

Chariho Regional School District
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	\$ -	\$ -
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	-	2,533,871
Impact Aid	-	-
Medicaid	-	476,678
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	293,489
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,629,121
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	-	13,656,691
Group Home	-	-
Housing Aid Capital Projects	-	320,624
Housing Aid Bonded Debt	-	1,280,597
State Food Service Revenue	-	59,342
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	416,817
Motor Vehicle Phase Out	-	-
Other Revenue	-	1,442,354
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	40,963,213
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	<u>\$ -</u>	<u>\$ 63,072,796</u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	770,081
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	<u>\$ -</u>	<u>\$ 770,081</u>

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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 25,053,301
Compensation - Group B	3,013,077
Compensation - Group C	5,506,754
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	60,664
Police & Fire Detail	-
Active Medical Insurance - Group A	3,758,567
Active Medical Insurance- Group B	277,195
Active Medical Insurance- Group C	1,484,438
Active Dental insurance- Group A	211,544
Active Dental Insurance- Group B	16,754
Active Dental Insurance- Group C	75,714
Payroll Taxes	2,479,813
Life Insurance	34,935
State Defined Contribution- Group A	147,845
State Defined Contribution - Group B	18,739
State Defined Contribution - Group C	48,374
Other Benefits- Group A	205,735
Other Benefits- Group B	17,573
Other Benefits- Group C	66,602
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	3,335,116
State Defined Benefit Pension - Group B	392,662
State Defined Benefit Pension - Group C	534,324
Other Defined Benefit / Contribution	-
Purchased Services	9,435,793
Materials/Supplies	818,258
Software Licenses	150,672
Capital Outlays	2,549,355
Insurance	197,959
Maintenance	390,893
Vehicle Operations	3,846
Utilities	940,858
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	-
Community Support	-
Other Operation Expenditures	178,781
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	850,000
School Debt- Interest	1,177,220
Retiree Medical Insurance- Total	16,855
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Rounding	-
Total Expenditures	\$ 63,450,216
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	392,660
Fund Balance¹- beginning of year	\$13,109,579
Funds removed from Reportable Government Services (RGS)	-
Funds added to Reportable Government Services (RGS)	-
Prior period adjustments	-
Misc. Adjustment	-
Fund Balance¹ - beginning of year adjusted	13,109,579
Rounding	
Fund Balance¹ - end of year	\$ 13,502,239

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

Chariho 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 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						\$ 13,109,579	-	\$ 13,109,579	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 13,109,579</u>	-	<u>\$ 13,109,579</u>	
School Unrestricted Fund	\$ 59,535,736	\$ -	\$ 58,898,959	\$ 327,137	\$ 309,640	\$ 6,846,819	\$ -	\$ 6,846,819	\$ 7,156,459
Enterprise Fund	965,532	-	950,350	-	15,182	199,788	-	199,788	214,970
Capital Fund	568,107	1,097,218	2,124,549	-	(459,224)	1,673,713	-	1,673,713	1,214,489
Debt Fund	2,693,646	-	2,027,220	-	666,426	3,852,254	-	3,852,254	4,518,680
School Special Revenue Funds	2,053,549	-	2,195,443	-	(141,894)	540,837	-	540,837	398,943
Totals per audited financial statements	<u>\$ 65,816,570</u>	<u>\$ 1,097,218</u>	<u>\$ 66,196,521</u>	<u>\$ 327,137</u>	<u>\$ 390,130</u>	<u>\$ 13,113,411</u>	<u>\$ -</u>	<u>\$ 13,113,411</u>	<u>\$ 13,503,541</u>
<u>Reconciliation from financial statements to MTP2</u>									
Funds Transferred from General Fund to Capital Member Town Contributions Fund	\$ -	\$ (327,137)	\$ -	\$ (327,137.00)	\$ -	\$ -	\$ -	\$ -	\$ -
State Share Pension Contribution; F/S disclosure only	(2,681,994)	-	(2,681,994)	-	-	-	-	-	-
Depreciation expense not recorded in UCOA	-	-	(2,530)	-	2,530.00	(3,832)	-	(3,832)	(1,302)
Indirect Cost Revenue (Gen Fund)/Expense	(19,152)	-	(19,152)	-	-	-	-	-	-
Perkins grant expenditures paid for Westerly & Narragansett	(42,629)	-	(42,629)	-	-	-	-	-	-
Rounding	1	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 63,072,796</u>	<u>\$ 770,081</u>	<u>\$ 63,450,216</u>	<u>\$ -</u>	<u>\$ 392,660</u>	<u>\$ 13,109,579</u>	<u>\$ -</u>	<u>\$ 13,109,579</u>	<u>\$ 13,502,239</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Appropriation of General Fund Fund Balance	\$ 1,297,132	\$ -	\$ -						
Reclass of lease proceeds and expenditures to revenue and expense for UCOA	770,081	(770,081)	-						
Appropriation of Capital Housing Aid Fund Balance	205,000	-	-						
Rounding	(1)	-	(7)						
Totals per UCOA Validated Totals Report	<u>\$ 65,345,008</u>		<u>\$ 63,450,209</u>						

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