

Foster Gloucester Regional School District  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2019

<u>REVENUE</u>	<u>Municipal</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	-	2,825,431
Impact Aid	-	-
Medicaid	-	105,397
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	117,369
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	557,567
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	-	4,668,681
Group Home	-	-
Housing Aid Capital Projects	-	261,523
Housing Aid Bonded Debt	-	2,990,831
State Food Service Revenue	-	4,064
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	168,278
Motor Vehicle Phase Out	-	-
Other Revenue	-	655,446
Local Appropriation for Education	-	-
Regional Appropriation for Education	-	14,043,305
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	1,694,317
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<u><u>\$ -</u></u>	<u><u>\$ 28,092,210</u></u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	529,823
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<u><u>\$ -</u></u>	<u><u>\$ 529,823</u></u>



Foster Gloucester Regional School District  
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Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,624,634
Compensation - Group B	-	-	-	-	-	-	-	1,422,876
Compensation - Group C	-	-	-	-	-	-	-	2,059,723
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	-	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	35,214
Police & Fire Detail	-	-	-	-	-	-	-	-
Active Medical Insurance - Group A	-	-	-	-	-	-	-	1,400,983
Active Medical Insurance- Group B	-	-	-	-	-	-	-	139,976
Active Medical Insurance- Group C	-	-	-	-	-	-	-	642,529
Active Dental insurance- Group A	-	-	-	-	-	-	-	84,665
Active Dental Insurance- Group B	-	-	-	-	-	-	-	11,134
Active Dental Insurance- Group C	-	-	-	-	-	-	-	39,965
Payroll Taxes	-	-	-	-	-	-	-	390,169
Life Insurance	-	-	-	-	-	-	-	37,855
State Defined Contribution- Group A	-	-	-	-	-	-	-	206,089
State Defined Contribution - Group B	-	-	-	-	-	-	-	26,481
State Defined Contribution - Group C	-	-	-	-	-	-	-	18,546
Other Benefits- Group A	-	-	-	-	-	-	-	135,124
Other Benefits- Group B	-	-	-	-	-	-	-	16,363
Other Benefits- Group C	-	-	-	-	-	-	-	86,974
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	-	-	-	-	-	1,221,364
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	173,981
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	180,894
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-	1,694,287
Materials/Supplies	-	-	-	-	-	-	-	556,628
Software Licenses	-	-	-	-	-	-	-	189,841
Capital Outlays	-	-	-	-	-	-	-	1,595,508
Insurance	-	-	-	-	-	-	-	124,308
Maintenance	-	-	-	-	-	-	-	194,005
Vehicle Operations	-	-	-	-	-	-	-	13,620
Utilities	-	-	-	-	-	-	-	647,445
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	-	-
Trash Removal & Recycling	-	-	-	-	-	-	-	-
Claims & Settlements	-	-	-	-	-	-	-	19,484
Community Support	-	-	-	-	-	-	-	-
Other Operation Expenditures	-	-	-	-	-	-	-	272,963
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	-	-	-	-	-	-	-	3,595,000
School Debt- Interest	-	-	-	-	-	-	-	1,256,065
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	63,350
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	3,162
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,181,207</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	529,823
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<u>\$ -</u>	<u>\$ 529,823</u>
<b>Net Change in Fund Balance<sup>1</sup></b>	-	(88,997)
<b>Fund Balance1- beginning of year</b>	-	\$4,183,585
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	(2,611)
Misc. Adjustment	-	-
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<u>-</u>	<u>4,180,974</u>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<u>\$ -</u>	<u>\$ 4,091,977</u>

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

Foster Gloucester 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 <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)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018</b>						\$ 4,183,585	-	\$ 4,183,585	
<i>Adjustment for indirect costs from FY18</i>						(2,611)		(2,611)	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2018 adjusted</b>						<u>\$ 4,180,974</u>	-	<u>\$ 4,180,974</u>	
School Unrestricted Fund	\$ 23,098,414	\$ 10,850	\$ 22,530,367	\$ 528,446	\$ 50,451	\$ 2,475,094		\$ 2,475,094	\$ 2,525,545
Debt Service Fund	4,685,148	154,099	4,851,065	-	(11,818)	164,540		164,540	152,722
School Special Revenue Funds	1,762,796	375,724	2,269,717	1,377	(132,574)	1,541,340		1,541,340	1,408,766
<b>Totals per audited financial statements</b>	<u>\$ 29,546,358</u>	<u>\$ 540,673</u>	<u>\$ 29,651,149</u>	<u>\$ 529,823</u>	<u>\$ (93,941)</u>	<u>\$ 4,180,974</u>	<u>\$ -</u>	<u>\$ 4,180,974</u>	<u>\$ 4,087,033</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
State contributions on behalf of teacher pensions	\$ (1,016,014)	\$ -	\$ (1,016,014)	\$ -	\$ -	\$ -		\$ -	\$ -
Transportation pass thru Reimbursement	(438,634)	-	(438,634)	-	-	-		-	-
Indirect Costs	-	-	(4,944)	-	4,944	-		-	4,944
Scholarship fund- Agency Fund for Audit/SRF for UCOA	500	-	500	-	-	-		-	-
Capital Lease- Audit	-	(10,850)	(10,850)	-	-	-		-	-
Rounding	-	-	-	-	-	-		-	-
<b>Totals Per MTP2</b>	<u>\$ 28,092,210</u>	<u>\$ 529,823</u>	<u>\$ 28,181,207</u>	<u>\$ 529,823</u>	<u>\$ (88,997)</u>	<u>\$ 4,180,974</u>	<u>\$ -</u>	<u>\$ 4,180,974</u>	<u>\$ 4,091,977</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
Reappropriation of Fund Balance	\$ 117,000	-	-	-	-	-		-	-
Town of Foster and Gloucester share of transportation costs	-	-	1,203,906	-	-	-		-	-
Transportation Reimbursement	438,633	-	-	-	-	-		-	-
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 28,647,843</u>	<u>\$ -</u>	<u>\$ 29,385,113</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>	<u>\$ -</u>

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