

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	\$ 75,107,529	\$ -
Last Year's Levy Tax Collection	1,490,304	-
Prior Years Property Tax Collection	402,358	-
Interest & Penalty	411,304	-
PILOT & Tax Treaty (excluded from levy) Collection	2,855,799	-
Other Local Property Taxes	-	-
Licenses and Permits	588,435	-
Fines and Forfeitures	234,082	-
Investment Income	286,029	-
Departmental	3,153,859	-
Rescue Run Revenue	1,136,452	-
Police & Fire Detail	330,137	-
Other Local Non-Property Tax Revenues	372,091	-
Tuition	-	2,744,335
Impact Aid	-	-
Medicaid	-	499,673
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	421,702
CDBG	-	-
COPS Grants	-	-
SAFER Grants	254,899	-
Other Federal Aid Funds	576,000	1,847,346
MV Excise Tax Reimbursement & Phase-out	635,939	-
State PILOT Program	1,712	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	27,435	-
Public Service Corporation Tax	328,695	-
Meals & Beverage Tax / Hotel Tax	717,194	-
LEA Aid	-	10,749,710
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,115,384	-
State Food Service Revenue	-	12,081
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	1,053,120	89,305
Other Revenue	-	719,624
Local Appropriation for Education	-	50,208,694
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 91,078,757	\$ 67,292,471
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	2,606,746	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	747,866	-
Rounding	-	-
Total Other Financing Sources	\$ 3,354,612	\$ -

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

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 536,995	\$ 572,695	\$ 354,611	\$ 142,468	\$ 626,350	\$ 797,810	\$ 1,530,342	\$ 816,311	\$ 4,124,251
Compensation - Group B	-	-	-	-	-	-	-	-	105,978
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	24,454	12,039	-	-	2,219	16,194	173,772	10,743	370,461
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	275,191
Active Medical Insurance - Group A	96,589	81,661	56,698	15,553	87,690	128,950	319,854	88,615	657,545
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	16,954
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	5,517	5,635	4,215	768	4,495	7,892	19,732	5,290	42,300
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	41,458	47,531	25,776	10,587	46,614	59,660	126,121	62,534	350,391
Life Insurance	1,744	1,964	1,208	570	1,739	2,992	6,077	1,750	13,883
State Defined Contribution- Group A	14,353	18,179	11,270	1,587	5,479	7,785	48,389	38,332	10,015
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	243,197	14,379	310	-	10,962	-	2,874	37,594	105,153
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	66,545	79,449	49,480	24,170	92,714	119,589	222,090	181,693	946,609
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	26,525
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	333,917	52,619	8,247	372	51,676	51,478	277,512	259,911	29,594
Materials/Supplies	20,770	30,932	9,409	(84,000)	9,086	168,003	87,220	112,455	42,092
Software Licenses	-	-	-	543,076	-	12,000	-	-	-
Capital Outlays	-	-	60,000	5,850	764,410	19,447	1,191,203	330,838	184,217
Insurance	325,490	-	-	-	-	-	-	-	-
Maintenance	36,329	(2,572)	-	-	3,733	-	1,183,860	95,007	81,214
Vehicle Operations	-	-	6,588	-	849	49,036	278,385	48,059	116,622
Utilities	100,438	-	98,270	-	-	77,285	187,710	152,523	173,259
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	448,769	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	126,889	-	-
Trash Removal & Recycling	-	-	-	-	-	-	639,478	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	156,668	-	-	-	-	-	-	-	-
Other Operation Expenditures	81,256	898	40,748	-	331	29,576	2,178	56,064	-
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	\$ 2,085,721	\$ 915,410	\$ 726,830	\$ 661,000	\$ 1,708,348	\$ 1,547,698	\$ 6,872,455	\$ 2,297,721	\$ 7,672,251

