

Town of Narragansett
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	\$ 51,291,422	\$ -
Last Year's Levy Tax Collection	401,895	-
Prior Years Property Tax Collection	50,669	-
Interest & Penalty	239,908	-
PILOT & Tax Treaty (excluded from levy) Collection	458,214	-
Other Local Property Taxes	-	-
Licenses and Permits	433,234	-
Fines and Forfeitures	350,560	-
Investment Income	296,539	-
Departmental	2,926,128	-
Rescue Run Revenue	460,218	-
Police & Fire Detail	208,207	-
Other Local Non-Property Tax Revenues	1,936	-
Tuition	-	928,237
Impact Aid	-	-
Medicaid	-	287,364
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	121,703
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	11,378	784,810
MV Excise Tax Reimbursement	303,733	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	187,492	-
Library Construction Aid	-	-
Public Service Corporation Tax	196,636	-
Meals & Beverage Tax / Hotel Tax	974,229	-
LEA Aid	-	2,313,574
Group Home	-	-
Housing Aid Capital Projects	-	87,502
Housing Aid Bonded Debt	461,050	-
State Food Service Revenue	-	4,292
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	206,752	112,795
Motor Vehicle Phase Out	-	-
Other Revenue	-	370,977
Local Appropriation for Education	-	26,046,813
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 59,460,200	\$ 31,058,067
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Narragansett
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	\$ 848,546	\$ 830,815	\$ -	\$ 167,295	\$ 412,067	\$ 441,776	\$ 1,226,970	\$ 807,496	\$ 3,282,760
Compensation - Group B	-	-	-	-	-	-	-	-	282,122
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	3,053	481	-	532	3,864	8,881	92,820	16,377	435,884
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	139,384
Active Medical Insurance - Group A	129,218	192,833	-	13,553	85,704	73,682	247,621	119,804	386,721
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	140,527
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	7,247	10,053	-	734	3,686	3,019	14,892	6,256	15,746
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	5,953
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	66,035	62,493	-	12,579	31,991	33,379	99,532	62,450	318,508
Life Insurance	3,325	3,689	-	591	1,835	1,761	5,423	3,037	12,412
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	304,748	-	-	-	8,758	1,207	1,505	7,156	98,044
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	275,632	274,177	-	58,729	152,958	81,617	430,321	176,981	1,596,063
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	67,641
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	267,000	-	-	-	-	-	-	-	-
Purchased Services	265,743	37,250	-	12,636	41,626	49,787	37,446	40,990	57,094
Materials/Supplies	68,914	39,651	-	8,262	19,689	176,119	70,522	259,038	140,324
Software Licenses	-	10,625	-	112,470	20,075	-	850	2,550	1,796
Capital Outlays	-	-	-	-	1,920	-	84,393	-	-
Insurance	416,858	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	34,836	41,799	85,146	5,744
Vehicle Operations	-	-	-	-	-	-	327,872	21,043	65,478
Utilities	1,393	1,728	-	243	-	30,584	391,269	110,908	96,050
Contingency	33,000	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	224,402	-	-
Revaluation	-	2,200	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	37,837	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	90,874	-	-	-	-	-	-	-	-
Community Support	155,972	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	-	-	-	8,559	-	20,118	-
Tipping Fees	-	-	-	-	-	-	28,901	-	-
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	\$ 2,937,558	\$ 1,465,995	\$ -	\$ 387,624	\$ 784,173	\$ 945,207	\$ 3,364,375	\$ 1,739,350	\$ 7,148,251

