

Town of North Providence
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	\$ 68,619,373	\$ -
Last Year's Levy Tax Collection	1,093,493	-
Prior Years Property Tax Collection	351,105	-
Interest & Penalty	489,050	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,409,082	-
Fines and Forfeitures	144,443	-
Investment Income	306,383	-
Departmental	204,634	-
Rescue Run Revenue	1,131,386	-
Police & Fire Detail	737,144	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	998,085
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	924,645
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,996,731
MV Excise Tax Reimbursement	393,779	-
State PILOT Program	-	-
Distressed Community Relief Fund	1,000,937	-
Library Resource Aid	197,946	-
Library Construction Aid	-	-
Public Service Corporation Tax	407,677	-
Meals & Beverage Tax / Hotel Tax	387,640	-
LEA Aid	-	23,255,801
Group Home	-	-
Housing Aid Capital Projects	78,998	78,998
Housing Aid Bonded Debt	611,296	-
State Food Service Revenue	-	13,755
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	15,000	4,272
Motor Vehicle Phase Out	2,269,104	-
Other Revenue	581,607	917,537
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	\$ 80,430,075	\$ 60,740,084
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 North Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 1,216,360	\$ 775,435	\$ 9,629	\$ 111,403	\$ 2,650	\$ 627,223	\$ 1,071,645	\$ 528,004	\$ 4,860,853
Compensation - Group B	-	-	-	-	-	-	-	-	676,467
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	16,320	18,597	-	35,906	-	-	43,202	839	201,958
Overtime - Group B	-	-	-	-	-	-	-	-	35,095
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	737,144
Active Medical Insurance - Group A	264,428	195,563	-	82,675	-	248,373	660,559	81,504	1,202,718
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	248,340
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	9,279	8,660	-	4,075	-	7,253	15,832	4,075	35,621
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	9,788
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	91,429	48,670	704	27,791	203	44,306	86,020	32,556	488,973
Life Insurance	7,217	5,940	-	2,546	-	-	10,619	2,546	7,645
State Defined Contribution- Group A	41,769	34,415	-	14,734	-	22,114	61,450	15,905	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	44,283
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,079,745
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	16,010	13,191	-	5,648	-	8,477	23,554	5,648	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	16,974
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	94,726	78,000	-	33,410	-	-	-	33,410	100,358
Purchased Services	278,746	31,966	-	-	50,000	14,137	22,499	4,516	253,879
Materials/Supplies	144,517	49,446	-	57,437	-	153,811	398,599	97,125	139,101
Software Licenses	-	-	-	164,897	-	73,985	-	-	-
Capital Outlays	53,811	-	-	-	-	-	773,863	1,894,543	107,023
Insurance	794,998	-	-	-	-	-	-	-	-
Maintenance	163,918	4,388	-	4,387	-	84,734	18,518	65,782	18,975
Vehicle Operations	18,384	-	-	3,276	-	-	246,886	1,837	14,762
Utilities	115,417	-	-	62,229	-	50,227	284,748	183,618	55,166
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	616,390	-	-
Revaluation	-	1,500	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	249,559	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,701,547	-	-
Claims & Settlements	22,468	-	-	-	-	-	-	-	-
Community Support	14,056	-	-	-	-	-	-	-	-
Other Operation Expenditures	85,298	66,579	13	19,103	2,191	16,344	128,785	8,087	82,416
Tipping Fees	-	-	-	-	-	-	469,382	-	-
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	\$ 3,449,151	\$ 1,332,350	\$ 10,346	\$ 629,516	\$ 55,043	\$ 1,350,983	\$ 6,883,659	\$ 2,959,997	\$ 10,417,282

Town of North Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 7,147,227	\$ -	\$ 565,830	\$ -	\$ -	\$ -	\$ 16,916,259	\$ 25,315,406
Compensation - Group B	271,519	-	-	-	-	-	947,986	2,343,749
Compensation - Group C	-	-	-	-	-	-	-	3,703,024
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,651,789	-	28,374	-	-	-	1,996,985	-
Overtime - Group B	83,657	-	-	-	-	-	118,751	161
Overtime - Group C	-	-	-	-	-	-	-	98,477
Police & Fire Detail	-	-	-	-	-	-	737,144	-
Active Medical Insurance - Group A	1,605,932	-	124,065	-	-	-	4,465,818	3,243,200
Active Medical Insurance- Group B	82,675	-	-	-	-	-	331,015	235,012
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,529,836
Active Dental insurance- Group A	62,704	-	6,113	-	-	-	153,611	219,636
Active Dental Insurance- Group B	4,075	-	-	-	-	-	13,864	10,388
Active Dental Insurance- Group C	-	-	-	-	-	-	-	53,841
Payroll Taxes	664,631	-	34,903	-	-	-	1,520,187	2,320,449
Life Insurance	42,049	-	3,823	-	-	-	82,384	331,983
State Defined Contribution- Group A	1,487,988	-	22,114	-	-	-	1,700,489	343,046
State Defined Contribution - Group B	14,734	-	-	-	-	-	59,017	2,974
State Defined Contribution - Group C	-	-	-	-	-	-	-	32,510
Other Benefits- Group A	-	-	-	-	-	-	-	306,276
Other Benefits- Group B	-	-	-	-	-	-	-	500
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,079,745	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	8,477	-	-	-	81,004	3,586,501
State Defined Benefit Pension - Group B	5,648	-	-	-	-	-	22,621	260,725
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	67,288
Other Defined Benefit / Contribution	33,410	-	50,137	-	-	-	423,450	426,361
Purchased Services	171,658	-	-	-	-	-	827,401	12,650,567
Materials/Supplies	186,912	-	-	-	-	-	1,226,949	1,103,707
Software Licenses	-	-	-	-	-	-	238,882	50,503
Capital Outlays	225,559	-	1,200	-	-	-	3,055,999	647,217
Insurance	-	-	-	-	-	-	794,998	260,303
Maintenance	21,065	-	1,385	-	-	-	383,151	792,584
Vehicle Operations	213,553	-	6,493	-	-	-	505,191	22,604
Utilities	88,332	-	12,040	-	-	-	851,776	1,036,049
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	616,390	-
Revaluation	-	-	-	-	-	-	1,500	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	249,559	-
Trash Removal & Recycling	-	-	-	-	-	-	1,701,547	-
Claims & Settlements	-	-	-	-	-	-	22,468	-
Community Support	-	-	-	-	-	-	14,056	-
Other Operation Expenditures	19,896	-	4,426	-	-	-	433,137	146,048
Tipping Fees	-	-	-	-	-	-	469,382	-
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	-	-	-	-	1,365,000	-	1,365,000	44,000
School Debt- Interest	-	-	-	-	2,031,690	-	2,031,690	1,222
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	27,391
OPEB Contribution- Total	-	-	-	-	-	2,133,583	2,133,583	341,410
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 14,085,011	\$ -	\$ 869,379	\$ 32,550,260	\$ 3,396,690	\$ 2,133,583	\$ 80,123,250	\$ 61,554,948

