

Town of North 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	\$ 9,533,262	\$ -
Last Year's Levy Tax Collection	241,626	-
Prior Years Property Tax Collection	78,599	-
Interest & Penalty	87,226	-
PILOT & Tax Treaty (excluded from levy) Collection	22,008	-
Other Local Property Taxes	-	-
Licenses and Permits	425,311	-
Fines and Forfeitures	17,876	-
Investment Income	16,749	-
Departmental	1,988,200	-
Rescue Run Revenue	-	-
Police & Fire Detail	4,005	-
Other Local Non-Property Tax Revenues	12,803	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	28,213
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	14,282
CDBG	59,500	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	135,509	69,552
MV Excise Tax Reimbursement & Phase-out	31,108	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	74,303	-
Library Construction Aid	64,335	-
Public Service Corporation Tax	11,170	-
Meals & Beverage Tax / Hotel Tax	996,832	-
LEA Aid	-	141,806
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	209,737	-
State Food Service Revenue	-	481
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	35,701	274,852
Other Revenue	166,419	35,733
Local Appropriation for Education	-	4,775,148
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 14,212,279	\$ 5,340,068
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	103,737	-
Financing Sources: Debt Proceeds	3,484,000	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 3,587,737	\$ -

Town of New Shoreham
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<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	\$ 398,191	\$ 214,885	\$ 40,746	\$ 257	\$ 218,972	\$ 224,121	\$ 437,466	\$ 166,151	\$ 479,187
Compensation - Group B	-	-	-	-	-	-	-	-	19,688
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	714	411	-	-	1,120	1,596	19,185	3,110	35,508
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	7,780
Active Medical Insurance - Group A	95,482	40,488	-	5	30,689	74,868	113,690	23,600	87,801
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,297	2,417	-	-	1,832	4,470	6,787	1,409	5,065
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	31,679	16,741	506	19	17,943	17,602	35,384	12,100	41,816
Life Insurance	1,324	604	-	-	458	1,117	1,697	352	-
State Defined Contribution- Group A	3,973	1,813	-	-	1,374	3,352	5,091	1,057	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	12,000	-	-	-	-	-	-	-	-
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	26,487	12,086	-	1	9,161	22,349	33,937	7,045	70,916
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	5,297	2,417	-	-	1,832	4,470	6,787	1,409	5,065
Purchased Services	323,123	6,786	-	131,941	84,147	25,730	290,407	72,341	15,500
Materials/Supplies	7,534	4,816	1,200	4,182	1,697	11,229	22,672	693	11,235
Software Licenses	-	-	-	66,981	-	-	-	-	-
Capital Outlays	50,000	-	20,130	20,629	-	6,900	830,494	3,230	30,764
Insurance	264,828	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	47,180	136,483	86,051	4,105
Vehicle Operations	-	-	-	-	-	-	29,248	-	22,109
Utilities	44,477	-	-	-	-	26,536	123,835	8,830	7,816
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	5,541	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	12,492	-	-
Trash Removal & Recycling	-	-	-	-	-	-	53,367	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	539,335	-	-	-	-	-	-	-	-
Other Operation Expenditures	78,607	38,496	34,744	6,015	65,336	33,931	193,839	75,119	29,808
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	\$ 1,888,348	\$ 341,960	\$ 97,326	\$ 230,030	\$ 434,561	\$ 505,451	\$ 2,358,402	\$ 462,497	\$ 874,163

