

City of Pawtucket  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 101,320,665	\$ -
Last Year's Levy Tax Collection	1,508,301	-
Prior Years Property Tax Collection	444,056	-
Interest & Penalty	792,035	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	959,449	-
Fines and Forfeitures	296,591	-
Investment Income	207,637	-
Departmental	1,481,027	-
Rescue Run Revenue	2,284,080	-
Police & Fire Detail	677,705	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	478,309
Impact Aid	-	-
Medicaid	-	1,403,803
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	4,129,281
CDBG	498,167	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	123,103	9,545,972
MV Excise Tax Reimbursement	821,285	-
State PILOT Program	554,958	-
Distressed Community Relief Fund	1,523,936	-
Library Resource Aid	384,468	-
Library Construction Aid	-	-
Public Service Corporation Tax	891,950	-
Meals & Beverage Tax / Hotel Tax	868,841	-
LEA Aid	-	83,570,201
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	2,185,120	-
State Food Service Revenue	-	69,729
Incentive Aid	9,556	-
Property Revaluation Reimbursement	-	-
Other State Revenue	36,490	3,772,637
Other Revenue	838,799	944,715
Local Appropriation for Education	-	30,707,632
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b><u>\$ 118,708,219</u></b>	<b><u>\$ 134,622,279</u></b>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	292,813	-
Financing Sources: Debt Proceeds	5,115,000	-
Financing Sources: Other	2,448,404	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<b><u>\$ 7,856,217</u></b>	<b><u>\$ -</u></b>

City of Pawtucket  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2017

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 1,407,536	\$ 1,278,506	\$ 293,088	\$ 323,513	\$ 879,996	\$ 1,209,812	\$ 2,980,091	\$ 861,007	\$ 10,558,649
Compensation - Group B	-	-	-	-	-	-	-	-	1,011,938
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	26,155	8,904	82	762	10,676	53,393	133,669	37,580	741,393
Overtime - Group B	-	-	-	-	-	-	-	-	107,135
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	519,696
Active Medical Insurance - Group A	266,798	232,912	67,810	76,147	162,592	210,556	708,360	227,559	1,685,826
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	105,894
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	16,467	17,535	4,417	5,240	11,615	14,500	50,030	16,058	231,084
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	17,327
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	104,638	102,647	21,646	23,894	67,149	95,384	233,643	67,306	275,856
Life Insurance	9,570	7,600	1,407	1,970	5,348	5,067	18,014	5,630	98,033
State Defined Contribution- Group A	10,220	13,021	1,833	3,794	7,025	5,733	25,541	7,825	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	8,273
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	7,115,211
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	204,383	224,558	29,854	52,966	125,162	151,701	450,470	125,712	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	163,950
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	933,656	201,899	4,663	64,626	150,837	116,346	868,799	69,690	337,836
Materials/Supplies	65,751	36,019	5,128	3,954	19,037	134,298	139,871	29,039	349,359
Software Licenses	-	-	-	135,156	-	2,866	-	-	8,182
Capital Outlays	12,531	9,181	3,053	6,174	1,463	12,046	167,379	-	200,581
Insurance	1,043,963	-	-	-	-	-	-	-	-
Maintenance	11,483	3,085	19,737	18,743	1,589	44,943	187,208	51,000	176,065
Vehicle Operations	-	-	11,183	-	2,055	1,840	109,242	65,013	238,790
Utilities	22,513	15,987	54,868	38,219	16,354	91,265	423,199	234,666	101,841
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,009,162	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	307,432	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,110,364	-	-
Claims & Settlements	477,384	-	-	-	-	-	-	-	-
Community Support	104,896	-	-	-	-	-	-	-	-
Other Operation Expenditures	28,513	12,160	16	-	11,408	19,776	-	317	18,819
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 4,746,457</b>	<b>\$ 2,164,014</b>	<b>\$ 518,785</b>	<b>\$ 755,158</b>	<b>\$ 1,472,306</b>	<b>\$ 2,169,526</b>	<b>\$ 9,922,474</b>	<b>\$ 1,798,402</b>	<b>\$ 24,071,738</b>

