

Town of Coventry
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	\$ 69,357,751	\$ -
Last Year's Levy Tax Collection	394,369	-
Prior Years Property Tax Collection	233,445	-
Interest & Penalty	497,302	-
PILOT & Tax Treaty (excluded from levy) Collection	81,627	-
Other Local Property Taxes	-	-
Licenses and Permits	404,091	-
Fines and Forfeitures	-	-
Investment Income	186,529	-
Departmental	1,311,667	-
Rescue Run Revenue	-	-
Police & Fire Detail	69,220	-
Other Local Non-Property Tax Revenues	321,713	-
Tuition	-	868,653
Impact Aid	-	-
Medicaid	-	719,852
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	671,443
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	70,148	2,254,395
MV Excise Tax Reimbursement	244,792	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	245,054	-
Library Construction Aid	-	-
Public Service Corporation Tax	450,490	-
Meals & Beverage Tax / Hotel Tax	524,331	-
LEA Aid	-	22,843,923
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,472,583	-
State Food Service Revenue	-	35,122
Incentive Aid	4,698	-
Property Revaluation Reimbursement	-	-
Other State Revenue	616,710	229,910
Other Revenue	-	972,063
Local Appropriation for Education	-	43,857,323
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u>\$ 76,486,521</u>	<u>\$ 72,452,683</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	122,323	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u>\$ 122,323</u>	<u>\$ -</u>

Town of Coventry
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	\$ 586,384	\$ 561,687	\$ 1,032,544	\$ 174,602	\$ 443,806	\$ 667,616	\$ 2,293,590	\$ 683,489	\$ 4,477,486
Compensation - Group B	-	-	-	-	-	-	-	-	329,850
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	3,520	7,754	-	-	-	-	149,430	1,866	409,917
Overtime - Group B	-	-	-	-	-	-	-	-	182
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	73,746	99,976	158,195	21,408	68,573	96,718	612,328	116,040	506,262
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	58,671
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,268	7,403	9,183	945	4,357	6,099	35,939	6,358	32,662
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	4,647
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	44,310	42,834	77,570	13,001	30,628	50,058	175,535	50,107	387,576
Life Insurance	2,649	1,232	1,476	418	883	937	6,384	1,563	8,889
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	26,463	20,356	34,605	6,107	20,356	50,890	97,709	22,392	47,189
Other Benefits- Group B	-	-	-	-	-	-	-	-	14,249
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	57,836	60,445	69,155	28,700	62,237	48,833	341,253	55,509	4,735,130
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	48,059
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	412,000	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	12,887	7,587	6,318	-	6,434	4,970	13,158	11,275	373
Purchased Services	588,673	73,425	8,891	-	30,521	61,251	62,203	34,661	80,895
Materials/Supplies	11,925	2,470	6,053	-	1,958	219,324	208,349	41,841	49,213
Software Licenses	-	-	-	195,140	-	62,562	-	-	-
Capital Outlays	129,320	-	6,293	-	-	-	155,285	9,092	204,335
Insurance	646,493	-	-	-	-	-	-	-	-
Maintenance	2,694	-	22,119	-	-	8,569	55,366	19,652	30,254
Vehicle Operations	-	-	16,420	-	2,174	-	401,312	27,994	149,953
Utilities	112,349	-	43,284	-	5,592	26,515	172,036	77,917	48,606
Contingency	111,476	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	250,527	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	198,182	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	43,049	-	-	-	-	-	-	-	-
Community Support	5,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	25,413	1,987	91,687	42,503	5,172	2,239	372,593	289,305	89,052
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	\$ 2,901,454	\$ 1,137,682	\$ 1,583,793	\$ 482,824	\$ 682,691	\$ 1,306,581	\$ 5,350,651	\$ 1,449,060	\$ 11,713,450

