

Town of South Kingstown  
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	\$ 73,157,519	\$ -
Last Year's Levy Tax Collection	476,082	-
Prior Years Property Tax Collection	78,926	-
Interest & Penalty	395,741	-
PILOT & Tax Treaty (excluded from levy) Collection	406,584	-
Other Local Property Taxes	-	-
Licenses and Permits	1,011,923	-
Fines and Forfeitures	123,561	-
Investment Income	1,009,899	-
Departmental	1,993,011	-
Rescue Run Revenue	1,034,323	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	403,593	-
Tuition	-	66,007
Impact Aid	-	-
Medicaid	-	448,659
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	340,618
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	8,161	1,442,511
MV Excise Tax Reimbursement	142,445	-
State PILOT Program	207,011	-
Distressed Community Relief Fund	-	-
Library Resource Aid	213,881	-
Library Construction Aid	-	-
Public Service Corporation Tax	386,853	-
Meals & Beverage Tax / Hotel Tax	1,147,747	-
LEA Aid	-	6,156,775
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	526,067	-
State Food Service Revenue	-	10,842
Incentive Aid	-	-
Property Revaluation Reimbursement	109,200	-
Other State Revenue	-	41,233
Motor Vehicle Phase Out	511,156	-
Other Revenue	-	721,085
Local Appropriation for Education	-	53,952,664
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 83,343,683</b>	<b>\$ 63,180,395</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	656,935	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	459,088	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 1,116,023</b>	<b>\$ -</b>

Town of South Kingstown  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>EXPENDITURES</u>	<u>General Government</u>	<u>Finance</u>	<u>Social Services</u>	<u>Centralized IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public Works</u>	<u>Parks and Rec</u>	<u>Police Department</u>
Compensation- Group A	\$ 704,867	\$ 791,171	\$ 499,571	\$ 248,572	\$ 626,670	\$ 773,744	\$ 1,179,068	\$ 1,274,969	\$ 3,635,531
Compensation - Group B	-	-	-	-	-	-	-	-	471,274
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	8,131	25	169	119	122	402	40,956	29,993	610,405
Overtime - Group B	-	-	-	-	-	-	-	-	3,774
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	124,703	132,805	93,184	45,328	116,503	118,555	225,673	163,935	748,125
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	127,284
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,674	8,566	7,605	2,218	7,858	7,143	14,707	13,626	43,302
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	7,918
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	52,047	58,409	36,521	18,368	47,732	57,039	89,512	97,304	340,929
Life Insurance	297	353	223	86	283	298	642	514	4,455
State Defined Contribution- Group A	4,949	8,634	4,413	3,224	5,217	6,415	10,015	10,127	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	3,779
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	4,924	2,530	10,419	506	6,125	5,029	73,935	42,192	15,934
Other Benefits- Group B	-	-	-	-	-	-	-	-	4,308
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	5,610
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	79,011	91,406	47,704	29,600	67,773	76,310	134,349	113,004	824,320
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	54,640
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	293,554	188,190	29,037	8,923	21,729	57,615	402,601	550,802	26,534
Materials/Supplies	4,212	6,575	24,009	2,096	6,248	101,680	147,225	103,859	52,737
Software Licenses	1,186	265	2,941	64,149	6,445	8,833	5,369	3,582	23,935
Capital Outlays	-	587	19,831	2,415	1,078	-	2,659	7,388	14,893
Insurance	405,678	-	-	-	-	-	-	-	-
Maintenance	15,768	-	9,820	-	-	20,245	13,803	38,758	11,244
Vehicle Operations	591	403	10,449	-	2,835	3,256	126,362	34,293	419,706
Utilities	41,545	-	59,384	839	-	40,321	51,564	100,053	87,767
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	187,561	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	105,433	-	-
Trash Removal & Recycling	-	-	-	-	-	-	22,116	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	178,349	-	-	-	-	-	-	-	-
Other Operation Expenditures	150,469	12,667	6,850	4,412	10,910	17,412	23,048	42,287	137,216
Tipping Fees	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,078,955</b>	<b>\$ 1,302,586</b>	<b>\$ 862,130</b>	<b>\$ 430,855</b>	<b>\$ 927,528</b>	<b>\$ 1,294,297</b>	<b>\$ 2,856,598</b>	<b>\$ 2,626,686</b>	<b>\$ 7,675,620</b>

