

Town of Scituate
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended March 31, 2018

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 28,088,857	\$ -
Last Year's Levy Tax Collection	631,364	-
Prior Years Property Tax Collection	229,143	-
Interest & Penalty	142,405	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	104,440	-
Fines and Forfeitures	109,864	-
Investment Income	32,767	-
Departmental	991,291	-
Rescue Run Revenue	457,600	-
Police & Fire Detail	16,281	-
Other Local Non-Property Tax Revenues	103	-
Tuition	-	-
Impact Aid	-	-
Medicaid	-	162,056
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	322,511
CDBG	-	-
COPS Grants	-	-
SAFER Grants	121,043	-
Other Federal Aid Funds	9,000	925,666
MV Excise Tax Reimbursement & Phase-out	197,685	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	104,741	-
Library Construction Aid	-	-
Public Service Corporation Tax	130,554	-
Meals & Beverage Tax / Hotel Tax	75,223	-
LEA Aid	-	3,621,374
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	121,495	-
State Food Service Revenue	-	3,688
Incentive Aid	1,391	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Other Revenue	-	156,666
Local Appropriation for Education	-	19,067,635
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 31,565,247	\$ 24,259,596
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	2,622,965	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ 2,622,965	\$ -

Town of Scituate
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended March 31, 2018

EXPENDITURES	General Government	Finance	Social Services	Centralized IT	Planning	Libraries	Public Works	Parks and Rec	Police Department
Compensation- Group A	\$ 185,968	\$ 316,989	\$ 96,212	\$ -	\$ 98,266	\$ -	\$ 623,174	\$ 101,776	\$ 1,339,659
Compensation - Group B	-	-	-	-	-	-	-	-	257,070
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	66,262	-	122,966
Overtime - Group B	-	-	-	-	-	-	-	-	34,385
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	14,600
Active Medical Insurance - Group A	52,382	63,549	20,503	-	20,503	-	201,308	-	286,831
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	91,061
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	1,815	3,951	907	-	907	-	8,957	-	11,908
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	3,951
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	14,079	23,998	7,284	-	7,439	-	52,196	7,705	132,343
Life Insurance	1,625	1,881	331	-	331	-	3,611	-	10,331
State Defined Contribution- Group A	1,633	2,895	445	-	445	-	5,790	-	21,913
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	2,895
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	844,097
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	24,410	43,272	6,657	-	6,657	-	86,544	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	43,272
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	260,521	98,588	-	-	-	-	-	-	69,114
Materials/Supplies	33,781	48,487	8,300	-	1,935	-	90,056	101,664	110,027
Software Licenses	-	23,509	-	-	-	-	-	-	-
Capital Outlays	-	-	-	-	-	-	616,384	-	161,857
Insurance	121,311	-	-	-	-	-	-	-	-
Maintenance	16,137	-	22,236	-	281	-	55,573	1,400	22,800
Vehicle Operations	-	-	6,881	-	-	-	-	-	26,350
Utilities	24,898	-	8,641	-	-	-	36,067	5,777	10,710
Contingency	-	-	-	-	-	-	187,101	-	-
Street Lighting	-	-	-	-	-	-	50,478	-	-
Revaluation	-	16,197	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	53,048	-	-
Trash Removal & Recycling	-	-	-	-	-	-	622,752	-	-
Claims & Settlements	44,160	-	-	-	-	-	-	-	-
Community Support	53,465	-	-	-	-	-	-	-	-
Other Operation Expenditures	133,206	3,217	-	-	33,726	583,325	12,681	-	40,040
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	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 969,391	\$ 646,533	\$ 178,398	\$ -	\$ 170,492	\$ 583,325	\$ 2,771,982	\$ 218,323	\$ 3,658,179

Town of Scituate
Annual Supplemental Transparency Report (MTP2)
Fiscal Year Ended March 31, 2018

