

All columns on pages 1 and 2, except for A and B, are based on the municipality's or school district's most currently available information at the time of submission and are unaudited; the financial information in these columns are subject to change.

This report may encompass the following reporting periods:

- o **Adopted Budget Survey (§ 44-35-10 (b))** due within 30 days of final action on budget by Municipality/Regional School District
- o **5 Year Forecast (§ 44-35-10 (c))** due within 30 days of final action on budget by Municipality/Regional School District
- o **Budget to Actual (§ 45-12-22.2 (b))** due 25 days after fiscal quarters 2, 3, and 4
- o **Municipal Data Report (§ 45-12-22.2 (c))** due prior to finalization of Municipal/Regional School District audit (included in final audit as supplementary information).



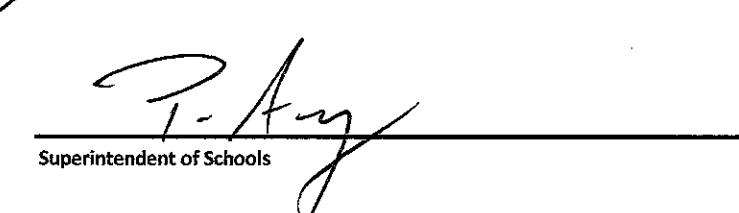
Municipal Chief Executive Officer

3-5-2020
Date



Municipal Chief Financial Officer

3-4-2020
Date



Superintendent of Schools

3/9/20
Date



School Business Manager

3/9/20
Date

North Kingstown											
Budget to Actual 1		A	B	C	D	E	F	G	H	I	J
Fiscal Year		2018	2019	2020	2020	2020	2020	2021	2022	2023	2024
1a	Levy subject to § 44-5-2	77,202	75,063	-	77,427	77,427	77,427	-	-	-	-
1b	Motor Vehicle Levy	-	4,647	-	4,590	4,590	4,590	-	-	-	-
2	PILOT and Tax Treaties (Included in levy)	-	-	-	-	-	-	-	-	-	-
3	PILOT and Tax Treaties (excluded from levy)	2,856	2,876	-	2,888	2,888	2,888	-	-	-	-
4	Adjustments to Current Year Levy	(23)	18	D	-	-	-	D	D	D	D
5	Adjustments to Prior Year's Levy	(102)	(50)	-	-	-	-	-	-	-	-
6	Current Year Collection Rate	97.4%	98.1%	98%	99.4%	55.2%	99.1%	90%	90%	90%	90%
		Audited Actual**	Audited Actual**	N	Amended Budget	Actual	Projected	Year	Year	Year	Year
		Total MIPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*
7	Property Tax	80,267	83,822	-	86,406	47,868	86,165	-	-	-	-
8	Local Non-Property Tax Revenues	6,101	7,795	-	6,027	4,443	8,151	-	-	-	-
9	Federal Aid	831	633	A	484	176	484	-	-	-	-
10	State Aid	3,879	3,584	-	3,572	1,956	4,133	-	-	-	-
11	Other Revenue	-	229	A	-	-	-	-	-	-	-
12	Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
13	Total Revenue	91,079	96,163	-	96,599	54,443	98,933	-	-	-	-
14	Financing Sources	3,353	12,919	N	-	6,686	1,947	2,614	-	-	-
15	Compensation	14,832	16,426	I	-	16,711	8,185	16,697	-	-	-
16	Overtime	1,448	1,697	-	-	1,272	1,009	1,705	-	-	-
17	Health Insurance	3,751	2,619	F	-	2,838	1,297	2,850	-	-	-
18	Other Benefits	1,940	1,757	-	-	1,943	1,067	1,996	-	-	-
19	Pension	3,115	2,251	-	-	3,590	1,885	3,990	-	-	-
20	OPEB	1,000	1,352	-	-	1,446	597	1,246	-	-	-
21	Operations	9,982	10,302	T	-	8,447	5,938	8,102	-	-	-
22	Municipal Education Appropriation	50,209	52,581	T	-	53,811	27,092	54,004	-	-	-
23	Municipal Debt Service	3,713	3,590	-	-	3,283	2,280	3,159	-	-	-
24	School Debt Service	1,408	1,392	O	-	1,163	119	1,287	O	O	O
25	Total Expenditures	91,397	93,968	O	-	94,902	49,469	95,036	O	O	O
26	Financing Uses	2,361	10,712	Z	-	2,010	1,306	2,310	Z	Z	Z
27	Net Change (row 13+14-25-26)	675	4,402	-	-	6,575	4,201	-	-	-	-
28	Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
29	Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-
30	Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-
31	Total Prior Period Fund Balance (Rows 32 to 36)	-	13,259	-	-	-	-	-	-	-	-
32	Non-spendable***	979	1,291	-	-	-	-	-	-	-	-
33	Restricted***	1,134	1,461	-	-	-	-	-	-	-	-
34	Committed	-	-	-	-	-	-	-	-	-	-
35	Assigned	-	1,924	2,482	-	-	-	-	-	-	-
36	Unassigned	-	9,223	13,283	-	-	-	-	-	-	-
37	Enterprise Fund Net Position	-	(856)	-	-	-	-	-	-	-	-

