

## Checklist Before Filing MTP1

- ✓ All Funds that meet the definition of RGS (refer to RGS section for details) are included in the MTP1 reporting to the State.
  - ◆ For municipalities:
    - ⇒ Certain governmental services are required to be reported to the State whether accounted for in the General Fund or Other Funds. Other Funds may be limited to those with expenditures exceeding 1% of certified levy; however, SAFER, COPS, and CDBG must always be reported.
    - ⇒ Only General Fund activity is reported in Column "1".
    - ⇒ "Funds" not meeting definition of GASB 54 Special Revenue funds are reported under the column - "GASB 54 funds, allocations, and adjs".
    - ⇒ The activities of other Funds are reported in the RGS column.
  - ◆ For school districts - All funds as required by UCOA.
- ✓ Costs have been allocated for certain activities to meet the MTP expenditure and revenue categories.
- ✓ The MDR (and MTP2) is GAAP-basis and is reconciled to the GAAP financial statements on the *Combining Schedule with Reconciliation to MTP2*.
- ✓ Appropriated fund balance is only reported as a financing source when reporting the budget. It will be automatically eliminated when reporting actual, projected, and audited data.
- ✓ The MDR submission agrees with the activity reported in the ending UCOA file (with zero errors), inclusive of audit & AUP adjustments, & reconciles to the financial statements.

## Checklist (continued)

- ✓ The *Combining Schedule with Reconciliation to MTP2*:
  - ◆ Fund-level statement information can be traced to the audited GAAP financial statements.
  - ◆ The impact of each reconciling item on fund balance has been considered in the reconciliation to MTP2.
  - ◆ Transfers between Funds that are reported in the MTP1/MTP2 are eliminated and, if necessary, reflected as reconciling items on the *Combining Schedule*.
  - ◆ A reconciling item has been included for any item that is required to be reported differently on the MTP or UCOA than the GAAP financial statements. For example:
    - ⇒ Municipal appropriations to the School District are reported as expenditure/revenue on MTP reports, but transfers in the financial statements.
    - ⇒ Police details are reported as revenue and expenditures on the MTP reports.
  - ◆ The state on-behalf pension contribution for teachers is reported as a reconciling item.
  - ◆ The schedule foots and cross foots. Unexplained variances are not material.

### OTHER RESOURCES:

- ◆ Implementation Guidance, including Frequently Asked Questions
- ◆ MTP Account Definitions
- ◆ UCOA crosswalk
- ◆ Division of Municipal Finance website:  
<http://www.municipalfinance.ri.gov/>

## State of Rhode Island Municipal Transparency Portal (MTP)

### Quick Reference Guide



*Prepared by:*

*Department of Revenue  
Division of Municipal Finance*

*Office of the Auditor General*

*RI Department of Education*

*May 22, 2017*

## MTP Reporting Requirements

MTP1 – the Uniform Portal Data Collection Form is a multi-purpose Excel workbook for reporting to the State:

- Adopted Budget Survey/Five-Year Forecast
- Budget to Actual – 12/31, 3/31, and 6/30
- Municipal Data Report (MDR)

The Municipality, inclusive of school district information, will submit the above reports to the Division of Municipal Finance.

### Due Dates:

- Adopted Budget Survey/5-Year Forecast - within 30 days of final action.
- Budget to Actual Reporting - 25 days after the last day of the reporting period.
- MDR - no later than November 30 (for those with a fiscal year end of June 30). MDR is a GAAP basis report that reconciles to the audited financial statements. A reformatted MDR will be included in the audit report as Supplementary Information, MTP2.

## Implementation Timeline

- Old format is located on DMF's website under the municipal forms tab: <http://www.municipalfinance.ri.gov/resources/>
- New format is provided during phase-in implementation meetings and will be available on DMF's website.

Fiscal Year	Reports						Audit		
	Adopted budget survey/ 5-year forecast			Budget-to-actual			MDR - reformat to MTP2		
	Phase I	Phase II	Phase III	Phase I	Phase II	Phase III	Phase I	Phase II	Phase III
2016	Old	Old	Old	Old	Old	Old	New	Old	Old
2017	Old	Old	Old	Old	Old	Old	New	New	Old
2018	New	Old	Old	New	Old	Old	New	New	New
2019	New	New	Old	New	New	Old	New	New	New
2020	New	New	New	New	New	New	New	New	New

## Reportable Government Services

### For Municipalities:

- ◆ Reportable Government Services (RGS) – A municipality shall report those operational revenues, expenditures, and transfers related to activities which are essential to the achievement of municipal operations. The determination of RGS may be different from the activities included within the legally adopted budget of the municipality.
- ◆ General types of municipal activities deemed RGS: General Government, Police, Fire, Centralized Dispatch (Civilians), Other Public Safety, Finance, Centralized Information Technology, Planning, Public Works, Parks and Recreation, Social Services (including senior services), Libraries, Debt Service, OPEB, Appropriation for Local Share of Education.
- ◆ The General Fund shall always be reported.
- ◆ “Funds” that do not meet the definition of GASB 54 Special Revenue Funds and are reported with the General Fund on the financial statements shall always be reported on the MTP I to the State.
- ◆ Some RGS activities may be reported in other Funds (e.g. special revenue funds, enterprise funds) in addition to the General Fund.
  - ⇒ For other Funds, a municipality may limit the inclusion of amounts in the MTP1 when expenditures for an activity meeting the criteria of a RGS represent less than 1% of the municipality's certified tax levy (or estimated levy when not certified) for the applicable fiscal year.
- ◆ Federal grants which are used to fund salaries and other operating costs of public safety activities (e.g., “SAFER” and “COPS”) are not subject to the materiality threshold and are always reported on the MTP1.
- ◆ CDBG is not subject to the materiality threshold and is always reported on the MTP1, but is limited to compensation, benefits, and other administrative costs and also the corresponding revenue. Grants and revolving loan activities should be excluded.

## School Districts

- The data reported by School Districts on the MTP1 will be consistent with existing Uniform Chart of Accounts (UCOA) guidance which requires reporting of all school funds.
- A UCOA crosswalk has been mapped to the MTP reporting.
- The amounts reported on the *School* tab of the MTP1 should reconcile to the UCOA upload file totals, with limited exceptions.

## Audit Requirements

- ◆ The MDR is due no later than 30 days before the audit report is due (i.e., by Nov 30 for most). DMF will review MDR data and create a Transparency Report (MTP2) to be included in the audit report as Supplementary Information.
- ◆ The MTP2 report is accompanied by a *Combining Schedule with Reconciliation to the MTP2* – one for Municipal and one for Education.
- ◆ The *Combining Schedule with Reconciliation to the MTP2* is a two part schedule:
  - ⇒ The top half is a combining schedule which represents the amounts reported on the financial statements for each Fund that is reported on the MTP1/MTP2 schedule.
  - ⇒ The bottom half is a reconciliation of the audited financial statement amounts (listed on the top half) to the amounts reported on the MTP1/MTP2 schedule.
- ◆ The Auditor's will provide an “in-relation to” opinion on the MTP2 and Combining Schedules with Reconciliation.