# Town of Portsmouth Annual Supplemental Transparency Report (MTP2) Fiscal Year Ended June 30, 2017

REVENUEMunicipalDepartmentCurrent Year Levy Tax Collection1,075,729-Last Year's Levy Tax Collection1,075,729-Pitor Years Property Tax Collection12,950-Interest & Penalty278,015-PILOT & Tax Treaty (excluded from levy) Collection12,950-Uicenses and Permits172,307-Licenses and Permits172,307-Investment Income38,307-Departmental1,746,117-Dice & Fire DetailOther Local Non-Property Tax Revenues245,308-Other Local Non-Property Tax Revenues245,308-Tuition-1,236,266-Impact Aid-207,185-CDBGCOPS Grants17,829CDPS GrantsSAFER GrantsOther Federal Aid Funds43,248981,144VE Scice Tax Reimbursement2,328-Ubrary Resource Aid116,531-Other Service Reimbursement2,328-Ubrary Resource Aid116,531-Public Service Corporation Tax206,895-Neals & Beverage Tax / Hotel Tax269,851-Public Service Corporation Tax206,895-Neals & Beverage Tax / Hotel Tax269,851-Uicenty Revenue-1,5005-Other Federal Alpropriation for Education-			Education
Last Year's Levy Tax Collection         1,075,729         -           Prior Years Property Tax Collection         26,119         -           Interest & Penalty         278,015         -           PILOT & Tax Treaty (excluded from levy) Collection         12,950         -           Other Local Property Taxes         -         -           Liceness and Permits         172,307         -           Investment Income         38,307         -           Departmental         1,746,117         -           Rescue Run Revenue         766,219         -           Police & Fire Detail         -         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         1,236,266           Inpact Aid         -         207,185           Medicaid         -         207,185           CDBG         -         -           CDBG Grants         17,829         -           SAFER Grants         -         -           Dither Yederal Aid Funds         43,248         981,144           M V Excise Tax Reimbursement         94,646         -           Distressed Community Relief Fund         2,328         -           Dib	REVENUE	Municipal	Department
Last Year's Levy Tax Collection         1,075,729         -           Prior Years Property Tax Collection         26,119         -           Interest & Penalty         278,015         -           PILOT & Tax Treaty (excluded from levy) Collection         12,950         -           Other Local Property Taxes         172,307         -           Liceness and Permits         172,307         -           Investment Income         38,307         -           Departmental         1,746,117         -           Rescue Run Revenue         766,219         -           Police & Fire Detail         -         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         1,236,266           Inpact Aid         -         221,727           Medicaid         -         207,185           Federal Stabilization Funds         -         -           CDPS Grants         17,829         -           SAFER Grants         -         -           Other Federal Aid Funds         43,248         981,144           M V Excise Tax Reimbursement         94,646         -           Distressed Community Relief Fund         2,328         - </td <td>Current Vear Levy Tay Collection</td> <td>\$ 19 589 250</td> <td>Ś.</td>	Current Vear Levy Tay Collection	\$ 19 589 250	Ś.
Prior Years Property Tax Collection         86,119         -           Interest & Penalty         278,015         -           PILOT & Tax Treaty (excluded from levy) Collection         12,950         -           Other Local Property Taxes         -         -           Licenses and Permits         172,307         -           Investment Income         38,307         -           Departmental         1,746,617         -           Police & Fire Detail         -         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         281,727           Medicaid         -         207,185           CDPS Grants         17,829         -           CDPS Grants         17,829         -           State PILOT Program         -         -           Distressed Community Relief Fund         2,328         -           Uibrary Resource Aid         116,931         -           Uibrary Construction Aid         -			 -
Interest & Penalty         278,015         -           PILOT & Tax Treaty (excluded from levy) Collection         12,950         -           Ucenses and Permits         172,307         -           Licenses and Permits         172,307         -           Investment Income         38,307         -           Departmental         1,746,117         -           Rescue Run Revenue         766,219         -           Police & Fire Detail         -         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         236,266           Impact Aid         -         236,266           Medicaid         -         236,626           Indect Aid         -         236,277           Medicaid         -         236,277           Medicaid         -         236,277           Federal Stabilization Funds         -         -           CDBG         -         -           CDF Gedrats         17,829         -           SAFER Grants         -         -           Dibtresced Community Relief Fund         2,328         -           Library Resource Aid         116,931         -			