*Total MIPA or Total Municipal Transparency Amount , is the financial activity for all reportable funds and is available for all reporting periods. For schools this reflects all funds of the school department excluding internal service and fiduciary funds, while for municipalities this includes financial statement general fund and some other funds such as special revenue, enterprise, and debt service. Inclusion and or exclusion of funds is based on Municipal Transparency Portal implementation Guidance. In general, excluded funds from municipal reporting are fiduciary, capital project, internal service, water, sewer, and storm water. Some Funds may be added or removed from one year to the next.

**The amounts reported in the columns with the headings marked Audited Actual (A,B) are derived from annual audit reports

***Fund balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported prior to FY19.

^This Transparency Report is required under RI General Law 45-12-22.2 (d) to be signed and posted to the Municipality's website. Any missing data from any of the columns is due to this information not being currently available, the Municipality/School District failing to report in a prior period, or the information is not applicable.

^^ The data found in this report has been summarized for the purposes of display. The raw data which includes department level information along with visualization tools, definitions, as well as a listing of definition and coding changes between years can be found by going to <http://www.municipalfinance.ri.gov/> and clicking on Municipal Transparency Portal tab. The Audited Actual information is derived from the MTP-2 report that can be found in the Municipality/Regional School District's corresponding fiscal year audit report under supplementary information. The details on which Funds are included in Total MTPA are provided in the Annual Supplemental Transparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

^^ Report in thousands

North Kingstown school district	Budget to Actual 1									
	A	B	C	D	E	F	G	H	I	J
Fiscal Year	2018	2019	2020	2020	2020	2020	2021	2022	2023	2024
1a Levy subject to 5-44-5-2										
1b (Motor Vehicle Levy)										
2 PILOT and Tax Treaties (Included in levy)										
3 PILOT and Tax Treaties (excluded from levy)										
4 Adjustments to Current Year Levy										
5 Adjustments to Prior Year's Levy										
6 Current Year Collection Rate										
	Audited Actual**	Audited Actual**	Amended Budget	Actual	Projected	Year-to-Date	Year-to-Date	Year-to-Date	Year-to-Date	Year-to-Date
	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*
7 Property Tax	-	-	-	-	-	-	-	-	-	-
8 Local Non-Property Tax Revenues	2,744	3,111	3,691	1,959	3,691	-	-	-	-	-
9 Federal Aid	2,769	3,004	3,166	409	3,166	-	-	-	-	-
10 State Aid	10,851	10,220	10,586	5,100	10,773	-	-	-	-	-
11 Other Revenue	720	939	682	579	682	-	-	-	-	-
12 Municipal Education Appropriation	50,209	52,581	53,811	26,905	53,811	-	-	-	-	-
13 Total Revenue	67,292	69,855	71,956	34,953	72,123	-	-	-	-	-
14 Financing Sources	-	-	545	223	545	-	-	-	-	-
15 Compensation	38,030	38,984	39,738	16,132	39,335	-	-	-	-	-
16 Overtime	92	99	73	57	73	-	-	-	-	-
17 Health Insurance	6,029	5,935	6,540	3,189	6,540	-	-	-	-	-
18 Other Benefits	3,165	3,349	3,890	1,666	3,890	-	-	-	-	-
19 Pension	5,075	5,295	5,721	2,284	5,721	-	-	-	-	-
20 OPEB	-	-	-	-	-	-	-	-	-	-
21 Operations	16,257	16,528	16,519	6,820	16,705	-	-	-	-	-
22 Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
23 Municipal Debt Service	-	-	-	-	-	-	-	-	-	-
24 School Debt Service	-	-	-	-	-	-	-	-	-	-
25 Total Expenditures	58,648	70,190	72,481	30,168	72,265	-	-	-	-	-
26 Financing Uses	-	-	-	-	-	-	-	-	-	-
27 Net Change (row 13+14-25)	(1,356)	(335)	-	-	403	-	-	-	-	-
28 Appropriated Fund Balance	-	-	-	-	-	-	-	-	-	-
29 Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-
30 Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-
31 Total Prior Period Fund Balance (Rows 22 to 36)	-	3,373	-	-	-	-	-	-	-	-
32 Non-spendable**	547	6	-	-	-	-	-	-	-	-
33 Restricted***	133	152	-	-	-	-	-	-	-	-
34 Committed	982	-	-	-	-	-	-	-	-	-
35 Assigned	1,404	2,555	-	-	-	-	-	-	-	-
36 Unassigned	306	325	-	-	-	-	-	-	-	-
37 Enterprise Fund Net Position	-	-	-	-	-	-	-	-	-	-

