

Town Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 23,670,026	\$ -
Last Year's Levy Tax Collection	249,279	-
Prior Years Property Tax Collection	33,609	-
Interest & Penalty	158,060	-
PILOT & Tax Treaty (excluded from levy) Collection	8,731	-
Other Local Property Taxes	-	-
Licenses and Permits	23,562	-
Fines and Forfeitures	15,208	-
Investment Income	45,193	-
Departmental	1,329,757	-
Rescue Run Revenue	-	-
Police & Fire Detail	-	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	-
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	-
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	-
MV Excise Tax Reimbursement	44,815	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	-	-
Library Construction Aid	-	-
Public Service Corporation Tax	97,097	-
Meals & Beverage Tax / Hotel Tax	227,632	-
LEA Aid	-	-
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	-	-
State Food Service Revenue	-	-
Incentive Aid	1,050	-
Property Revaluation Reimbursement	23,768	-
Other State Revenue	1,687,921	-
Other Revenue	15,559	-
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 27,631,267	\$ -
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	50,000	-
Financing Sources: Debt Proceeds	134,443	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 184,443	\$ -

Town Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public	Parks and	Police
	Government	Finance	Services	IT			Works	Rec	Department
Compensation- Group A	\$ 498,069	\$ 419,749	\$ 63,947	\$ -	\$ 111,320	\$ -	\$ 738,155	\$ 338,420	\$ 1,538,302
Compensation - Group B	-	-	-	-	-	-	-	-	46,274
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	905	-	-	-	1,448	-	31,431	9,662	255,634
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	75,270
Active Medical Insurance - Group A	101,418	86,640	-	-	23,528	-	154,875	71,171	302,919
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	9,483
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	7,051	6,023	-	-	1,636	-	10,766	4,948	21,060
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	659
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	42,135	35,996	5,615	-	9,775	-	64,344	29,568	129,790
Life Insurance	1,979	1,691	-	-	459	-	3,023	1,389	6,097
State Defined Contribution- Group A	64,928	55,467	8,653	-	15,063	-	99,151	45,564	193,929
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	6,071
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	2,797
Other Benefits- Group B	-	-	-	-	-	-	-	-	88
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	242,741	227,701	32,867	-	714	-	400,099	37,295	32,979
Materials/Supplies	17,651	9,832	7,176	-	386	-	116,698	13,789	20,517
Software Licenses	25,016	34,280	1,490	-	-	-	1,000	-	-
Capital Outlays	50,137	13,760	-	-	1,243	-	309,359	255,837	173,863
Insurance	215,134	-	-	-	-	-	-	-	-
Maintenance	-	-	1,486	-	-	-	32,518	15,347	47,441
Vehicle Operations	-	1,011	-	-	-	-	73,604	3,936	39,638
Utilities	4,196	3,054	9,889	-	562	-	121,071	2,330	76,116
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	-	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-	-
Other Operation Expenditures	69,347	14,578	31,779	-	4,703	225,081	76,183	85,581	112,239
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	-	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,340,707	\$ 909,782	\$ 162,902	\$ -	\$ 170,837	\$ 225,081	\$ 2,232,277	\$ 914,837	\$ 3,091,166

Town Charlestown
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2017

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 113,853	\$ 221,549	\$ -	\$ -	\$ -	\$ 4,043,364	\$ -
Compensation - Group B	-	27,533	78,068	-	-	-	151,875	-
Compensation - Group C	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	33,231	5,213	-	-	-	337,524	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	75,270	-
Active Medical Insurance - Group A	-	29,883	62,986	-	-	-	833,420	-
Active Medical Insurance- Group B	-	-	-	-	-	-	9,483	-
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	-	2,077	4,380	-	-	-	57,941	-
Active Dental Insurance- Group B	-	-	-	-	-	-	659	-
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-
Payroll Taxes	-	12,415	26,168	-	-	-	355,806	-
Life Insurance	-	583	1,229	-	-	-	16,450	-
State Defined Contribution- Group A	-	19,131	40,324	-	-	-	542,210	-
State Defined Contribution - Group B	-	-	-	-	-	-	6,071	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	2,797	-
Other Benefits- Group B	-	-	-	-	-	-	88	-
Other Benefits- Group C	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	596	12,401	-	-	-	987,393	-
Materials/Supplies	-	545	7,907	-	-	-	194,501	-
Software Licenses	-	-	2,000	-	-	-	63,786	-
Capital Outlays	-	-	3,347	-	-	-	807,546	-
Insurance	-	-	-	-	-	-	215,134	-
Maintenance	-	-	-	-	-	-	96,792	-
Vehicle Operations	-	6,455	2,371	-	-	-	127,015	-
Utilities	-	3,889	838	-	-	-	221,945	-
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	8,887	176,671	-	-	-	805,049	-
Local Appropriation for Education	-	-	-	-	-	-	-	-
Regional Appropriation for Education	-	-	-	14,111,439	-	-	14,111,439	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	430,000	-	430,000	-
Municipal Debt- Interest	-	-	-	-	148,790	-	148,790	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	195,725	195,725	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ -	\$ 259,078	\$ 645,452	\$ 14,111,439	\$ 578,790	\$ 195,725	\$ 24,838,073	\$ -

Financing Uses: Transfer to Capital Funds	\$ 1,489,188	\$ -
Financing Uses: Transfer to Other Funds	663,657	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 2,152,845	\$ -
Net Change in Fund Balance¹	824,792	-
Fund Balance1- beginning of year	7,970,141	-
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	7,970,141	-
Rounding	(2)	-
Fund Balance¹ - end of year	\$ 8,794,931	\$ -

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

Town Charlestown
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended June 30, 2017

Check header	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)
General Fund	\$ 27,631,271	\$ 184,443	\$ 24,838,080	\$ 2,152,844	\$ 824,790	\$ 7,970,141	\$ -	\$ -	\$ 8,794,931
Totals per audited financial statements	\$ 27,631,271	\$ 184,443	\$ 24,838,080	\$ 2,152,844	\$ 824,790	\$ 7,970,141	\$ -	\$ -	\$ 8,794,931
<u>Reconciliation from financial statements to MTP2</u>									
Rounding	\$ (4)	\$ -	\$ (7)	\$ 1	\$ 2	\$ -	\$ -	\$ 7,970,141	\$ -
Totals Per MTP2	\$ 27,631,267	\$ 184,443	\$ 24,838,073	\$ 2,152,845	\$ 824,792	\$ 7,970,141	\$ -	\$ 7,970,141	\$ 8,794,931

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