

Town of Foster
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	\$ 12,481,095	\$ -
Last Year's Levy Tax Collection	336,486	-
Prior Years Property Tax Collection	173,107	-
Interest & Penalty	161,008	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	9,286	-
Fines and Forfeitures	17,720	-
Investment Income	38,838	-
Departmental	114,239	-
Rescue Run Revenue	-	-
Police & Fire Detail	31,402	-
Other Local Non-Property Tax Revenues	1,681	-
Tuition	-	9,015
Impact Aid	-	-
Medicaid	-	44,471
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	38,864
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	191,820
MV Excise Tax Reimbursement	74,174	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	59,100	-
Meals & Beverage Tax / Hotel Tax	23,159	-
LEA Aid	-	1,145,663
Group Home	-	-
Housing Aid Capital Projects	-	44,955
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	1,207
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	79,069
Motor Vehicle Phase Out	365,452	-
Other Revenue	3,237	46,393
Local Appropriation for Education	-	3,211,819
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 13,889,984	\$ 4,813,276
Financing Sources: Transfer from Capital Funds	\$ 440,023	\$ -
Financing Sources: Transfer from Other Funds	-	86,761
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 440,023	\$ 86,761

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

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 184,366	\$ 172,588	\$ 20,835	\$ -	\$ 68,362	\$ -	\$ 360,207	\$ 800	\$ 537,694
Compensation - Group B	-	-	-	-	-	-	-	-	-
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	24,077	-	113,266
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	15,206
Active Medical Insurance - Group A	36,588	20,129	-	-	-	-	64,655	-	82,315
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	2,102	961	-	-	-	-	4,659	-	4,436
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	13,172	13,375	1,594	-	4,659	-	28,173	-	50,514
Life Insurance	239	172	48	-	64	-	323	-	375
State Defined Contribution- Group A	1,822	1,622	208	-	379	-	2,335	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,012	920	920	-	920	-	30,800	-	6,213
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	18,859	16,588	2,131	-	3,876	-	33,812	-	157,601
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	100,727	32,166	292	-	895	-	41,375	660	39,561
Materials/Supplies	6,623	3,345	-	-	-	-	592	956	2,754
Software Licenses	12,150	24,864	-	-	3,500	-	-	-	21,981
Capital Outlays	-	6,551	-	-	-	-	245,138	-	10,341
Insurance	78,085	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	63,661	5,206	-
Vehicle Operations	-	-	-	-	-	-	118,916	-	30,594
Utilities	10,402	-	1,160	-	1,556	-	17,307	2,771	16,817
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	37,409	-	-
Trash Removal & Recycling	-	-	-	-	-	-	244,428	-	-
Claims & Settlements	200,000	-	-	-	-	-	-	-	-
Community Support	29,072	-	-	-	-	-	-	-	-
Other Operation Expenditures	7,241	7,957	1,000	-	7,192	155,842	93,601	6,033	14,111
Tipping Fees	-	-	-	-	-	-	91,665	-	-
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	\$ 704,460	\$ 301,238	\$ 28,188	\$ -	\$ 91,403	\$ 155,842	\$ 1,503,133	\$ 16,426	\$ 1,103,779

Town of Foster
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	\$ -	\$ 223,163	\$ 2,750	\$ -	\$ -	\$ -	\$ 1,570,765	\$ 1,742,272
Compensation - Group B	-	-	-	-	-	-	-	220,656
Compensation - Group C	-	-	-	-	-	-	-	440,135
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	34,719	-	-	-	-	172,062	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	5,514
Police & Fire Detail	-	-	-	-	-	-	15,206	-
Active Medical Insurance - Group A	-	55,650	-	-	-	-	259,337	219,118
Active Medical Insurance- Group B	-	-	-	-	-	-	-	16,306
Active Medical Insurance- Group C	-	-	-	-	-	-	-	218,610
Active Dental insurance- Group A	-	3,519	-	-	-	-	15,677	13,067
Active Dental Insurance- Group B	-	-	-	-	-	-	-	1,913
Active Dental Insurance- Group C	-	-	-	-	-	-	-	13,320
Payroll Taxes	-	19,198	-	-	-	-	130,685	75,205
Life Insurance	-	383	-	-	-	-	1,604	3,534
State Defined Contribution- Group A	-	824	-	-	-	-	7,190	37,798
State Defined Contribution - Group B	-	-	-	-	-	-	-	3,216
State Defined Contribution - Group C	-	-	-	-	-	-	-	4,545
Other Benefits- Group A	-	2,220	-	-	-	-	45,005	3,168
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	9,024
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	18,301	-	-	-	-	251,168	235,617
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	34,617
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	40,937
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	303,707	-	-	-	519,383	1,086,989
Materials/Supplies	-	-	1,091	-	-	-	15,361	75,951
Software Licenses	-	-	-	-	-	-	62,495	11,684
Capital Outlays	-	-	70,255	-	-	-	332,285	45,786
Insurance	-	-	-	-	-	-	78,085	44,625
Maintenance	-	-	-	-	-	-	68,867	101,900
Vehicle Operations	-	-	-	-	-	-	149,510	-
Utilities	-	4,365	-	-	-	-	54,378	116,780
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	37,409	-
Trash Removal & Recycling	-	-	-	-	-	-	244,428	-
Claims & Settlements	-	-	-	-	-	-	200,000	-
Community Support	-	-	-	-	-	-	29,072	-
Other Operation Expenditures	-	180	-	-	-	-	293,157	6,505
Tipping Fees	-	-	-	-	-	-	91,665	-
Local Appropriation for Education	-	-	-	3,211,819	-	-	3,211,819	-
Regional Appropriation for Education	-	-	-	5,431,540	-	-	5,431,540	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	16,500	-	-	16,500	-
Municipal Debt- Principal	-	-	-	-	-	-	-	-
Municipal Debt- Interest	-	-	-	-	-	-	-	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	31,058
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	1,375
OPEB Contribution- Total	-	-	-	-	-	23,000	23,000	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 362,522	\$ 377,803	\$ 8,659,859	\$ -	\$ 23,000	\$ 13,327,653	\$ 4,861,224

