

Town of South Kingstown
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	\$ 70,856,583	\$ -
Last Year's Levy Tax Collection	430,321	-
Prior Years Property Tax Collection	95,569	-
Interest & Penalty	341,762	-
PILOT & Tax Treaty (excluded from levy) Collection	407,546	-
Other Local Property Taxes	-	-
Licenses and Permits	1,180,605	-
Fines and Forfeitures	124,650	-
Investment Income	229,396	-
Departmental	1,760,978	-
Rescue Run Revenue	1,022,401	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	373,573	-
Tuition	-	70,388
Impact Aid	-	-
Medicaid	-	369,198
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	356,311
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	7,827	1,443,000
MV Excise Tax Reimbursement & Phase-out	483,828	-
State PILOT Program	204,036	-
Distressed Community Relief Fund	-	-
Library Resource Aid	218,810	-
Library Construction Aid	-	-
Public Service Corporation Tax	382,004	-
Meals & Beverage Tax / Hotel Tax	1,107,306	-
LEA Aid	-	6,833,446
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	558,953	-
State Food Service Revenue	-	10,459
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	5,209
Other Revenue	-	672,634
Local Appropriation for Education	-	52,415,096
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 79,786,148	\$ 62,175,742
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	644,611	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	412,403	-
Rounding	-	-
Total Other Financing Sources	\$ 1,057,014	\$ -

Town of South Kingstown
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	\$ 705,088	\$ 816,341	\$ 476,009	\$ 170,869	\$ 622,895	\$ 734,016	\$ 1,127,080	\$ 1,176,478	\$ 3,503,922
Compensation - Group B	-	-	-	-	-	-	-	-	519,067
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	5,868	-	1,051	-	1,434	289	68,028	22,126	647,153
Overtime - Group B	-	-	-	-	-	-	-	-	4,744
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	122,234	126,172	90,135	28,255	121,724	111,544	241,435	159,570	681,269
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	143,817
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,676	8,265	7,442	1,179	8,817	6,873	17,096	13,153	43,349
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	8,292
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	48,771	62,230	34,805	12,531	46,066	54,339	88,075	89,298	335,167
Life Insurance	328	405	235	60	330	326	718	546	4,669
State Defined Contribution- Group A	4,111	8,267	4,223	2,221	5,610	6,057	9,314	9,643	787,711
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	4,449
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	4,604	3,610	11,303	442	5,559	4,891	63,443	36,790	17,586
Other Benefits- Group B	-	-	-	-	-	-	-	-	4,637
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	7,480
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	90,586	88,324	43,028	19,190	66,355	68,834	123,819	102,505	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	57,520
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	255,073	59,787	39,830	10,256	23,403	58,487	384,504	474,800	25,051
Materials/Supplies	5,292	5,851	24,180	5,073	3,130	105,372	139,805	105,311	43,080
Software Licenses	-	425	2,880	57,218	5,834	8,474	4,873	3,884	28,536
Capital Outlays	6,687	7,702	398	2,506	2,059	10,470	2,825	5,982	9,059
Insurance	420,860	-	-	-	-	-	-	-	-
Maintenance	14,667	-	3,593	-	4,936	23,056	22,670	33,391	15,878
Vehicle Operations	698	472	11,319	-	5,384	1,860	132,572	39,171	330,161
Utilities	42,662	-	60,869	-	-	40,764	51,269	100,070	96,738
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	201,114	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	131,277	-	-
Trash Removal & Recycling	-	-	-	-	-	-	21,370	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	163,643	-	-	-	-	-	-	-	-
Other Operation Expenditures	42,594	14,468	6,758	4,928	10,978	16,573	16,173	47,134	128,348
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	\$ 1,942,442	\$ 1,202,319	\$ 818,058	\$ 314,728	\$ 934,514	\$ 1,252,225	\$ 2,847,460	\$ 2,419,852	\$ 7,447,682