Town of New Shoreham
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<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	\$ -	\$ 159,267	\$ 700	\$ -	\$ -	\$ -	\$ 2,339,943	\$ 2,169,003
Compensation - Group B	-	-	-	-	-	-	19,688	292,798
Compensation - Group C	-	-	-	-	-	-	-	493,127
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	13,227	-	-	-	-	74,871	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	1,510
Police & Fire Detail	-	-	-	-	-	-	7,780	-
Active Medical Insurance - Group A	-	40,229	-	-	-	-	506,852	373,318
Active Medical Insurance- Group B	-	-	-	-	-	-	-	36,225
Active Medical Insurance- Group C	-	-	-	-	-	-	-	97,158
Active Dental insurance- Group A	-	2,402	-	-	-	-	29,679	23,020
Active Dental Insurance- Group B	-	-	-	-	-	-	-	2,364
Active Dental Insurance- Group C	-	-	-	-	-	-	-	5,147
Payroll Taxes	-	13,496	-	-	-	-	187,286	226,849
Life Insurance	-	600	-	-	-	-	6,152	14,833
State Defined Contribution- Group A	-	1,801	-	-	-	-	18,461	12,257
State Defined Contribution - Group B	-	-	-	-	-	-	-	600
State Defined Contribution - Group C	-	-	-	-	-	-	-	3,639
Other Benefits- Group A	-	-	-	-	-	-	12,000	14,049
Other Benefits- Group B	-	-	-	-	-	-	-	3,237
Other Benefits- Group C	-	-	-	-	-	-	-	6,109
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	269,083
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	18,148
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	28,445
State Defined Benefit Pension- Group A	-	12,009	-	-	-	-	193,991	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	2,402	-	-	-	-	29,679	-
Purchased Services	-	-	-	-	-	-	949,975	402,077
Materials/Supplies	-	127	-	-	-	-	65,385	68,358
Software Licenses	-	-	-	-	-	-	66,981	7,098
Capital Outlays	178,815	3,412	-	-	-	-	1,144,374	448,234
Insurance	-	-	-	-	-	-	264,828	11,435
Maintenance	-	1,619	-	-	-	-	275,438	79,562
Vehicle Operations	-	-	-	-	-	-	51,357	10,351
Utilities	-	23,696	-	-	-	-	235,190	139,605
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	5,541	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	12,492	-
Trash Removal & Recycling	-	-	-	-	-	-	53,367	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	539,335	-
Other Operation Expenditures	-	6,457	1,340	-	-	-	563,692	58,615
Local Appropriation for Education	-	-	-	4,775,148	-	-	4,775,148	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,570,087	-	3,570,087	-
Municipal Debt- Interest	-	-	-	-	280,729	-	280,729	-
School Debt- Principal	-	-	-	-	587,823	-	587,823	-
School Debt- Interest	-	-	-	-	141,430	-	141,430	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	26,601
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 178,815	\$ 280,744	\$ 2,040	\$ 4,775,148	\$ 4,580,069	\$ -	\$ 17,009,554	\$ 5,342,854

Financing Uses: Transfer to Capital Funds	\$ 1,400,000	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	750	-
Financing Uses: Other	95,000	-
Total Other Financing Uses	\$ 1,495,750	\$ -
Net Change in Fund Balance¹	(705,288)	(2,785)
Fund Balance1- beginning of year	\$6,576,596	\$563,198
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(69)
Fund Balance¹ - beginning of year adjusted	6,576,596	563,129
Rounding		
Fund Balance¹ - end of year	\$ 5,871,308	\$ 560,344

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

Town of New Shoreham
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2018

Per Audited Fund Financial Statements	Total	Total Other	Total	Total Other	Net Change	Beginning Fund	Prior Period	Restated Beginning	Ending
Fund Description	Revenue	Financing Sources	Expenditures	Financing Uses	in Fund Balance ¹	Fund Balance ¹ (Deficit)	Adjustment	Fund Balance ¹ (Deficit)	Fund Balance ¹ (Deficit)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 6,576,596		\$ 6,576,596	
<i>No funds removed from RGS for fiscal 2017</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2017</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2017</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 6,576,596</u>	<u>-</u>	<u>\$ 6,576,596</u>	
General Fund	\$ 13,830,231	\$ 3,587,737	\$ 12,254,565	\$ 6,175,148	\$ (1,011,745)	\$ 6,171,490	\$ -	\$ 6,171,490	\$ 5,159,745
Landing Fee Fund	170,198	-	-	-	170,198	-	-	-	170,198
Prevention Task Force	57,544	-	50,666	-	6,878	3,552	-	3,552	10,430
Old Harbor Task Force	27,224	-	8,223	-	19,001	61,084	-	61,084	80,085
Housing Board	127,081	-	16,701	-	110,380	340,470	-	340,470	450,850
Totals per audited financial statements	<u>\$ 14,212,278</u>	<u>\$ 3,587,737</u>	<u>\$ 12,330,155</u>	<u>\$ 6,175,148</u>	<u>\$ (705,288)</u>	<u>\$ 6,576,596</u>	<u>\$ -</u>	<u>\$ 6,576,596</u>	<u>\$ 5,871,308</u>