PILOT & Tax Treaty (excluded from levy) Collection         12,950         -           Other Local Property Taxes         -         -           Licenses and Pormits         122,307         -           Fines and Forfeitures         146,646         -           Investment Income         38,307         -           Departmental         1,746,117         -           Rescue Run Revenue         766,219         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         1,236,266           Impact Aid         -         236,677           Medicaid         -         236,677           Federal Food Service Reimbursement         -         207,185           CDBG         -         -           COPS Grants         17,829         -           SAFER Grants         -         -           Other Federal Aid Funds         43,248         981,144           MV Excise Tax Reimbursement         94,666         -           Uibrary Resource Aid         116,931         -           Library Construction Aid         -         -           Uibrary Resource Aid         16,1902         -           Hubrary Resource Aid<			_
Other Local Property Taxes         -         -           Licenses and Permits         172,307         -           Investment Income         38,307         -           Investment Income         38,307         -           Departmental         1,746,117         -           Rescue Run Revenue         766,219         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         1,236,266           Impact Aid         -         238,727           Medicaid         -         236,647           Federal Stabilization Funds         -         -           Federal Stabilization Funds         -         -           CDBG         -         -           CDBG Grants         17,829         -           CDF Grants         -         -           SAFER Grants         -         -           Other Federal Aid Funds         43,248         981,144           MV Excise Tax Reimbursement         94,646         -           Distressed Community Relief Fund         2,328         -           Library Resource Aid         116,931         -           Library Resourea Kid         116,931         -			-
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Police & Fire Detail         -         -           Other Local Non-Property Tax Revenues         245,308         -           Tuition         -         1,236,266           Impact Aid         -         281,727           Medicaid         -         236,647           Federal Stabilization Funds         -         -           Federal Stabilization Funds         -         -           CDPS Grants         17,829         -           COPS Grants         17,829         -           COPS Grants         -         -           Other Federal Aid Funds         43,248         981,144           WV Excise Tax Reimbursement         94,646         -           State PILOT Program         -         -           Distressed Community Relief Fund         2,328         -           Library Construction Aid         -         -           Public Service Corporation Tax         206,895         -           Meals & Beverage Tax / Hotel Tax         269,851         -           Housing Aid Capital Projects         517,762         -           Housing Aid Bonded Debt         611,902         -           State Food Service Revenue         -         -           Incentive	Rescue Run Revenue	766 219	-
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Property Revaluation ReimbursementOther State Revenue-15,005Other Revenue72,234728,134Local Appropriation for Education-31,599,566Regional Appropriation for EducationSupplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education Appropriation for EducationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding<		-	8,357
Other State Revenue-15,005Other Revenue72,234728,134Local Appropriation for Education-31,599,566Regional Appropriation for EducationSupplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education Appropriation for EducationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding		-	-
Other Revenue72,234728,134Local Appropriation for Education-31,599,566Regional Appropriation for EducationSupplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding <td></td> <td>-</td> <td>- 1E 00E</td>		-	- 1E 00E
Local Appropriation for Education-31,599,566Regional Appropriation for EducationSupplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding<		- אבר רד	
Regional Appropriation for EducationSupplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$Financing Sources: Transfer from Other Funds250,000-Financing Sources: OtherRounding<		72,234	
Supplemental Appropriation for EducationRegional Supplemental Appropriation for EducationOther Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$Financing Sources: Transfer from Other Funds250,000-Financing Sources: OtherRounding<		-	
Regional Supplemental Appropriation for EducationOther Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$Financing Sources: Transfer from Other Funds\$ 250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding		-	-
Other Education AppropriationRoundingTotal Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$ 40,081,023Financing Sources: Transfer from Other Funds250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding		-	-
RoundingTotal Revenue\$56,110,593\$Financing Sources: Transfer from Capital Funds\$-\$Financing Sources: Transfer from Other Funds250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding		-	-
Total Revenue\$ 56,110,593\$ 40,081,023Financing Sources: Transfer from Capital Funds\$ -\$ -Financing Sources: Transfer from Other Funds250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding		-	-
Financing Sources: Transfer from Capital Funds\$-\$-Financing Sources: Transfer from Other Funds250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding	-	\$ 56,110,593	\$ 40,081,023
Financing Sources: Transfer from Other Funds250,000-Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding			
Financing Sources: Debt Proceeds600,000-Financing Sources: OtherRounding	Financing Sources: Transfer from Capital Funds	\$-	\$-
Financing Sources: Other     -     -       Rounding     -     -	Financing Sources: Transfer from Other Funds	250,000	-
Rounding	Financing Sources: Debt Proceeds	600,000	-
	Financing Sources: Other	-	-
Total Other Financing Sources\$850,000\$-	-		
	Total Other Financing Sources	\$ 850,000	\$ -

