

Exeter-West Greenwich 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	110,941
Impact Aid	-
Medicaid	326,611
Federal Stabilization Funds	-
Federal Food Service Reimbursement	107,007
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	769,442
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	6,206,580
Group Home	-
Housing Aid Capital Projects	189,976
Housing Aid Bonded Debt	420,162
State Food Service Revenue	22,636
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	34,782
Other Revenue	391,764
Local Appropriation for Education	-
Regional Appropriation for Education	24,050,428
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 32,630,328
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	3,739,926
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ 3,739,926

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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 13,201,201
Compensation - Group B	1,837,774
Compensation - Group C	2,438,416
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	30,746
Police & Fire Detail	-
Active Medical Insurance - Group A	2,101,687
Active Medical Insurance- Group B	219,037
Active Medical Insurance- Group C	856,857
Active Dental insurance- Group A	147,696
Active Dental Insurance- Group B	14,394
Active Dental Insurance- Group C	57,857
Payroll Taxes	1,340,635
Life Insurance	93,287
State Defined Contribution- Group A	68,652
State Defined Contribution - Group B	16,197
State Defined Contribution - Group C	25,355
Other Benefits- Group A	108,127
Other Benefits- Group B	8,863
Other Benefits- Group C	43,867
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	1,715,518
State Defined Benefit Pension - Group B	230,472
State Defined Benefit Pension - Group C	292,943
Other Defined Benefit / Contribution	31,449
Purchased Services	5,299,254
Materials/Supplies	527,177
Software Licenses	69,773
Capital Outlays	752,761
Insurance	114,553
Maintenance	150,732
Vehicle Operations	5,649
Utilities	506,089
Contingency	62,144
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	-
Community Support	-
Other Operation Expenditures	-
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	520,000
School Debt- Interest	148,021
Retiree Medical Insurance- Total	162,602
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Non-Qualified OPEB Trust Contribution	-
Rounding	-
Total Expenditures	\$ 33,199,788
Financing Uses: Transfer to Capital Funds	\$ -
Financing Uses: Transfer to Other Funds	-
Financing Uses: Payment to Bond Escrow Agent	3,699,758
Financing Uses: Other	-
Total Other Financing Uses	<u>\$ 3,699,758</u>
Net Change in Fund Balance ¹	(529,292)
Fund Balance1- beginning of year	\$2,231,544
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	<u>2,231,544</u>
Rounding	-
Fund Balance1 - end of year	<u>\$ 1,702,252</u>

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, 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 ¹	Beginning Fund Fund Balance ¹ (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance ¹ (Deficit)	Ending Fund Balance ¹ (Deficit)
General Fund	\$ 31,942,854	\$ 44,700	\$ 32,519,723	\$ 30,000	\$ (562,169)	\$ 3,192,434	\$ -	\$ 3,192,434	\$ 2,630,265
Other Governmental Funds	2,101,961	3769926	2,488,275	3699758	(316,146)	625,723	-	625,723	309,577
Totals per audited financial statements	\$ 34,044,815	\$ 3,814,626	\$ 35,007,998	\$ 3,729,758	\$ (878,315)	\$ 3,818,157	\$ -	\$ 3,818,157	\$ 2,939,842
<u>Reconciliation from financial statements to MTP2</u>									
Capital lease proceeds and related capital purchases are reported as other financing sources and expenditures on the audited financial statements , but are not reported on the State MTP2 report.	\$ -	\$ (44,700)	\$ (44,700)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher defined benefit and defined contributions pensions plans are reported as revenue and expenditures on the audited financial statements , but are not reported on the State MTP2 report.	(1,414,487)	-	(1,414,487)	-	-	-	-	-	-
Adjustments to report the WB Community Health deposits, expenditures and claims liabilities in conformance with GASB Statement No. 10 are reported on the audited financial statements , but are not reported on the State MTP2 report.	-	-	(346,428)	-	346,428	(1,586,613)	-	(1,586,613)	(1,240,185)
Elimination of Transfers not reflected in MTP2	-	(30,000)	-	(30,000)	-	-	-	-	-
Indirect costs not reported in UCOA	-	-	(2,595)	-	2,595	-	-	-	2,595
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 32,630,328	\$ 3,739,926	\$ 33,199,788	\$ 3,699,758	\$ (529,292)	\$ 2,231,544	\$ -	\$ 2,231,544	\$ 1,702,252
<u>Reconciliation from MTP2 to UCOA</u>									
Reappropriated Fund Balance reported in UCOA	286,715	-	-	-	-	-	-	-	-
Totals per UCOA Validated Totals Report	\$ 32,917,043	\$ 3,739,926	\$ 33,199,788	\$ 3,699,758	\$ -	\$ -	\$ -	\$ -	\$ -

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