Town of South Kingstown
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	\$ -	\$ 413,647	\$ 1,212,592	\$ -	\$ -	\$ -	\$ 10,958,937	\$ 25,777,973
Compensation - Group B	-	-	-	-	-	-	519,067	3,559,242
Compensation - Group C	-	-	-	-	-	-	-	4,490,033
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	117,662	306,183	-	-	-	1,169,794	-
Overtime - Group B	-	-	-	-	-	-	4,744	-
Overtime - Group C	-	-	-	-	-	-	-	59,303
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	100,593	281,009	-	-	-	2,063,940	3,743,023
Active Medical Insurance- Group B	-	-	-	-	-	-	143,817	420,009
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,491,918
Active Dental insurance- Group A	-	6,387	17,557	-	-	-	138,794	288,582
Active Dental Insurance- Group B	-	-	-	-	-	-	8,292	27,530
Active Dental Insurance- Group C	-	-	-	-	-	-	-	114,726
Payroll Taxes	-	38,789	111,569	-	-	-	921,640	2,556,477
Life Insurance	-	262	1,459	-	-	-	9,338	195,738
State Defined Contribution- Group A	-	4,693	2,389	-	-	-	844,239	144,232
State Defined Contribution - Group B	-	-	-	-	-	-	4,449	28,634
State Defined Contribution - Group C	-	-	-	-	-	-	-	40,672
Other Benefits- Group A	-	1,287	29,369	-	-	-	178,883	316,339
Other Benefits- Group B	-	-	-	-	-	-	4,637	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	7,480	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	43,948	58,188	-	-	-	704,777	3,364,036
State Defined Benefit Pension - Group B	-	-	-	-	-	-	57,520	434,621
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	481,468
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	2,295	249,261	-	-	-	1,582,747	10,427,992
Materials/Supplies	-	1,492	24,581	-	-	-	463,167	673,433
Software Licenses	-	4,041	5,721	-	-	-	121,886	219,849
Capital Outlays	-	-	14,028	-	-	-	61,716	850,336
Insurance	-	-	-	-	-	-	420,860	245,081
Maintenance	-	2,165	7,765	-	-	-	128,121	349,425
Vehicle Operations	-	-	40,139	-	-	-	561,776	13,930
Utilities	-	12,075	20,121	-	-	-	424,568	943,861
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	201,114	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	131,277	-
Trash Removal & Recycling	-	-	-	-	-	-	21,370	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	163,643	-
Other Operation Expenditures	-	10,656	43,537	-	-	-	342,147	269,966
Local Appropriation for Education	-	-	-	52,415,096	-	-	52,415,096	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	619,464	-	619,464	-
Municipal Debt- Interest	-	-	-	-	156,742	-	156,742	-
School Debt- Principal	-	-	-	-	1,062,536	-	1,062,536	-
School Debt- Interest	-	-	-	-	132,146	-	132,146	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	982,576	982,576	702,108
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 759,992	\$ 2,425,468	\$ 52,415,096	\$ 1,970,888	\$ 982,576	\$ 77,733,300	\$ 62,230,535

Financing Uses: Transfer to Capital Funds	\$ 1,534,500	\$ -
Financing Uses: Transfer to Other Funds	418,211	148,098
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	425,000	-
Total Other Financing Uses	\$ 2,377,711	\$ 148,098
Net Change in Fund Balance¹	732,151	(202,892)
Fund Balance1- beginning of year	\$14,636,336	\$3,547,217
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	240,713	-
Prior period adjustments	-	-
Misc. Adjustment	(11)	-
Fund Balance¹ - beginning of year adjusted	14,877,038	3,547,217
Rounding		
Fund Balance¹ - end of year	\$ 15,609,189	\$ 3,344,325

