

Town of East Greenwich
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	\$ 54,557,775	\$ -
Last Year's Levy Tax Collection	1,086,219	-
Prior Years Property Tax Collection	85,998	-
Interest & Penalty	184,725	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,076,492	-
Fines and Forfeitures	-	-
Investment Income	50,080	-
Departmental	158,366	-
Rescue Run Revenue	877,074	-
Police & Fire Detail	122,719	-
Other Local Non-Property Tax Revenues	130,848	-
Tuition	-	66,400
Impact Aid	-	-
Medicaid	-	357,748
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	109,571
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	821,998
MV Excise Tax Reimbursement	84,112	-
State PILOT Program	659,856	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	165,389	-
Meals & Beverage Tax / Hotel Tax	687,194	-
LEA Aid	-	3,091,316
Group Home	-	-
Housing Aid Capital Projects	123,915	-
Housing Aid Bonded Debt	1,480,191	-
State Food Service Revenue	-	6,325
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	150,000	224,925
Motor Vehicle Phase Out	351,953	-
Other Revenue	112,957	740,274
Local Appropriation for Education	-	35,340,812
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 62,145,863	\$ 40,759,368
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	86,000	-
Financing Sources: Debt Proceeds	553,462	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 639,462	\$ -

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

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 493,144	\$ 453,133	\$ -	\$ 163,440	\$ 199,839	\$ -	\$ 1,338,430	\$ 709,935	\$ 2,407,446
Compensation - Group B	-	-	-	-	-	-	-	-	473,801
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	5,858	-	-	-	-	106,308	3,539	226,140
Overtime - Group B	-	-	-	-	-	-	-	-	79,739
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	122,720
Active Medical Insurance - Group A	66,347	94,476	-	24,619	35,428	-	286,827	166,332	496,333
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	94,476
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	4,661	7,457	-	1,864	2,796	-	22,371	13,050	32,624
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	7,457
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	37,153	34,580	-	12,313	15,056	-	108,827	53,752	242,134
Life Insurance	950	1,520	-	380	570	-	4,559	2,660	8,169
State Defined Contribution- Group A	2,573	4,117	-	1,029	1,544	-	12,351	7,205	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	4,117
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	5,810	9,296	-	2,324	3,486	-	67,067	16,268	38,770
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
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	13,509	21,614	-	5,403	8,105	-	64,841	37,824	693,687
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	21,614
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	505,576	77,460	-	36,018	9,809	-	22,084	31,168	44,920
Materials/Supplies	9,752	5,125	-	18,287	569	-	57,648	81,910	15,699
Software Licenses	-	-	-	194,277	-	-	-	-	-
Capital Outlays	798,080	-	-	181,498	-	-	26,021	2,927	8,345
Insurance	328,946	-	-	-	-	-	-	-	-
Maintenance	57,964	-	-	-	-	-	130,645	3,365	-
Vehicle Operations	-	-	-	-	-	-	284,438	10,000	30,000
Utilities	10,000	-	-	78,252	-	-	167,933	38,279	20,000
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	239,920	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	74,783	-	-
Trash Removal & Recycling	-	-	-	-	-	-	721,072	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	27,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	29,276	34,027	-	200	1,010	525,000	72,516	30,691	55,164
Tipping Fees	-	-	-	-	-	-	210,233	-	-
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	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 2,390,742	\$ 748,663	\$ -	\$ 719,904	\$ 278,213	\$ 525,000	\$ 4,018,874	\$ 1,208,905	\$ 5,123,354

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

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 2,932,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,698,062	\$ 18,572,542
Compensation - Group B	-	-	-	-	-	-	473,801	1,522,494
Compensation - Group C	-	-	-	-	-	-	-	3,683,383
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,205,581	-	-	-	-	-	1,547,426	-
Overtime - Group B	-	-	-	-	-	-	79,739	-
Overtime - Group C	-	-	-	-	-	-	-	73,696
Police & Fire Detail	-	-	-	-	-	-	122,720	-
Active Medical Insurance - Group A	653,614	-	-	-	-	-	1,823,976	2,078,971
Active Medical Insurance- Group B	-	-	-	-	-	-	94,476	139,191
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,287,180
Active Dental insurance- Group A	35,421	-	-	-	-	-	120,244	148,504
Active Dental Insurance- Group B	-	-	-	-	-	-	7,457	7,384
Active Dental Insurance- Group C	-	-	-	-	-	-	-	73,887
Payroll Taxes	311,770	-	-	-	-	-	815,585	590,130
Life Insurance	7,219	-	-	-	-	-	26,027	29,813
State Defined Contribution- Group A	-	-	-	-	-	-	28,819	456,811
State Defined Contribution - Group B	-	-	-	-	-	-	4,117	37,921
State Defined Contribution - Group C	-	-	-	-	-	-	-	177,649
Other Benefits- Group A	32,795	-	-	-	-	-	175,817	244,318
Other Benefits- Group B	-	-	-	-	-	-	-	926
Other Benefits- Group C	-	-	-	-	-	-	-	2,401
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	793,407	-	-	-	-	-	1,638,390	2,469,129
State Defined Benefit Pension - Group B	-	-	-	-	-	-	21,614	176,039
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	11,986
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	97,731	-	-	-	-	-	824,767	5,767,489
Materials/Supplies	67,540	-	-	-	-	-	256,531	361,934
Software Licenses	-	-	-	-	-	-	194,277	54,796
Capital Outlays	-	-	-	-	-	-	1,016,871	326,382
Insurance	-	-	-	-	-	-	328,946	159,490
Maintenance	6,602	-	-	-	-	-	198,576	631,531
Vehicle Operations	45,000	-	-	-	-	-	369,438	5,658
Utilities	20,000	-	-	-	-	-	334,464	899,658
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	239,920	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	74,783	-
Trash Removal & Recycling	-	-	-	-	-	-	721,072	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	27,000	-
Other Operation Expenditures	402,306	-	-	-	-	-	1,150,190	386,534
Tipping Fees	-	-	-	-	-	-	210,233	-
Local Appropriation for Education	-	-	-	35,340,812	-	-	35,340,812	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	1,476,000	-	1,476,000	-
Municipal Debt- Interest	-	-	-	-	134,704	-	134,704	-
School Debt- Principal	-	-	-	-	2,120,833	-	2,120,833	-
School Debt- Interest	-	-	-	-	2,038,175	-	2,038,175	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	48,129
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	4,072
OPEB Contribution- Total	-	-	-	-	-	773,908	773,908	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 6,611,681	\$ -	\$ -	\$ 35,340,812	\$ 5,769,712	\$ 773,908	\$ 63,509,769	\$ 40,430,029

