

Town of Lincoln  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2021

<u>REVENUE</u>	<u>Municipal</u>	<u>Education Department</u>
Current Year Levy Tax Collection	\$ 56,411,021	\$ -
Last Year's Levy Tax Collection	979,653	-
Prior Years Property Tax Collection	217,049	-
Interest & Penalty	383,544	-
PILOT & Tax Treaty (excluded from levy) Collection	80,215	-
Other Local Property Taxes	-	-
Licenses and Permits	26,389	-
Fines and Forfeitures	49,650	-
Investment Income	20,997	-
Departmental	1,296,444	-
Rescue Run Revenue	946,563	-
Police & Fire Detail	767,108	-
Other Local Non-Property Tax Revenues	275,704	-
Tuition	-	144,903
Impact Aid	-	-
Medicaid	-	494,500
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	768,950
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	10,480	1,826,323
COVID - ESSER	-	962,126
COVID - CRF	1,629,946	622,929
COVID - CDBG	-	-
COVID - FEMA	-	-
COVID - Other	-	-
COVID - ARPA	-	-
MV Excise Tax Reimbursement	238,326	-
State PILOT Program	-	-
Distressed Community Relief Fund	-	-
Library Resource Aid	213,729	-
Library Construction Aid	-	-
Public Service Corporation Tax	269,570	-
Meals & Beverage Tax / Hotel Tax	559,412	-
LEA Aid	-	15,193,312
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	1,024,414	-
State Food Service Revenue	-	49,373
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	4,507,274	64,235
Motor Vehicle Phase Out	206,198	-
Other Revenue	-	117,372
Local Appropriation for Education	-	42,454,172
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<u><u>\$ 70,113,685</u></u>	<u><u>\$ 62,698,196</u></u>
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
<b>Total Other Financing Sources</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

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Fiscal Year Ended June 30, 2021

EXPENDITURES	General		Social	Centralized	Planning	Libraries	Public Works	Parks and Rec	Police Department
	Government	Finance	Services	IT					
Compensation- Group A	\$ 416,443	\$ 563,024	\$ 243,296	\$ -	\$ 139,256	\$ 568,056	\$ 2,144,230	\$ 252,383	\$ 2,889,497
Compensation - Group B	-	-	-	-	-	-	-	-	86,348
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	267	-	-	-	-	3,964	40,916	4,166	123,996
Overtime - Group B	-	-	-	-	-	-	-	-	13
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	589,653
Active Medical Insurance - Group A	84,318	140,530	47,993	-	28,106	165,010	495,302	25,720	495,302
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	19,887
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	4,005	6,675	2,279	-	1,335	1,978	23,525	1,222	23,525
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	945
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	38,325	42,892	15,901	-	10,609	42,832	166,469	19,545	272,205
Life Insurance	518	873	355	-	178	917	4,028	252	8,188
State Defined Contribution- Group A	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	-
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	-	-	-
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	1,475,994
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	8,493	18,548	7,083	-	9,896	8,546	34,782	-	-
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	24,067	11,136	12,625	-	4,332	50,603	226,252	14,787	8,663
Purchased Services	194,828	72,435	28,325	134,323	6,995	38,194	33,593	-	-
Materials/Supplies	20,616	13,223	16,364	9,338	2,922	180,404	21,234	20,049	75,487
Software Licenses	6,000	-	-	110,350	-	-	483	-	-
Capital Outlays	-	-	-	19,597	-	-	329,309	-	97,262
Insurance	669,136	-	-	-	-	-	-	-	-
Maintenance	-	-	14,810	-	-	24,835	249,540	69,908	63,541
Vehicle Operations	-	26	3,361	-	-	-	304,065	1,925	138,334
Utilities	25,045	20,036	39,737	2,128	5,009	38,098	50,091	36,223	17,451
Contingency	31,342	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	568,607	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	346,856	-	-
Trash Removal & Recycling	-	-	-	-	-	-	412,340	-	-
Claims & Settlements	2,124	-	-	-	-	-	-	-	-
Community Support	62,500	-	-	-	-	-	-	-	-
Other Operation Expenditures	210,659	833	185	423	-	1,414	12,409	-	42,520
Tipping Fees	-	-	-	-	-	-	418,543	-	-
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	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,798,685</b>	<b>\$ 890,230</b>	<b>\$ 432,315</b>	<b>\$ 276,159</b>	<b>\$ 208,637</b>	<b>\$ 1,124,850</b>	<b>\$ 5,882,573</b>	<b>\$ 446,178</b>	<b>\$ 6,428,809</b>

