

City of East Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended October 31, 2019

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 82,550,469	\$ -
Last Year's Levy Tax Collection	22,842,493	-
Prior Years Property Tax Collection	1,202,418	-
Interest & Penalty	909,178	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	1,139,012	-
Fines and Forfeitures	213,433	-
Investment Income	353,220	-
Departmental	1,878,848	-
Rescue Run Revenue	2,532,029	-
Police & Fire Detail	1,697,776	-
Other Local Non-Property Tax Revenues	376,530	-
Tuition	-	301,640
Impact Aid	-	-
Medicaid	-	1,520,792
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	-
CDBG	183,574	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	2,350,927	4,485,328
MV Excise Tax Reimbursement	516,914	-
State PILOT Program	246,077	-
Distressed Community Relief Fund	-	-
Library Resource Aid	418,643	-
Library Construction Aid	64,887	-
Public Service Corporation Tax	597,746	-
Meals & Beverage Tax / Hotel Tax	1,142,129	-
LEA Aid	-	35,856,061
Group Home	-	-
Housing Aid Capital Projects	-	669,923
Housing Aid Bonded Debt	1,551,674	-
State Food Service Revenue	-	1,363,331
Incentive Aid	-	-
Property Revaluation Reimbursement	109,800	-
Other State Revenue	222,526	1,742,465
Motor Vehicle Phase Out	1,489,223	-
Other Revenue	-	1,114,151
Local Appropriation for Education	-	47,733,474
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 124,589,526	\$ 94,787,164
Financing Sources: Transfer from Capital Funds	\$ 1,939,233	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 1,939,233	\$ -

City of East Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended October 31, 2019

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 913,237	\$ 1,569,668	\$ 247,816	\$ 357,305	\$ 1,564,542	\$ 1,194,592	\$ 3,550,011	\$ 601,958	\$ 6,927,337
Compensation - Group B	-	-	-	-	-	-	-	-	475,405
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	3,574	1,104	-	4,651	53,251	32,132	142,030	14,313	1,694,000
Overtime - Group B	-	-	-	-	-	-	-	-	116,255
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,131,791
Active Medical Insurance - Group A	96,788	238,298	14,242	24,346	210,908	200,276	601,361	74,384	1,092,253
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	74,959
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	8,622	20,581	2,322	1,604	22,961	14,142	49,865	5,888	78,517
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	5,388
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	70,866	117,106	20,063	27,217	129,847	90,418	269,947	44,770	254,582
Life Insurance	5,693	9,512	1,136	3,187	8,511	8,250	21,311	2,329	41,976
State Defined Contribution- Group A	6,036	11,480	1,381	3,661	12,914	11,525	35,504	3,656	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	3,647
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	4,988	34,894	21,204	-	24,265	-	10,163	-	237,159
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,891,563
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	184,638	339,970	29,308	77,697	296,629	244,591	753,472	77,592	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	77,385
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	528,044	85,066	17,301	57,941	81,881	133,243	788,093	26,431	39,905
Materials/Supplies	89,782	54,705	4,889	11,474	57,842	176,077	66,029	39,974	144,334
Software Licenses	-	-	-	126,223	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	-	-	524,124
Insurance	1,527,238	-	-	-	-	-	-	-	-
Maintenance	-	-	1,706	117,723	161,820	21,665	136,696	15,924	7,454
Vehicle Operations	-	-	2,195	-	9,831	-	215,982	4,308	187,455
Utilities	5,849	-	29,209	103,728	177,150	53,011	253,952	83,583	359,187
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	682,388	-	-
Revaluation	-	193,362	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	96,170	-	-
Trash Removal & Recycling	-	-	-	-	-	-	2,057,989	-	-
Claims & Settlements	97,506	-	-	-	-	-	-	-	-
Community Support	30,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	24,956	45,970	30,000	-	6,094	190	-	4,170	70,969
Tipping Fees	-	-	-	-	-	-	4,989	-	-
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	\$ 3,597,817	\$ 2,721,716	\$ 422,772	\$ 916,757	\$ 2,818,446	\$ 2,180,112	\$ 9,735,952	\$ 999,280	\$ 15,435,645

