

Town of North Providence
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	\$ 69,045,318	\$ -
Last Year's Levy Tax Collection	1,435,804	-
Prior Years Property Tax Collection	390,991	-
Interest & Penalty	500,688	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,425,400	-
Fines and Forfeitures	155,802	-
Investment Income	122,921	-
Departmental	297,914	-
Rescue Run Revenue	1,302,633	-
Police & Fire Detail	699,220	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	90,249
Impact Aid	-	-
Medicaid	-	1,119,536
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	896,255
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,133,154
MV Excise Tax Reimbursement & Phase-out	1,592,253	-
State PILOT Program	-	-
Distressed Community Relief Fund	1,030,137	-
Library Resource Aid	202,114	-
Library Construction Aid	-	-
Public Service Corporation Tax	408,082	-
Meals & Beverage Tax / Hotel Tax	391,545	-
LEA Aid	-	21,857,300
Group Home	-	-
Housing Aid Capital Projects	139,855	139,854
Housing Aid Bonded Debt	443,455	-
State Food Service Revenue	-	13,081
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	587,527
Other Revenue	513,429	127,922
Local Appropriation for Education	-	32,550,260
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 80,097,559	\$ 59,515,138
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	836,799
Financing Sources: Debt Proceeds	529,985	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 529,985	\$ 836,799

Town of North Providence
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	\$ 800,391	\$ 679,827	\$ 9,574	\$ 2,865	\$ 3,450	\$ 631,634	\$ 1,079,517	\$ 480,407	\$ 5,067,154
Compensation - Group B	-	-	-	-	-	-	-	-	702,300
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	16,469	27,994	-	30,863	-	-	40,853	-	290,478
Overtime - Group B	-	-	-	-	-	-	-	-	29,317
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	699,220
Active Medical Insurance - Group A	219,307	163,817	-	70,169	-	191,123	358,745	70,169	1,015,382
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	210,774
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	17,429	10,184	-	4,792	-	7,755	13,295	4,792	31,473
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	14,376
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	84,066	51,476	732	27,017	264	46,875	90,071	32,983	442,448
Life Insurance	8,412	4,883	-	2,741	-	-	4,726	1,512	7,089
State Defined Contribution- Group A	42,184	26,714	-	12,673	-	8,558	44,424	8,473	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	35,825
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,079,748
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	13,037	14,339	-	2,677	-	16,984	16,115	3,190	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	12,019
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	115,547	62,217	-	26,665	-	-	8,888	17,776	79,994
Purchased Services	293,532	13,375	-	-	50,000	16,504	25,683	3,713	343,315
Materials/Supplies	30,778	64,035	-	57,302	-	127,439	191,040	67,625	84,110
Software Licenses	-	-	-	153,909	-	72,976	-	-	-
Capital Outlays	300	13,375	-	-	-	-	1,071,698	262,429	86,462
Insurance	918,802	-	-	-	-	-	-	-	-
Maintenance	24,497	65,025	-	455	-	-	11,736	34,425	10,827
Vehicle Operations	5,236	-	-	3,710	-	-	246,246	607	63,970
Utilities	67,695	-	-	70,958	-	50,020	268,617	176,529	76,882
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	753,880	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	369,430	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,048,476	-	-
Claims & Settlements	67,496	-	-	-	-	-	-	-	-
Community Support	280,503	-	-	-	-	-	-	-	-
Other Operation Expenditures	66,209	68,811	16	17,983	2,194	12,941	94,058	6,519	101,134
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	\$ 3,071,889	\$ 1,266,073	\$ 10,322	\$ 484,778	\$ 55,908	\$ 1,182,809	\$ 6,737,499	\$ 1,171,150	\$ 10,484,296

