

Town of North Kingstown  
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	\$ 78,132,837	\$ -
Last Year's Levy Tax Collection	1,765,914	-
Prior Years Property Tax Collection	580,832	-
Interest & Penalty	466,271	-
PILOT & Tax Treaty (excluded from levy) Collection	2,875,957	-
Other Local Property Taxes	-	-
Licenses and Permits	670,320	-
Fines and Forfeitures	132,952	-
Investment Income	360,272	-
Departmental	2,484,068	-
Rescue Run Revenue	1,880,299	-
Police & Fire Detail	1,133,802	-
Other Local Non-Property Tax Revenues	1,133,459	-
Tuition	-	3,110,935
Impact Aid	-	-
Medicaid	-	425,903
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	482,623
CDBG	-	-
COPS Grants	-	-
SAFER Grants	633,120	-
Other Federal Aid Funds	-	2,095,440
MV Excise Tax Reimbursement	192,589	-
State PILOT Program	1,762	-
Distressed Community Relief Fund	-	-
Library Resource Aid	278,709	-
Library Construction Aid	26,684	-
Public Service Corporation Tax	331,080	-
Meals & Beverage Tax / Hotel Tax	738,761	-
LEA Aid	-	10,124,913
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,038,497	-
State Food Service Revenue	-	10,558
Incentive Aid	-	-
Property Revaluation Reimbursement	74,400	-
Other State Revenue	462,266	84,553
Motor Vehicle Phase Out	539,103	-
Other Revenue	229,134	939,367
Local Appropriation for Education	-	52,580,833
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 96,163,088</b>	<b>\$ 69,855,125</b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	5,401,200	-
Financing Sources: Debt Proceeds	7,141,821	-
Financing Sources: Other	375,845	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b>\$ 12,918,866</b>	<b>\$ -</b>

Town of North Kingstown  
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	\$ 593,987	\$ 662,771	\$ 349,300	\$ 165,070	\$ 697,109	\$ 789,132	\$ 1,708,507	\$ 885,183	\$ 4,519,758
Compensation - Group B	-	-	-	-	-	-	-	-	102,381
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	24,195	16,949	-	-	6,759	18,310	157,882	13,267	381,776
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	645,797
Active Medical Insurance - Group A	84,515	110,613	48,714	16,305	99,839	126,659	309,324	79,039	690,201
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	17,282
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	3,855	7,257	3,439	771	5,571	7,637	18,267	4,583	35,943
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	928
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	39,986	66,574	25,155	12,300	51,882	60,020	129,913	67,119	419,239
Life Insurance	1,479	1,940	1,057	551	1,596	2,554	5,435	1,482	13,205
State Defined Contribution- Group A	1,189	1,870	981	522	1,486	2,406	4,572	1,101	1,195
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	119,844	3,370	-	-	203	5,108	19,879	66,332	93,873
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	81,300	122,664	62,375	29,809	104,524	132,476	281,660	(1,118,381)	1,116,878
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	283,173	206,262	210	-	36,799	51,409	787,384	189,172	64,404
Materials/Supplies	63,150	60,828	9,334	11,036	9,207	167,296	151,256	198,566	105,680
Software Licenses	-	-	-	-	-	17,519	-	-	-
Capital Outlays	252,266	10,000	14,200	26,760	-	-	257,011	10,848	421,919
Insurance	389,525	-	-	-	-	-	-	-	-
Maintenance	6,712	10,390	-	384,537	37,750	46,913	831,435	69,422	53,486
Vehicle Operations	-	-	12,747	-	1,489	-	361,382	65,709	103,721
Utilities	112,900	-	110,462	-	-	86,473	211,000	194,963	120,424
Contingency	43,233	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	432,355	-	-
Revaluation	-	124,021	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	104,012	-	-
Trash Removal & Recycling	-	-	-	-	-	-	284,597	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	162,247	-	-	-	-	-	-	-	-
Other Operation Expenditures	63,526	31,076	21,687	596	9,683	108,040	21,721	600,429	21,817
Tipping Fees	-	-	-	-	-	-	445,000	-	-
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 2,327,081</b>	<b>\$ 1,436,585</b>	<b>\$ 659,661</b>	<b>\$ 648,258</b>	<b>\$ 1,063,895</b>	<b>\$ 1,621,952</b>	<b>\$ 6,522,592</b>	<b>\$ 1,328,835</b>	<b>\$ 8,929,907</b>