Town of Lincoln  
Annual Supplemental Transparency Report (MTP2)  
Fiscal Year Ended June 30, 2021

EXPENDITURES	Fire Department	Centralized Dispatch	Public Safety Other	Education Appropriation	Debt	OPEB	Total Municipal	Education Department
Compensation- Group A	\$ -	\$ 240,833	\$ 992,224	\$ -	\$ -	\$ -	\$ 8,449,243	\$ 26,469,694
Compensation - Group B	-	-	-	-	-	-	86,348	2,096,245
Compensation - Group C	-	-	-	-	-	-	-	5,252,004
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	-	23,409	408,586	-	-	-	605,303	-
Overtime - Group B	-	-	-	-	-	-	13	-
Overtime - Group C	-	-	-	-	-	-	-	256,051
Police & Fire Detail	-	-	-	-	-	-	589,653	-
Active Medical Insurance - Group A	-	84,318	236,515	-	-	-	1,803,112	2,257,073
Active Medical Insurance- Group B	-	-	-	-	-	-	19,887	160,250
Active Medical Insurance- Group C	-	-	-	-	-	-	-	4,494,103
Active Dental insurance- Group A	-	4,005	11,233	-	-	-	79,780	117,228
Active Dental Insurance- Group B	-	-	-	-	-	-	945	7,304
Active Dental Insurance- Group C	-	-	-	-	-	-	-	210,594
Payroll Taxes	-	23,094	106,717	-	-	-	738,589	842,308
Life Insurance	-	592	1,806	-	-	-	17,705	231,533
State Defined Contribution- Group A	-	-	-	-	-	-	-	681,370
State Defined Contribution - Group B	-	-	-	-	-	-	-	57,770
State Defined Contribution - Group C	-	-	-	-	-	-	-	3,882
Other Benefits- Group A	-	-	-	-	-	-	-	103,082
Other Benefits- Group B	-	-	-	-	-	-	-	33,284
Other Benefits- Group C	-	-	-	-	-	-	-	296,647
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	1,475,994	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	419,076
State Defined Benefit Pension- Group A	-	-	208,719	-	-	-	296,069	3,757,507
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	337,653
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	35,629	6,492	-	-	-	394,585	-
Purchased Services	-	-	71,242	-	-	-	579,935	10,296,388
Materials/Supplies	-	-	56,697	-	-	-	416,334	1,600,175
Software Licenses	-	-	-	-	-	-	116,833	197,785
Capital Outlays	-	-	92,069	-	-	-	538,238	935,462
Insurance	-	-	-	-	-	-	669,136	254,845
Maintenance	-	-	9,090	-	-	-	431,724	346,359
Vehicle Operations	-	-	55,981	-	-	-	503,692	28,830
Utilities	-	3,080	31,253	-	-	-	268,150	632,250
Contingency	-	-	-	-	-	-	31,342	-
Street Lighting	-	-	-	-	-	-	568,607	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	346,856	-
Trash Removal & Recycling	-	-	-	-	-	-	412,340	-
Claims & Settlements	-	-	-	-	-	-	2,124	-
Community Support	-	-	-	-	-	-	62,500	-
Other Operation Expenditures	-	-	5,508	-	-	-	273,950	222,648
Tipping Fees	-	-	-	-	-	-	418,543	-
Local Appropriation for Education	-	-	-	42,454,172	-	-	42,454,172	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	375,000	-	375,000	-
Municipal Debt- Interest	-	-	-	-	131,075	-	131,075	-
School Debt- Principal	-	-	-	-	1,855,000	-	1,855,000	-
School Debt- Interest	-	-	-	-	635,075	-	635,075	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	118,700
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	1,275,420	1,275,420	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ -</b>	<b>\$ 414,958</b>	<b>\$ 2,294,131</b>	<b>\$ 42,454,172</b>	<b>\$ 2,996,150</b>	<b>\$ 1,275,420</b>	<b>\$ 66,923,269</b>	<b>\$ 62,718,099</b>