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

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 5,054,078	\$ -	\$ 67,475	\$ -	\$ -	\$ -	\$ 14,623,387	\$ 28,697,062
Compensation - Group B	102,546	-	-	-	-	-	208,523	3,549,488
Compensation - Group C	-	-	-	-	-	-	-	5,783,877
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	561,250	-	1,987	-	-	-	1,173,121	323
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	91,837
Police & Fire Detail	-	-	-	-	-	-	275,191	-
Active Medical Insurance - Group A	924,143	-	8,936	-	-	-	2,466,232	3,595,110
Active Medical Insurance- Group B	18,355	-	-	-	-	-	35,309	199,666
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,886,985
Active Dental insurance- Group A	50,843	-	378	-	-	-	147,067	209,177
Active Dental Insurance- Group B	939	-	-	-	-	-	939	11,601
Active Dental Insurance- Group C	-	-	-	-	-	-	-	122,120
Payroll Taxes	410,644	-	5,267	-	-	-	1,186,582	2,828,287
Life Insurance	17,274	-	271	-	-	-	49,471	25,342
State Defined Contribution- Group A	57,594	-	418	-	-	-	213,401	185,365
State Defined Contribution - Group B	-	-	-	-	-	-	-	26,129
State Defined Contribution - Group C	-	-	-	-	-	-	-	44,876
Other Benefits- Group A	75,355	-	300	-	-	-	490,124	26,759
Other Benefits- Group B	-	-	-	-	-	-	-	26,992
Other Benefits- Group C	-	-	-	-	-	-	-	1,317
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	1,267,276	-	10,313	-	-	-	3,059,929	3,786,268
State Defined Benefit Pension - Group B	28,714	-	-	-	-	-	55,238	466,722
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	821,571
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	5,812	-	152,367	-	-	-	1,223,505	8,563,326
Materials/Supplies	118,639	-	2,605	-	-	-	517,212	1,171,752
Software Licenses	-	-	-	-	-	-	555,076	356,754
Capital Outlays	40,847	-	-	-	-	-	2,596,812	1,748,771
Insurance	-	-	-	-	-	-	325,490	367,899
Maintenance	55,391	-	1,108	-	-	-	1,454,070	2,165,680
Vehicle Operations	201,778	-	218,605	-	-	-	919,922	394,952
Utilities	17,439	-	-	-	-	-	806,923	1,180,912
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	448,769	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	126,889	-
Trash Removal & Recycling	-	-	-	-	-	-	639,478	-
Claims & Settlements	-	-	-	-	-	-	-	136,500
Community Support	-	-	-	-	-	-	156,668	-
Other Operation Expenditures	-	-	-	-	-	-	211,051	170,138
Local Appropriation for Education	-	-	-	50,208,694	-	-	50,208,694	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,812,954	-	2,812,954	-
Municipal Debt- Interest	-	-	-	-	899,637	-	899,637	-
School Debt- Principal	-	-	-	-	972,500	-	972,500	-
School Debt- Interest	-	-	-	-	435,449	-	435,449	-
Retiree Medical Insurance- Total	-	-	-	-	-	1,101,012	1,101,012	4,101
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	440
OPEB Contribution- Total	-	-	-	-	-	1,000,000	1,000,000	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 9,008,915	\$ -	\$ 470,031	\$ 50,208,694	\$ 5,120,539	\$ 2,101,012	\$ 91,396,625	\$ 68,648,097

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	2,361,362	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 2,361,362	\$ -
Net Change in Fund Balance¹	675,381	(1,355,626)
Fund Balance1- beginning of year	\$12,583,802	\$4,728,198
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
Fund Balance¹ - beginning of year adjusted	12,583,802	4,728,198
Rounding	-	-
Fund Balance¹ - end of year	\$ 13,259,183	\$ 3,372,572