Town of North Kingstown  
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	\$ 5,723,158	\$ -	\$ 125,419	\$ -	\$ -	\$ -	\$ 16,219,394	\$ 29,579,082
Compensation - Group B	106,459	-	-	-	-	-	208,840	3,627,881
Compensation - Group C	-	-	-	-	-	-	-	5,777,036
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	431,076	-	1,305	-	-	-	1,051,519	59
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	99,151
Police & Fire Detail	-	-	-	-	-	-	645,797	-
Active Medical Insurance - Group A	875,278	-	23,361	-	-	-	2,463,847	3,606,398
Active Medical Insurance- Group B	-	-	-	-	-	-	17,282	231,403
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,764,206
Active Dental insurance- Group A	48,597	-	1,111	-	-	-	137,031	200,381
Active Dental Insurance- Group B	-	-	-	-	-	-	928	13,884
Active Dental Insurance- Group C	-	-	-	-	-	-	-	109,507
Payroll Taxes	417,224	-	9,279	-	-	-	1,298,692	2,954,954
Life Insurance	14,471	-	323	-	-	-	44,093	39,897
State Defined Contribution- Group A	135	-	287	-	-	-	15,744	188,130
State Defined Contribution - Group B	-	-	-	-	-	-	-	29,686
State Defined Contribution - Group C	-	-	-	-	-	-	-	44,726
Other Benefits- Group A	88,939	-	430	-	-	-	397,978	60,415
Other Benefits- Group B	-	-	-	-	-	-	-	26,434
Other Benefits- Group C	-	-	-	-	-	-	-	4,342
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	1,422,059	-	15,202	-	-	-	2,250,566	3,963,544
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	500,128
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	832,026
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	1,057	-	427,607	-	-	-	2,047,477	9,356,172
Materials/Supplies	229,913	-	4,465	-	-	-	1,010,731	1,184,969
Software Licenses	-	-	-	-	-	-	17,519	286,911
Capital Outlays	51,649	-	-	-	-	-	1,044,653	1,260,558
Insurance	-	-	-	-	-	-	389,525	377,552
Maintenance	53,089	-	95	-	-	-	1,493,829	2,112,723
Vehicle Operations	160,414	-	81,279	-	-	-	786,740	312,265
Utilities	88,509	-	-	-	-	-	924,731	1,284,865
Contingency	-	-	-	-	-	-	43,233	-
Street Lighting	-	-	-	-	-	-	432,355	-
Revaluation	-	-	-	-	-	-	124,021	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	104,012	-
Trash Removal & Recycling	-	-	-	-	-	-	284,597	-
Claims & Settlements	-	-	-	-	-	-	-	81,815
Community Support	-	-	-	-	-	-	162,247	-
Other Operation Expenditures	113,005	-	-	-	-	-	991,581	270,225
Tipping Fees	-	-	-	-	-	-	445,000	-
Local Appropriation for Education	-	-	-	52,580,833	-	-	52,580,833	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,669,291	-	2,669,291	-
Municipal Debt- Interest	-	-	-	-	920,645	-	920,645	-
School Debt- Principal	-	-	-	-	985,600	-	985,600	-
School Debt- Interest	-	-	-	-	405,978	-	405,978	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	8,650
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	504
OPEB Contribution- Total	-	-	-	-	-	1,352,142	1,352,142	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 9,825,031</b>	<b>\$ -</b>	<b>\$ 690,163</b>	<b>\$ 52,580,833</b>	<b>\$ 4,981,514</b>	<b>\$ 1,352,142</b>	<b>\$ 93,968,448</b>	<b>\$ 70,190,477</b>

Financing Uses: Transfer to Capital Funds	\$ 219,780	\$ -
Financing Uses: Transfer to Other Funds	4,373,115	-
Financing Uses: Payment to Bond Escrow Agent	6,118,800	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 10,711,695</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>4,401,810</b>	<b>(335,352)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$13,259,189</b>	<b>\$3,372,576</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>13,259,189</b>	<b>3,372,576</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 17,660,999</b>	<b>\$ 3,037,224</b>