Town of Coventry
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	\$ -	\$ 251,527	\$ 186,797	\$ -	\$ -	\$ -	\$ 11,359,526	\$ 35,588,925
Compensation - Group B	-	-	-	-	-	-	329,850	2,932,376
Compensation - Group C	-	-	-	-	-	-	-	6,532,436
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	27,492	12,279	-	-	-	612,259	-
Overtime - Group B	-	-	-	-	-	-	182	-
Overtime - Group C	-	-	-	-	-	-	-	89,213
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	54,953	28,196	-	-	-	1,836,395	4,069,629
Active Medical Insurance- Group B	-	-	-	-	-	-	58,671	314,963
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,367,229
Active Dental insurance- Group A	-	2,936	1,547	-	-	-	112,696	378,279
Active Dental Insurance- Group B	-	-	-	-	-	-	4,647	35,756
Active Dental Insurance- Group C	-	-	-	-	-	-	-	197,725
Payroll Taxes	-	21,013	14,836	-	-	-	907,468	1,182,413
Life Insurance	-	755	418	-	-	-	25,605	217,542
State Defined Contribution- Group A	-	-	-	-	-	-	-	750,460
State Defined Contribution - Group B	-	-	-	-	-	-	-	56,744
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	12,214	18,320	-	-	-	356,601	341,333
Other Benefits- Group B	-	-	-	-	-	-	14,249	2,277
Other Benefits- Group C	-	-	-	-	-	-	-	591
Local Defined Benefit Pension- Group A	-	40,240	23,474	-	-	-	5,522,812	1,348
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	48,059	69,354
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	741,752
State Defined Benefit Pension- Group A	-	-	-	-	-	-	412,000	4,764,722
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	301,464
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	63,002	7,624
Purchased Services	-	385,400	12,803	-	-	-	1,338,723	8,288,964
Materials/Supplies	-	-	3,271	-	-	-	544,404	1,020,898
Software Licenses	-	-	-	-	-	-	257,702	105,920
Capital Outlays	-	-	8,356	-	-	-	512,681	622,492
Insurance	-	-	-	-	-	-	646,493	243,271
Maintenance	-	-	13,670	-	-	-	152,324	203,663
Vehicle Operations	-	-	6,530	-	-	-	604,383	245,192
Utilities	-	5,865	13,063	-	-	-	505,227	1,184,254
Contingency	-	-	-	-	-	-	111,476	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	250,527	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	198,182	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	43,049	-
Community Support	-	-	-	-	-	-	5,000	2,955
Other Operation Expenditures	-	-	11,014	-	-	-	930,965	121,591
Local Appropriation for Education	-	-	-	43,857,323	-	-	43,857,323	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	979,750	-	979,750	-
Municipal Debt- Interest	-	-	-	-	773,924	-	773,924	-
School Debt- Principal	-	-	-	-	2,299,000	-	2,299,000	-
School Debt- Interest	-	-	-	-	550,775	-	550,775	-
Retiree Medical Insurance- Total	-	-	-	-	-	101,388	101,388	266,672
Retiree Dental Insurance- Total	-	-	-	-	-	5,560	5,560	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	1	1
Total Expenditures	\$ -	\$ 802,395	\$ 354,574	\$ 43,857,323	\$ 4,603,449	\$ 106,948	\$ 76,332,876	\$ 72,250,027

Financing Uses: Transfer to Capital Funds	\$ 90,412	\$ -
Financing Uses: Transfer to Other Funds	192,323	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 282,735	\$ -
Net Change in Fund Balance¹	(6,767)	202,657
Fund Balance1- beginning of year	\$11,570,063	\$783,463
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	(186,580)
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	11,570,063	596,883
Rounding	-	-
Fund Balance¹ - end of year	\$ 11,563,296	\$ 799,540

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

Town of Coventry
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)
General Fund	\$ 75,576,435	\$ 122,323	\$ 31,524,709	\$ 44,140,058	\$ 33,991	\$ 11,321,768	-	\$ 11,321,768	\$ 11,355,759
Recycling Grant (RGS Fund)	5,000	-	14,752	-	(9,752)	9,964	-	9,964	212
Senior Center Operations (RGS Fund)	-	-	-	-	-	-	-	-	-
Friends of Human Services (RGS Fund)	-	-	-	-	-	4,000	-	4,000	4,000
Project Friends (RGS Fund)	589,787	-	598,767	-	(8,980)	110,606	-	110,606	101,626
RISAPA Task Force (RGS Fund)	12,236	-	12,985	-	(749)	3,994	-	3,994	3,245
Click it or Ticket (RGS Fund)	-	-	-	-	-	-	-	-	-
Impaired Driving (RGS Fund)	-	-	-	-	-	-	-	-	-
Speed Enforcement (RGS Fund)	-	-	-	-	-	-	-	-	-
Speed Management (RGS Fund)	-	-	-	-	-	-	-	-	-
Impaired Driving (RGS Fund)	-	-	-	-	-	-	-	-	-
Drug Seizure (RGS Fund)	20,753	-	43,548	-	(22,795)	59,946	-	59,946	37,151
Teen Center Operations (RGS Fund)	-	-	-	-	-	6,878	-	6,878	6,878
Byrne Grant (RGS Fund)	13,795	-	-	-	13,795	(14,375)	-	(14,375)	(580)
Grant in Aid/Resource Sharing (RGS Fund)	210,054	-	209,374	-	680	(1,219)	-	(1,219)	(539)
Help America Vote Act (RGS Fund)	-	-	-	-	-	-	-	-	-
Traffic Grant (RGS Fund)	-	-	-	-	-	-	-	-	-
Bulletproof Vests (RGS Fund)	7,374	-	412	-	6,963	(6,963)	-	(6,963)	-
DUI Speed Click or Ticket (RGS Fund)	28,226	-	33,607	-	(5,381)	(2,285)	-	(2,285)	(7,666)
Food Bank (RGS Fund)	13,173	-	27,065	-	(13,892)	66,981	-	66,981	53,089
Faith in Action (RGS Fund)	9,687	-	10,335	-	(648)	10,768	-	10,768	10,120
Totals per audited financial statements	\$ 76,486,520	\$ 122,323	\$ 32,475,554	\$ 44,140,058	\$ (6,768)	\$ 11,570,063	-	\$ 11,570,063	\$ 11,563,295
<u>Reconciliation from financial statements to MTP2</u>									
Other Financing Uses - Amount to School Fund Unrestricted FY 2017 Local Appropriation Rounding	-	-	\$ 43,857,323.00	\$ (43,857,323.00)	-	-	-	-	-
	-	-	-	-	1	-	-	-	-
Totals Per MTP2	\$ 76,486,521	\$ 122,323	\$ 76,332,876	\$ 282,735	\$ (6,767)	\$ 11,570,063	-	\$ 11,570,063	\$ 11,563,296

