

Town of East Greenwich
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	\$ 54,877,740	\$ -
Last Year's Levy Tax Collection	974,234	-
Prior Years Property Tax Collection	95,043	-
Interest & Penalty	210,262	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	578,075	-
Fines and Forfeitures	1,900	-
Investment Income	-	-
Departmental	1,340,745	-
Rescue Run Revenue	901,576	-
Police & Fire Detail	51,441	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	76,285
Impact Aid	-	-
Medicaid	-	409,957
Federal Stabilization Funds	-	6,137
Federal Food Service Reimbursement	-	109,972
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	713,577
MV Excise Tax Reimbursement & Phase-out	285,644	-
State PILOT Program	459,869	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	163,835	-
Meals & Beverage Tax / Hotel Tax	691,615	-
LEA Aid	-	2,671,596
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,535,566	-
State Food Service Revenue	-	6,307
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Other Revenue	754,255	855,747
Local Appropriation for Education	-	34,018,906
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 62,921,800	\$ 38,868,484
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 East Greenwich
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	\$ 517,907	\$ 531,261	\$ 423,866	\$ 160,252	\$ 200,883	\$ -	\$ 1,367,337	\$ 292,045	\$ 2,623,076
Compensation - Group B	-	-	-	-	-	-	-	-	357,914
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	595	3,371	656	-	-	-	132,678	3,597	276,555
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	51,441
Active Medical Insurance - Group A	93,847	107,111	119,375	27,528	39,792	-	322,332	92,847	479,620
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	92,847
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	7,762	8,871	9,980	2,218	3,327	-	26,613	7,762	37,702
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	7,762
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	45,505	46,920	37,257	14,064	17,630	-	130,742	25,946	261,617
Life Insurance	1,549	1,770	1,991	443	664	-	5,310	1,549	9,071
State Defined Contribution- Group A	3,410	3,897	4,384	974	1,461	-	11,690	3,410	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	3,410
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,948	6,798	7,647	1,699	2,549	-	57,088	5,948	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	5,948
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	17,900	20,458	23,015	5,114	7,672	-	61,373	17,900	684,637
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	17,900
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	646,375	73,986	2,416	148,625	12,115	-	1,439	-	4,560
Materials/Supplies	4,929	7,797	47,246	19,856	1,835	-	82,406	10,000	34,704
Software Licenses	-	-	-	27,263	-	-	-	-	-
Capital Outlays	503,767	-	-	-	-	-	-	-	-
Insurance	271,074	-	-	-	-	-	-	-	-
Maintenance	11,598	-	11,790	24,323	-	-	173,811	-	5,623
Vehicle Operations	-	-	-	-	-	-	399,441	-	2,100
Utilities	189,187	-	32,150	80,513	-	-	-	-	20,000
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	243,479	-	-
Revaluation	-	73,011	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	103,960	-	-
Trash Removal & Recycling	-	-	-	-	-	-	936,595	-	-
Claims & Settlements	1,711,896	-	-	-	-	-	-	-	-
Community Support	32,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	477,830	32,837	33,493	46,744	1,644	520,235	4,628	-	57,199
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	\$ 4,543,079	\$ 918,088	\$ 755,266	\$ 559,616	\$ 289,572	\$ 520,235	\$ 4,060,922	\$ 461,004	\$ 5,033,686

