

Town of Tiverton
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	\$ 37,175,395	\$ -
Last Year's Levy Tax Collection	511,837	-
Prior Years Property Tax Collection	375,759	-
Interest & Penalty	318,199	-
PILOT & Tax Treaty (excluded from levy) Collection	768,830	-
Other Local Property Taxes	55,446	-
Licenses and Permits	523,484	-
Fines and Forfeitures	111,615	-
Investment Income	77,960	-
Departmental	629,342	-
Rescue Run Revenue	520,000	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	25,609	-
Tuition	-	14,444
Impact Aid	-	-
Medicaid	-	300,000
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	311,927
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	65,956	1,132,176
MV Excise Tax Reimbursement	62,598	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	116,085	-
Library Construction Aid	327,699	-
Public Service Corporation Tax	203,475	-
Meals & Beverage Tax / Hotel Tax	222,087	-
LEA Aid	-	6,283,966
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	847,595	-
State Food Service Revenue	-	8,238
Incentive Aid	2,122	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	3,322
Other Revenue	-	621,642
Local Appropriation for Education	-	23,475,000
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 42,941,093	\$ 32,150,714
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	389,025	-
Rounding	-	-
Total Other Financing Sources	\$ 389,025	\$ -

Town of Tiverton
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>EXPENDITURES</u>	<u>General</u> <u>Government</u>	<u>Finance</u>	<u>Social</u> <u>Services</u>	<u>Centralized</u> <u>IT</u>	<u>Planning</u>	<u>Libraries</u>	<u>Public</u> <u>Works</u>	<u>Parks and</u> <u>Rec</u>	<u>Police</u> <u>Department</u>
Compensation- Group A	\$ 406,714	\$ 373,422	\$ 68,504	\$ -	\$ 156,408	\$ 430,782	\$ 713,887	\$ 36,522	\$ 2,010,125
Compensation - Group B	-	-	-	-	-	-	-	-	144,117
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	47,521	-	181,184
Overtime - Group B	-	-	-	-	-	-	-	-	4,295
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	104,618	82,522	5,855	-	26,438	61,713	198,006	-	387,520
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	46,267
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,245	5,816	263	-	2,005	2,979	2,431	-	22,018
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	2,700
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	29,803	27,242	6,831	-	16,642	33,053	54,610	3,041	186,155
Life Insurance	2,400	2,400	540	-	804	538	1,332	-	9,200
State Defined Contribution- Group A	3,852	2,887	397	-	1,592	2,656	5,774	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	456
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	11,028	6,174	7,370	-	7,980	5,683	11,802	604	117,379
Other Benefits- Group B	-	-	-	-	-	-	-	-	2,383
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	650,000
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	21,566	23,203	3,076	-	7,474	8,989	24,821	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	9,650
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	381,531	40,777	-	-	4,682	35,757	91,268	28,000	4,490
Materials/Supplies	19,681	26,699	9,750	-	4,286	38,820	72,592	1,930	30,559
Software Licenses	7,137	11,207	1,200	-	2,100	-	-	-	17,279
Capital Outlays	63,414	-	-	-	-	-	359,444	-	82,061
Insurance	271,353	-	-	-	-	-	-	-	-
Maintenance	9,122	-	7,904	-	-	15,502	-	9,172	7,726
Vehicle Operations	159	641	11,153	-	4,217	-	135,273	-	50,851
Utilities	23,480	2,327	6,215	-	1,813	41,063	22,749	483	60,718
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	203,031	-	-
Revaluation	-	27,103	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	100,164	-	-
Trash Removal & Recycling	-	-	-	-	-	-	579,538	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	29,012	-	-	-	-	-	-	-	-
Other Operation Expenditures	91,044	9,986	40	-	1,645	5,978	10,829	22,315	84,635
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	\$ 1,481,159	\$ 642,406	\$ 129,098	\$ -	\$ 238,086	\$ 683,513	\$ 2,635,072	\$ 102,067	\$ 4,111,768

