

Town of Barrington  
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	\$ 57,848,632	\$ -
Last Year's Levy Tax Collection	845,857	-
Prior Years Property Tax Collection	77,648	-
Interest & Penalty	187,419	-
PILOT & Tax Treaty (excluded from levy) Collection	-	-
Other Local Property Taxes	-	-
Licenses and Permits	267,652	-
Fines and Forfeitures	79,502	-
Investment Income	80,039	-
Departmental	1,113,800	-
Rescue Run Revenue	630,072	-
Police & Fire Detail	238,368	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	31,929
Impact Aid	-	-
Medicaid	-	520,021
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	92,088
CDBG	-	-
COPS Grants	-	-
SAFER Grants	-	-
Other Federal Aid Funds	-	1,003,030
MV Excise Tax Reimbursement	221,581	-
State PILOT Program	15,995	-
Distressed Community Relief Fund	-	-
Library Resource Aid	370,059	-
Library Construction Aid	-	-
Public Service Corporation Tax	209,719	-
Meals & Beverage Tax / Hotel Tax	174,506	-
LEA Aid	-	5,338,219
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	278,975	-
State Food Service Revenue	-	-
Incentive Aid	2,188	-
Property Revaluation Reimbursement	-	-
Other State Revenue	-	-
Other Revenue	527,409	764,793
Local Appropriation for Education	-	42,406,188
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
<b>Total Revenue</b>	<b>\$ 63,169,421</b>	<b>\$ 50,156,268</b>
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>	<b>\$ -</b>	<b>\$ -</b>

Town of Barrington  
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	\$ 504,431	\$ 470,116	\$ 75,719	\$ -	\$ 224,725	\$ 1,069,739	\$ 2,233,093	\$ 90,174	\$ 1,750,045
Compensation - Group B	-	-	-	-	-	-	-	-	53,098
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	-	-	-	-	-	-	66,364	-	224,978
Overtime - Group B	-	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	238,368
Active Medical Insurance - Group A	54,348	73,240	3,039	-	41,401	138,187	286,745	2,749	371,198
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	15,011
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	4,165	4,972	156	-	2,516	8,429	17,995	141	21,624
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	959
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	28,930	39,864	7,273	-	17,866	84,381	107,442	7,485	154,397
Life Insurance	2,138	265	21	-	122	615	904	19	1,540
State Defined Contribution- Group A	3,084	5,376	241	-	1,259	6,681	10,037	218	-
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	548
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	-	-	-	-	-	-	17,100	-	29,472
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	46,460	47,353	3,577	-	22,598	92,378	109,082	3,237	515,860
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	5,818
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	221,875	148,495	-	-	4,757	195,770	7,887	11,599	112,198
Materials/Supplies	13,275	17,864	1,211	-	1,318	26,312	81,977	-	18,879
Software Licenses	-	35,475	-	-	-	1,571	-	-	13,925
Capital Outlays	-	-	-	-	22,974	-	-	-	20,747
Insurance	301,220	-	-	-	-	-	-	-	-
Maintenance	-	-	-	-	-	-	47,299	-	41,850
Vehicle Operations	3,745	-	-	-	387	-	91,802	904	28,626
Utilities	70,547	-	1,233	-	-	78,164	42,392	599	106,185
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	172,851	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	59,710	-	-
Trash Removal & Recycling	-	-	-	-	-	-	211,240	-	-
Claims & Settlements	-	-	-	-	-	-	-	-	-
Community Support	500	-	-	-	-	-	-	-	-
Other Operation Expenditures	32,878	3,515	17,804	-	2,176	7,559	6,959	106,660	21,246
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>\$ 1,287,596</b>	<b>\$ 846,535</b>	<b>\$ 110,274</b>	<b>\$ -</b>	<b>\$ 342,099</b>	<b>\$ 1,709,786</b>	<b>\$ 3,570,879</b>	<b>\$ 223,785</b>	<b>\$ 3,746,572</b>