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ -	\$ -
Net Change in Fund Balance¹	306,825	(814,864)
Fund Balance1- beginning of year	\$13,773,665	\$1,139,986
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	<u>1</u>	-
Fund Balance¹ - beginning of year adjusted	13,773,666	1,139,986
Rounding	-	-
Fund Balance¹ - end of year	\$ 14,080,491	\$ 325,122

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

Town of North Providence
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						\$ 13,773,665		\$ 13,773,665	
<i>No funds removed from RGS for fiscal 2018</i>						-		-	
<i>No funds added to RGS for Fiscal 2018</i>						-		-	
<i>Misc. adjustments made for fiscal 2018</i>						1		1	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 13,773,666</u>		<u>\$ 13,773,666</u>	
General Fund	\$ 79,456,525	\$ -	\$ 46,546,580	\$ 32,613,970	\$ 295,975	\$ 13,639,920	\$ -	\$ 13,639,920	\$ 13,935,895
Fire Equipment Capital Fund	236,409	-	225,559	-	10,850	133,746	-	133,746	144,596
Totals per audited financial statements	<u>\$ 79,692,934</u>	<u>\$ -</u>	<u>\$ 46,772,139</u>	<u>\$ 32,613,970</u>	<u>\$ 306,825</u>	<u>\$ 13,773,666</u>	<u>\$ -</u>	<u>\$ 13,773,666</u>	<u>\$ 14,080,491</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)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of Town Match to Grant Funds as expenditure on MTP2	-	-	63,710	(63,710)	-	-	-	-	-
Police Details reflected net in the Financial Statements	737,144	-	737,144	-	-	-	-	-	-
Rounding	-	-	(2)	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 80,430,075</u>	<u>\$ -</u>	<u>\$ 80,123,250</u>	<u>\$ -</u>	<u>\$ 306,825</u>	<u>\$ 13,773,666</u>	<u>\$ -</u>	<u>\$ 13,773,666</u>	<u>\$ 14,080,491</u>

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

Town of North Providence
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						\$ 1,139,986		\$ 1,139,986	
<i>No misc. adjustments made for fiscal 2018</i>						-		-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,139,986</u>		<u>\$ 1,139,986</u>	
School Unrestricted Fund	\$ 27,320,926	\$ 32,550,260	\$ 60,615,890	\$ -	\$ (744,704)	\$ 1,015,265	\$ -	\$ 1,015,265	\$ 270,561
Enterprise Funds-School lunch	1,332,247	-	1,313,326	-	18,921	96,070	-	96,070	114,991
SBA School Capital Project Fund	126,998	-	252,652	-	(125,654)	(68,031)	-	(68,031)	(193,685)
School Special Revenue Funds	2,171,406	-	2,111,773	-	59,633	128,056	-	128,056	187,689
Totals per audited financial statements	<u>\$ 30,951,577</u>	<u>\$ 32,550,260</u>	<u>\$ 64,293,641</u>	<u>\$ -</u>	<u>\$ (791,804)</u>	<u>\$ 1,171,360</u>	<u>\$ -</u>	<u>\$ 1,171,360</u>	<u>\$ 379,556</u>
<u>Reconciliation from financial statements to MTP2</u>									
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	(2,489,235)	-	(2,489,235)	-	-	-	-	-	-
State Aid transportation contribution on behalf are reported as revenue and expenditures on financial statements only	(166,700)	-	(166,700)	-	-	-	-	-	-
NP Education Foundation	(39,789)	-	(8,548)	-	(31,241)	(10,209)	-	(10,209)	(41,450)
Depreciation expenses and Net Investment in Capital Assets for School lunch not recognized on MTP2 or UCOA	-	-	(8,181)	-	8,181	(21,165)	-	(21,165)	(12,984)
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	(66,029)	-	(66,029)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 60,740,084</u>	<u>\$ -</u>	<u>\$ 61,554,948</u>	<u>\$ -</u>	<u>\$ (814,864)</u>	<u>\$ 1,139,986</u>	<u>\$ -</u>	<u>\$ 1,139,986</u>	<u>\$ 325,122</u>
<u>Reconciliation from MTP2 to UCOA</u>									
No reconciling items between MTP2 & UCOA	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Totals per UCOA Validated Totals Report	<u>\$ 60,740,084</u>	<u>\$ -</u>	<u>\$ 61,554,948</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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