## Town of Portsmouth Annual Supplemental Transparency Report (MTP2) Fiscal Year Ended June 30, 2017

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 541,013	\$ 714,735	\$ -	\$ -	\$ 423,675	\$ -	\$ 1,098,282	\$ 95,642	\$ 2,348,085
Compensation - Group B	-	-	-	-	-	-			129,763
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	52,612	3,534	-	-	2,526	-	107,022	-	383,127
Overtime - Group B			-	-		-		-	
Overtime - Group C		-	-	-		-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	3,289
Active Medical Insurance - Group A	77,816	126,680	-	-	82,643	-	296,656	-	478,436
Active Medical Insurance- Group B			-	-	-	-		-	26,314
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	6,940	7,865	-	-	5,309	-	17,123	-	27,185
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	1,492
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	43,023	62,819	-	-	31,908	-	88,409	7,317	213,975
Life Insurance	2,850	3,562	-	-	2,494	-	5,344	-	12,997
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	64,508	69,560	-	-	48,251	-	149,537	-	252,064
Other Benefits- Group B			-	-		-	,	-	13,835
Other Benefits- Group C	-	-	-	-	-	-	-	-	
Local Defined Benefit Pension- Group A	230,657	153,772	-	-	107,640	-	164,418	-	1,333,777
Local Defined Benefit Pension - Group B	200,0007	100,772			107,010		10 1, 110		73,743
Local Defined Benefit Pension - Group C									, 3,, 43
State Defined Benefit Pension- Group A									
State Defined Benefit Pension - Group B									
State Defined Benefit Pension - Group C									
Other Defined Benefit / Contribution									
Purchased Services	225,386	93,558	-	105,878	24,886	-	105,202	1,230	50,378
Materials/Supplies	225,580	33,336	-	7,219	24,000	-	93,740	556	21,422
Software Licenses	541	17 5 20	-	17,438	-	-	55,740	550	21,422 25,913
Capital Outlays	-	17,530	-	17,438	-	-	-	-	25,913
	-	-	-	-	-	-	-	-	-
Insurance	260,276	-	-	-	-	-	-	47.505	-
Maintenance	-	-	-	-	-	-	157,849	17,506	18,137
Vehicle Operations	-	-	-	-	850	-	34,846	-	107,926
Utilities	20,783	86,813	-	-	9,699	-	38,009	20,892	31,491
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-		-	-	-	-	150,698	-	-
Revaluation	-	164,309	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	101,168	-	-
Trash Removal & Recycling	-	-	-	-	-	-	558,978	-	-
Claims & Settlements	11,181	-	-	-	-	-	-	-	-
Community Support	175,300			-		-	-		
Other Operation Expenditures	94,760	91,381	71,035	-	63,248	611,931	48,189	5,849	72,419
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	\$ 1,807,446	\$ 1,596,118	\$ 71,035	\$ 130,535	\$ 803,129	\$ 611,931	\$ 3,215,470	\$ 148,992	\$ 5,625,768