Town of North Providence
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	\$ 7,020,655	\$ -	\$ 409,423	\$ -	\$ -	\$ -	\$ 16,184,897	\$ 25,444,451
Compensation - Group B	269,645	-	-	-	-	-	971,945	2,076,069
Compensation - Group C	-	-	-	-	-	-	-	3,044,902
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,799,041	-	47,726	-	-	-	2,253,424	-
Overtime - Group B	44,344	-	-	-	-	-	73,661	-
Overtime - Group C	-	-	-	-	-	-	-	93,387
Police & Fire Detail	-	-	-	-	-	-	699,220	-
Active Medical Insurance - Group A	1,048,116	-	105,298	-	-	-	3,242,124	2,609,118
Active Medical Insurance- Group B	70,169	-	-	-	-	-	280,943	193,296
Active Medical Insurance- Group C	-	-	-	-	-	-	-	997,485
Active Dental insurance- Group A	65,622	-	7,188	-	-	-	162,530	260,310
Active Dental Insurance- Group B	4,792	-	-	-	-	-	19,168	15,037
Active Dental Insurance- Group C	-	-	-	-	-	-	-	63,179
Payroll Taxes	598,398	-	34,027	-	-	-	1,408,357	2,219,762
Life Insurance	45,272	-	3,497	-	-	-	78,132	328,081
State Defined Contribution- Group A	1,309,423	-	15,698	-	-	-	1,468,148	146,235
State Defined Contribution - Group B	11,286	-	-	-	-	-	47,111	9,334
State Defined Contribution - Group C	-	-	-	-	-	-	-	30,221
Other Benefits- Group A	-	-	-	-	-	-	-	300,921
Other Benefits- Group B	-	-	-	-	-	-	-	44,914
Other Benefits- Group C	-	-	-	-	-	-	-	450,456
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,079,748	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	2,934	-	-	-	69,276	3,255,006
State Defined Benefit Pension - Group B	4,552	-	-	-	-	-	16,571	315,461
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	180,643
Other Defined Benefit / Contribution	26,665	-	39,997	-	-	-	377,749	45,233
Purchased Services	115,230	-	-	-	-	-	861,352	11,216,514
Materials/Supplies	191,462	-	1,500	-	-	-	815,291	2,100,545
Software Licenses	-	-	-	-	-	-	226,885	48,790
Capital Outlays	755,547	-	-	-	-	-	2,189,812	854,181
Insurance	-	-	-	-	-	-	918,802	432,263
Maintenance	11,107	-	-	-	-	-	158,073	853,459
Vehicle Operations	201,230	-	4,662	-	-	-	525,660	4,908
Utilities	96,865	-	10,176	-	-	-	817,741	1,023,686
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	753,880	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	369,430	-
Trash Removal & Recycling	-	-	-	-	-	-	2,048,476	-
Claims & Settlements	-	-	-	-	-	-	67,496	-
Community Support	-	-	-	-	-	-	280,503	-
Other Operation Expenditures	45,700	-	6,704	-	-	-	422,269	716,913
Local Appropriation for Education	-	-	-	32,550,260	-	-	32,550,260	-
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	-	-	-	-	1,325,000	-	1,325,000	44,000
School Debt- Interest	-	-	-	-	1,712,684	-	1,712,684	1,636
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	2,512,048	2,512,048	246,390
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 13,735,121	\$ -	\$ 688,829	\$ 32,550,260	\$ 3,037,684	\$ 2,512,048	\$ 76,988,666	\$ 59,666,787

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	23,209
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ 23,209
Net Change in Fund Balance¹	3,638,878	661,941
Fund Balance1- beginning of year	\$10,134,787	\$488,251
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(10,206)
Fund Balance¹ - beginning of year adjusted	10,134,787	478,045
Rounding	-	-
Fund Balance¹ - end of year	\$ 13,773,665	\$ 1,139,986