City of East Providence
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended October 31, 2019

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ 8,748,077	\$ 1,018,726	\$ 226,237	\$ -	\$ -	\$ -	\$ 26,919,506	\$ 38,389,271
Compensation - Group B	154,833	-	-	-	-	-	630,238	4,533,844
Compensation - Group C	-	-	-	-	-	-	-	9,046,468
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,851,357	249,118	11,651	-	-	-	5,057,181	-
Overtime - Group B	50,466	-	-	-	-	-	166,721	-
Overtime - Group C	-	-	-	-	-	-	-	253,146
Police & Fire Detail	30,004	-	-	-	-	-	1,161,795	-
Active Medical Insurance - Group A	1,354,784	160,625	25,274	-	-	-	4,093,539	5,123,924
Active Medical Insurance- Group B	23,978	-	-	-	-	-	98,937	464,935
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,791,294
Active Dental insurance- Group A	89,532	11,547	1,816	-	-	-	307,397	357,185
Active Dental Insurance- Group B	1,585	-	-	-	-	-	6,973	33,116
Active Dental Insurance- Group C	-	-	-	-	-	-	-	197,887
Payroll Taxes	179,813	35,034	17,806	-	-	-	1,257,469	1,485,902
Life Insurance	31,860	5,777	1,172	-	-	-	140,714	224,926
State Defined Contribution- Group A	-	6,251	1,692	-	-	-	94,100	965,973
State Defined Contribution - Group B	2,255	-	-	-	-	-	5,902	106,582
State Defined Contribution - Group C	-	-	-	-	-	-	-	86,294
Other Benefits- Group A	231,898	-	-	-	-	-	564,571	497,125
Other Benefits- Group B	-	-	-	-	-	-	-	76,700
Other Benefits- Group C	-	-	-	-	-	-	-	110,170
Local Defined Benefit Pension- Group A	5,866,621	-	-	-	-	-	7,758,184	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	132,661	35,906	-	-	-	2,172,464	5,238,335
State Defined Benefit Pension - Group B	47,852	-	-	-	-	-	125,237	643,383
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	1,822,828
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	222,426	5,491	16,059	-	-	-	2,001,881	20,107,793
Materials/Supplies	323,982	18,442	11,046	-	-	-	998,576	1,261,856
Software Licenses	-	-	-	-	-	-	126,223	309,545
Capital Outlays	-	-	-	-	-	-	524,124	1,369,495
Insurance	-	-	-	-	-	-	1,527,238	405,263
Maintenance	140,352	1,026	16,795	-	-	-	621,161	583,253
Vehicle Operations	158,003	-	-	-	-	-	577,774	54,039
Utilities	368,562	49,430	12,754	-	-	-	1,496,415	1,422,012
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	682,388	-
Revaluation	-	-	-	-	-	-	193,362	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	96,170	-
Trash Removal & Recycling	-	-	-	-	-	-	2,057,989	-
Claims & Settlements	-	-	-	-	-	-	97,506	205
Community Support	-	-	-	-	-	-	30,000	-
Other Operation Expenditures	2,800	6,041	50	-	-	-	191,240	212,376
Tipping Fees	-	-	-	-	-	-	4,989	-
Local Appropriation for Education	-	-	-	47,733,474	-	-	47,733,474	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,146,965	-	2,146,965	-
Municipal Debt- Interest	-	-	-	-	412,280	-	412,280	-
School Debt- Principal	-	-	-	-	1,526,000	-	1,526,000	-
School Debt- Interest	-	-	-	-	758,880	-	758,880	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	3,768,246	3,768,246	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 20,881,040	\$ 1,700,169	\$ 378,258	\$ 47,733,474	\$ 4,844,125	\$ 3,768,246	\$ 118,133,809	\$ 98,175,125

Financing Uses: Transfer to Capital Funds	\$ 6,850,796	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 6,850,796	\$ -
Net Change in Fund Balance¹	1,544,154	(3,387,961)
Fund Balance1- beginning of year	\$16,527,446	\$6,394,848
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	16,527,446	6,394,848
Rounding	-	-
Fund Balance¹ - end of year	\$ 18,071,600	\$ 3,006,887