*Total MTPA or Total Municipal Transparency Amount , is the financial activity for all reportable funds and is available for all reporting periods. For schools this reflects all funds of the school department excluding internal service and fiduciary funds, while for municipalities this includes financial statement general fund and some other funds such as special revenue, enterprise, and debt service. Inclusion and or exclusion of funds is based on Municipal Transparency Portal Implementation Guidance. In general, excluded funds from municipal reporting are fiduciary, capital project, internal service, water, sewer, and storm water. Some funds may be added or removed from one year to the next.

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[▲]Report in thousands

Date Submitted: **2020-07-01**
 Date Uploaded: **2020-07-01**
 Entity: **North Kingstown school district**
 Fiscal Year: **2020**
 Report: **Budget to Actual 1**

Control (X)	Dept. (XX)	Group (XX)	Class (XX)	Account (XX)	Description	2020	2020	2020
						Amended Budget	Actual	Projected
						Total MTPA	Total MTPA	Total MTPA
1	10	10	50	500	Local Appropriation for Education	53,810,743.00	26,905,371.50	53,810,743.00
1	10	10	50	503	Supplemental Appropriation for Education			
1	10	10	50	501	Regional Appropriation for Education			
1	10	10	50	504	Regional Supplemental Appropriation for Education			
1	10	10	50	502	Other Education Appropriation			
1	10	10	15	157	Tuition	3,691,000.00	1,959,404.84	3,691,000.00
1	10	10	50	999	Total Revenue	57,501,743.00	28,864,776.34	57,501,743.00
1	20	20	20	200	Impact Aid			
1	20	20	20	201	Medicaid	400,000.00	238,976.43	400,000.00
1	20	20	20	202	Federal Stabilization Funds			
1	20	20	20	203	Federal Food Service Reimbursement	461,942.00	134,216.59	461,942.00
1	20	20	20	207	Other Federal Aid Funds	2,304,445.00	36,090.44	2,304,445.00
1	20	20	20	999	Total Revenue	3,166,387.00	409,283.46	3,166,387.00
1	30	30	30	308	LEA Aid	10,486,289.00	4,911,777.00	10,486,289.00
1	30	30	30	310	Housing Aid Capital Projects	-	186,724.00	186,724.00
1	30	30	30	311	Housing Aid Bonded Debt			
1	30	30	30	312	State Food Service Revenue	11,100.00	-	11,100.00
1	30	30	30	315	Other State Revenue	88,677.00	1,000.00	88,677.00
1	30	30	30	999	Total Revenue	10,586,066.00	5,099,501.00	10,772,790.00
1	40	40	40	400	Other Revenue	682,173.00	579,052.75	682,173.00
1	99	99	99	999	Total Revenue	71,936,369.00	34,952,613.55	77,123,093.00
7	70	70	20	100	Financing Sources: Transfer from Capital Funds			
7	70	70	20	102	Financing Sources: Transfer from Other Funds	544,635.00	223,311.58	544,635.00
7	70	70	20	200	Financing Sources: Debt Proceeds			
7	70	70	20	300	Financing Sources: Other			
5	50	20	20	200	Appropriation from Fund Balance			
				Education Department				
4	50	40	40	400	Employee Count - Group A	373.27	373.27	373.27
4	50	40	40	401	Employee Count - Group B	32.00	32.00	32.00
4	50	40	40	403	Employee Count - Group C	188.85	188.85	188.85
4	50	40	40	402	Part-time & Temp	59.50	59.50	59.50
2	50	10	10	100	Compensation- Group A	29,932,028.78	11,689,188.71	29,632,028.78
2	50	10	10	101	Compensation - Group B	3,642,096.35	1,641,387.51	3,617,096.35
2	50	10	10	103	Compensation - Group C	6,163,755.74	2,800,975.10	6,085,555.74
2	50	10	15	150	Overtime- Group A	-	211.78	211.78
2	50	10	15	151	Overtime - Group B			
2	50	10	15	153	Overtime - Group C	72,965.00	56,705.79	72,965.00
2	50	20	20	200	Active Medical Insurance - Group A	3,839,168.00	2,043,184.89	3,839,168.00
2	50	20	20	201	Retiree Medical Insurance - Group A			
2	50	20	20	202	Active Medical Insurance- Group B	239,702.00	122,720.89	239,702.00
2	50	20	20	203	Retiree Medical Insurance- Group B			
2	50	20	20	210	Active Medical Insurance- Group C	2,133,494.00	871,972.29	2,133,494.00
2	50	20	20	211	Retiree Medical Insurance- Group C	15,000.00	14,035.00	15,000.00
2	50	20	20	205	Active Dental Insurance- Group A	189,061.00	90,484.75	189,061.00
2	50	20	20	206	Retiree Dental Insurance- Group A	1,500.00	1,072.22	1,500.00
2	50	20	20	207	Active Dental Insurance- Group B	12,865.00	6,025.83	12,865.00
2	50	20	20	208	Retiree Dental Insurance- Group B			
2	50	20	20	212	Active Dental Insurance- Group C	109,395.00	49,561.23	109,395.00
2	50	20	20	213	Retiree Dental Insurance- Group C			
2	50	20	25	250	Payroll Taxes	3,140,662.00	1,207,518.68	3,140,662.00
2	50	20	25	251	Life Insurance	42,094.00	19,723.80	42,094.00
2	50	20	25	252	State Defined Contribution- Group A	196,700.00	76,469.41	196,700.00
2	50	20	25	253	State Defined Contribution - Group B	23,970.00	13,305.87	23,970.00
2	50	20	25	256	State Defined Contribution - Group C	53,116.00	22,154.15	53,116.00
2	50	20	25	254	Other Benefits- Group A	290,586.22	231,475.76	290,586.22
2	50	20	25	255	Other Benefits- Group B	57,424.65	37,588.11	57,424.65
2	50	20	25	257	Other Benefits- Group C	85,306.26	57,691.42	85,306.26
2	50	30	30	300	Local Defined Benefit Pension- Group A			
2	50	30	30	301	Local Defined Benefit Pension - Group B			
2	50	30	30	305	Local Defined Benefit Pension - Group C			
2	50	30	30	302	State Defined Benefit Pension- Group A	4,291,805.00	1,652,664.30	4,291,805.00
2	50	30	30	303	State Defined Benefit Pension - Group B	488,452.00	232,837.76	488,452.00
2	50	30	30	306	State Defined Benefit Pension - Group C	941,183.00	408,877.54	941,183.00
2	50	30	35	304	Other Defined Benefit / Contribution			
2	50	30	35	350	Qualified Trust OPEB Contribution- Group A			
2	50	30	35	351	Qualified Trust OPEB Contribution- Group B			
2	50	30	35	353	Qualified Trust OPEB Contribution- Group C			
2	50	40	40	401	Purchased Services	10,128,649.00	3,513,213.00	10,239,522.33
2	50	40	40	402	Materials/Supplies	1,500,040.00	560,793.54	1,500,040.00
2	50	40	40	403	Software Licenses	332,083.00	175,547.47	332,083.00
2	50	40	40	404	Capital Outlays	225,526.00	294,890.03	294,890.03
2	50	40	40	405	Insurance	363,070.00	369,344.86	369,344.86
2	50	40	40	407	Maintenance	2,282,314.00	1,193,674.29	2,282,314.00
2	50	40	40	408	Vehicle Operations	218,934.00	81,095.84	218,934.00
2	50	40	40	409	Utilities	1,239,400.00	518,852.84	1,239,400.00

