

Charlho Regional School District										
Budget to Actual 1										
Fiscal Year	A	B	C	D	E	F	G	H	I	J
	2017	2018	2019	2019	2019	2019	2020	2021	2022	2023
1a Levy subject to § 44-5-2										
1b Motor Vehicle Levy										
2 PILOT and Tax Treaties (Included in levy)										
3 PILOT and Tax Treaties (excluded from levy)										
4 Adjustments to Current Year Levy										
5 Adjustments to Prior Year's Levy										
6 Current Year Collection Rate										
	Audited Actual**	Audited Actual**	Budget	Amended Budget	Actual	Projected	Year 2 Forecast	Year 3 Forecast	Year 4 Forecast	Year 5 Forecast
	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*	Total MTPA*
7 Property Tax	-	-	-	-	-	-	-	-	-	-
8 Local Non-Property Tax Revenues	1,955	2,158	2,198	2,198	35	2,198	2,242	2,287	2,333	2,380
9 Federal Aid	2,383	2,272	3,001	2,570	380	2,570	3,061	3,123	3,185	3,249
10 State Aid	3,036	3,242	3,610	4,310	1,680	4,310	3,825	4,524	4,510	4,509
11 Other Revenue	1,218	1,423	713	1,330	450	1,330	713	713	713	713
12 Municipal Education Appropriation	50,818	51,814	53,987	52,511	24,122	52,511	55,710	56,177	57,372	58,592
13 Total Revenue	58,910	60,909	63,490	62,919	26,667	62,919	65,552	66,824	68,112	69,442
14 Financing Sources	-	13,224	-	-	-	-	-	-	-	-
15 Compensation	32,643	32,907	33,563	33,724	11,538	33,724	34,234	34,919	35,617	36,330
16 Overtime	39	58	46	46	17	46	46	47	48	49
17 Health Insurance	5,548	4,748	5,983	5,959	1,933	5,960	6,134	6,311	6,493	6,680
18 Other Benefits	3,065	2,951	3,296	3,256	1,132	3,256	3,164	3,227	3,291	3,357
19 Pension	4,100	4,114	4,275	4,274	1,440	4,274	4,363	4,451	4,540	4,631
20 OPEB	-	-	-	-	-	-	-	-	-	-
21 Operations	12,803	17,507	13,717	14,644	6,415	14,644	15,049	15,306	15,576	15,852
22 Municipal Education Appropriation	-	-	-	-	-	-	-	-	-	-
23 Municipal Debt Service	-	-	-	-	-	-	-	-	-	-
24 School Debt Service	1,369	1,349	2,563	2,563	640	2,563	2,560	2,563	2,547	2,545
25 Total Expenditures	59,568	63,635	63,422	64,466	23,116	64,467	65,552	66,824	68,112	69,442
26 Financing Uses	-	7,305	-	-	-	-	-	-	-	-
27 Net Change (row 13+14-25-26)	(758)	3,194	68	(1,547)	-	(1,548)	0	0	(0)	0
28 Appropriated Fund Balance	-	-	-	1,557	-	1,557	-	-	-	-
29 Prior Period Adjustments - MTP Non-audit	-	-	-	-	-	-	-	-	-	-
30 Prior Period Adjustments - Audit	-	-	-	-	-	-	-	-	-	-
31 Total Prior Period Fund Balance (Rows 32 to 36)	-	7,912	-	-	-	-	-	-	-	-
32 Non-spendable***	941	1,935	-	-	-	-	-	-	-	-
33 Restricted***	3,978	4,801	-	-	-	-	-	-	-	-
34 Committed	2,994	2,689	-	-	-	-	-	-	-	-
35 Assigned	-	-	-	-	-	-	-	-	-	-
36 Unassigned	2,001	3,685	-	-	-	-	-	-	-	-
37 Enterprise Fund Net Position	-	-	-	-	-	-	-	-	-	-

\* Total MTPA or Total Municipal Transparency Amount, is the financial activity for all reportable funds and is available for all reporting periods. For schools this reflects all funds of the school department excluding internal service and fiduciary funds, while for municipalities this includes financial statement general fund and some other funds such as special revenue, enterprise, and debt service. Inclusion and or exclusion of funds is based on Municipal Transparency Portal Implementation Guidance. In general, excluded funds from municipal reporting are fiduciary, capital project, internal service, water, sewer, and storm water. Some Funds may be added or removed from one year to the next.

\*\* The amounts reported in the columns with the headings marked Audited Actual (A,B) are derived from annual audit reports

\*\*\* Fund balance classifications (rows 32 and 33) may include net position if Enterprise Fund activity is reported prior to FY19.

^ This Transparency Report is required under RI General Law 45-12-22.2 (4) to be signed and posted to the Municipality's website. Any missing data from any of the columns is due to this information not being currently available, the Municipality/School District failing to report in a prior period, or the information is not applicable.