Town of Barrington  
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	\$ 1,613,199	\$ 228,411	\$ 52,974	\$ -	\$ -	\$ -	\$ 8,312,626	\$ 23,512,070
Compensation - Group B	21,677	-	27,225	-	-	-	102,000	1,974,480
Compensation - Group C	-	-	-	-	-	-	-	3,953,655
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	77,195	57,292	-	-	-	-	425,829	-
Overtime - Group B	-	-	-	-	-	-	-	-
Overtime - Group C	-	-	-	-	-	-	-	177,548
Police & Fire Detail	-	-	-	-	-	-	238,368	-
Active Medical Insurance - Group A	339,634	41,599	22,029	-	-	-	1,374,169	2,760,879
Active Medical Insurance- Group B	6,455	-	-	-	-	-	21,466	208,130
Active Medical Insurance- Group C	-	-	-	-	-	-	-	1,075,226
Active Dental insurance- Group A	18,616	2,115	1,314	-	-	-	82,043	208,319
Active Dental Insurance- Group B	412	-	-	-	-	-	1,371	14,838
Active Dental Insurance- Group C	-	-	-	-	-	-	-	76,744
Payroll Taxes	127,421	21,433	5,249	-	-	-	601,741	788,209
Life Insurance	4,139	204	41	-	-	-	10,008	58,274
State Defined Contribution- Group A	-	2,379	-	-	-	-	29,275	541,122
State Defined Contribution - Group B	163	-	-	-	-	-	711	35,614
State Defined Contribution - Group C	-	-	-	-	-	-	-	36,499
Other Benefits- Group A	33,177	5,286	750	-	-	-	85,785	184,345
Other Benefits- Group B	-	-	-	-	-	-	-	14,465
Other Benefits- Group C	-	-	-	-	-	-	-	22,188
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	384,001	19,729	-	-	-	-	1,244,275	3,065,571
State Defined Benefit Pension - Group B	2,090	-	4,932	-	-	-	12,840	247,251
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	309,362
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	279,108	-	6,543	-	-	-	988,232	6,872,927
Materials/Supplies	131,956	-	3,886	-	-	-	296,678	857,153
Software Licenses	6,489	-	-	-	-	-	57,460	212,752
Capital Outlays	-	-	-	-	-	-	43,721	166,006
Insurance	-	-	-	-	-	-	301,220	157,595
Maintenance	9,790	-	8,531	-	-	-	107,470	607,613
Vehicle Operations	17,808	-	-	-	-	-	143,272	16,735
Utilities	7,018	-	-	-	-	-	306,138	728,954
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	172,851	-
Revaluation	-	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	59,710	-
Trash Removal & Recycling	-	-	-	-	-	-	211,240	-
Claims & Settlements	-	-	-	-	-	-	-	-
Community Support	-	-	-	-	-	-	500	-
Other Operation Expenditures	19,355	-	7,783	-	-	-	225,935	468,539
Local Appropriation for Education	-	-	-	42,406,188	-	-	42,406,188	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	784,845	-	784,845	-
Municipal Debt- Interest	-	-	-	-	291,983	-	291,983	-
School Debt- Principal	-	-	-	-	775,000	-	775,000	-
School Debt- Interest	-	-	-	-	78,042	-	78,042	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	450,465	450,465	158,077
Non-Qualified OPEB Trust Contribution	-	-	-	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,099,703</b>	<b>\$ 378,448</b>	<b>\$ 141,257</b>	<b>\$ 42,406,188</b>	<b>\$ 1,929,870</b>	<b>\$ 450,465</b>	<b>\$ 60,243,457</b>	<b>\$ 49,511,139</b>

Financing Uses: Transfer to Capital Funds	\$ 1,097,230	\$ -
Financing Uses: Transfer to Other Funds	8,000	723,662
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
<b>Total Other Financing Uses</b>	<b>\$ 1,105,230</b>	<b>\$ 723,662</b>
<b>Net Change in Fund Balance<sup>1</sup></b>	<b>1,820,734</b>	<b>(78,533)</b>
<b>Fund Balance<sup>1</sup>- beginning of year</b>	<b>17,252,200</b>	<b>\$2,193,727</b>
Funds removed from Reportable Government Services (RGS)		
Funds added to Reportable Government Services (RGS)		
Prior period adjustments		
Misc. Adjustment		(815,941)
<b>Fund Balance<sup>1</sup> - beginning of year adjusted</b>	<b>17,252,200</b>	<b>1,377,786</b>
<b>Fund Balance<sup>1</sup> - end of year</b>	<b>\$ 19,072,934</b>	<b>\$ 1,299,253</b>

