

Town of Gloucester
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	\$ 21,120,762	\$ -
Last Year's Levy Tax Collection	499,511	-
Prior Years Property Tax Collection	54,725	-
Interest & Penalty	94,067	-
PILOT & Tax Treaty (excluded from levy) Collection	2,363,899	-
Other Local Property Taxes	-	-
Licenses and Permits	371,629	-
Fines and Forfeitures	-	-
Investment Income	7,415	-
Departmental	164,067	-
Rescue Run Revenue	-	-
Police & Fire Detail	84,639	-
Other Local Non-Property Tax Revenues	104,973	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	77,414
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	55,933
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	291,787
MV Excise Tax Reimbursement	104,711	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	126,732	-
Meals & Beverage Tax / Hotel Tax	77,330	-
LEA Aid	-	2,526,566
Group Home	-	-
Housing Aid Capital Projects	24,903	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	-
Incentive Aid	1,316	-
Property Revaluation Reimbursement	-	-
Other State Revenue	41,400	-
Other Revenue	-	128,673
Local Appropriation for Education	-	6,372,035
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 25,242,079	\$ 9,452,408
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 Gloucester
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	\$ 232,994	\$ 365,507	\$ 82,648	\$ 26,915	\$ 219,636	\$ -	\$ 750,760	\$ 72,209	\$ 1,102,798
Compensation - Group B	-	-	-	-	-	-	-	-	263,235
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	128	236	-	-	-	-	43,772	-	105,604
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	76,465
Active Medical Insurance - Group A	57,446	54,107	7,033	-	21,523	-	165,875	-	183,493
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	43,042
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	2,875	4,028	353	-	1,664	-	33,073	-	9,423
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,356
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	16,040	28,786	6,482	2,090	16,906	-	59,596	5,616	116,639
Life Insurance	1,020	1,818	135	-	667	-	3,922	-	5,748
State Defined Contribution- Group A	1,629	2,746	600	-	1,309	-	5,873	-	155,241
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	36,415
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	693	17,478	6,597	85	2,336	-	45,372	2,653	19,387
Other Benefits- Group B	-	-	-	-	-	-	-	-	1,842
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	22,203	38,878	5,676	-	14,494	-	50,268	-	15,471
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	3,629
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	104,389	59,139	51,971	-	-	-	51,177	300	9,346
Materials/Supplies	15,960	1,196	7,212	-	-	-	21,067	11,018	21,420
Software Licenses	-	-	-	135,785	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	-
Insurance	114,631	-	-	-	-	-	-	-	-
Maintenance	-	-	306	-	-	-	14,118	-	-
Vehicle Operations	-	-	-	-	-	-	134,441	-	-
Utilities	36,650	-	22,342	12,018	419	-	119,705	1,757	23,839
Contingency	574	-	7,676	-	-	-	-	10,030	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	69,000	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	129,629	-	-
Trash Removal & Recycling	-	-	-	-	-	-	71,825	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	1,843	-	-	-	-	-	-	-	-
Other Operation Expenditures	104,682	39,433	1,227	-	1,906	346,913	20,905	2,303	3,346
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	\$ 713,756	\$ 682,351	\$ 200,257	\$ 176,894	\$ 280,860	\$ 346,913	\$ 1,721,378	\$ 105,885	\$ 2,198,738

Town of Gloucester
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	\$ -	\$ -	\$ 57,376	\$ -	\$ -	\$ -	\$ 2,910,841	\$ 4,007,477
Compensation - Group B	-	-	-	-	-	-	263,235	304,947
Compensation - Group C	-	-	-	-	-	-	-	924,989
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	149,740	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	5,331
Police & Fire Detail	-	-	-	-	-	-	76,465	-
Active Medical Insurance - Group A	-	-	17,295	-	-	-	506,772	593,737
Active Medical Insurance- Group B	-	-	-	-	-	-	43,042	33,811
Active Medical Insurance- Group C	-	-	-	-	-	-	-	394,408
Active Dental insurance- Group A	-	-	865	-	-	-	52,281	37,031
Active Dental Insurance- Group B	-	-	-	-	-	-	2,356	2,056
Active Dental Insurance- Group C	-	-	-	-	-	-	-	22,362
Payroll Taxes	-	-	4,121	-	-	-	256,275	146,890
Life Insurance	-	-	249	-	-	-	13,558	15,402
State Defined Contribution- Group A	-	-	412	-	-	-	167,811	60,415
State Defined Contribution - Group B	-	-	-	-	-	-	36,415	123
State Defined Contribution - Group C	-	-	-	-	-	-	-	8,648
Other Benefits- Group A	-	-	772	-	-	-	95,373	90,404
Other Benefits- Group B	-	-	-	-	-	-	1,842	140
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	-	-	4,567	-	-	-	151,556	517,001
State Defined Benefit Pension - Group B	-	-	-	-	-	-	3,629	33,518
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	80,457
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	5,624	-	-	-	281,947	1,124,265
Materials/Supplies	-	-	1,623	-	-	-	79,495	130,967
Software Licenses	-	-	-	-	-	-	135,785	39,005
Capital Outlays	-	-	-	-	-	-	-	54,473
Insurance	-	-	-	-	-	-	114,631	43,133
Maintenance	-	-	-	-	-	-	14,424	18,468
Vehicle Operations	-	-	-	-	-	-	134,441	6,673
Utilities	-	-	5,712	-	-	-	222,441	182,006
Contingency	-	-	-	-	-	-	18,280	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	69,000	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	129,629	-
Trash Removal & Recycling	-	-	-	-	-	-	71,825	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	1,843	77
Other Operation Expenditures	-	-	2,417	-	-	-	523,132	723,388
Local Appropriation for Education	-	-	-	6,372,035	-	-	6,372,035	-
Regional Appropriation for Education	-	-	-	10,371,037	-	-	10,371,037	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	183,437	-	183,437	-
Municipal Debt- Interest	-	-	-	-	103,673	-	103,673	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	33,838
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	358
OPEB Contribution- Total	-	-	-	-	-	31,727	31,727	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ 101,032	\$ 16,743,072	\$ 287,110	\$ 31,727	\$ 23,589,973	\$ 9,635,798