City of Pawtucket  
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	\$ 9,696,154	\$ -	\$ 838,290	\$ -	\$ -	\$ -	\$ 30,326,642	\$ 55,746,251
Compensation - Group B	333,799	-	-	-	-	-	1,345,737	6,856,965
Compensation - Group C	-	-	-	-	-	-	-	7,746,563
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	3,016,717	-	53,413	-	-	-	4,082,744	-
Overtime - Group B	16,834	-	-	-	-	-	123,969	-
Overtime - Group C	-	-	-	-	-	-	-	393,551
Police & Fire Detail	-	-	-	-	-	-	519,696	-
Active Medical Insurance - Group A	1,730,181	-	88,156	-	-	-	5,456,897	8,001,520
Active Medical Insurance- Group B	3,725	-	-	-	-	-	109,619	909,468
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,871,130
Active Dental insurance- Group A	101,770	-	5,501	-	-	-	474,217	772,383
Active Dental Insurance- Group B	941	-	-	-	-	-	18,268	74,004
Active Dental Insurance- Group C	-	-	-	-	-	-	-	235,096
Payroll Taxes	193,489	-	103,756	-	-	-	1,289,408	5,272,811
Life Insurance	55,398	-	9,289	-	-	-	217,326	407,680
State Defined Contribution- Group A	-	-	6,895	-	-	-	81,887	352,877
State Defined Contribution - Group B	193	-	-	-	-	-	8,466	43,173
State Defined Contribution - Group C	-	-	-	-	-	-	-	69,070
Other Benefits- Group A	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	669,672
Local Defined Benefit Pension- Group A	7,003,127	-	-	-	-	-	14,118,338	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	119,997	-	-	-	1,484,803	7,378,832
State Defined Benefit Pension - Group B	11,389	-	-	-	-	-	175,339	933,996
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,114,212
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	78,937	-	15,448	-	-	-	2,842,737	22,634,925
Materials/Supplies	216,686	-	30,863	-	-	-	1,030,005	1,877,788
Software Licenses	-	-	-	-	-	-	146,204	194,026
Capital Outlays	126,658	-	1,351	-	-	-	540,417	5,218,550
Insurance	-	-	-	-	-	-	1,043,963	127,117
Maintenance	71,607	-	14,958	-	-	-	600,418	439,902
Vehicle Operations	216,781	-	4,605	-	-	-	649,509	81,848
Utilities	185,691	-	119,469	-	-	-	1,304,072	1,863,283
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	1,009,162	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	307,432	-
Trash Removal & Recycling	-	-	-	-	-	-	2,110,364	-
Claims & Settlements	-	-	-	-	-	-	477,384	-
Community Support	-	-	-	-	-	-	104,896	-
Other Operation Expenditures	137,119	-	5,835	-	-	-	233,963	251,751
Local Appropriation for Education	-	-	-	30,707,632	-	-	30,707,632	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	3,412,537	-	3,412,537	-
Municipal Debt- Interest	-	-	-	-	1,239,539	-	1,239,539	-
School Debt- Principal	-	-	-	-	1,787,284	-	1,787,284	35,200
School Debt- Interest	-	-	-	-	1,117,334	-	1,117,334	5,137
Retiree Medical Insurance- Total	-	-	-	-	-	8,210,393	8,210,393	1,825,647
Retiree Dental Insurance- Total	-	-	-	-	-	350,237	350,237	163,625
OPEB Contribution- Total	-	-	-	-	-	-	-	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 23,197,196</b>	<b>\$ -</b>	<b>\$ 1,417,826</b>	<b>\$ 30,707,632</b>	<b>\$ 7,556,694</b>	<b>\$ 8,560,630</b>	<b>\$ 119,058,838</b>	<b>\$ 134,568,053</b>

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	93,092	-
Financing Uses: Payment to Bond Escrow Agent	7,290,162	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 7,383,254</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>122,344</b>	<b>54,226</b>
<b>Fund Balance1- beginning of year</b>	<b>\$ 14,705,596</b>	<b>\$ 2,381,034</b>
Funds removed from Reportable Government Services (RGS)	-	(30,663)
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	(161,376)	-
Misc. Adjustment	(277,234)	(149)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>14,266,986</b>	<b>2,350,222</b>
Rounding	-	-
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 14,389,330</b>	<b>\$ 2,404,448</b>

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

City of Pawtucket  
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>±</sup> (Deficit)	Prior Period Adjustment	Restated Beginning Fund Balance <sup>±</sup> (Deficit)	Ending Fund Balance <sup>±</sup> (Deficit)
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016</b>						\$ 14,705,596	(161,376)	\$ 14,544,220	
<i>MTP 2 Prior year adjustment due to CDBG funds</i>						(41,885)	-	(41,885)	
<i>MTP 2 Prior year adjustment due to CDBG funds</i>						(235,349)	-	(235,349)	
<i>No misc. adjustments made for fiscal 2017</i>						-	-	-	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 14,428,362</u>	-	<u>\$ 14,266,986</u>	
General Fund	\$ 116,953,315	\$ 7,856,217	\$ 86,584,267	\$ 38,090,886	\$ 134,379	\$ 14,094,553	\$ (161,376)	\$ 13,933,177	\$ 14,067,556
Family Literacy Initiative	56,481	-	53,613	-	2,868	45,900	-	45,900	48,768
State Grant In Aid	384,468	-	380,872	-	3,596	-	-	-	3,596
Library Donations	31,511	-	1,135	-	30,376	116,395	-	116,395	146,771
Details Private Company Reimbursement	-	-	-	-	-	-	-	-	-
Details Private Company Reimbursement	463,948	-	519,696	-	(55,748)	167,414	-	167,414	111,666
Leon Mathieu Donations	10,876	-	4,003	-	6,873	4,100	-	4,100	10,973
CDBG Community Development	473,098	74	472,737	-	435	1,962	-	1,962	2,397
Emergency Shelter	107,173	-	107,173	-	-	25	-	25	25
Home Program	315,243	40	335,488	-	(20,205)	20,863	-	20,863	658
Pawtucket Redevelopment Agency	431,542	-	367,656	-	63,886	212,499	-	212,499	276,385
<b>Totals per audited financial statements</b>	<u>\$ 119,227,655</u>	<u>\$ 7,856,331</u>	<u>\$ 88,826,640</u>	<u>\$ 38,090,886</u>	<u>\$ 166,460</u>	<u>\$ 14,663,711</u>	<u>\$ (161,376)</u>	<u>\$ 14,502,335</u>	<u>\$ 14,668,795</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 30,707,632	\$ (30,707,632)	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Reimbursement (COPS Lease) reported as expenditure credits on financial statements but revenue on MTP2	269,622	-	269,622	-	-	-	-	-	-
RIDOT reimbursement for police details reported as expenditure credits on financial statements but revenue on MTP2	213,757	-	213,757	-	-	-	-	-	-
Program activity in CDBG Funds (871,873,874,878) that are not reported on the MTP2 because they are for program revenues & expenses and not for administration.	(1,002,815)	(114)	(958,813)	-	(44,116)	(235,349)	-	(235,349)	(279,465)
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 118,708,219</u>	<u>\$ 7,856,217</u>	<u>\$ 119,058,838</u>	<u>\$ 7,383,254</u>	<u>\$ 122,344</u>	<u>\$ 14,428,362</u>	<u>\$ (161,376)</u>	<u>\$ 14,266,986</u>	<u>\$ 14,389,330</u>