Town of Narragansett
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	\$ 2,642,055	\$ 519,647	\$ 85,859	\$ -	\$ -	\$ -	\$ 11,265,286	\$ 11,779,621
Compensation - Group B	45,698	-	-	-	-	-	327,820	1,696,529
Compensation - Group C	-	-	-	-	-	-	-	3,310,741
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	947,148	90,324	4,297	-	-	-	1,603,661	-
Overtime - Group B	287	-	-	-	-	-	287	-
Overtime - Group C	-	-	-	-	-	-	-	73,810
Police & Fire Detail	-	-	-	-	-	-	139,384	-
Active Medical Insurance - Group A	432,979	102,554	19,581	-	-	-	1,804,250	1,582,694
Active Medical Insurance- Group B	6,674	-	-	-	-	-	147,201	177,612
Active Medical Insurance- Group C	-	-	-	-	-	-	-	680,768
Active Dental insurance- Group A	20,160	4,244	1,046	-	-	-	87,083	116,571
Active Dental Insurance- Group B	367	-	-	-	-	-	6,320	13,002
Active Dental Insurance- Group C	-	-	-	-	-	-	-	46,268
Payroll Taxes	277,071	46,935	6,524	-	-	-	1,017,497	1,273,628
Life Insurance	10,108	2,563	288	-	-	-	45,032	63,890
State Defined Contribution- Group A	-	-	-	-	-	-	-	59,619
State Defined Contribution - Group B	-	-	-	-	-	-	-	5,799
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	13,670	-	-	-	-	-	435,088	19,238
Other Benefits- Group B	-	-	-	-	-	-	-	2,878
Other Benefits- Group C	-	-	-	-	-	-	-	123,727
Local Defined Benefit Pension- Group A	1,102,258	189,179	22,563	-	-	-	4,360,478	-
Local Defined Benefit Pension - Group B	20,257	-	-	-	-	-	87,898	161,079
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,149,390
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	1,510,659
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	165,515
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	3,516
Other Defined Benefit / Contribution	-	-	-	-	-	-	267,000	-
Purchased Services	30,885	-	71,070	-	-	-	644,527	2,710,989
Materials/Supplies	124,825	10,704	7,006	-	-	-	925,054	390,445
Software Licenses	18,811	-	-	-	-	-	167,177	56,238
Capital Outlays	-	-	-	-	-	-	86,313	1,693,628
Insurance	-	-	-	-	-	-	416,858	232,900
Maintenance	14,938	-	-	-	-	-	182,463	245,680
Vehicle Operations	34,184	-	3,554	-	-	-	452,131	133,697
Utilities	31,760	-	1,250	-	-	-	665,185	469,691
Contingency	-	-	-	-	-	-	33,000	-
Street Lighting	-	-	-	-	-	-	224,402	-
Revaluation	-	-	-	-	-	-	2,200	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	37,837	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	90,874	-
Community Support	-	-	-	-	-	-	155,972	-
Other Operation Expenditures	-	-	-	-	-	-	28,677	77,976
Tipping Fees	-	-	-	-	-	-	28,901	-
Local Appropriation for Education	-	-	-	26,046,813	-	-	26,046,813	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	670,856	-	670,856	-
Municipal Debt- Interest	-	-	-	-	221,100	-	221,100	-
School Debt- Principal	-	-	-	-	1,065,000	-	1,065,000	-
School Debt- Interest	-	-	-	-	602,542	-	602,542	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	351,900
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	30,500
OPEB Contribution- Total	-	-	-	-	-	3,308,519	3,308,519	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,774,135	\$ 966,150	\$ 223,038	\$ 26,046,813	\$ 2,559,498	\$ 3,308,519	\$ 57,650,686	\$ 30,410,195

Financing Uses: Transfer to Capital Funds	\$ 1,666,150	\$ -
Financing Uses: Transfer to Other Funds	124,826	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 1,790,976	\$ -
Net Change in Fund Balance¹	18,538	647,872
Fund Balance1- beginning of year	\$13,465,479	\$5,662,955
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	13,465,479	5,662,955
Rounding	10	-
Fund Balance¹ - end of year	\$ 13,484,027	\$ 6,310,827