Town of East Greenwich
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	\$ 3,078,867	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,195,494	\$ 17,632,748
Compensation - Group B	-	-	-	-	-	-	357,914	1,513,187
Compensation - Group C	-	-	-	-	-	-	-	3,545,583
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	802,948	-	-	-	-	-	1,220,400	66,414
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	51,441	-
Active Medical Insurance - Group A	640,909	-	-	-	-	-	1,923,361	2,125,680
Active Medical Insurance- Group B	-	-	-	-	-	-	92,847	166,653
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,305,261
Active Dental insurance- Group A	41,028	-	-	-	-	-	145,263	141,031
Active Dental Insurance- Group B	-	-	-	-	-	-	7,762	11,229
Active Dental Insurance- Group C	-	-	-	-	-	-	-	81,508
Payroll Taxes	270,207	-	-	-	-	-	849,888	580,513
Life Insurance	8,186	-	-	-	-	-	30,533	26,373
State Defined Contribution- Group A	-	-	-	-	-	-	29,226	424,535
State Defined Contribution - Group B	-	-	-	-	-	-	3,410	41,562
State Defined Contribution - Group C	-	-	-	-	-	-	-	165,060
Other Benefits- Group A	-	-	-	-	-	-	87,677	6,696
Other Benefits- Group B	-	-	-	-	-	-	5,948	158,863
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	751,541	-	-	-	-	-	1,589,610	2,320,245
State Defined Benefit Pension - Group B	-	-	-	-	-	-	17,900	142,846
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	11,700
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	24,181	-	-	-	-	-	913,697	5,290,601
Materials/Supplies	52,611	-	-	-	-	-	261,384	524,776
Software Licenses	-	-	-	-	-	-	27,263	197,857
Capital Outlays	-	-	-	-	-	-	503,767	210,416
Insurance	-	-	-	-	-	-	271,074	152,444
Maintenance	5,828	-	-	-	-	-	232,973	372,246
Vehicle Operations	-	-	-	-	-	-	401,541	6,719
Utilities	20,000	-	-	-	-	-	341,850	836,802
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	243,479	-
Revaluation	-	-	-	-	-	-	73,011	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	103,960	-
Trash Removal & Recycling	-	-	-	-	-	-	936,595	-
Claims & Settlements	-	-	-	-	-	-	1,711,896	-
Community Support	-	-	-	-	-	-	32,000	-
Other Operation Expenditures	411,891	-	-	-	-	-	1,586,501	923,122
Local Appropriation for Education	-	-	-	34,018,906	-	-	34,018,906	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,257,000	-	1,257,000	-
Municipal Debt- Interest	-	-	-	-	120,871	-	120,871	-
School Debt- Principal	-	-	-	-	2,075,833	-	2,075,833	-
School Debt- Interest	-	-	-	-	2,093,570	-	2,093,570	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	56,039
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,112,168	1,112,168	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 6,108,197	\$ -	\$ -	\$ 34,018,906	\$ 5,547,274	\$ 1,112,168	\$ 63,928,013	\$ 39,038,709

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	(1,006,213)	(170,226)
Fund Balance1- beginning of year	\$8,809,513	\$3,338,270
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	8,809,513	3,338,270
Rounding	-	-
Fund Balance¹ - end of year	\$ 7,803,300	\$ 3,168,044

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

Town of East Greenwich
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)
General Fund	\$ 62,921,800	\$ -	\$ 29,909,107	\$ 34,018,906	\$ (1,006,213)	\$ 8,809,513	\$ -	\$ 8,809,513	\$ 7,803,300
Totals per audited financial statements	\$ 62,921,800	\$ -	\$ 29,909,107	\$ 34,018,906	\$ (1,006,213)	\$ 8,809,513	\$ -	\$ 8,809,513	\$ 7,803,300
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2 Rounding	\$ -	\$ -	\$ 34,018,906.00	\$ (34,018,906.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Totals Per MTP2	\$ 62,921,800	\$ -	\$ 63,928,013	\$ -	\$ (1,006,213)	\$ 8,809,513	\$ -	\$ 8,809,513	\$ 7,803,300

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

Town of East Greenwich
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)
School Unrestricted Fund	\$ 5,407,050	\$ 34,018,906	\$ 39,595,462	\$ -	\$ (169,506)	\$ 3,263,139	\$ -	\$ 3,263,139	\$ 3,093,633
Special revenue funds	719,714	-	720,967	-	(1,253)	62,298	-	62,298	61,045
School food service	527,670	-	533,272	-	(5,603)	12,833	-	12,833	7,230
Totals per audited financial statements	\$ 6,654,434	\$ 34,018,906	\$ 40,849,702	\$ -	\$ (176,362)	\$ 3,338,270	\$ -	\$ 3,338,270	\$ 3,161,908

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 34,018,906	\$ (34,018,906)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions on financial statements	(1,804,856)	-	(1,804,856)	-	-	-	-	-	-
Indirect costs	-	-	(6,136)	-	6,136	-	-	-	6,136
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 38,868,484	\$ -	\$ 39,038,709	\$ -	\$ (170,226)	\$ 3,338,270	\$ -	\$ 3,338,270	\$ 3,168,044

Reconciliation from MTP2 to UCOA

No reconciling items from MTP2 to UCOA	\$ -	\$ -
Totals per UCOA Validated Totals Report	\$ 38,868,484	\$ 39,038,709

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