## Town of Portsmouth 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	\$ 2,404,511	ś -	\$ 136,099	\$ -	\$ - \$		\$ 7,762,042	\$ 16,803,834
Compensation - Group B	108,001	-	-	-		-	237,764	1,781,431
Compensation - Group C	-	-	-	-	-	-	-	3,637,636
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	545,629	-	17,277	-	-	-	1,111,727	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	102,873
Police & Fire Detail	-	-	-	-	-	-	3,289	-
Active Medical Insurance - Group A	518,065	-	24,605	-	-	-	1,604,901	2,631,231
Active Medical Insurance- Group B	-	-	-	-	-	-	26,314	298,406
Active Medical Insurance- Group C	-	-	-	-	-	-	-	543,302
Active Dental insurance- Group A	30,170	-	1,490	-	-	-	96,082	154,749
Active Dental Insurance- Group B	-	-	-	-	-	-	1,492	17,688
Active Dental Insurance- Group C	-	-	-	-	-	-	-	31,072
Payroll Taxes	233,220	-	10,817	-	-	-	691,488	612,640
Life Insurance	11,400	-	712	-	-	-	39,359	40,132
State Defined Contribution- Group A	-	-	-	-	-	-	-	374,450
State Defined Contribution - Group B	-	-	-	-	-	-	-	41,304
State Defined Contribution - Group C	-	-	-	-	-	-	-	-
Other Benefits- Group A	217,465	-	14,683	-	-	-	816,068	136,738
Other Benefits- Group B	-	-	-	-	-	-	13,835	25,435
Other Benefits- Group C	-	-	-	-	-	-	-	27,916
Local Defined Benefit Pension- Group A	1,301,809	-	-	-	-	-	3,292,073	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	73,743	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	589,391
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	2,124,004
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	230,505
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	132,276
Purchased Services	42,697	-	64,479	-	-	-	713,694	5,773,847
Materials/Supplies	67,928	-	5,825	-	-	-	197,031	542,043
Software Licenses	6,840	-	-	-	-	-	67,721	340,969
Capital Outlays	-	-	-	-	-	-	-	1,771,728
Insurance	-	-	-	-	-	-	260,276	180,311
Maintenance	17,471	-	-	-	-	-	210,963	588,365
Vehicle Operations	71,208	-	24,335	-	-	-	239,165	34,511
Utilities	24,507	-	-	-	-	-	232,194	614,932
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	150,698	-
Revaluation	-	-	-	-	-	-	164,309	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	101,168	-
Trash Removal & Recycling	-	-	-	-	-	-	558,978	-
Claims & Settlements	-	-	-	-	-	-	11,181	-
Community Support	-	-	-	-	-	-	175,300	14,487
Other Operation Expenditures	257,111	-	34,405	-	-	-	1,350,328	81,224
Local Appropriation for Education	-	-	-	31,599,566	-	-	31,599,566	- /
Regional Appropriation for Education	-	-	-		-	-		-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	860,160	-	860,160	-
Municipal Debt- Interest	-	-	-	-	268,913	-	268,913	-
School Debt- Principal	-	-	-	-	1,218,695	-	1,218,695	-
School Debt- Interest	-	-	-	-	253,566	-	253,566	-
Retiree Medical Insurance- Total	-	-	-	-		-		238,025
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	871,418	871,418	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-			-
Rounding	-	-	-	-	-	-	-	-
··· · · · · · · · · · · · · · · · · ·								
Total Expenditures	\$ 5,858,032	\$-	\$ 334,727	\$ 31,599,566	\$ 2,601,334 \$	871,418	\$ 55,275,501	\$ 40,517,459

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	\$ 608,533 808,093 - - - - \$ 1,416,626	\$ - - - - \$ -
Net Change in Fund Balance <sup>1</sup>	268,466	(436,436)
Fund Balance1- beginning of year	\$7,251,197	\$3,517,483
Funds removed from Reportable Government Services (RGS) Funds added to Reportable Government Services (RGS) Prior period adjustments Misc. Adjustment Fund Balance <sup>1</sup> - beginning of year adjusted	- - - - 7,251,197	- - - - 3,517,483
Rounding Fund Balance <sup>1</sup> - end of year	\$ 7,519,663	\$ 3,081,047

 $^{\rm 1}$  and Net Position if Enterprise Fund activity is included in the transparency portal report.