2	50	40	40	410 Contingency			
2	50	40	40	415 Claims & Settlements	76,500.00	34,000.00	76,500.00
2	50	40	40	416 Community Support			
2	50	40	40	417 Other Operation Expenditures	152,058.00	78,953.47	152,058.00
2	50	99	99	999 Total Expenditures	72,481,004.00	30,168,198.10	72,264,528.00
2	60	60	61	610 School Debt- Principal			
2	60	60	61	611 School Debt- Interest			
2	60	99	99	999 Total Expenditures	-	-	-
2	99	99	99	299 Total Expenditures	72,481,004.00	30,168,198.10	72,264,528.00
8	80	80	20	3010 Financial Uses: Transfers to Capital Funds			
8	80	80	20	3020 Financial Uses: Transfers to Other Funds			
8	80	80	20	200 Financial Uses: Payments to Items, Escrow/Agent			
8	80	80	20	301 Financial Uses: Other			
5	50	20	25	250 Appropriation to Fund Balance			
5	50	30	30	300 Net Change in Fund Balance or Net Position	5,007/727.03	403,200.00	
5	50	10	10	100 Non-spendable	5,869.11		
5	50	10	10	110 Restricted	151,903.00		
5	50	10	10	120 Committed	-		
5	50	10	10	130 Assigned	2,554,897.71		
5	50	10	10	140 Unassigned	324,554.00		
5	50	10	10	150 Enterprise Fund Net Position	-		