Reconciliation from financial statements to MTP2

Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 4,775,148.00	\$ (4,775,148.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Loss on refunding reported expense on financial statements but reported as Other Financing Use on MTP2	-	-	(95,000)	95,000	-	-	-	-	-
Reclassify bond fees	-	-	(750)	750	-	-	-	-	-
Rounding	1	-	(95,749)	95,750	-	-	-	-	-
Totals Per MTP2	<u>\$ 14,212,279</u>	<u>\$ 3,587,737</u>	<u>\$ 17,009,554</u>	<u>\$ 1,495,750</u>	<u>\$ (705,288)</u>	<u>\$ 6,576,596</u>	<u>\$ -</u>	<u>\$ 6,576,596</u>	<u>\$ 5,871,308</u>

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

Town/City of XXXXXX
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, XXXX

Per Audited Fund Financial Statements	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 Description									
Fund Balance ¹ - per MTP-2 at June 30, XXXX						\$ 563,198	-	\$ 563,198	
Miscellaneous difference reported in FY17 impacting beginning fund balance for FY18						(69)	-	(69)	
Fund Balance ¹ - per MTP-2 at June 30, XXXX adjusted						\$ 563,129	-	\$ 563,129	
School Unrestricted Fund	\$ 429,080	\$ 4,800,625	\$ 5,129,835	\$ 32,494	\$ 67,376	\$ 491,969	\$ -	\$ 491,969	\$ 559,345
SBA School Capital Project Fund	9,137	13,141	22,278	-	-	-	-	-	-
School Special Revenue Funds	385,433	19,353	449,470	25,477	(70,161)	71,161	-	71,161	1,000
Totals per audited financial statements	\$ 823,650	\$ 4,833,119	\$ 5,601,583	\$ 57,971	\$ (2,785)	\$ 563,130	\$ -	\$ 563,130	\$ 560,345

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a re	\$ 4,775,148	\$ (4,775,148)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures i	(258,731)	-	(258,731)	-	-	-	-	-	-
Transfers from Unrestricted fund not included on MTP or UCOA file	-	-	-	(32,494)	32,494	-	-	-	32,494
Transfers from Special Revenue funds not included on MTP or UCOA file	-	-	-	(25,477)	25,477	-	-	-	25,477
Transfers to Capital fund not included on MTP or UCOA file	-	(13,141)	-	-	(13,141)	-	-	-	(13,141)
Transfers to Special Revenue funds not included on MTP or UCOA file	-	(19,353)	-	-	(19,353)	-	-	-	(19,353)
Transfers to Unrestricted fund not included on MTP or UCOA file	-	(25,477)	-	-	(25,477)	-	-	-	(25,477)
Rounding	1	-	2	-	-	-	-	-	-
Totals Per MTP2	\$ 5,340,068	\$ -	\$ 5,342,854	\$ -	\$ (2,785)	\$ 563,129	\$ -	\$ 563,129	\$ 560,344

Reconciliation from MTP2 to UCOA

OPEB trust fund activity included in UCOA but not in the MTP2	\$ 7,372	\$ 433
Transfer to the OPEB Trust Fund from School Unrestricted fund not included in UCOA		(35,000)
Totals per UCOA Validated Totals Report	\$ 5,347,440	\$ 5,308,287

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