Financing Uses: Transfer to Capital Funds	\$ 442,195	\$ -
Financing Uses: Transfer to Other Funds	-	86,762
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 442,195	\$ 86,762
Net Change in Fund Balance¹	560,159	(47,949)
Fund Balance1- beginning of year	\$2,430,844	\$775,463
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(529)
Fund Balance¹ - beginning of year adjusted	2,430,844	774,934
Rounding	-	1
Fund Balance¹ - end of year	\$ 2,991,003	\$ 726,986

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

Town of Foster
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						\$ 2,430,844		\$ 2,430,844	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 2,430,844</u>		<u>\$ 2,430,844</u>	
General Fund	\$ 13,858,582	\$ 440,023	\$ 10,084,432	\$ 3,654,014	\$ 560,159	\$ 2,430,844	\$ -	\$ 2,430,844	\$ 2,991,003
Totals per audited financial statements	<u>\$ 13,858,582</u>	<u>\$ 440,023</u>	<u>\$ 10,084,432</u>	<u>\$ 3,654,014</u>	<u>\$ 560,159</u>	<u>\$ 2,430,844</u>	<u>\$ -</u>	<u>\$ 2,430,844</u>	<u>\$ 2,991,003</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	3,211,819	(3,211,819)	\$ -	\$ -	\$ -	\$ -	\$ -
RIDOT and other reimbursement for police details reported as expenditure credits on financial statements but revenue on MTP2	31,402	-	31,402	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 13,889,984</u>	<u>\$ 440,023</u>	<u>\$ 13,327,653</u>	<u>\$ 442,195</u>	<u>\$ 560,159</u>	<u>\$ 2,430,844</u>	<u>\$ -</u>	<u>\$ 2,430,844</u>	<u>\$ 2,991,003</u>

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

Town of Foster
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						\$ 775,463		\$ 774,934	
<i>Misc. adjustments made for fiscal due to indirect cost in FY 2018</i>						(529)	-	(529)	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 774,934</u>	-	<u>\$ 774,934</u>	
School Unrestricted Fund	\$ 1,394,960	\$ 3,211,819	\$ 4,579,229	\$ 86,761	\$ (59,211)	\$ 715,303	\$ -	\$ 715,303	\$ 656,092
School Capital Fund	\$ 44,955	\$ 86,761	\$ 115,216	\$ -	16,500	-	-	-	16,500
School Special Revenue Funds	\$ 345,177	\$ -	\$ 351,386	\$ -	(6,209)	59,631	-	59,631	53,422
Totals per audited financial statements	<u>\$ 1,785,092</u>	<u>\$ 3,298,580</u>	<u>\$ 5,045,831</u>	<u>\$ 86,761</u>	<u>\$ (48,920)</u>	<u>\$ 774,934</u>	<u>\$ -</u>	<u>\$ 774,934</u>	<u>\$ 726,014</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	\$ 3,211,819	\$ (3,211,819)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Financial Statements include on-behalf pension payments	(183,635)	-	(183,635)	-	-	-	-	-	-
Grant funds and also actual expenditures & reimbursement reported in School	-	-	(972)	-	972	-	-	-	972
Rounding	-	-	-	1	(1)	-	-	-	0
Totals Per MTP2	<u>\$ 4,813,276</u>	<u>\$ 86,761</u>	<u>\$ 4,861,224</u>	<u>\$ 86,762</u>	<u>\$ (47,949)</u>	<u>\$ 774,934</u>	<u>\$ -</u>	<u>\$ 774,934</u>	<u>\$ 726,986</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Transportation costs included on MTP2 and in audit but not in UCOA	-		(203,864)						
Capital funded and recorded by the town's General Fund and included in UCOA	<u>16,500</u>		<u>16,500</u>						
Totals per UCOA Validated Totals Report	<u>\$ 4,829,776</u>		<u>\$ 4,673,860</u>						

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