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

Town of Narragansett
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						\$ 13,465,479	-	\$ 13,465,479	
<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>\$ 13,465,479</u>	<u>-</u>	<u>\$ 13,465,479</u>	
General Fund	\$ 64,309,925	\$ -	\$ 58,064,535	\$ 5,276,750	\$ 968,640	\$ 17,363,271	\$ -	\$ 17,363,271	\$ 18,331,911
Debt Service Fund	-	2,275,473	2,561,518	-	\$ (286,045)	495,125	-	495,125	209,080
Totals per audited financial statements	<u>\$ 64,309,925</u>	<u>\$ 2,275,473</u>	<u>\$ 60,626,053</u>	<u>\$ 5,276,750</u>	<u>\$ 682,595</u>	<u>\$ 17,858,396</u>	<u>\$ -</u>	<u>\$ 17,858,396</u>	<u>\$ 18,540,991</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reverse elimination entry from combining School Unrestricted Fund with Town's General Fund	\$ -	\$ 26,046,813	-	26,046,813	\$ -	-	\$ -	-	\$ -
Remove School Unrestricted Fund from General Fund	(4,849,725)	(26,046,813)	(29,022,180)	(1,210,302)	(664,056)	\$ (4,392,908)	-	(4,392,908)	(5,056,964)
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	-	-	26,046,813	(26,046,813)	-	-	-	-	-
Elimination of municipal appropriation for Debt	-	(2,275,473)	-	(2,275,473)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 59,460,200</u>	<u>\$ -</u>	<u>\$ 57,650,686</u>	<u>\$ 1,790,976</u>	<u>\$ 18,538</u>	<u>\$ 13,465,488</u>	<u>\$ -</u>	<u>\$ 13,465,479</u>	<u>\$ 13,484,027</u>

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

Town of Narragansett
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						\$ 5,662,955	-	\$ 5,662,955	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 5,662,955</u>	-	<u>\$ 5,662,955</u>	
School Unrestricted Fund	\$ 4,849,725	\$ 26,046,813	\$ 29,022,180	\$ 1,210,302	\$ 664,056	\$ 4,392,908	\$ -	\$ 4,392,908	\$ 5,056,964
School Special Revenue Funds - Restricted	942,249	-	887,476	-	54,773	42,390	-	42,390	97,163
School Special Revenue Funds - Food Service Fund	359,794	30,000	385,797	-	3,997	45,801	-	45,801	49,798
School Athletic Complex Fund	30,300	-	-	-	30,300	(38,576)	-	(38,576)	(8,276)
School Capital Projects Fund	87,502	1,180,302	1,373,059	-	(105,255)	1,220,432	-	1,220,432	1,115,177
Totals per audited financial statements	<u>\$ 6,269,570</u>	<u>\$ 27,257,115</u>	<u>\$ 31,668,512</u>	<u>\$ 1,210,302</u>	<u>\$ 647,871</u>	<u>\$ 5,662,955</u>	<u>\$ -</u>	<u>\$ 5,662,955</u>	<u>\$ 6,310,827</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as transfer on financial statements but as revenue on MTP2	\$ 26,046,813	\$ (26,046,813)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions as reported as revenue and expenditures on financial statements only	(1,258,317)	-	(1,258,317)	-	-	-	-	-	-
Transfer of unrestricted fund balance to capital projects fund	-	(1,180,302)	-	(1,180,302)	-	-	-	-	-
Transfer of unrestricted fund balance to food service fund	-	(30,000)	-	(30,000)	-	-	-	-	-
Rounding	-	-	-	-	1	-	-	-	1
Totals Per MTP2	<u>\$ 31,058,067</u>	<u>\$ -</u>	<u>\$ 30,410,195</u>	<u>\$ -</u>	<u>\$ 647,872</u>	<u>\$ 5,662,955</u>	<u>\$ -</u>	<u>\$ 5,662,955</u>	<u>\$ 6,310,827</u>
<u>Reconciliation from MTP2 to UCOA</u>									
OPEB Trust Revenue and Expense	<u>\$ 85,480</u>		<u>\$ 3,029</u>						
Totals per UCOA Validated Totals Report	<u>\$ 31,143,547</u>		<u>\$ 30,413,224</u>						

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