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

City of Pawtucket  
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 <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, 2016</b>						\$ 2,381,034	-	\$ 2,381,034	
<i>Miscellaneous variance and rounding from prior year.</i>						(149)	-	(149)	
<i>Special Revenue Funds reflected as Agency funds for MTP2 for fiscal 2017</i>						(30,663)	-	(30,663)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 2,350,222</u>	-	<u>\$ 2,350,222</u>	
School Unrestricted Fund	\$ 91,162,944	\$ 30,911,623	\$ 120,362,242	\$ 2,181,371	\$ (469,046)	\$ 1,377,015	-	\$ 1,377,015	\$ 907,969
Enterprise Fund <sup>1</sup>	4,687,321	50,000	4,769,804	-	(32,483)	53,941	-	53,941	21,458
SBA School Capital Project Funds	2,914,518	564,107	3,577,085	-	(98,460)	649,508	-	649,508	551,048
School Capital Reserve Fund	-	2,091,034	853,754	523,770	713,510	-	-	-	713,510
School Special Revenue Funds	10,555,699	-	10,433,544	203,991	(81,836)	300,421	-	300,421	218,585
<b>Totals per audited financial statements</b>	<u>\$ 109,320,482</u>	<u>\$ 33,616,764</u>	<u>\$ 139,996,429</u>	<u>\$ 2,909,132</u>	<u>\$ 31,685</u>	<u>\$ 2,380,885</u>	<u>\$ -</u>	<u>\$ 2,380,885</u>	<u>\$ 2,412,570</u>
<b>Reconciliation from financial statements to MTP2</b>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 30,707,632	\$ (30,707,632)	-	-	-	-	-	-	-
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only GAAP reporting on loan proceeds for HVAC SBA Loan Project & capital outlay as a Other Source but reported as revenue on MTP2	(5,404,333)	-	(5,404,333)	-	-	-	-	-	-
Pepsi Scholarship/Dental Program/Aramark Scholarship re-evaluated by UCOA - Determined to track as student Activity so not in UCOA	(1,500)	-	(24,037)	-	22,537	(30,663)	-	(30,663)	(8,126)
Transfer from Capital Reserve to SBA Fund for School Projects as Other Financing Sources/Uses for GAAP while not reported in UCOA	-	(523,770)	-	(523,770)	-	-	-	-	-
Transfer from School Unrestricted to SBA fund reported as Other Financing Sources/Uses for GAAP while not reported in UCOA	-	(40,337)	-	(40,337)	-	-	-	-	-
Transfer (of 1.346M from School Unrestricted to the 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.	-	(1,346,097)	-	(1,346,097)	-	-	-	-	-
Transfer from School Unrestricted to Enterprise Fund	-	(50,000)	-	(50,000)	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	(203,991)	-	(203,991)	-	-	-	-	-
Transfer from School Unrestricted to Capital Reserves is reported as Other Financing Sources/Uses for GAAP while it is not reported in UCOA	-	(744,937)	-	(744,937)	-	-	-	-	-
Rounding	(2)	-	(6)	-	4	-	-	-	4
<b>Totals Per MTP2</b>	<u>\$ 134,622,279</u>	<u>\$ -</u>	<u>\$ 134,568,053</u>	<u>\$ -</u>	<u>\$ 54,226</u>	<u>\$ 2,350,222</u>	<u>\$ -</u>	<u>\$ 2,350,222</u>	<u>\$ 2,404,448</u>
<b>Reconciliation from MTP2 to UCOA</b>									
No reconciling items from MTP2 to UCOA	-	-	-	-	-	-	-	-	-
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 134,622,279</u>	<u>\$ -</u>	<u>\$ 134,568,053</u>	<u>\$ -</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.