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

Town of North Kingstown  
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 <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 13,259,189	-	\$ 13,259,189	
<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>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 13,259,189</u>	-	<u>\$ 13,259,189</u>	
General Fund	\$ 90,038,129	\$ 5,275,901	\$ 32,058,247	\$ 61,046,569	\$ 2,209,214	\$ 11,622,483	-	\$ 11,622,483	\$ 13,831,697
Library Fund	300,861	1,374,712	1,665,727	48,157	(38,311)	249,697	-	249,697	211,386
Emergency Medical Services	1,880,298	-	490,864	600,000	789,434	1,238,137	-	1,238,137	2,027,571
Tax Revaluation	74,400	25,000	124,021	-	(24,621)	70,643	-	70,643	46,022
Municipal Court	162,266	-	98,081	31,079	33,106	(21,298)	-	(21,298)	11,808
Debt Service Fund	1,130,474	10,445,819	4,758,564	6,151,110	666,619	260,870	-	260,870	927,489
Transfer Station	577,965	-	610,672	105,076	(137,783)	-	-	-	(137,783)
Recreation Enterprise Funds	1,715,959	204,473	1,329,173	81,919	509,340	(1,227,711)	-	(1,227,711)	(718,371)
Farmland Open Space	282,736	296,671	252,266	-	327,141	1,134,035	-	1,134,035	1,461,176
SAFER Grant	-	67,672	-	-	67,672	(67,672)	-	(67,672)	-
<b>Totals per audited financial statements</b>	<u>\$ 96,163,088</u>	<u>\$ 17,690,248</u>	<u>\$ 41,387,615</u>	<u>\$ 68,063,910</u>	<u>\$ 4,401,811</u>	<u>\$ 13,259,184</u>	<u>\$ -</u>	<u>\$ 13,259,184</u>	<u>\$ 17,660,995</u>
<b>Reconciliation from financial statements to MTP2</b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	52,580,833	(52,580,833)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of General Fund and Debt Service Fund	-	(3,303,998)	-	(3,303,998)	-	-	-	-	-
Elimination of General Fund to Library Fund	-	(1,374,712)	-	(1,374,712)	-	-	-	-	-
Elimination of General Fund to Tax Revaluation	-	(25,000)	-	(25,000)	-	-	-	-	-
Elimination of General Fund to Safer Grant Fund	-	(67,672)	-	(67,672)	-	-	-	-	-
Rounding	-	-	-	-	-	5	-	5	5
<b>Totals Per MTP2</b>	<u>\$ 96,163,088</u>	<u>\$ 12,918,866</u>	<u>\$ 93,968,448</u>	<u>\$ 10,711,695</u>	<u>\$ 4,401,810</u>	<u>\$ 13,259,189</u>	<u>\$ -</u>	<u>\$ 13,259,189</u>	<u>\$ 17,660,999</u>

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

Town of North Kingstown  
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 <sup>1</sup>	Beginning Fund Fund Balance <sup>1</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Ending Fund Balance <sup>1</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 3,372,576	-	\$ 3,372,576	
<i>Misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 3,372,576</u>	-	<u>\$ 3,372,576</u>	
School Unrestricted Fund	\$ 16,895,549	\$ 52,125,213	\$ 68,146,888	\$ 958,873	\$ (84,999)	\$ 1,951,408	\$ -	\$ 1,951,408	\$ 1,866,409
Enterprise Fund1	1,154,034	-	1,119,358	15,832	18,844	306,578	-	306,578	325,422
SBA School Capital Project Fund	-	1,458,873	1,736,768	28,548	(306,443)	982,039	-	982,039	675,596
Permanent Funds	-	-	120	-	(120)	18,882	-	18,882	18,762
School Special Revenue Funds	2,325,315	-	2,288,234	-	37,081	113,954	-	113,954	151,035
<b>Totals per audited financial statements</b>	<u>\$ 20,374,898</u>	<u>\$ 53,584,086</u>	<u>\$ 73,291,368</u>	<u>\$ 1,003,253</u>	<u>\$ (335,637)</u>	<u>\$ 3,372,861</u>	<u>\$ -</u>	<u>\$ 3,372,861</u>	<u>\$ 3,037,224</u>

**Reconciliation from financial statements to MTP2**

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 52,625,213	\$ (52,625,213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(3,041,562)	-	(3,041,562)	-	-	-	-	-	-
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 to zero	-	(958,873)	-	(958,873)	-	-	-	-	-
Transfer from Enterprise Fund to School Unrestricted	(15,832)	-	-	(15,832)	-	-	-	-	-
Transfer from CIP Fund to School Unrestricted	(28,548)	-	-	(28,548)	-	-	-	-	-
Depreciation	-	-	(285)	-	285	(285)	-	(285)	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual reimbursement reported in School Unrestricted Fund.	(59,044)	-	(59,044)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 69,855,125</u>	<u>\$ -</u>	<u>\$ 70,190,477</u>	<u>\$ -</u>	<u>\$ (335,352)</u>	<u>\$ 3,372,576</u>	<u>\$ -</u>	<u>\$ 3,372,576</u>	<u>\$ 3,037,224</u>

**Reconciliation from MTP2 to UCOA**

Re-Appropriation of Fund Balance	1,205,291	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures reported in School Unrestricted Fund.	(59,044)	-
Prior year Purchase Order Liquidations made to Fund Balance	-	2,930
Prior year adjustments from PO Amount Encumbered to Actual Amounts	-	(123)
Micellaneous adjustment	904	(165)
Contra Account Transportation Cost	-	124,794
Depreciation adjustment	-	285
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 71,002,276</u>	<u>\$ 70,318,198</u>

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