Town of South Kingstown  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>EXPENDITURES</u>	<u>Fire Department</u>	<u>Centralized Dispatch</u>	<u>Public Safety Other</u>	<u>Education Appropriation</u>	<u>Debt</u>	<u>OPEB</u>	<u>Total Municipal</u>	<u>Education Department</u>
Compensation- Group A	\$ -	\$ 423,403	\$ 1,297,723	\$ -	\$ -	\$ -	\$ 11,455,289	\$ 26,558,176
Compensation - Group B	-	-	-	-	-	-	471,274	3,630,145
Compensation - Group C	-	-	-	-	-	-	-	4,608,865
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	122,167	263,164	-	-	-	1,075,653	-
Overtime - Group B	-	-	-	-	-	-	3,774	-
Overtime - Group C	-	-	-	-	-	-	-	64,073
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	105,616	282,215	-	-	-	2,156,642	3,821,929
Active Medical Insurance- Group B	-	-	-	-	-	-	127,284	454,913
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,521,452
Active Dental insurance- Group A	-	6,257	16,641	-	-	-	136,597	290,540
Active Dental Insurance- Group B	-	-	-	-	-	-	7,918	29,311
Active Dental Insurance- Group C	-	-	-	-	-	-	-	110,637
Payroll Taxes	-	39,811	114,772	-	-	-	952,444	2,612,607
Life Insurance	-	243	1,325	-	-	-	8,719	220,062
State Defined Contribution- Group A	-	4,855	2,481	-	-	-	60,330	150,967
State Defined Contribution - Group B	-	-	-	-	-	-	3,779	30,085
State Defined Contribution - Group C	-	-	-	-	-	-	-	43,829
Other Benefits- Group A	-	1,422	29,689	-	-	-	192,705	484,941
Other Benefits- Group B	-	-	-	-	-	-	4,308	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	5,610	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	47,971	76,674	-	-	-	1,588,122	3,516,151
State Defined Benefit Pension - Group B	-	-	-	-	-	-	54,640	472,895
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	520,574
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	2,274	178,540	-	-	-	1,759,799	10,608,369
Materials/Supplies	-	1,369	30,602	-	-	-	480,612	693,344
Software Licenses	-	3,349	5,480	-	-	-	125,534	231,350
Capital Outlays	-	-	13,857	-	-	-	62,708	559,275
Insurance	-	-	-	-	-	-	405,678	256,783
Maintenance	-	1,533	43,318	-	-	-	154,489	390,786
Vehicle Operations	-	-	28,462	-	-	-	626,357	7,522
Utilities	-	10,856	21,626	-	-	-	413,955	940,823
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	187,561	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	105,433	-
Trash Removal & Recycling	-	-	-	-	-	-	22,116	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	178,349	-
Other Operation Expenditures	-	7,797	45,452	-	-	-	458,520	232,797
Tipping Fees	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	53,952,664	-	-	53,952,664	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	831,353	-	831,353	-
Municipal Debt- Interest	-	-	-	-	208,154	-	208,154	-
School Debt- Principal	-	-	-	-	1,010,647	-	1,010,647	-
School Debt- Interest	-	-	-	-	123,203	-	123,203	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	861,423	861,423	670,369
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 778,923</b>	<b>\$ 2,452,021</b>	<b>\$ 53,952,664</b>	<b>\$ 2,173,357</b>	<b>\$ 861,423</b>	<b>\$ 80,273,643</b>	<b>\$ 63,733,568</b>

Financing Uses: Transfer to Capital Funds	\$ 1,570,500	\$ -
Financing Uses: Transfer to Other Funds	519,300	153,535
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	547,500	-
<b>Total Other Financing Uses</b>	<b>\$ 2,637,300</b>	<b>\$ 153,535</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,548,763</b>	<b>(706,708)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$15,609,189</b>	<b>\$3,344,325</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	(18)	15
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>15,609,171</b>	<b>3,344,340</b>
Rounding		
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 17,157,934</b>	<b>\$ 2,637,632</b>

