

City of Pawtucket
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	\$ 104,147,974	\$ -
Last Year's Levy Tax Collection	1,377,585	-
Prior Years Property Tax Collection	459,816	-
Interest & Penalty	832,103	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	981,146	-
Fines and Forfeitures	342,869	-
Investment Income	876,744	-
Departmental	1,358,891	-
Rescue Run Revenue	1,919,800	-
Police & Fire Detail	1,460,920	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	812,345
Impact Aid	-	-
Medicaid	-	1,206,598
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	4,124,312
CDBG	624,604	-
COPS Grants	-	-
SAFER Grants	951,173	-
Other Federal Aid Funds	72,680	10,444,130
MV Excise Tax Reimbursement	821,285	-
State PILOT Program	-	-
Distressed Community Relief Fund	1,507,940	-
Library Resource Aid	390,645	-
Library Construction Aid	-	-
Public Service Corporation Tax	904,592	-
Meals & Beverage Tax / Hotel Tax	1,058,501	-
LEA Aid	-	88,186,575
Group Home	-	-
Housing Aid Capital Projects	-	2,999,664
Housing Aid Bonded Debt	3,835,589	-
State Food Service Revenue	-	71,533
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	44,757	964,758
Motor Vehicle Phase Out	4,329,899	-
Other Revenue	877,888	1,396,573
Local Appropriation for Education	-	31,207,632
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 129,177,401	\$ 141,414,120
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	5,608,456	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 5,608,456	\$ -

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 1,601,860	\$ 1,345,519	\$ 300,752	\$ 344,566	\$ 961,780	\$ 1,308,723	\$ 3,155,710	\$ 878,671	\$ 10,918,280
Compensation - Group B	-	-	-	-	-	-	-	-	1,107,843
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	29,750	47,598	483	170	36,620	46,019	210,159	62,961	729,135
Overtime - Group B	-	-	-	-	-	-	-	-	98,702
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,315,512
Active Medical Insurance - Group A	330,298	260,932	84,114	88,553	189,817	263,187	832,757	245,537	1,911,038
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	224,078
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	17,569	16,515	4,654	5,231	11,029	15,307	48,579	14,447	106,937
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	15,426
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	117,839	101,295	21,709	24,964	76,421	102,190	251,403	71,498	290,847
Life Insurance	(150)	5,197	1,257	1,467	4,318	6,420	13,449	4,210	78,473
State Defined Contribution- Group A	11,768	12,417	2,023	3,988	7,969	6,468	26,977	7,990	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	8,566
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	3,409	10,625	-	-	-	6,586	64,183	20,499	422,485
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	7,501,485
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	227,242	200,622	31,126	53,180	140,321	159,406	461,793	122,033	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	164,429
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	1,809,094	148,646	3,350	62,518	225,458	135,089	187,270	34,833	331,468
Materials/Supplies	52,963	36,478	4,630	1,207	16,463	119,614	46,630	33,845	437,164
Software Licenses	-	-	-	129,810	-	4,403	-	-	144,524
Capital Outlays	2,633	1,950	1,251	1,904	338	22,904	78,292	696	82,859
Insurance	1,124,894	-	-	-	-	-	-	-	-
Maintenance	14,035	3,856	17,638	5,512	13,487	30,663	146,237	32,804	84,510
Vehicle Operations	-	-	15,543	-	5,118	2,594	216,729	67,088	295,734
Utilities	23,508	20,228	67,884	38,281	16,181	77,642	427,098	306,761	92,905
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	951,445	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	273,272	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,156,405	-	-
Claims & Settlements	408,125	-	-	-	-	-	-	-	-
Community Support	118,168	-	-	-	-	-	-	-	-
Other Operation Expenditures	39,895	35	25	6,109	7,631	16,404	30	158	14,212
Tipping Fees	-	-	-	-	-	-	1,331,820	-	-
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	-	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 5,932,900	\$ 2,211,913	\$ 556,439	\$ 767,460	\$ 1,712,951	\$ 2,323,619	\$ 10,880,238	\$ 1,904,031	\$ 26,376,612