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

Town of North Providence
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)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 10,134,787		\$ 10,134,787	
<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, 2017 adjusted						<u>\$ 10,134,787</u>		<u>\$ 10,134,787</u>	
General Fund	\$ 79,130,949	\$ -	\$ 42,978,682	\$ 32,555,220	\$ 3,597,047	\$ 10,042,874	\$ -	\$ 10,042,874	\$ 13,639,921
Fire Equipment Capital Fund	267,392	529,985	755,544	-	41,833	91,913	-	91,913	133,746
Totals per audited financial statements	<u>\$ 79,398,341</u>	<u>\$ 529,985</u>	<u>\$ 43,734,226</u>	<u>\$ 32,555,220</u>	<u>\$ 3,638,880</u>	<u>\$ 10,134,787</u>	<u>\$ -</u>	<u>\$ 10,134,787</u>	<u>\$ 13,773,667</u>
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 32,550,260	\$ (32,550,260)	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers reclassified from General Fund to nonmajor funds as an expenditure	-	-	4,960	(4,960)	-	-	-	-	-
Police Details reflected net in the financial statements	699,220	-	699,220	-	-	-	-	-	-
Rounding	(2)	-	1	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 80,097,559</u>	<u>\$ 529,985</u>	<u>\$ 76,988,666</u>	<u>\$ -</u>	<u>\$ 3,638,878</u>	<u>\$ 10,134,787</u>	<u>\$ -</u>	<u>\$ 10,134,787</u>	<u>\$ 13,773,665</u>

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

Town of North Providence
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)
Fund Balance¹ - per MTP-2 at June 30, 2017						\$ 488,251		\$ 488,251	
<i>Indirect costs for FY 17</i>						(10,206)		(10,206)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 478,045</u>		<u>\$ 478,045</u>	
School Unrestricted Fund	\$ 25,722,886	\$ 32,550,260	\$ 58,147,447	\$ 11,361	\$ 114,338	\$ 900,927	\$ -	\$ 900,927	\$ 1,015,265
Enterprise Fund1	1,496,863	-	1,499,330	-	(2,467)	98,537	-	98,537	96,070
SBA School Capital Project Fund	139,854	836,799	484,446	-	492,207	(560,238)	-	(560,238)	(68,031)
School Special Revenue Funds	2,261,076	11,361	2,202,532	23,209	46,696	71,150	-	71,150	117,846
Totals per audited financial statements	<u>\$ 29,620,679</u>	<u>\$ 33,398,420</u>	<u>\$ 62,333,755</u>	<u>\$ 34,570</u>	<u>\$ 650,774</u>	<u>\$ 510,376</u>	<u>\$ -</u>	<u>\$ 510,376</u>	<u>\$ 1,161,150</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 32,550,260	\$ (32,550,260)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,494,016)	-	(2,494,016)	-	-	-	-	-	-
State Aid Transportation Offset for Private and Parochial Students	(161,785)	-	(161,785)	-	-	-	-	-	-
Depreciation expenses recognized on financial statements NOT recognized for MTP2 or UCOA and Net Investment in Capital Assets for School Lunch Fund as of June 30, 2018 not recognized in UCOA	-	-	(11,167)	-	11,167	(32,331)	-	(32,331)	(21,164)
Elimination of transfers per UCOA	-	(11,361)	-	(11,361)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 59,515,138</u>	<u>\$ 836,799</u>	<u>\$ 59,666,787</u>	<u>\$ 23,209</u>	<u>\$ 661,941</u>	<u>\$ 478,045</u>	<u>\$ -</u>	<u>\$ 478,045</u>	<u>\$ 1,139,986</u>

Reconciliation from MTP2 to UCOA

Transfer to other funds recorded net to revenue in UCOA upload	\$ (23,209)	\$ -	\$ -	\$ (23,209)
Transfers from Other Funds not included in UCOA	836,799	(836,799)	-	-
Totals per UCOA Validated Totals Report	<u>\$ 60,328,728</u>	<u>\$ -</u>	<u>\$ 59,666,787</u>	<u>\$ -</u>

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