

City of Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 235,139,528	\$ -
Last Year's Levy Tax Collection	-	-
Prior Years Property Tax Collection	-	-
Interest & Penalty	2,084,203	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,195,395	-
Fines and Forfeitures	167,272	-
Investment Income	402,344	-
Departmental	4,165,469	-
Rescue Run Revenue	2,724,093	-
Police & Fire Detail	657,247	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	1,187,321
Impact Aid	-	-
Medicaid	-	1,429,692
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	1,452,778
CDBG	235,024	-
COPS Grants	148,797	-
SAFER Grants	-	-
Other Federal Aid Funds	265,738	5,907,278
MV Excise Tax Reimbursement	1,013,712	-
State PILOT Program	1,704,861	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	1,023,675	-
Meals & Beverage Tax / Hotel Tax	5,143,213	-
LEA Aid	-	37,360,492
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,566,374	333,491
State Food Service Revenue	-	36,064
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	894,988	322,542
Motor Vehicle Phase Out	3,249,466	-
Other Revenue	9,630,354	1,994,862
Local Appropriation for Education	-	123,982,464
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	15
Rounding	-	-
Total Revenue	\$ 271,411,752	\$ 174,007,000
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	573,151	157,477
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	(30)
Rounding	-	-
Total Other Financing Sources	\$ 573,151	\$ 157,447

City of Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized			Public	Parks and	Police
	Government	Finance	Services	IT	Planning	Libraries	Works	Rec	Department
Compensation- Group A	\$ 1,111,736	\$ 2,051,261	\$ 752,203	\$ 267,938	\$ 1,776,873	\$ 1,985,669	\$ 6,439,234	\$ 1,041,348	\$ 13,998,207
Compensation - Group B	-	-	-	-	-	-	-	-	2,416,249
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	11,004	8,979	298	2,025	5,646	18,009	619,240	63,982	2,188,955
Overtime - Group B	-	-	-	-	-	-	-	-	360,546
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	527,774	689,039	249,227	102,623	461,803	425,152	1,729,927	527,774	3,764,868
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	1,131,733
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	31,650	41,321	14,946	6,154	27,694	25,496	103,741	31,650	164,836
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	65,058
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	174,976	228,441	82,627	34,023	153,104	140,953	573,532	174,976	1,210,249
Life Insurance	2,314	3,021	1,093	450	2,025	1,864	7,584	2,314	14,521
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	587,183	766,600	277,281	114,175	513,785	473,009	1,924,656	587,183	6,877,464
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	1,206,988
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	614,951	406,531	289,820	89,401	530,770	274,855	262,708	13,571	197,556
Materials/Supplies	30,341	51,616	11,932	112,524	14,492	323,626	2,072,350	45,749	197,062
Software Licenses	-	-	-	568,887	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	2,124,142	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	92,171	98,884	55,448	-
Vehicle Operations	-	586	23,583	1,578	8,960	-	1,571,104	3,089	299,964
Utilities	-	-	64,278	330,200	4,419	158,385	371,351	671,011	220,800
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,157,197	-	-
Revaluation	-	247,501	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	165,397	-	-
Trash Removal & Recycling	-	-	-	-	-	-	916,834	-	-
Claims & Settlements	139,044	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	124,389	-	6,268	5,368	3,960	81,868	-	110,743
Tipping Fees	-	-	-	-	-	-	305,611	-	-
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	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,355,116	\$ 4,619,284	\$ 1,767,288	\$ 1,636,246	\$ 3,504,939	\$ 3,923,146	\$ 18,401,217	\$ 3,218,095	\$ 34,425,800

City of Warwick
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 16,909,173	\$ -	\$ 182,343	\$ -	\$ -	\$ -	\$ 46,515,984	\$ 76,121,639
Compensation - Group B	1,550,709	-	-	-	-	-	3,966,958	7,946,249
Compensation - Group C	-	-	-	-	-	-	-	17,900,236
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	3,801,366	-	3,362	-	-	-	6,722,867	-
Overtime - Group B	155,913	-	-	-	-	-	516,459	-
Overtime - Group C	-	-	-	-	-	-	-	231,963
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	3,852,624	-	73,302	-	-	-	12,404,113	11,913,385
Active Medical Insurance- Group B	175,925	-	-	-	-	-	1,307,658	922,096
Active Medical Insurance- Group C	-	-	-	-	-	-	-	4,164,409
Active Dental insurance- Group A	193,504	-	4,396	-	-	-	645,386	568,174
Active Dental Insurance- Group B	10,550	-	-	-	-	-	75,608	45,743
Active Dental Insurance- Group C	-	-	-	-	-	-	-	218,418
Payroll Taxes	996,390	-	24,302	-	-	-	3,793,572	7,789,784
Life Insurance	14,714	-	321	-	-	-	50,220	-
State Defined Contribution- Group A	-	-	-	-	-	-	-	458,449
State Defined Contribution - Group B	-	-	-	-	-	-	-	34,020
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	1,329,871
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	23,360
Local Defined Benefit Pension- Group A	19,538,653	-	81,553	-	-	-	31,741,544	893
Local Defined Benefit Pension - Group B	195,728	-	-	-	-	-	1,402,716	84,844
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,767,039
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	10,149,848
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	877,831
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	433,109	-	17,282	-	-	-	3,130,553	23,742,064
Materials/Supplies	289,007	-	9,528	-	-	-	3,158,227	1,405,961
Software Licenses	-	-	-	-	-	-	568,887	742,247
Capital Outlays	25,750	-	7,318	-	-	-	33,068	1,789,997
Insurance	-	-	-	-	-	-	2,124,142	536,115
Maintenance	27,498	-	-	-	-	-	274,001	336,075
Vehicle Operations	404,776	-	-	-	-	-	2,313,640	575,578
Utilities	302,277	-	19,535	-	-	-	2,142,256	3,151,692
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,157,197	-
Revaluation	-	-	-	-	-	-	247,501	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	165,397	-
Trash Removal & Recycling	-	-	-	-	-	-	916,834	-
Claims & Settlements	-	-	-	-	-	-	139,044	6,706
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	390	-	-	-	332,986	338,617
Tipping Fees	-	-	-	-	-	-	305,611	-
Local Appropriation for Education	-	-	-	123,982,464	-	-	123,982,464	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,145,011	-	3,145,011	-
Municipal Debt- Interest	-	-	-	-	412,478	-	412,478	-
School Debt- Principal	-	-	-	-	3,047,858	-	3,047,858	-
School Debt- Interest	-	-	-	-	868,562	-	868,562	-
Retiree Medical Insurance- Total	-	-	-	-	-	9,565,669	9,565,669	483,171
Retiree Dental Insurance- Total	-	-	-	-	-	134,314	134,314	(6,678)
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 48,877,665	\$ -	\$ 423,633	\$ 123,982,464	\$ 7,473,910	\$ 9,699,983	\$ 267,308,787	\$ 175,649,796