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	(724,444)	329,339
Fund Balance1- beginning of year	\$7,803,300	\$3,168,044
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	11,832	-
Misc. Adjustment	-	(6,462)
Fund Balance¹ - beginning of year adjusted	7,815,132	3,161,582
Rounding	-	(1)
Fund Balance¹ - end of year	\$ 7,090,688	\$ 3,490,920

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

Town of East Greenwich
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 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, 2018						\$ 7,803,300	11,832	\$ 7,815,132	
<i>No miscellaneous adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 7,803,300</u>	<u>11,832</u>	<u>\$ 7,815,132</u>	
General Fund	\$ 62,785,325	\$ -	\$ 28,168,957	\$ 35,340,812	\$ (724,444)	\$ 7,803,300	\$ 11,832	\$ 7,815,132	\$ 7,090,688
Totals per audited financial statements	<u>\$ 62,785,325</u>	<u>\$ -</u>	<u>\$ 28,168,957</u>	<u>\$ 35,340,812</u>	<u>\$ (724,444)</u>	<u>\$ 7,803,300</u>	<u>\$ 11,832</u>	<u>\$ 7,815,132</u>	<u>\$ 7,090,688</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	35,340,812	(35,340,812)	\$ -	\$ -	\$ -	\$ -	\$ -
Other financing sources not recongisedin financial statements	(639,462)	\$ 639,462	-	-	\$ -	\$ -	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 62,145,863</u>	<u>\$ 639,462</u>	<u>\$ 63,509,769</u>	<u>\$ -</u>	<u>\$ (724,444)</u>	<u>\$ 7,803,300</u>	<u>\$ 11,832</u>	<u>\$ 7,815,132</u>	<u>\$ 7,090,688</u>

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

Town of East Greenwich
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 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, 2018						\$ 3,168,044	-	\$ 3,168,044	
<i>Adjustment for indirect cost impacting ending fund balance in FY18</i>						(6,136)	-	(6,136)	
<i>Misstated FY18 ending fund balance for special revenue funds</i>						(179)	-	(179)	
<i>Misstated FY18 ending fund balance for school food services</i>						(147)	-	(147)	
<i>No miscellaneous adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 3,161,582</u>	-	<u>\$ 3,161,582</u>	
School Unrestricted Fund	\$ 5,718,910	\$ 35,340,812	\$ 41,038,387	\$ -	\$ 21,335	\$ 3,093,633	\$ -	\$ 3,093,633	\$ 3,114,968
Special revenue funds	1,046,922	-	831,895	-	215,027	60,866	-	60,866	275,893
School food service	567,315	-	474,339	-	92,976	7,083	-	7,083	100,059
Totals per audited financial statements	<u>\$ 7,333,147</u>	<u>\$ 35,340,812</u>	<u>\$ 42,344,621</u>	<u>\$ -</u>	<u>\$ 329,338</u>	<u>\$ 3,161,582</u>	<u>\$ -</u>	<u>\$ 3,161,582</u>	<u>\$ 3,490,920</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	\$ 35,340,812	\$ (35,340,812)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions on financial statements	(1,914,592)	-	(1,914,592)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 40,759,368</u>	<u>\$ -</u>	<u>\$ 40,430,029</u>	<u>\$ -</u>	<u>\$ 329,339</u>	<u>\$ 3,161,582</u>	<u>\$ -</u>	<u>\$ 3,161,582</u>	<u>\$ 3,490,920</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Miscellaneous expenditure adjustments between MTP2 and UCOA	\$ -		\$ (30,648)						
Re-Appropriation of Fund Balance reported as revenue in UCOA but not in financial statements or MTP2	107,146		-						
Totals per UCOA Validated Totals Report	<u>\$ 40,866,514</u>		<u>\$ 40,399,381</u>						

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