$ -</u>	<u>\$ 60,696,613</u>	<u>\$ -</u>	<u>\$ 18,655</u>	<u>\$ 6,179,363</u>	<u>\$ -</u>	<u>\$ 6,179,363</u>	<u>\$ 6,198,018</u>
<u>Reconciliation from MTP2 to UCOA</u>									
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.	-	-	(857,822)	-	-	-	-	-	-
Miscellaneous variances between MPT2 & UCOA	-	-	(7,441)	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 60,715,268</u>	<u>\$ -</u>	<u>\$ 59,831,350</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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