Financing Uses: Transfer to Capital Funds	\$ 1,012,835	\$ -
Financing Uses: Transfer to Other Funds	71,737	300,000
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,084,572	\$ 300,000
Net Change in Fund Balance¹	567,534	(483,390)
Fund Balance1- beginning of year	8,170,875	\$4,263,623
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(3)	6
Fund Balance¹ - beginning of year adjusted	8,170,872	4,263,629
Rounding	-	1
Fund Balance¹ - end of year	\$ 8,738,406	\$ 3,780,240

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

Town of Gloucester
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						\$ 8,170,875		\$ 8,170,875	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>No funds added to RGS for Fiscal 2017</i>						-		-	
<i>Rounding adjustment made to MTP2 for Fiscal 2016</i>						(3)		(3)	
Fund Balance¹ - per MTP-2 at June 30, 2016 adjusted						<u>\$ 8,170,872</u>	-	<u>\$ 8,170,872</u>	
General Fund	\$ 25,157,443	\$ -	\$ 17,133,302	\$ 7,456,607	\$ 567,534	\$ 8,170,872	-	\$ 8,170,872	\$ 8,738,406
Totals per audited financial statements	<u>\$ 25,157,443</u>	<u>\$ -</u>	<u>\$ 17,133,302</u>	<u>\$ 7,456,607</u>	<u>\$ 567,534</u>	<u>\$ 8,170,872</u>	<u>\$ -</u>	<u>\$ 8,170,872</u>	<u>\$ 8,738,406</u>
<u>Reconciliation from financial statements to MTP2</u>									
School Transfer included on School funds	\$ -	\$ -	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	-	\$ -	\$ -
Police detail expenditure is classified net of police detail revenue on financial statements and on MTP2 is gross revenue and expenditure.	84,639	-	84,639	-	-	-	-	-	-
Rounding	(3)	-	(3)	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 25,242,079</u>	<u>\$ -</u>	<u>\$ 23,589,973</u>	<u>\$ 1,084,572</u>	<u>\$ 567,534</u>	<u>\$ 8,170,872</u>	<u>\$ -</u>	<u>\$ 8,170,872</u>	<u>\$ 8,738,406</u>

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

Town of Gloucester
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						\$ 4,263,623	-	\$ 4,263,623	
<i>Rounding adjustment made to MTP2 for Fiscal 2016</i>						<u>6</u>	-	<u>6</u>	
Fund Balance¹ - per MTP-2 at June 30, 2016 adjusted						<u>\$ 4,263,629</u>	-	<u>\$ 4,263,629</u>	
School Unrestricted Fund	\$ 3,059,855	\$ 6,372,035	\$ 9,605,204	\$ 300,000	\$ (473,314)	\$ 4,163,629	\$ -	\$ 4,163,629	\$ 3,690,315
Enterprise Fund ¹	132,430	-	140,157	-	(7,727)	63,658	-	63,658	55,931
School Special Revenue Funds	292,787	-	295,113	-	(2,326)	36,342	-	36,342	34,016
Totals per audited financial statements	<u>\$ 3,485,072</u>	<u>\$ 6,372,035</u>	<u>\$ 10,040,474</u>	<u>\$ 300,000</u>	<u>\$ (483,367)</u>	<u>\$ 4,263,629</u>	<u>\$ -</u>	<u>\$ 4,263,629</u>	<u>\$ 3,780,262</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	\$ 6,372,035	\$ (6,372,035)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Contribution Teachers Pension DB & DC reported on FS but not on state report	(404,699)	-	(404,699)	-	-	-	-	-	-
Rounding	-	-	23	-	(23)	-	-	-	(22)
Totals Per MTP2	<u>\$ 9,452,408</u>	<u>\$ -</u>	<u>\$ 9,635,798</u>	<u>\$ 300,000</u>	<u>\$ (483,390)</u>	<u>\$ 4,263,629</u>	<u>\$ -</u>	<u>\$ 4,263,629</u>	<u>\$ 3,780,240</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Transportation cost included on MTP2 and in audit but not in UCOA	<u>-</u>		<u>(631,640.00)</u>						
Totals per UCOA Validated Totals Report	<u>\$ 9,452,408</u>		<u>\$ 9,004,158</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