

Exeter - West Greenwich Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2018

<u>REVENUE</u>	<u>Education Department</u>
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	93,812
Impact Aid	-
Medicaid	306,070
Federal Stabilization Funds	-
Federal Food Service Reimbursement	137,221
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	685,173
MV Excise Tax Reimbursement & Phase-out	-
State PILOT Program	-
Distressed Community Relief Fund	-
Library Resource Aid	-
Library Construction Aid	-
Public Service Corporation Tax	-
Meals & Beverage Tax / Hotel Tax	-
LEA Aid	6,074,069
Group Home	-
Housing Aid Capital Projects	368,118
Housing Aid Bonded Debt	379,362
State Food Service Revenue	5,322
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	150,800
Other Revenue	346,372
Local Appropriation for Education	-
Regional Appropriation for Education	24,824,428
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 33,370,745
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ -

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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 13,184,651
Compensation - Group B	1,803,453
Compensation - Group C	2,458,534
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	44,135
Police & Fire Detail	-
Active Medical Insurance - Group A	2,511,823
Active Medical Insurance- Group B	254,971
Active Medical Insurance- Group C	958,989
Active Dental insurance- Group A	161,450
Active Dental Insurance- Group B	16,171
Active Dental Insurance- Group C	54,374
Payroll Taxes	1,305,987
Life Insurance	82,590
State Defined Contribution- Group A	58,500
State Defined Contribution - Group B	14,053
State Defined Contribution - Group C	75,973
Other Benefits- Group A	6,940
Other Benefits- Group B	25,309
Other Benefits- Group C	30,793
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	1,689,654
State Defined Benefit Pension - Group B	227,540
State Defined Benefit Pension - Group C	280,958
Other Defined Benefit / Contribution	33,302
Purchased Services	5,229,423
Materials/Supplies	510,913
Software Licenses	63,239
Capital Outlays	640,864
Insurance	128,107
Maintenance	149,723
Vehicle Operations	6,001
Utilities	538,773
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	-
Community Support	-
Other Operation Expenditures	53,898
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	485,000
School Debt- Interest	169,434
Retiree Medical Insurance- Total	192,187
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
Total Expenditures	\$ 33,447,714
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	(76,969)
Fund Balance¹- beginning of year	\$ 1,702,252
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	(2,595)
Fund Balance¹ - beginning of year adjusted	1,699,657
Rounding	-
Fund Balance¹ - end of year	\$ 1,622,688

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

Exeter - West Greenwich Regional School District
 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						\$ 1,702,252	-	\$ 1,702,252	
<i>Indirect cost that should have been UCOA reconciling item and not AJE to MTP2 made for fiscal 2018</i>						(2,595)		(2,595)	
Fund Balance¹ - per MTP-2 at June 30, 2017 adjusted						<u>\$ 1,699,657</u>	-	<u>\$ 1,699,657</u>	
General Fund	\$ 32,546,877	\$ -	\$ 32,616,326	\$ -	\$ (69,449)	\$ 2,630,265	\$ (1,240,185)	\$ 1,390,080	\$ 1,320,631
Other Governmental Funds	2,234,815	-	2,242,335	-	(7,520)	309,577	-	309,577	302,057
Totals per audited financial statements	<u>\$ 34,781,692</u>	<u>\$ -</u>	<u>\$ 34,858,661</u>	<u>\$ -</u>	<u>\$ (76,969)</u>	<u>\$ 2,939,842</u>	<u>\$ (1,240,185)</u>	<u>\$ 1,699,657</u>	<u>\$ 1,622,688</u>
<u>Reconciliation from financial statements to MTP2</u>									
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ (1,410,947)	\$ -	\$ (1,410,947)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 33,370,745</u>	<u>\$ -</u>	<u>\$ 33,447,714</u>	<u>\$ -</u>	<u>\$ (76,969)</u>	<u>\$ 2,939,842</u>	<u>\$ (1,240,185)</u>	<u>\$ 1,699,657</u>	<u>\$ 1,622,688</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Reappropriated Fund Balance reported in UCOA		<u>234,502</u>		<u>-</u>					
Totals per UCOA Validated Totals Report		<u>\$ 33,605,247</u>		<u>\$ 33,447,714</u>					

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