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended June 30, 2019

EXPENDITURES	Fire	Centralized	Public Safety	Education	Debt	OPEB	Total	Education
	Department	Dispatch	Other	Appropriation			Municipal	Department
Compensation- Group A	\$ 11,097,749	\$ -	\$ 794,447	\$ -	\$ -	\$ -	\$ 32,708,057	\$ 56,967,996
Compensation - Group B	342,107	-	-	-	-	-	1,449,950	7,358,964
Compensation - Group C	-	-	-	-	-	-	-	8,630,152
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	1,754,508	-	48,999	-	-	-	2,966,402	-
Overtime - Group B	29,440	-	-	-	-	-	128,142	-
Overtime - Group C	-	-	-	-	-	-	-	446,839
Police & Fire Detail	-	-	-	-	-	-	1,315,512	-
Active Medical Insurance - Group A	2,515,655	-	60,447	-	-	-	6,782,335	8,632,133
Active Medical Insurance- Group B	7,718	-	-	-	-	-	231,796	1,014,156
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,760,404
Active Dental insurance- Group A	114,491	-	3,363	-	-	-	358,122	554,562
Active Dental Insurance- Group B	811	-	-	-	-	-	16,237	62,404
Active Dental Insurance- Group C	-	-	-	-	-	-	-	178,148
Payroll Taxes	206,949	-	92,816	-	-	-	1,357,931	5,421,664
Life Insurance	55,190	-	7,696	-	-	-	177,527	363,213
State Defined Contribution- Group A	-	-	6,672	-	-	-	86,272	348,630
State Defined Contribution - Group B	180	-	-	-	-	-	8,746	47,193
State Defined Contribution - Group C	-	-	-	-	-	-	-	77,331
Other Benefits- Group A	6,037	-	18,019	-	-	-	551,843	-
Other Benefits- Group B	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	578,179
Local Defined Benefit Pension- Group A	7,386,587	-	-	-	-	-	14,888,072	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	110,344	-	-	-	1,506,067	7,705,390
State Defined Benefit Pension - Group B	11,478	-	-	-	-	-	175,907	1,018,029
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,164,185
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	198,589	-	18,691	-	-	-	3,155,006	26,095,270
Materials/Supplies	364,209	-	27,283	-	-	-	1,140,486	2,470,340
Software Licenses	-	-	-	-	-	-	278,737	117,254
Capital Outlays	192,305	-	1,927	-	-	-	387,059	4,293,775
Insurance	-	-	-	-	-	-	1,124,894	140,210
Maintenance	67,268	-	13,690	-	-	-	429,700	600,172
Vehicle Operations	564,740	-	4,239	-	-	-	1,171,785	20,432
Utilities	210,186	-	96,765	-	-	-	1,377,439	2,014,650
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	951,445	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	273,272	-
Trash Removal & Recycling	-	-	-	-	-	-	2,156,405	-
Claims & Settlements	-	-	-	-	-	-	408,125	564
Community Support	-	-	-	-	-	-	118,168	682
Other Operation Expenditures	101,507	-	5,104	-	-	-	191,110	332,554
Tipping Fees	-	-	-	-	-	-	1,331,820	-
Local Appropriation for Education	-	-	-	31,207,632	-	-	31,207,632	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	4,002,508	-	4,002,508	-
Municipal Debt- Interest	-	-	-	-	631,975	-	631,975	-
School Debt- Principal	-	-	-	-	3,054,546	-	3,054,546	34,458
School Debt- Interest	-	-	-	-	2,843,887	-	2,843,887	5,293
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	1,339,699
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	83,735
OPEB Contribution- Total	-	-	-	-	-	8,562,276	8,562,276	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 25,227,704	\$ -	\$ 1,310,502	\$ 31,207,632	\$ 10,532,916	\$ 8,562,276	\$ 129,507,193	\$ 140,878,660

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	90,497	-
Financing Uses: Payment to Bond Escrow Agent	5,041,926	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 5,132,423	\$ -
Net Change in Fund Balance¹	146,241	535,460
Fund Balance1- beginning of year	\$12,413,184	\$2,651,024
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	8,126
Fund Balance¹ - beginning of year adjusted	12,413,184	2,659,150
Rounding	-	-
Fund Balance¹ - end of year	\$ 12,559,425	\$ 3,194,610