Financing Uses: Transfer to Capital Funds	\$ 167,748	\$ -
Financing Uses: Transfer to Other Funds	-	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 167,748</b>	<b>\$ -</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>3,022,669</b>	<b>(19,903)</b>
<b>Fund Balance1- beginning of year</b>	<b>\$7,915,920</b>	<b>\$840,158</b>
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	633,479
Misc. Adjustment	-	(1,896)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>7,915,920</b>	<b>1,471,741</b>
Rounding		
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 10,938,589</b>	<b>\$ 1,451,838</b>

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

Town of Lincoln  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Municipal  
Fiscal Year Ended June 30, 2021

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, 2020</b>						\$ 7,915,920	-	\$ 7,915,920	
<i>No funds removed from RGS for fiscal 2020</i>						-	-		
<i>No funds added to RGS for Fiscal 2020</i>						-	-		
<i>No misc. adjustments made for fiscal 2020</i>						-	-		
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2021 adjusted</b>						<u>\$ 7,915,920</u>		<u>\$ 7,915,920</u>	
General Fund	\$ 69,346,578	\$ 28,622	\$ 23,794,791	\$ 42,621,920	\$ 2,958,489	\$ 7,616,565	\$ -	\$ 7,616,565	\$ 10,575,054
Police Detail	767,108	-	674,306	28,622	64,180	299,355	-	299,355	363,535
<b>Totals per audited financial statements</b>	<u>\$ 70,113,685</u>	<u>\$ 28,622</u>	<u>\$ 24,469,097</u>	<u>\$ 42,650,542</u>	<u>\$ 3,022,669</u>	<u>\$ 7,915,920</u>	<u>\$ -</u>	<u>\$ 7,915,920</u>	<u>\$ 10,938,589</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reclassify transfer of municipal appropriation to Education Department as expenditure on MTP2	\$ -	\$ -	\$ 42,454,172.00	\$ (42,454,172.00)	\$ -	\$ -	\$ -	\$ -	\$ -
Eliminate transfers between Funds reported on MTP2:	-	(28,622)	-	(28,622)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 70,113,685</u>	<u>\$ -</u>	<u>\$ 66,923,269</u>	<u>\$ 167,748</u>	<u>\$ 3,022,669</u>	<u>\$ 7,915,920</u>	<u>\$ -</u>	<u>\$ 7,915,920</u>	<u>\$ 10,938,589</u>

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

Town of Lincoln  
Annual Supplemental Transparency Report (MTP2)  
Combining Schedule of  
Reportable Government Services with  
Reconciliation to MTP2  
Education Department  
Fiscal Year Ended June 30, 2021

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, 2020</b>						\$ 840,158	633,479	\$ 1,473,637	
<i>No misc. adjustments made for fiscal 2020</i>						<u>(1,896)</u>	-	<u>(1,896)</u>	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2021 adjusted</b>						<u>\$ 838,262</u>	633,479	<u>\$ 1,471,741</u>	
School Unrestricted Fund	\$ 18,879,303	\$ 42,454,172	\$ 61,243,027	\$ -	\$ 90,448	\$ 402,835	\$ -	\$ 402,835	\$ 493,283
School Special Revenue Funds	4,356,749	-	4,478,163	-	(121,414)	435,427	633,479	1,068,906	947,492
<b>Totals per audited financial statements</b>	<u>\$ 23,236,052</u>	<u>\$ 42,454,172</u>	<u>\$ 65,721,190</u>	<u>\$ -</u>	<u>\$ (30,966)</u>	<u>\$ 838,262</u>	<u>\$ 633,479</u>	<u>\$ 1,471,741</u>	<u>\$ 1,440,775</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	\$ 42,454,172	\$ (42,454,172)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,992,028)	-	(2,992,028)	-	-	-	-	-	-
Grants administered for other school districts	-	-	(11,063)	-	11,063	-	-	-	11,063
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 62,698,196</u>	<u>\$ -</u>	<u>\$ 62,718,099</u>	<u>\$ -</u>	<u>\$ (19,903)</u>	<u>\$ 838,262</u>	<u>\$ 633,479</u>	<u>\$ 1,471,741</u>	<u>\$ 1,451,838</u>
<b>Reconciliation from MTP2 to UCOA</b>									
Miscellaneous variance between MTP2 & UCOA	<u>-</u>	<u>-</u>							
<b>Totals per UCOA Validated Totals Report - Dated 2/28/2022</b>	<u>\$ 62,698,196</u>		<u>\$ 62,718,099</u>						

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