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

City of East Providence
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended October 31, 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 October 31, 2018						\$ 16,527,446	-	\$ 16,527,446	
<i>No funds removed from RGS for fiscal 2019</i>						-	-	-	
<i>No funds added to RGS for Fiscal 2019</i>						-	-	-	
<i>No misc. adjustments made for fiscal 2019</i>						-	-	-	
Fund Balance¹ - per MTP-2 at October 31, 2018 adjusted						<u>\$ 16,527,446</u>	<u>-</u>	<u>\$ 16,527,446</u>	
General Fund	\$ 122,055,025	\$ 1,939,233	\$ 69,636,949	\$ 54,584,270	\$ (226,961)	\$ 16,110,876	\$ -	\$ 16,110,876	\$ 15,883,915
Byrne/Jag	12,535	-	13,493	-	\$ (958)	21,861	-	21,861	20,903
DOJ Equitable Sharing	2,168,277	-	561,514	-	\$ 1,606,763	464,586	-	464,586	2,071,349
Fire Decon Grant	75,187	-	4,805	-	\$ 70,382	25,053	-	25,053	95,435
NEIWPC	94,930	-	-	-	\$ 94,930	(94,930)	-	(94,930)	-
CDBG	820,619	-	899,164	-	\$ (78,545)	401,606	-	401,606	323,061
Totals per audited financial statements	<u>\$ 125,226,573</u>	<u>\$ 1,939,233</u>	<u>\$ 71,115,925</u>	<u>\$ 54,584,270</u>	<u>\$ 1,465,611</u>	<u>\$ 16,929,052</u>	<u>\$ -</u>	<u>\$ 16,929,052</u>	<u>\$ 18,394,663</u>
<u>Reconciliation from financial statements to MTP2</u>									
Program activity in CDBG Funds that are not reported on the MTP2 because they are for program revenues & expenses and not for administration	\$ (637,047.00)	\$ -	\$ (715,590.00)	\$ -	\$ 78,543.00	\$ (401,606.00)	\$ -	\$ (401,606.00)	\$ (323,063.00)
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	-	-	47,733,474.00	(47,733,474.00)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 124,589,526</u>	<u>\$ 1,939,233</u>	<u>\$ 118,133,809</u>	<u>\$ 6,850,796</u>	<u>\$ 1,544,154</u>	<u>\$ 16,527,446</u>	<u>\$ -</u>	<u>\$ 16,527,446</u>	<u>\$ 18,071,600</u>

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

City of East Providence
Annual Supplemental Transparency Report (MTP2)
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended October 31, 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 October 31, 2018 <i>No misc. adjustments made for fiscal 2019</i>						\$ 6,394,848	-	\$ 6,394,848	
Fund Balance¹ - per MTP-2 at October 31, 2018 adjusted						<u>\$ 6,394,848</u>	-	<u>\$ 6,394,848</u>	
School Unrestricted Fund	\$ 41,898,332	\$ 47,733,474	\$ 92,616,206	\$ -	\$ (2,984,400)	\$ 5,111,095	\$ -	\$ 5,111,095	\$ 2,126,695
School Special Revenue Funds	9,124,572	-	9,528,133	-	(403,561)	1,283,753	-	1,283,753	880,192
Totals per audited financial statements	<u>\$ 51,022,904</u>	<u>\$ 47,733,474</u>	<u>\$ 102,144,339</u>	<u>\$ -</u>	<u>\$ (3,387,961)</u>	<u>\$ 6,394,848</u>	<u>\$ -</u>	<u>\$ 6,394,848</u>	<u>\$ 3,006,887</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 47,733,474	\$ (47,733,474)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(3,969,214)	-	(3,969,214)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 94,787,164</u>	<u>\$ -</u>	<u>\$ 98,175,125</u>	<u>\$ -</u>	<u>\$ (3,387,961)</u>	<u>\$ 6,394,848</u>	<u>\$ -</u>	<u>\$ 6,394,848</u>	<u>\$ 3,006,887</u>

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