^^ The data found in this report has been summarized for the purposes of display. The raw data which includes department level information along with visualization tools, definitions, as well as a listing of definition and coding changes between years can be found by going to <https://www.municipalfinance.ri.gov/> and clicking on Municipal Transparency Portal tab. The Audited Actual information is derived from the MTP-2 report that can be found in the Municipality/Regional School District's corresponding fiscal year audit report under supplementary information. The details on which Funds are included in Total MTPA are provided in the Annual Supplemental Transparency Report (MTP2) and Combining Schedules of Reportable Government Services with Reconciliation to MTP2, which can be found in the annual audit reports.

^^ Report in thousands

All columns on pages 1 and 2, except for A and B, are based on the municipality's or school district's most currently available information at the time of submission and are unaudited; the financial information in these columns are subject to change.

*This report may encompass the following reporting periods:*


- o **Adopted Budget Survey (§ 44-35-10 (b))** due within 30 days of final action on budget by Municipality/Regional School District
- o **5 Year Forecast (§ 44-35-10 (c))** due within 30 days of final action on budget by Municipality/Regional School District
- o **Budget to Actual (§ 45-12-22.2 (b))** due 25 days after fiscal quarters 2, 3, and 4
- o **Municipal Data Report (§ 45-12-22.2 (c))** due prior to finalization of Municipal/Regional School District audit (included in final audit as supplementary information).


\_\_\_\_\_  
Municipal Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Municipal Chief Financial Officer

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Superintendent of Schools

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
School Business Manager

  
\_\_\_\_\_  
Date

## OTHER SUPPLEMENTARY INFORMATION

The Annual Supplemental Transparency Report Schedules  
required by the State of Rhode Island General Law § 45-12-22.2 and § 44-35-10

Annual Supplemental Transparency Report (MTP2) - Revenue

Annual Supplemental Transparency Report (MTP2) – Expenditures

Combining Schedule of Reportable Government Services with Reconciliation to MTP2 – Municipal

Combining Schedule of Reportable Government Services with Reconciliation to MTP2 – Education Department

Notes to Supplementary Information – Annual Supplemental Transparency Report (MTP2)

Notes to Supplementary Information – *Annual Supplemental Transparency Report (MTP2)*

NOTE 1. Basis of Presentation

The *Annual Supplemental Transparency Report (MTP2)* is a supplemental schedule required by the State of Rhode Island General Laws 45-12-22.2 and 44-35-10. This supplementary schedule included within the audit report is part of a broader project to create a municipal transparency portal (MTP) website to host municipal financial information in a centralized location.

The format of the *Annual Supplemental Transparency Report (MTP2)* was prescribed by the State Department of Revenue (Division of Municipal Finance), Office of the Auditor General, and the Department of Education.

NOTE 2. Reportable Government Services

Data consistency and comparability are among the key objectives of the State's Municipal Transparency portal. Consistent with that goal, the State has defined "reportable government services", RGS, to include those operational revenues, expenditures, and transfers related to activities which are essential to the achievement of municipal operations. The determination of RGS may be different from the activities included within the legally adopted budget of the municipality. In practice, some communities report certain RGS in separate funds (e.g., special revenue funds, enterprise funds) rather than the municipality's general fund. The *Annual Supplemental Transparency Report (MTP2)* includes a reconciliation to the fund level statements.

NOTE 3. Allocations

The State reporting requires expenditures to be reported by departments, as defined by the State. Some of the departmental groupings are not consistent with the departments reflected in the City's (or Town's) budget and accounting system. To report these costs, the City (or Town) made allocations of costs to the State's departmental groupings based on a reasonable basis.

NOTE 4. Employee Groups - Compensation and Benefit Costs

Compensation includes salaries, longevity, stipends, clothing allowance/maintenance, shift differential, out-of-rank, holiday pay and bonuses.

For Public Safety departments (i.e., police, fire, and centralized dispatch) and the Education Department, compensation and most benefits costs are reported in the following employee groupings:

Group A: This group consists of employees who serve the primary function of the department.

- Police Department - police officers (e.g., uniform personnel - including, leadership positions)
- Fire Department - fire fighters (e.g., uniform personnel - including, leadership positions)
- Centralized Dispatch Department - civilian dispatchers only
- Education Department - professional staff providing direct services to students
- For the remaining departments - all employees' compensation and benefits are reported under Group A

Group B: For Police and Fire Departments, compensation and benefits paid to its administrative employees and civilian dispatch employees are reported under Group B. The Education Department reports compensation and benefits paid to executive/mid-level educational administration employees under Group B.

Group C: This group is only used for the Education Department and it includes administrative and support staff.

Other post-employment benefits (OPEB) are not reported by employee groups on the MTP2. They are reported in total as either (1) contributions to a qualified OPEB trust or (2) the amount paid for medical and dental insurance for retirees when an OPEB trust fund has not been established. The detail employee group information for the Education Department can be found on the State's Municipal Transparency portal website.

NOTE 5. Education Revenue and Expenditures

The revenues and expenditures presented on the MTP2 under the Education Department is consistent with existing Uniform Chart of Accounts (UCOA) guidelines. Each MTP account code has been mapped to the corresponding UCOA code or group of UCOA codes to facilitate the preparation of the MTP reporting.

*Additional guidance and definitions regarding the State's Municipal Transparency Portal can be found on the State Division of Municipal Finance website: <http://www.municipalfinance.ri.gov/>.*