

Exeter West Greenwich Regional School District
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

<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	100,732
Impact Aid	-
Medicaid	287,403
Federal Stabilization Funds	-
Federal Food Service Reimbursement	143,526
CDBG	-
COPS Grants	-
SAFER Grants	-
Other Federal Aid Funds	692,339
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	5,998,410
Group Home	-
Housing Aid Capital Projects	229,894
Housing Aid Bonded Debt	258,576
State Food Service Revenue	5,671
Incentive Aid	-
Property Revaluation Reimbursement	-
Other State Revenue	-
Motor Vehicle Phase Out	-
Other Revenue	345,860
Local Appropriation for Education	-
Regional Appropriation for Education	26,205,240
Supplemental Appropriation for Education	-
Regional Supplemental Appropriation for Education	-
Other Education Appropriation	-
Rounding	-
Total Revenue	\$ 34,267,651
Financing Sources: Transfer from Capital Funds	\$ -
Financing Sources: Transfer from Other Funds	-
Financing Sources: Debt Proceeds	-
Financing Sources: Other	-
Rounding	-
Total Other Financing Sources	\$ -

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<u>EXPENDITURES</u>	<u>Education Department</u>
Compensation- Group A	\$ 13,274,935
Compensation - Group B	1,773,578
Compensation - Group C	2,569,051
Compensation -Volunteer	-
Overtime- Group A	-
Overtime - Group B	-
Overtime - Group C	41,222
Police & Fire Detail	-
Active Medical Insurance - Group A	2,773,626
Active Medical Insurance- Group B	279,892
Active Medical Insurance- Group C	1,113,625
Active Dental insurance- Group A	156,853
Active Dental Insurance- Group B	15,642
Active Dental Insurance- Group C	58,288
Payroll Taxes	1,340,174
Life Insurance	61,319
State Defined Contribution- Group A	70,665
State Defined Contribution - Group B	13,495
State Defined Contribution - Group C	26,373
Other Benefits- Group A	58,063
Other Benefits- Group B	5,137
Other Benefits- Group C	24,971
Local Defined Benefit Pension- Group A	-
Local Defined Benefit Pension - Group B	-
Local Defined Benefit Pension - Group C	-
State Defined Benefit Pension- Group A	1,719,476
State Defined Benefit Pension - Group B	226,020
State Defined Benefit Pension - Group C	293,808
Other Defined Benefit / Contribution	33,750
Purchased Services	5,737,609
Materials/Supplies	518,044
Software Licenses	87,318
Capital Outlays	313,284
Insurance	115,037
Maintenance	141,799
Vehicle Operations	6,132
Utilities	578,047
Contingency	-
Street Lighting	-
Revaluation	-
Snow Removal-Raw Material & External Contracts	-
Trash Removal & Recycling	-
Claims & Settlements	-
Community Support	-
Other Operation Expenditures	93,051
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	475,000
School Debt- Interest	142,213
Retiree Medical Insurance- Total	219,349
Retiree Dental Insurance- Total	-
OPEB Contribution- Total	-
Rounding	-
Total Expenditures	\$ 34,356,847
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	(89,196)
Fund Balance1- beginning of year	\$1,622,688
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	1,622,688
Rounding	-
Fund Balance¹ - end of year	\$ 1,533,492

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

Exeter West Greenwich 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						\$ 1,622,688	-	\$ 1,622,688	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 1,622,688</u>	-	<u>\$ 1,622,688</u>	
General Fund	\$ 33,759,980	\$ 214,917	\$ 33,934,685	\$ 279,715	\$ (239,503)	\$ 1,320,631	\$ -	\$ 1,320,631	\$ 1,081,128
Special Revenue Funds	1,157,141	-	1,224,582	-	(67,441)	278,080	-	278,080	210,639
Capital Projects Funds	354,294	450,924	541,374	5,580	258,264	89,633	-	89,633	347,897
Debt Service Fund	505,461	71,235	617,212	-	(40,516)	(65,656)	-	(65,656)	(106,172)
Totals per audited financial statements	<u>35,776,876</u>	<u>737,076</u>	<u>36,317,853</u>	<u>285,295</u>	<u>(89,196)</u>	<u>1,622,688</u>	<u>-</u>	<u>1,622,688</u>	<u>1,533,492</u>
<u>Reconciliation from financial statements to MTP2</u>									
Capital lease reported in financial statements and not in MTP2	\$ -	\$ (214,917)	\$ (214,917)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Installment purchase obligation and incentive reported in financial statements and not in MTP2	(124,400)	(236,864)	(361,264)	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,384,825)	-	(1,384,825)	-	-	-	-	-	-
Elimination of transfers between funds	-	(285,295)	-	(285,295)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 34,267,651</u>	<u>\$ -</u>	<u>\$ 34,356,847</u>	<u>\$ -</u>	<u>\$ (89,196)</u>	<u>\$ 1,622,688</u>	<u>\$ -</u>	<u>\$ 1,622,688</u>	<u>\$ 1,533,492</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Reappropriated Fund Balance reported in UCOA	<u>100,000</u>		<u>-</u>						
Totals per UCOA Validated Totals Report	<u>\$ 34,367,651</u>		<u>\$ 34,356,847</u>						

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