#### Town of Portsmouth Combining Schedule of Reportable Government Services with Reconciliation to MTP2 Municipal 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)
General Fund SHSP Heavy Rescue EMPG Grant AFG Grant Click It or Ticket Blue Riptide Imparied/Drunk Driver Blue Riptide Speed Management COPS	\$ 55,382,235 14,340 3,373 13,461 6,020 4,285 1,770 17,829		14,340 3,373 13,461 6,020 4,285 1,770 32,117	33,016,192 - - - - - - - - - -	(14,288)		· - - - - - - - - - -	\$ 6,917,531 - - - - - - - - -	- - - - - (14,288)
Transfer Station Totals per audited financial statements	667,281 \$ 56,110,594	- \$ 850,000	686,101 \$ 23,675,936 \$	- 33,016,192	(18,820) \$ 268,466	333,666 \$ 7,251,197		333,666 \$ 7,251,197	· · · · ·
<b>Reconciliation from financial statements to MTP2</b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2 Rounding	\$ - (1)	\$ - -	\$ 31,599,566.00 \$ (1)	(31,599,566.00) -	)\$	\$ - -		\$ - -	\$ - -
Totals Per MTP2	\$ 56,110,593	\$ 850,000	\$ 55,275,501 \$	1,416,626	\$ 268,466	\$ 7,251,197	\$ -	\$ 7,251,197	\$ 7,519,663

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

#### Town of Portsmouth Combining Schedule of Reportable Government Services with Reconciliation to MTP2 Education Department Fiscal Year Ended June 30, 2017

Check header Per Audited Fund Financial Statements Fund Description	 Total Revenue	Total Other Financing Sources	Total Expenditures	Fin	al Other ancing Uses	Net Change in Fund Balance <sup>1</sup>	Fur	inning Fund nd Balance <sup>1</sup> (Deficit)	Prior Perio Adjustmen	d	Restated Beginning Fund Balance <sup>1</sup> (Deficit)	Endin Fund Bal (Defic	lance1
School Unrestricted Fund Enterprise Fund - School Nutriton Fund Enterprise Fund - School Summer School Fund School Capital Project Fund School Special Revenue Funds	\$ 8,188,685 \$ 794,453 - - 1,128,955	31,599,566 \$ 2,032 2,309 634,013 -	39,001,365 752,768 10,470 1,233,924 1,154,322	\$	638,354 \$ - - - -	5 148,532 43,717 (8,161) (599,911) (25,367)	\$	1,543,957 154,144 7,926 1,378,117 433,339	\$ - - - -	\$	1,543,957 154,144 7,926 1,378,117 433,339	19 77	92,489 97,861 (235) 78,206 07,972
Totals per audited financial statements	\$ 10,112,093 \$	32,237,920 \$	42,152,849	\$	638,354 \$	6 (441,190)	\$	3,517,483	\$-	\$	3,517,483	\$ 3,07	76,293
Reconciliation from financial statements to MTP2													
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2 State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	\$ 31,599,566 \$ (1,630,636)	(31,599,566) \$ -	(1,630,636)	\$	- \$ -		\$	-	\$ - -	\$		\$	-
Enterprise Fund - School Nutrition Fund depreciation reported as an expenditure for GAAP but excluded from UCOA and MTP2.	-	-	(4,754)		-	4,754		-	-		-		4,754
Transfer from the School Unrestricted Fund to to the Nutrition Fund to cover the cost of student bad debt. The amount is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero. Transfer from School Unrestricted Fund to the School Capital Projects Fund is reported as an Other Financing Sources and Use for GAAP while it is not reported in UCOA or the MTP2 because the transfers net out to zero.	-	(2,032) (634,013)	-		(2,032) (634,013)	-		-	-		-		-
transfers her out to zero. Transfer from the School Unrestricted Fund to to the Summer School Fund to cover accumulated deficit. The amount is reported as an Other Financing Sources and Use for GAAP while it is not	-	(634,013)	-		(634,013)	-		-	-		-		-
reported in UCOA or the MTP2 because the transfers net out to zero. Rounding	 -	(2,309)	-		(2,309)	-		-	-		-		-
Totals Per MTP2	\$ 40,081,023 \$	- \$	40,517,459	\$	- \$	6 (436,436)	\$	3,517,483	\$-	\$	3,517,483	\$ 3,08	81,047
Reconciliation from MTP2 to UCOA													
Miscellaneous variances between UCOA & FS	 	. <u> </u>	<u> </u>										
Totals per UCOA Validated Totals Report	\$ 40,081,023	\$	40,517,459										

 $^{\rm 1}$  and Net Position if Enterprise Fund activity is included in the transparency portal report.

\*This is the final version of the Transparency Report "MTP2" reflecting the correct audited information. This report is different from the report found in the final version of the audit. Data represented in this report matches with the data that can be found on data.ri.gov