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

Town of Barrington  
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>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>						\$ 17,252,200		\$ 17,252,200	
<i>No funds removed from RGS for fiscal 2017</i>						-		-	
<i>No funds added to RGS for Fiscal 2017</i>						-		-	
<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>\$ 17,252,200</u>	-	<u>\$ 17,252,200</u>	
General Fund	\$ 71,343,559		\$ 67,838,626	\$ 1,828,892	\$ 1,676,041	\$ 18,515,397	\$ -	\$ 18,515,397	\$ 20,191,438
<b>Totals per audited financial statements</b>	<u>\$ 71,343,559</u>	<u>\$ -</u>	<u>\$ 67,838,626</u>	<u>\$ 1,828,892</u>	<u>\$ 1,676,041</u>	<u>\$ 18,515,397</u>	<u>\$ -</u>	<u>\$ 18,515,397</u>	<u>\$ 20,191,438</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Reverse elimination entry from combining School Unrestricted Fund with Town's General Fund	-	42,406,188	-	42,406,188	-	\$ -	\$ -	\$ -	-
Remove School Unrestricted Fund from General Fund	(8,412,506)	(42,406,188)	(50,239,725)	(723,662)	144,693	\$ (1,263,197)	-	(1,263,197)	(1,118,504)
Reclassify transfer of municipal appropriation to Education Department as on state report.			42,406,188	(42,406,188)	-	-	-	-	-
Police details on balance sheet on financial statements	238,368		238,368		-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
<b>Totals Per MTP2</b>	<u>\$ 63,169,421</u>	<u>\$ -</u>	<u>\$ 60,243,457</u>	<u>\$ 1,105,230</u>	<u>\$ 1,820,734</u>	<u>\$ 17,252,200</u>	<u>\$ -</u>	<u>\$ 17,252,200</u>	<u>\$ 19,072,934</u>

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

Town of Barrington  
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>						\$ 2,193,727	-	\$ 2,193,727	
<i>Transfer to capital fund not reported to UCOA in Fiscal 2016</i>						(815,941)	-	(815,941)	
<b>Fund Balance<sup>1</sup> - per MTP-2 at June 30, 2016 adjusted</b>						<u>\$ 1,377,786</u>	-	<u>\$ 1,377,786</u>	
General Fund (Town & School combined financial statement)	\$ 71,343,559		\$ 67,838,626	\$ 1,828,892	\$ 1,676,041	\$ 18,515,397	\$ -	\$ 18,515,397	\$ 20,191,438
Reverse elimination entry from combining School Unrestricted Fund with Town's General Fund		42,406,188		42,406,188	-		-		
Remove General Fund from combined financial statement	(62,931,053)		(17,598,901)	(43,511,418)	(1,820,734)	(17,252,200)	-	(17,252,200)	(19,072,934)
School Unrestricted Fund	8,412,506	42,406,188	50,239,725	723,662	(144,693)	1,263,197	-	1,263,197	1,118,504
Special Revenue Funds - School Restricted Fund (Sub Fund 23)	1,003,030	-	1,008,593		(5,563)	36,154		36,154	30,591
Special Revenue Fund - Food Service	856,881	-	785,158	-	71,723	78,435		78,435	150,158
<b>Totals per audited financial statements</b>	<u>\$ 10,272,417</u>	<u>\$ 42,406,188</u>	<u>\$ 52,033,476</u>	<u>\$ 723,662</u>	<u>\$ (78,533)</u>	<u>\$ 1,377,786</u>	<u>\$ -</u>	<u>\$ 1,377,786</u>	<u>\$ 1,299,253</u>
<b><u>Reconciliation from financial statements to MTP2</u></b>									
Municipal appropriation for Education reported as a transfer on financial statements but an revenue on state report		42,406,188	(42,406,188)						
State Contribution Teachers Pension DB & DC reported on FS but not on state report Rounding	(2,522,337)		(2,522,337)						
<b>Totals Per MTP2</b>	<u>\$ 50,156,268</u>	<u>\$ -</u>	<u>\$ 49,511,139</u>	<u>\$ 723,662</u>	<u>\$ (78,533)</u>	<u>\$ 1,377,786</u>	<u>\$ -</u>	<u>\$ 1,377,786</u>	<u>\$ 1,299,253</u>
<b><u>Reconciliation from MTP2 to UCOA</u></b>									
<b>Totals per UCOA Validated Totals Report</b>	<u>\$ 50,156,268</u>		<u>\$ 49,511,139</u>						

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