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

City of Pawtucket
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
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						\$ 12,413,184	-	\$ 12,413,184	
<i>No funds removed from RGS for fiscal 2018</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2018</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2018</i>						-	-	-	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 12,413,184</u>	-	<u>\$ 12,413,184</u>	
General Fund	\$ 126,066,471	\$ 5,608,456	\$ 95,129,167	\$ 36,340,055	\$ 205,705	\$ 12,077,470	-	\$ 12,077,470	\$ 12,283,175
Family Literacy Initiative	77,037	-	50,948	-	26,089	54,801	-	54,801	80,890
State Grant In Aid	390,645	-	394,242	-	(3,597)	3,597	-	3,597	-
Library Donations	27,663	-	-	-	27,663	164,240	-	164,240	191,903
Safer Grant	951,173	-	951,184	-	(11)	11	-	11	-
Details Private Company Reimbursement	13,447	-	172	120,872	(107,597)	107,597	-	107,597	-
Details Private Company Reimbursement	1,194,468	120,872	1,315,340	-	-	-	-	-	-
Leon Mathieu Donations	2,502	-	4,513	-	(2,011)	5,467	-	5,467	3,456
CDBG Community Development	1,265,190	-	1,270,427	-	(5,237)	157	-	157	(5,080)
Emergency Shelter	150,280	-	150,280	-	-	25	-	25	25
Home Program	275,141	-	275,938	-	(797)	9,028	-	9,028	8,231
Pawtucket Redevelopment Agency	718,827	-	143,469	30,535	544,823	464,387	-	464,387	1,009,210
Totals per audited financial statements	<u>\$ 131,132,844</u>	<u>\$ 5,729,328</u>	<u>\$ 99,685,680</u>	<u>\$ 36,491,462</u>	<u>\$ 685,030</u>	<u>\$ 12,886,780</u>	<u>\$ -</u>	<u>\$ 12,886,780</u>	<u>\$ 13,571,810</u>
<u>Reconciliation from financial statements to MTP2</u>									
	\$ -	\$ -	\$ 31,207,632.00	\$ (31,207,632.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2 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.	(1,955,442)	-	(1,386,118)	(30,535)	(538,789)	(473,597)	-	(473,597)	(1,012,386)
Eliminate transfers between Funds reported on MTP2: from Police Details 690 to 694:	-	(120,872)	-	(120,872)	-	-	-	-	-
Rounding	(1)	-	(1)	-	-	1	-	1	1
Totals Per MTP2	<u>\$ 129,177,401</u>	<u>\$ 5,608,456</u>	<u>\$ 129,507,193</u>	<u>\$ 5,132,423</u>	<u>\$ 146,241</u>	<u>\$ 12,413,184</u>	<u>\$ -</u>	<u>\$ 12,413,184</u>	<u>\$ 12,559,425</u>

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

City of Pawtucket
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						\$ 2,651,024	-	\$ 2,651,024	
Pepsi Scholarship/Dental Program/Aramark Scholarship ending balance from prior year that is not a reconciling item this year due to being spent.						8,126	-	8,126	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 2,659,150</u>	-	<u>\$ 2,659,150</u>	
School Unrestricted Fund	\$ 96,084,141	\$ 31,528,998	\$ 126,584,113	\$ 964,097	\$ 64,929	\$ 640,479	\$ -	\$ 640,479	\$ 705,408
Enterprise Fund ¹	5,149,022	119,219	4,901,562	-	366,679	18,926	-	18,926	385,605
SBA Loan Fund 1	2,872,728	39,751	3,272,687	-	(360,208)	399,784	-	399,784	39,576
SBA Loan Fund 2	-	624,258	43,432	-	580,826	33,697	-	33,697	614,523
SBA Pay as You Go School Capital Project Fund	-	-	199	-	(199)	-	-	-	(199)
School Capital Reserve Fund	126,936	805,127	408,089	624,258	(100,284)	1,319,645	-	1,319,645	1,219,361
School Special Revenue Funds	11,296,892	-	10,991,800	321,366	(16,274)	246,619	-	246,619	230,345
Totals per audited financial statements	<u>\$ 115,529,719</u>	<u>\$ 33,117,353</u>	<u>\$ 146,201,882</u>	<u>\$ 1,909,721</u>	<u>\$ 535,469</u>	<u>\$ 2,659,150</u>	<u>\$ -</u>	<u>\$ 2,659,150</u>	<u>\$ 3,194,619</u>

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 31,207,632	\$ (31,207,632)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(5,644,597)	-	(5,644,597)	-	-	-	-	-	-
Transfer from Capital Reserve to SBA Fund for School Projects as Other Financing Sources/Uses for GAAP while not reported in UCOA	-	(624,258.00)	-	(624,258.00)	-	-	-	-	-
Transfer from School Unrestricted to SBA fund reported as Other Financing Sources/Uses for GAAP while not reported in UCOA	-	(39,751.00)	-	(39,751.00)	-	-	-	-	-
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.	-	(805,127.00)	-	(805,127.00)	-	-	-	-	-
Transfer from School Unrestricted to Enterprise Fund	-	(119,219.00)	-	(119,219.00)	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	321,366.00	(321,366.00)	321,366.00	(321,366.00)	-	-	-	-	-
Rounding	-	-	9	-	(9)	-	-	-	(9)
Totals Per MTP2	<u>\$ 141,414,120</u>	<u>\$ -</u>	<u>\$ 140,878,660</u>	<u>\$ -</u>	<u>\$ 535,460</u>	<u>\$ 2,659,150</u>	<u>\$ -</u>	<u>\$ 2,659,150</u>	<u>\$ 3,194,610</u>

Reconciliation from MTP2 to UCOA

No reconciling items from MTP2 to UCOA	-	-
Totals per UCOA Validated Totals Report	<u>\$ 141,414,120</u>	<u>\$ 140,878,660</u>

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