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

Town of South Kingstown  
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	Total		Total Other	Total		Total Other	Net Change	Beginning Fund	Prior Period	Restated Beginning	Ending
Fund Description	Revenue		Financing	Expenditures		Financing	in Fund	Fund Balance <sup>1</sup>	Adjustment	Fund Balance <sup>1</sup>	Fund Balance <sup>1</sup>
			Sources			Uses	Balance <sup>1</sup>	(Deficit)		(Deficit)	(Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>								\$ 15,609,189	-	\$ 15,609,189	
<i>No funds removed from RGS for fiscal 2018</i>								-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>								-	-	-	
<i>Misc. adjustments made for fiscal 2018</i>								(18)	-	(18)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>								<u>\$ 15,609,171</u>	<u>-</u>	<u>\$ 15,609,171</u>	
General Fund	\$ 80,793,507	\$	841,335	\$ 22,147,770	\$	58,084,693	\$ 1,402,379	\$ 13,089,809	\$ -	\$ 13,089,809	\$ 14,492,188
Debt Service	526,067		1,544,088	2,174,357		-	(104,202)	596,290	-	596,290	492,088
Elderly (Senior) Services	460,303		447,729	878,195		38,000	(8,163)	286,545	-	286,545	278,382
EMS Billing	1,034,323		-	159,787		590,000	284,536	1,314,675	-	1,314,675	1,599,211
Neighborhood Guild	420,283		405,600	801,751		-	24,132	104,017	-	104,017	128,149
Property Revaluation	109,200		-	159,119		-	(49,919)	217,835	-	217,835	167,916
<b>Totals per audited financial statements</b>	<u>\$ 83,343,683</u>	<u>\$</u>	<u>3,238,752</u>	<u>\$ 26,320,979</u>	<u>\$</u>	<u>58,712,693</u>	<u>\$ 1,548,763</u>	<u>\$ 15,609,171</u>	<u>\$ -</u>	<u>\$ 15,609,171</u>	<u>\$ 17,157,934</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>											
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$	-	\$ 53,952,664	\$	(53,952,664)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP2:	-		-	-		-	-	-	-	-	-
- from General Fund to Debt Service	-		(1,100,000)	-		(1,100,000)	-	-	-	-	-
- from General Fund to Senior Services	-		(432,729)	-		(432,729)	-	-	-	-	-
- from EMS Billing to General Fund	-		(590,000)	-		(590,000)	-	-	-	-	-
Rounding	-		-	-		-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 83,343,683</u>	<u>\$</u>	<u>1,116,023</u>	<u>\$ 80,273,643</u>	<u>\$</u>	<u>2,637,300</u>	<u>\$ 1,548,763</u>	<u>\$ 15,609,171</u>	<u>\$ -</u>	<u>\$ 15,609,171</u>	<u>\$ 17,157,934</u>

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

Town of South Kingstown  
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 <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 3,344,325	-	\$ 3,344,325	
<i>Misc. adjustments made for fiscal 2018</i>						15	-	15	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 3,344,340</u>	-	<u>\$ 3,344,340</u>	
School Unrestricted Fund	\$ 9,611,584	\$ 53,982,118	\$ 64,130,737	\$ 168,221	\$ (705,256)	\$ 3,266,117	\$ -	\$ 3,266,117	\$ 2,560,861
Enterprise Fund1	1,006,791	14,686	1,026,582	-	(5,105)	94,416	-	94,416	89,311
School Special Revenue Funds	1,502,133	-	1,502,133	-	-	-	-	-	-
<b>Totals per audited financial statements</b>	<u>\$ 12,120,508</u>	<u>\$ 53,996,804</u>	<u>\$ 66,659,452</u>	<u>\$ 168,221</u>	<u>\$ (710,361)</u>	<u>\$ 3,360,533</u>	<u>\$ -</u>	<u>\$ 3,360,533</u>	<u>\$ 2,650,172</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 53,982,118	\$ (53,982,118)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,810,844)	-	(2,810,844)	-	-	-	-	-	-
Less Commodities reported from GAAP financials - not in MPT2	(39,950)	-	(39,950)	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	(71,437)	-	(71,437)	-	-	-	-	-	-
Depreciation expense 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	(16,193)	-	(16,193)	(12,540)
Elimination of transfers between funds reported on MTP2	-	(14,686)	-	(14,686)	-	-	-	-	-
Rounding	-	-	1	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 63,180,395</u>	<u>\$ -</u>	<u>\$ 63,733,568</u>	<u>\$ 153,535</u>	<u>\$ (706,708)</u>	<u>\$ 3,344,340</u>	<u>\$ -</u>	<u>\$ 3,344,340</u>	<u>\$ 2,637,632</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-		168,221	(168,221)					
Use of Fund Balance recorded as revenue in UCOA File	874,913		-	-					
Transfer ( from School Unrestricted to the School Enterprise Fund) is reported as an revenue in Food service Fund in UCOA file.	14,686		-	-					
Depreciation expense excluded from MTP2 but included in UCOA	-		3,653	-					
Rounding	<u>1</u>		<u>4</u>	<u>-</u>					
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 64,069,995</u>		<u>\$ 63,905,446</u>	<u>\$ (14,686)</u>					

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