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ -	\$ 87,263	\$ -	\$ -	\$ -	\$ 2,849,306	\$ 9,662,980
Compensation - Group B	-	-	-	-	-	-	257,070	748,583
Compensation - Group C	-	-	-	-	-	-	-	3,000,722
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	189,227	-
Overtime - Group B	-	-	-	-	-	-	34,385	-
Overtime - Group C	-	-	-	-	-	-	-	31,266
Police & Fire Detail	-	-	-	-	-	-	14,600	-
Active Medical Insurance - Group A	-	-	18,587	-	-	-	663,664	981,786
Active Medical Insurance- Group B	-	-	-	-	-	-	91,061	39,338
Active Medical Insurance- Group C	-	-	-	-	-	-	-	241,936
Active Dental insurance- Group A	-	-	321	-	-	-	28,766	105,159
Active Dental Insurance- Group B	-	-	-	-	-	-	3,951	4,221
Active Dental Insurance- Group C	-	-	-	-	-	-	-	25,963
Payroll Taxes	-	-	6,607	-	-	-	251,651	346,074
Life Insurance	-	-	196	-	-	-	18,304	27,648
State Defined Contribution- Group A	-	-	742	-	-	-	33,865	239,674
State Defined Contribution - Group B	-	-	-	-	-	-	2,895	13,284
State Defined Contribution - Group C	-	-	-	-	-	-	-	26,578
Other Benefits- Group A	-	-	-	-	-	-	-	67,543
Other Benefits- Group B	-	-	-	-	-	-	-	3,671
Other Benefits- Group C	-	-	-	-	-	-	-	25,241
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	844,097	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	-	-	11,095	-	-	-	178,636	1,377,551
State Defined Benefit Pension - Group B	-	-	-	-	-	-	43,272	76,349
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	152,761
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	-	-	36,000	-	-	-	464,224	3,121,198
Materials/Supplies	-	-	21,040	-	-	-	415,290	680,980
Software Licenses	-	-	-	-	-	-	23,509	11,918
Capital Outlays	134,045	-	-	-	-	-	912,286	-
Insurance	-	-	-	-	-	-	121,311	125,175
Maintenance	934	-	118	-	-	-	119,479	366,989
Vehicle Operations	32,118	-	3,469	-	-	-	68,819	8,189
Utilities	-	-	2,597	-	-	-	88,689	421,211
Contingency	-	-	-	-	-	-	187,101	-
Street Lighting	-	-	-	-	-	-	50,478	-
Revaluation	-	-	-	-	-	-	16,197	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	53,048	-
Trash Removal & Recycling	-	-	-	-	-	-	622,752	-
Claims & Settlements	-	-	-	-	-	-	44,160	-
Community Support	-	-	-	-	-	-	53,465	-
Other Operation Expenditures	1,043,300	-	155	-	-	-	1,849,651	1,357,648
Local Appropriation for Education	-	-	-	19,067,635	-	-	19,067,635	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	713,144	-	713,144	-
Municipal Debt- Interest	-	-	-	-	75,879	-	75,879	-
School Debt- Principal	-	-	-	-	355,288	-	355,288	-
School Debt- Interest	-	-	-	-	144,376	-	144,376	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	223,929	223,929	-
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 1,210,397	\$ -	\$ 188,189	\$ 19,067,635	\$ 1,288,687	\$ 223,929	\$ 31,175,460	\$ 23,291,636

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	2,710,965	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 2,710,965	\$ -
Net Change in Fund Balance¹	301,787	967,960
Fund Balance1- beginning of year	\$5,319,214	\$4,578,147
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	5,319,214	4,578,147
Rounding	-	-
Fund Balance¹ - end of year	\$ 5,621,001	\$ 5,546,107

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

Town of Scituate
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Municipal
Fiscal Year Ended March 31, 2018

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)
General Fund	\$ 31,444,204	\$ 2,622,965	\$ 11,976,987	\$ 21,778,600	\$ 311,582	\$ 4,590,937	\$ 717,532	\$ 5,308,469	\$ 5,620,051
CDBG	-	-	-	-	-	54,119	-	54,119	54,119
Scituate Partnership for Success Grant	121,043	-	130,838	-	(9,795)	10,745	-	10,745	950
Totals per audited financial statements	\$ 31,565,247	\$ 2,622,965	\$ 12,107,825	\$ 21,778,600	\$ 301,787	\$ 4,655,801	\$ 717,532	\$ 5,373,333	\$ 5,675,120
<u>Reconciliation from financial statements to MTP2</u>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 19,067,635.00	\$ (19,067,635.00)	\$ -	\$ -	\$ -	\$ -	\$ -
CDBG fund activity excluded from MTP2	-	-	-	-	-	(54,119.00)	-	(54,119.00)	(54,119.00)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 31,565,247	\$ 2,622,965	\$ 31,175,460	\$ 2,710,965	\$ 301,787	\$ 4,601,682	\$ 717,532	\$ 5,319,214	\$ 5,621,001

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

Town of Scituate
Combining Schedule of
Reportable Government Services with
Reconciliation to MTP2
Education Department
Fiscal Year Ended March 31, 2018

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)
School Unrestricted Fund									
School Unrestricted Fund	\$ 4,929,454	\$ 19,067,635	\$ 23,107,156	\$ -	\$ 889,933	\$ 1,632,003	\$ 2,383,019	\$ 4,015,022	\$ 4,904,955
NWR	95,342	-	104,668	-	(9,326)	7,483	-	7,483	(1,843)
School Lunch Fund	326,199	-	339,098	-	(12,899)	55,593	-	55,593	42,694
Capital Reserve	-	-	-	-	-	384,011	-	384,011	384,011
Special Revenues	925,666	-	826,311	-	99,355	114,275	-	114,275	213,630
Jobs Fund	19,233	-	18,336	-	897	1,763	-	1,763	2,660
Totals per audited financial statements	\$ 6,295,894	\$ 19,067,635	\$ 24,395,569	\$ -	\$ 967,960	\$ 2,195,128	\$ 2,383,019	\$ 4,578,147	\$ 5,546,107

Reconciliation from financial statements to MTP2

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only
Rounding

Municipal appropriation for Education reported as a transfer on financial statements but a revenue on MTP2	\$ 19,067,635	\$ (19,067,635)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(1,103,933.00)	-	(1,103,933.00)	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	\$ 24,259,596	\$ -	\$ 23,291,636	\$ -	\$ 967,960	\$ 2,195,128	\$ 2,383,019	\$ 4,578,147	\$ 5,546,107

Reconciliation from MTP2 to UCOA

No reconciling items from MTP2 to UCOA

Totals per UCOA Validated Totals Report

\$ 24,259,596	\$ 23,291,636
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¹ and Net Position if Enterprise Fund activity is included in the transparency portal report.