Town of Tiverton
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	\$ 1,861,184	\$ 335,815	\$ 45,007	\$ -	\$ -	\$ -	\$ 6,438,370	\$ 13,346,514
Compensation - Group B	50,854	-	-	-	-	-	194,971	1,399,981
Compensation - Group C	-	-	-	-	-	-	-	2,265,246
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	144,606	42,950	397	-	-	-	416,658	-
Overtime - Group B	-	-	-	-	-	-	4,295	2,734
Overtime - Group C	-	-	-	-	-	-	-	20,757
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	414,865	93,264	15,422	-	-	-	1,390,223	2,017,539
Active Medical Insurance- Group B	17,777	-	-	-	-	-	64,044	185,239
Active Medical Insurance- Group C	-	-	-	-	-	-	-	749,430
Active Dental insurance- Group A	24,797	4,893	883	-	-	-	71,330	147,672
Active Dental Insurance- Group B	883	-	-	-	-	-	3,583	11,985
Active Dental Insurance- Group C	-	-	-	-	-	-	-	53,103
Payroll Taxes	158,635	31,200	3,263	-	-	-	550,475	436,990
Life Insurance	12,374	2,112	264	-	-	-	31,964	34,562
State Defined Contribution- Group A	-	3,383	442	-	-	-	20,983	304,717
State Defined Contribution - Group B	495	-	-	-	-	-	951	24,460
State Defined Contribution - Group C	-	-	-	-	-	-	-	16,559
Other Benefits- Group A	90,643	5,552	744	-	-	-	264,959	125,695
Other Benefits- Group B	841	-	-	-	-	-	3,224	991
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	650,000	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	3,694
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	7,321
State Defined Benefit Pension- Group A	298,773	36,671	4,641	-	-	-	429,214	1,768,643
State Defined Benefit Pension - Group B	5,191	-	-	-	-	-	14,841	156,885
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	51,346
Other Defined Benefit / Contribution	16,500	-	-	-	-	-	16,500	-
Purchased Services	-	-	26,234	-	-	-	612,739	5,561,063
Materials/Supplies	6,000	-	-	-	-	-	210,317	430,251
Software Licenses	29,096	-	-	-	-	-	68,019	58,838
Capital Outlays	288,038	-	-	-	-	-	792,957	469,786
Insurance	-	-	-	-	-	-	271,353	170,473
Maintenance	19,395	-	-	-	-	-	68,821	159,624
Vehicle Operations	99,349	-	-	-	-	-	301,643	11,972
Utilities	69,955	-	-	-	-	-	228,803	614,565
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	203,031	-
Revaluation	-	-	-	-	-	-	27,103	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	100,164	-
Trash Removal & Recycling	-	-	-	-	-	-	579,538	-
Claims & Settlements	-	-	-	-	-	-	-	1,443
Community Support	-	-	-	-	-	-	29,012	-
Other Operation Expenditures	102,974	-	-	-	-	-	329,446	25,556
Local Appropriation for Education	-	-	-	23,475,000	-	-	23,475,000	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	900,000	-	900,000	-
Municipal Debt- Interest	-	-	-	-	326,772	-	326,772	-
School Debt- Principal	-	-	-	-	1,580,000	-	1,580,000	-
School Debt- Interest	-	-	-	-	1,022,776	-	1,022,776	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	329,757
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	15,601
OPEB Contribution- Total	-	-	-	-	-	761,000	761,000	190,214
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 3,713,225	\$ 555,840	\$ 97,297	\$ 23,475,000	\$ 3,829,548	\$ 761,000	\$ 42,455,079	\$ 31,171,203

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	23,585	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 23,585	\$ -
Net Change in Fund Balance¹	851,454	979,512
Fund Balance1- beginning of year	\$2,520,250	\$3,806,204
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	(116,339)
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	2,520,250	3,689,865
Rounding	-	-
Fund Balance¹ - end of year	\$ 3,371,704	\$ 4,669,377

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

Town of Tiverton
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 - per Financial Statements	\$ 42,825,008	\$ 389,025	\$ 18,863,986	\$ 23,498,585	\$ 851,462	\$ 2,520,250	\$ -	\$ 2,520,250	\$ 3,371,712
Totals per audited financial statements	\$ 42,825,008	\$ 389,025	\$ 18,863,986	\$ 23,498,585	\$ 851,462	\$ 2,520,250	\$ -	\$ 2,520,250	\$ 3,371,712
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	23,475,000	(23,475,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify Library Aid reported as expenditure credits on F/S but revenue on MTP2	116,085	-	116,085	-	-	-	-	-	-
Rounding	-	-	8	-	(8)	-	-	-	(8)
Totals Per MTP2	\$ 42,941,093	\$ 389,025	\$ 42,455,079	\$ 23,585	\$ 851,454	\$ 2,520,250	\$ -	\$ 2,520,250	\$ 3,371,704

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

Town of Tiverton
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	\$ 8,157,032	\$ 23,475,000	\$ 30,534,353	\$ 162,424	\$ 935,255	\$ 3,454,164	\$ 39,791	\$ 3,493,955	\$ 4,429,210
School Nutrition Fund	687,266	45,000	654,702	-	77,564	122,144	-	122,144	199,708
School Special Revenue Funds	1,198,858	117,424	1,364,587	-	(48,305)	229,896	(156,130)	73,766	25,461
Totals per audited financial statements	\$ 10,043,156	\$ 23,637,424	\$ 32,553,642	\$ 162,424	\$ 964,514	\$ 3,806,204	\$ (116,339)	\$ 3,689,865	\$ 4,654,379

Reconciliation from financial statements to MTP2

Reclass Municipal Appropriation for education reported as transfer on F/S	\$ 23,475,000	\$ (23,475,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Contributions on behalf of teacher pensions reported on F/S as rev & exp	(1,367,440.00)	-	(1,367,440.00)	-	-	-	-	-	-
Cap Proj transfer between unrestricted and SRF on F/S	-	(117,424.00)	-	(117,424.00)	-	-	-	-	-
Transfer of Funds G.Fund / Cafeteria Fund	-	(45,000.00)	-	(45,000.00)	-	-	-	-	-
Indirect Costs - Math & Science Grant not reported on UCOA/MTP2	-	-	(14,998.00)	-	14,998.00	-	-	-	14,998.00
Rounding	(2)	-	(1)	-	-	-	-	-	-
Totals Per MTP2	\$ 32,150,714	\$ -	\$ 31,171,203	\$ -	\$ 979,512	\$ 3,806,204	\$ (116,339)	\$ 3,689,865	\$ 4,669,377

Reconciliation from MTP2 to UCOA

Use of Fund Balance recorded as revenue in UCOA file

Totals per UCOA Validated Totals Report

<u>\$ 32,150,714</u>	<u>\$ 31,171,203</u>
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¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.