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	157,447	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 157,447	\$ -
Net Change in Fund Balance¹	4,518,669	(1,485,349)
Fund Balance1- beginning of year	\$30,989,176	\$1,242,389
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(193,928)
Fund Balance¹ - beginning of year adjusted	30,989,176	1,048,461
Rounding	-	-
Fund Balance¹ - end of year	\$ 35,507,845	\$ (436,888)

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

City of Warwick
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2019

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, 2018						\$ 30,989,176		\$ 30,989,176	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 30,989,176</u>		<u>\$ 30,989,176</u>	
General Fund	\$ 271,411,752	\$ 573,151	\$ 136,202,467	\$ 131,613,820	\$ 4,168,616	\$ 27,436,676	\$ -	\$ 27,436,676	\$ 31,605,292
DEBT SERVICE	-	7,473,909	6,966,409	-	507,500	3,552,500	-	3,552,500	4,060,000
Totals per audited financial statements	<u>\$ 271,411,752</u>	<u>\$ 8,047,060</u>	<u>\$ 143,168,876</u>	<u>\$ 131,613,820</u>	<u>\$ 4,676,116</u>	<u>\$ 30,989,176</u>	<u>\$ -</u>	<u>\$ 30,989,176</u>	<u>\$ 35,665,292</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify portion transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 123,982,464.00	\$ (123,982,464.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of transfer between debt service and general fund	-	(7,473,909)	-	(7,473,909)	-	-	-	-	-
Portion of Municipal Appropriation for Education reported net on financial statements but expense on MTP2	-	-	157,447	-	(157,447)	-	-	-	(157,447)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 271,411,752</u>	<u>\$ 573,151</u>	<u>\$ 267,308,787</u>	<u>\$ 157,447</u>	<u>\$ 4,518,669</u>	<u>\$ 30,989,176</u>	<u>\$ -</u>	<u>\$ 30,989,176</u>	<u>\$ 35,507,845</u>

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

City of Warwick
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2019

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, 2018						\$ 1,242,389		\$ 1,242,389	
<i>Misc adjustment made for indirect costs in FY18</i>						(194,503)		(194,503)	
<i>Misc adjustment made for rounding in FY18</i>						575	-	575	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,048,461</u>	<u>-</u>	<u>\$ 1,048,461</u>	
School Unrestricted Fund	\$ 48,671,489	\$ 124,139,911	\$ 174,253,853	\$ 459,148	\$ (1,901,601)	-	-	-	\$ (1,901,601)
School Special Revenue Funds	9,299,047	470,180	9,550,974	11,032	207,221	1,048,461	-	1,048,461	1,255,682
Totals per audited financial statements	<u>\$ 57,970,536</u>	<u>\$ 124,610,091</u>	<u>\$ 183,804,827</u>	<u>\$ 470,180</u>	<u>\$ (1,694,380)</u>	<u>\$ 1,048,461</u>	<u>-</u>	<u>\$ 1,048,461</u>	<u>\$ (645,919)</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal Appropriation for Education reported as a transfer on financial statements but revenue on MTP2	\$ 123,982,464	\$ (123,982,464)	-	-	-	-	-	-	-
State contributions on behalf of pension are reported as revenues and expenditures on financial statements only	(7,946,000)	-	(7,946,000)	-	-	-	-	-	-
Elimination of transfer between school funds	-	(11,032)	-	(11,032)	-	-	-	-	-
Transfer (of 459k from School Unrestricted to the Lunch Fund) is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA.	-	(459,148)	-	(459,148)	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund. Reported as unrestricted revenue but not expense in restricted funds.	-	-	(209,031)	-	209,031	-	-	-	209,031
Misc / Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 174,007,000</u>	<u>\$ 157,447</u>	<u>\$ 175,649,796</u>	<u>\$ -</u>	<u>\$ (1,485,349)</u>	<u>\$ 1,048,461</u>	<u>-</u>	<u>\$ 1,048,461</u>	<u>\$ (436,888)</u>
<u>Reconciliation from MTP2 to UCOA</u>									
In MTP but not UCOA - OPM	(75,963)	-	(75,963)	-	-	-	-	-	-
In UCOA but not MTP	17,372	-	4,713	-	-	-	-	-	-
Expenses related to entries after UCOA file submitted	-	-	(17,108)	-	-	-	-	-	-
Transfers recorded as revenue but not included in UCOA	(249,184)	-	-	-	-	-	-	-	-
Surplus recorded as UCOA revenue	157,447	(157,447)	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	<u>\$ 173,856,672</u>	<u>\$ -</u>	<u>\$ 175,561,438</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.