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

Town of South Kingstown
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						\$ 14,636,336		\$ 14,636,336	
<i>Property Revaluation was added to RGS for fiscal 2018</i>						240,713	-	240,713	
<i>Miscellaneous difference from FY17 MTP2 impacting FY18 fund balance</i>						(11)	-	(11)	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 14,877,038</u>		<u>\$ 14,877,038</u>	
General Fund	\$ 77,385,967	\$ 840,501	\$ 21,483,878	\$ 56,271,243	\$ 471,347	\$ 12,618,462	\$ -	\$ 12,618,462	\$ 13,089,809
Senior Services	452,450	419,793	832,831	35,000	4,412	282,133	-	282,133	286,545
Neighborhood Guild	366,371	394,112	771,413	-	(10,930)	114,947	-	114,947	104,017
EMS Billing	1,022,400	-	235,332	590,000	197,068	1,117,607	-	1,117,607	1,314,675
Property Revaluation	-	-	22,878	-	(22,878)	240,713	-	240,713	217,835
Debt Service	558,956	1,506,046	1,971,888	-	93,114	503,176	-	503,176	596,290
Totals per audited financial statements	<u>\$ 79,786,144</u>	<u>\$ 3,160,452</u>	<u>\$ 25,318,220</u>	<u>\$ 56,896,243</u>	<u>\$ 732,133</u>	<u>\$ 14,877,038</u>	<u>\$ -</u>	<u>\$ 14,877,038</u>	<u>\$ 15,609,171</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 52,415,096.00	\$ (52,415,096.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP2:	-	-	-	-	-	-	-	-	-
- from General Fund to Debt Service	-	(1,093,643)	-	(1,093,643)	-	-	-	-	-
- from General Fund to Senior Services	-	(419,793)	-	(419,793)	-	-	-	-	-
- from EMS Billing to General Fund	-	(590,000)	-	(590,000)	-	-	-	-	-
Rounding	4	(2)	(16)	-	18	-	-	-	18
Totals Per MTP2	<u>\$ 79,786,148</u>	<u>\$ 1,057,014</u>	<u>\$ 77,733,300</u>	<u>\$ 2,377,711</u>	<u>\$ 732,151</u>	<u>\$ 14,877,038</u>	<u>\$ -</u>	<u>\$ 14,877,038</u>	<u>\$ 15,609,189</u>

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

Town of South Kingstown
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 <i>No misc. adjustments made for fiscal 2018</i>						\$ 3,547,217		\$ 3,547,217	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 3,547,217</u>		<u>\$ 3,547,217</u>	
School Unrestricted Fund	\$ 10,023,464	\$ 52,443,366	\$ 62,538,339	\$ 157,950	\$ (229,459)	\$ 3,495,576		\$ 3,495,576	\$ 3,266,117
Enterprise Fund1	1,033,356.00		1,020,300.00	(9,852.00)	22,908.00	71,508.00		71,508.00	94,416.00
School Special Revenue Funds	1,460,311.00		1,460,311.00	-	-	-		-	-
Totals per audited financial statements	<u>\$ 12,517,131</u>	<u>\$ 52,443,366</u>	<u>\$ 65,018,950</u>	<u>\$ 148,098</u>	<u>\$ (206,551)</u>	<u>\$ 3,567,084</u>	<u>\$ -</u>	<u>\$ 3,567,084</u>	<u>\$ 3,360,533</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 52,443,366.00	\$ (52,443,366.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,666,045)	-	(2,666,045)	-	-	-	-	-	-
Transfer (from School Unrestricted to the School Enterprise Fund) is reported as a revenue in Food Service Fund in UCOA file	-	-	-	-	-	-	-	-	-
In financial report as fund transfer, reported in MPT2 as expense	-	-	-	-	-	-	-	-	-
Less Commodities reported from GAAP financials - not in MPT2	(47,204)	-	(47,204)	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	(71,506)	-	(71,506)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA and NET INVESTMENT IN CAPITAL ASSETS FOR SCHOOL LUNCH FUND NOT RECOGNIZED IN UCOA	-	-	(3,653)	-	3,653	(19,846)	-	(19,846)	(16,193)
Rounding	(0)	-	(7)	-	6	(21)	-	(21)	(15)
Totals Per MTP2	<u>\$ 62,175,742</u>	<u>\$ -</u>	<u>\$ 62,230,535</u>	<u>\$ 148,098</u>	<u>\$ (202,892)</u>	<u>\$ 3,547,217</u>	<u>\$ -</u>	<u>\$ 3,547,217</u>	<u>\$ 3,344,325</u>

Reconciliation from MTP2 to UCOA

Transfer (from School Unrestricted to the School Enterprise Fund) is reported as a revenue in Food Service Fund in UCOA file.	500,000	-
In financial report as fund transfer, reported to UCOA as expense	-	157,950
Use of Fund Balance recorded as revenue in UCOA file	-	-
In financial report as fund transfer, reported to UCOA as expense	9,852	-
Transfer (from School Unrestricted to the School Enterprise Fund) is reported as a revenue in Food Service Fund in UCOA file.	-	-
Less Expense (direct funded from Fund Balance) Water Fountains reported from GAAP financials - not in MPT2	-	(54,570)
Less Expense (direct funded from Fund Balance) WKES Plumbing reported from GAAP financials - not in MPT2	-	(19,134)
Totals per UCOA Validated Totals Report	<u>\$ 62,685,594</u>	<u>\$ 62,314,781</u>

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