Bristol Warren Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

REVENUE	**Education Department**
Current Year Levy Tax Collection	$ -
Last Year's Levy Tax Collection	-
Prior Years Property Tax Collection	-
Interest & Penalty	-
PILOT & Tax Treaty (excluded from levy) Collection	-
Other Local Property Taxes	-
Licenses and Permits	-
Fines and Forfeitures	-
Investment Income	-
Departmental	-
Rescue Run Revenue	-
Police & Fire Detail	-
Other Local Non-Property Tax Revenues	-
Tuition	58,348
Impact Aid	-
Medicaid	475,648
Federal Stabilization Funds	-
Federal Food Service Reimbursement	463,474
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	2,055,026
MV Excise Tax Reimbursement	-
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	-
Meals & Beverage Tax / Hotel Tax	-
LEA Aid	14,623,085
Group Home	-
Housing Aid Capital Projects	628,603
Housing Aid Bonded Debt	1,350,772
State Food Service Revenue	94,518
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	90,563
Motor Vehicle Phase Out	-
Other Revenue	1,984,395
Local Appropriation for Education	-
Regional Appropriation for Education	38,068,467
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	$ 59,892,899
Financing Sources: Transfer from Capital Funds	$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	$ -

Bristol Warren Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	**Education Department**
Compensation- Group A	$ 23,871,508
Compensation - Group B	2,681,484
Compensation - Group C	5,331,965
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	66,820
Police & Fire Detail	-
Active Medical Insurance - Group A	3,014,964
Active Medical Insurance- Group B	362,091
Active Medical Insurance- Group C	1,326,925
Active Dental insurance- Group A	198,350
Active Dental Insurance- Group B	18,476
Active Dental Insurance- Group C	84,662
Payroll Taxes	920,575
Life Insurance	180,338
State Defined Contribution- Group A	544,556
State Defined Contribution - Group B	56,704
State Defined Contribution - Group C	42,844
Other Benefits- Group A	268,951
Other Benefits- Group B	11,714
Other Benefits- Group C	500
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	3,168,885
State Defined Benefit Pension - Group B	367,203
State Defined Benefit Pension - Group C	633,229
Other Defined Benefit / Contribution	-
Purchased Services	8,822,822
Materials/Supplies	764,512
Software Licenses	40,608
Capital Outlays	3,640,667
Insurance	347,590
Maintenance	287,690
Vehicle Operations	7,423
Utilities	1,004,964
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	58,400
Community Support	230
Other Operation Expenditures	150,180
Tipping Fees	-
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	2,494,200
School Debt- Interest	69,450
Retiree Medical Insurance- Total	2,019,542
Retiree Dental Insurance- Total	6,986
OPEB Contribution- Total	-
Rounding	-
Total Expenditures	$ 62,868,006

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 Balance[1]	(2,975,106)
Fund Balance1- beginning of year	$7,740,076
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	(69,183)
Fund Balance[1] - beginning of year adjusted	7,670,893
Rounding	-
Fund Balance[1] - end of year	$ 4,695,787

[1] and Net Position if Enterprise Fund activity is included in the transparency portal rep

Bristol Warren Regional School District
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 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						$ 7,740,076	-	$ 7,740,076	
Miscellaneous variances between UCOA & FS from FY18						(7)		(7)	
Capital purchase not reflected in FY18 impacting FY19						(69,176)		(69,176)	
Fund Balance1 - per MTP-2 at June 30, 2018 adjusted						$ 7,670,893		$ 7,670,893	
School Unrestricted Fund	$ 53,198,764	$ 684,000	$ 52,775,417	$ 977,500	$ 129,847	$ 3,141,400	$ -	$ 3,141,400	$ 3,271,247
School Unrestricted Fund/State Contribution to Pension Plan	2,425,745	-	2,425,745	-	-	-	-	-	-
SBA School Capital Project Fund	706,603	-	3,298,159	-	(2,591,556)	2,739,597	-	2,739,597	148,041
Debt Service Fund	1,586,150	977,500	2,563,650	-	-	-	-	-	-
School Enterprise Funds	2,122,669	-	1,922,059	684,000	(483,390)	1,453,613	-	1,453,613	970,223
School Special Revenue Funds (State/Federal/Private Funds)-Non Major Gov't	2,278,713	-	2,325,488	-	(46,775)	400,424	-	400,424	353,649
Totals per audited financial statements	$ 62,318,644	$ 1,661,500	$ 65,310,518	$ 1,661,500	$ (2,991,874)	$ 7,735,034	$ -	$ 7,735,034	$ 4,743,160
Reconciliation from financial statements to MTP2									
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	$ (2,425,745)	$ -	$ (2,425,745)	$ -	$ -	$ -	$ -	$ -	$ -
One-time transfer of prior year reserves for medical out of the School Unrestricted Fund to the Internal Service Fund not reported on MTP2 or UCOA	-	-	-	-	-		-	-	-
Reporting Depreciation School Enterprise Funds (School Lunch)		-	(16,768)	-	16,768	(64,140)	-	(64,140)	(47,372)
Miscellaneous variances between UCOA & FS	-	-	-	-	-	-	-	-	-
Transfer of Fund Balance From Other Non Major (Proprietary Fund-B/A School Daycare) To General Fund	-	(684,000)	-	(684,000)	-	-	-	-	-
Transfer of Fund Balance From General Fund to Debt Service Fund (Final Debt Service Paymnet)	-	(977,500)	-	(977,500)	-	-	-	-	-
Rounding	-	-	1	-	-	(1)	-	(1)	(1)
Totals Per MTP2	$ 59,892,899	$ -	$ 62,868,006	$ -	$ (2,975,106)	$ 7,670,893	$ -	$ 7,670,893	$ 4,695,787
Reconciliation from MTP2 to UCOA									
Miscellaneous variances between MTP2 to UCOA	(457)		2,855						
Totals per UCOA Validated Totals Report	$ 59,892,442		$ 62,870,861						

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