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

Town of Coventry
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)
School Unrestricted Fund	\$ 28,023,281	\$ 43,927,323	\$ 71,599,780	\$ 65,814	\$ 285,010	\$ 259,791	\$ -	\$ 259,791	\$ 544,801
School Food Service - reported as Non-Major Governmental Fund	1,436,061	-	1,467,320	-	(31,259)	(78,627)	(186,580)	(265,207)	(296,466)
School Improvement Capital Fund -reported as Non-Major Governmental Fund	-	65814	-	-	65,814	(8,439)	-	(8,439)	57,375
SBA School Capital Project Fund-Impact Fees	-	27,323	7,586	-	19,737	(21,826)	-	(21,826)	(2,089)
School Special Revenue Funds-Restricted	2,604,916	186939	2,764,531	186,939	(159,615)	632,564	-	632,564	472,949
Totals per audited financial statements	\$ 32,064,258	\$ 44,207,399	\$ 75,839,217	\$ 252,753	\$ 179,687	\$ 783,463	\$ (186,580)	\$ 596,883	\$ 776,570

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but as revenue on MTP2	\$ 43,857,323	\$ (43,857,323)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cell Tower Revenue reported as a transfer on financial statements but as revenue on MTP2.	70,000	(70,000)	-	-	-	-	-	-	-
Impact Fees reported as a transfer in School Capital Projects Fund but as revenue on MTP2	27,323	(27,323)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions reported as revenue and expenditures on financial statements only	(3,565,631)	-	(3,565,631)	-	-	-	-	-	-
Transfer from School Unrestricted Fund to the School Improvement Capital Fund is reported in financial statements but not reported in UCOA file or the MTP2.	-	(65,814)	-	(65,814)	-	-	-	-	-
Transfer from CTE Categorical (23581000) to CTE Categorical (23581001) is reported in financial statements but not reported in UCOA file or the MTP2.	-	(34,998)	-	(34,998)	-	-	-	-	-
Transfer from CTE Categorical Fund 2 to CTE Develop & Implement is reported in financial statements but not reported in UCOA file or the MTP2.	-	(149,241)	-	(149,241)	-	-	-	-	-
Transfer from Feinstein Fund to the Sports Program is reported in financial statements but not reported in UCOA file or the MTP2.	-	(2,700)	-	(2,700)	-	-	-	-	-
Fund 90000001 is recorded as Special Revenue Fund-Restricted in financial statements. The 90000000 series are not included in the MTP2.	(5,352)	-	(3,593)	-	(1,759)	-	-	-	(1,759)
Fund 21091100 expenditures in object code 7000 series are included in financial statements but not in the MTP2.	-	-	(19,510)	-	19,510	-	-	-	19,510
Miscellaneous variances between UCOA file & financial statements	4,763	-	(456)	-	5,219	-	-	-	5,219
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 72,452,683	\$ -	\$ 72,250,027	\$ -	\$ 202,657	\$ 783,463	\$ (186,580)	\$ 596,883	\$ 799,540

Reconciliation from MTP2 to UCOA

Chromebook Fund Activity included in MTP2, excluded in UCOA file (90000000 series)	(7,484)	(81,860)
Miscellaneous variances between UCOA file & MTP2		338
Totals per UCOA Validated Totals Report	\$ 72,445,199	\$ 72,168,505

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