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

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

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	\$ 85,344,603	\$ 1,937,871	\$ 30,739,791	\$ 55,735,316	\$ 807,367	\$ 10,815,116	\$ -	\$ 10,815,116	\$ 11,622,483
Library Fund	268,284	1,309,135	1,584,948	-	(7,529)	257,226	-	257,226	249,697
Emergency Medical Services	1,136,452	-	365,032	530,000	241,420	996,717	-	996,717	1,238,137
Tax Revauation	-	25,000	-	-	25,000	45,643	-	45,643	70,643
SAFER Grant	254,899	-	322,571	-	(67,672)	-	-	-	(67,672)
Recreation Enterprise Funds	2,059,546	82,606	2,249,380	-	(107,228)	(600,489)	(519,994)	(1,120,483)	(1,227,711)
Municipal Court	210,327	-	246,558	-	(36,231)	14,933	-	14,933	(21,298)
Farmland Open Space	661,551	-	772,750	82,606	(193,805)	1,327,840	-	1,327,840	1,134,035
Debt Service Fund	1,143,095	3,842,487	4,906,901	64,621	14,060	246,810	-	246,810	260,870
Totals per audited financial statements	\$ 91,078,757	\$ 7,197,099	\$ 41,187,931	\$ 56,412,543	\$ 675,382	\$ 13,103,796	\$ (519,994)	\$ 12,583,802	\$ 13,259,184

Reconciliation from financial statements to MTP2

Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 50,208,694.00	\$ (50,208,694.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of General Fund and Debt Service Fund	-	\$ (3,842,487.00)	-	\$ (3,842,487.00)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 91,078,757	\$ 3,354,612	\$ 91,396,625	\$ 2,361,362	\$ 675,381	\$ 13,103,796	\$ (519,994)	\$ 12,583,802	\$ 13,259,183

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

Town of North Kingstown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended June 30, 2018

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	\$ 17,112,428	\$ 50,208,694	\$ 66,779,185	\$ 1,030,563	\$ (488,626)	\$ 2,440,034	\$ -	\$ 2,440,034	\$ 1,951,408
Enterprise Fund1	1,020,262	-	1,098,867	-	(78,605)	385,183	-	385,183	306,578
SBA School Capital Project Fund	-	1,243,603	1,794,763	225,540	(776,699)	1,758,738	-	1,758,738	982,039
Permanent Funds	2	-	120	-	(118)	18,996	-	18,996	18,878
School Special Revenue Funds	2,039,258	12,500	2,063,615	-	(11,857)	125,811	-	125,811	113,954
Totals per audited financial statements	\$ 20,171,950	\$ 51,464,797	\$ 71,736,550	\$ 1,256,103	\$ (1,355,905)	\$ 4,728,762	\$ -	\$ 4,728,762	\$ 3,372,857

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 50,208,694	\$ (50,208,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(3,029,109)	-	(3,029,109)	-	-	-	-	-	-
Transfer from School Unrestricted to the School SBA Capital Projects Fund) is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(1,243,603)	-	(1,243,603)	-	-	-	-	-
Transfer from School Unrestricted to a Special Revenue Fund	-	(12,500)	-	(12,500)	-	-	-	-	-
Depreciation	-	-	(282)	-	282	(564)	-	(564)	(282)
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual reimbursement reported in School Unrestricted Fund.	(59,060)	-	(59,060)	-	-	-	-	-	-
Rounding	(4)	-	(1)	-	(3)	-	-	-	(3)
Totals Per MTP2	\$ 67,292,471	\$ -	\$ 68,648,097	\$ -	\$ (1,355,626)	\$ 4,728,198	\$ -	\$ 4,728,198	\$ 3,372,572

Reconciliation from MTP2 to UCOA

Re-Appropriation of Fund Balance	\$ 1,998,714	\$ -
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures reported in School Unrestricted Fund.	(59,060)	-
Prior year Purchase Order Liquidations made to Fund Balance	-	6,684
Prior year adjustments from PO Amount Encumbered to Actual Amounts	-	4,095
Adjustments for prior year encumbrances	-	2,000
Contra Account Transportation Cost	-	55,467
Totals per UCOA Validated Totals Report	\$ 69,232,125	\$ 68,716,343

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