

Chariho Regional School District  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

<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	1,354,596
Impact Aid	-
Medicaid	443,499
Federal Stabilization Funds	-
Federal Food Service Reimbursement	363,351
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	1,576,469
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	1,413,026
Group Home	-
Housing Aid Capital Projects	374,632
Housing Aid Bonded Debt	879,238
State Food Service Revenue	9,135
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	360,322
Other Revenue	1,218,317
Local Appropriation for Education	-
Regional Appropriation for Education	50,817,764
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
<b>Total Revenue</b>	<b><u><u>\$ 58,810,348</u></u></b>
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
<b>Total Other Financing Sources</b>	<b><u><u>\$ -</u></u></b>

Chariho Regional School District  
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Fiscal Year Ended June 30, 2017

<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 24,185,697
Compensation - Group B	3,011,497
Compensation - Group C	5,445,496
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	39,338
Police & Fire Detail	-
Active Medical Insurance - Group A	3,475,510
Active Medical Insurance- Group B	257,449
Active Medical Insurance- Group C	1,466,129
Active Dental insurance- Group A	219,921
Active Dental Insurance- Group B	16,567
Active Dental Insurance- Group C	77,465
Payroll Taxes	2,427,649
Life Insurance	45,870
State Defined Contribution- Group A	137,583
State Defined Contribution - Group B	16,023
State Defined Contribution - Group C	45,970
Other Benefits- Group A	324,982
Other Benefits- Group B	19,616
Other Benefits- Group C	47,551
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	3,160,460
State Defined Benefit Pension - Group B	383,782
State Defined Benefit Pension - Group C	555,961
Other Defined Benefit / Contribution	-
Purchased Services	9,284,559
Materials/Supplies	753,676
Software Licenses	169,367
Capital Outlays	335,668
Insurance	216,461
Maintenance	649,134
Vehicle Operations	31,415
Utilities	814,972
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	1,092
Community Support	-
Other Operation Expenditures	546,556
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	435,000
School Debt- Interest	934,255
Retiree Medical Insurance- Total	35,350
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
<b>Total Expenditures</b>	<b>\$ 59,568,018</b>
Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	-
Financing Uses: Other	-
<b>Total Other Financing Uses</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>(757,670)</b>
<b>Fund Balance<sup>1</sup>- beginning of year</b>	<b>\$10,682,525</b>
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	(11,284)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>10,671,241</b>
Rounding	
<b>Fund Balance<sup>1</sup> - end of year</b>	<b><u>\$ 9,913,571</u></b>

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

Chariho Regional School District  
 Combining Schedule of  
 Reportable Government Services with  
 Reconciliation to MTP2  
 Education Department  
 Fiscal Year Ended June 30, 2017

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)
School Unrestricted Fund	\$ 56,240,136	\$ 8,937	\$ 57,172,535	\$ 64,248	\$ (987,710)	\$ 6,368,795	\$ -	\$ 6,368,795	\$ 5,381,085
School Enterprise Fund <sup>1</sup>	972,931	-	976,165	-	(3,234)	164,304	-	164,304	161,070
Capital Fund	546,595	385,984	979,943	8,937	(56,301)	817,149	-	817,149	760,848
Debt Fund	1,899,196	14,248	1,369,255	-	544,189	2,715,402	-	2,715,402	3,259,591
School Special Revenue Funds	2,090,952	-	2,346,784	-	(255,832)	616,875	-	616,875	361,043
<b>Totals per audited financial statements</b>	<b>\$ 61,749,810</b>	<b>\$ 409,169</b>	<b>\$ 62,844,682</b>	<b>\$ 73,185</b>	<b>\$ (758,888)</b>	<b>\$ 10,682,525</b>	<b>\$ -</b>	<b>\$ 10,682,525</b>	<b>\$ 9,923,637</b>

**Reconciliation from financial statements to MTP2**

Funds Transferred from Capital Fund to General Fund - RYSE \$\$ returned to GF	\$ -	\$ (8,937)	\$ -	\$ (8,937)	\$ -	\$ -	\$ -	\$ -	\$ -
Funds Transfer from General Fund to Capital Fund for MS Lockers	-	(50,000)	-	(50,000)	-	-	-	-	-
Funds Transferred from general fund to debt service fund for sequestration	-	(14,248)	-	(14,248)	-	-	-	-	-
Lease Proceeds for Dell Computers Not in KC/UCOA; F/S disclosure only	-	(335,984)	(335,984)	-	-	-	-	-	-
State Share Pension Contribution; F/S disclosure only	(2,789,604)	-	(2,789,604)	-	-	-	-	-	-
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA a	-	-	(3,619)	-	3,619	(11,284)	-	(11,284)	(7,665)
Non-Major Proprietary Funds Recorded as Agency Funds	(57,128)	-	(54,725)	-	(2,403)	-	-	-	(2,403)
Tri Town Grant activity not uploaded to RIDE	(67,759)	-	(67,759)	-	-	-	-	-	-
Indirect Cost Revenue (Gen Fund)/Expense (IDEA B, Title I)	(4,654)	-	(4,654)	-	-	-	-	-	-
Non-public transportation offset reclassified from expenditures to revenue	(385,355)	-	(385,355)	-	-	-	-	-	-
State Aid Received by Chariho, Returned to Member Towns	365,031	-	365,031	-	-	-	-	-	-
Rounding	7	-	5	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<b>\$ 58,810,348</b>	<b>\$ -</b>	<b>\$ 59,568,018</b>	<b>\$ -</b>	<b>\$ (757,670)</b>	<b>\$ 10,671,241</b>	<b>\$ -</b>	<b>\$ 10,671,241</b>	<b>\$ 9,913,571</b>

**Reconciliation from MTP2 to UCOA**

Perkins grant expenditures paid for Westerly & Narragansett	-	(26,755)
Appropriation of Fund Balance	1,994,341	-
State Aid Received by Chariho, Returned to Member Towns	-	(365,031.00)
Rounding to UCOA	-	3
<b>Totals per UCOA Validated Totals Report</b>	<b>\$ 60,804,688</b>	<b>\$ 59,176,235</b>

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