

Town of Johnston
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	\$ 72,579,925	\$ -
Last Year's Levy Tax Collection	1,760,423	-
Prior Years Property Tax Collection	1,074,688	-
Interest & Penalty	1,110,358	-
PILOT & Tax Treaty (excluded from levy) Collection	3,433,624	-
Other Local Property Taxes	-	-
Licenses and Permits	195,581	-
Fines and Forfeitures	306,912	-
Investment Income	836,492	-
Departmental	7,869,799	-
Rescue Run Revenue	950,000	-
Police & Fire Detail	1,981,794	-
Other Local Non-Property Tax Revenues	-	-
Tuition	-	71,967
Impact Aid	-	-
Medicaid	-	835,473
Federal Stabilization Funds	-	-
Federal Food Service Reimbursement	-	632,869
CDBG	-	-
COPS Grants	8,496	-
SAFER Grants	-	-
Other Federal Aid Funds	-	2,314,203
MV Excise Tax Reimbursement	437,352	-
State PILOT Program	-	-
Distressed Community Relief Fund	1,065,944	-
Library Resource Aid	120,586	-
Library Construction Aid	-	-
Public Service Corporation Tax	367,521	-
Meals & Beverage Tax / Hotel Tax	749,805	-
LEA Aid	-	18,120,660
Group Home	-	-
Housing Aid Capital Projects	-	-
Housing Aid Bonded Debt	365,820	-
State Food Service Revenue	-	15,078
Incentive Aid	-	-
Property Revaluation Reimbursement	-	-
Other State Revenue	188,176	212,632
Motor Vehicle Phase Out	2,172,842	-
Other Revenue	348,259	825,984
Local Appropriation for Education	-	37,529,015
Regional Appropriation for Education	-	-
Supplemental Appropriation for Education	-	-
Regional Supplemental Appropriation for Education	-	-
Other Education Appropriation	-	-
Rounding	-	-
Total Revenue	\$ 97,924,397	\$ 60,557,881
Financing Sources: Transfer from Capital Funds	\$ -	\$ -
Financing Sources: Transfer from Other Funds	-	-
Financing Sources: Debt Proceeds	-	-
Financing Sources: Other	-	-
Rounding	-	-
Total Other Financing Sources	\$ -	\$ -

Town of Johnston
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	\$ 731,738	\$ 644,650	\$ 45,714	\$ -	\$ 82,083	\$ 347,754	\$ 1,334,923	\$ 619,939	\$ 4,984,431
Compensation - Group B	-	-	-	-	-	-	-	-	697,505
Compensation - Group C	-	-	-	-	-	-	-	-	-
Compensation -Volunteer	-	-	-	-	-	-	-	-	-
Overtime- Group A	10,965	51,873	-	-	122	-	185,989	29,367	1,094,518
Overtime - Group B	-	-	-	-	-	-	-	-	64,692
Overtime - Group C	-	-	-	-	-	-	-	-	-
Police & Fire Detail	-	-	-	-	-	-	-	-	1,416,116
Active Medical Insurance - Group A	388,996	202,315	2,847	-	8,180	122,653	389,218	168,451	1,093,924
Active Medical Insurance- Group B	-	-	-	-	-	-	-	-	208,372
Active Medical Insurance- Group C	-	-	-	-	-	-	-	-	-
Active Dental insurance- Group A	12,476	12,476	-	-	370	7,259	23,453	9,673	71,889
Active Dental Insurance- Group B	-	-	-	-	-	-	-	-	13,694
Active Dental Insurance- Group C	-	-	-	-	-	-	-	-	-
Payroll Taxes	73,192	54,402	3,370	-	6,225	26,100	119,427	50,337	577,411
Life Insurance	1,082	1,138	102	-	95	664	2,410	822	56,958
State Defined Contribution- Group A	5,328	6,446	-	-	345	2,742	12,148	3,271	91,029
State Defined Contribution - Group B	-	-	-	-	-	-	-	-	5,579
State Defined Contribution - Group C	-	-	-	-	-	-	-	-	-
Other Benefits- Group A	551,521	48,970	501	-	-	-	60,310	18,906	100,468
Other Benefits- Group B	-	-	-	-	-	-	-	-	-
Other Benefits- Group C	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension- Group A	-	-	-	-	-	-	-	-	4,854,091
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	71,481	104,342	-	-	5,563	41,562	178,652	74,004	77,949
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-	-
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-	-
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-	-
Purchased Services	470,311	263,993	57,809	-	3,594	-	19,900	-	3,866
Materials/Supplies	44,071	44,588	19,480	-	2,957	18,572	78,798	38,895	58,539
Software Licenses	-	31,012	-	-	-	46,645	8,390	-	39,890
Capital Outlays	5,357	3,025	-	-	-	3,704	32,725	6,251	7,457
Insurance	648,387	-	-	-	-	-	-	-	-
Maintenance	25,367	-	1,674	-	12,986	16,800	200,983	48,134	79,906
Vehicle Operations	-	-	-	-	-	155	224,958	15,327	168,580
Utilities	44,758	5,134	2,850	-	-	33,623	49,801	149,864	99,344
Contingency	-	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	909,803	-	-
Revaluation	-	135,104	-	-	-	-	-	-	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	155,256	-	-
Trash Removal & Recycling	-	-	-	-	-	-	1,411,964	-	-
Claims & Settlements	133,219	-	-	-	-	-	-	-	-
Community Support	53,000	-	-	-	-	-	-	-	-
Other Operation Expenditures	133,642	8,098	238,065	-	2,181	36,836	17,693	10,063	121,322
Tipping Fees	-	-	-	-	-	-	-	-	-
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	\$ 3,404,891	\$ 1,617,566	\$ 372,412	\$ -	\$ 124,701	\$ 705,069	\$ 5,416,801	\$ 1,243,304	\$ 15,987,530

Town of Johnston
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	\$ 6,719,563	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,510,795	\$ 25,631,115
Compensation - Group B	115,482	-	-	-	-	-	812,987	2,191,887
Compensation - Group C	-	-	-	-	-	-	-	4,522,908
Compensation -Volunteer	-	-	-	-	-	-	-	-
Overtime- Group A	2,764,041	-	-	-	-	-	4,136,875	-
Overtime - Group B	9,326	-	-	-	-	-	74,018	-
Overtime - Group C	-	-	-	-	-	-	-	94,845
Police & Fire Detail	9,033	-	-	-	-	-	1,425,149	-
Active Medical Insurance - Group A	1,297,719	-	-	-	-	-	3,674,303	4,134,077
Active Medical Insurance- Group B	26,484	-	-	-	-	-	234,856	501,916
Active Medical Insurance- Group C	-	-	-	-	-	-	-	2,771,833
Active Dental insurance- Group A	90,384	-	-	-	-	-	227,980	314,167
Active Dental Insurance- Group B	1,865	-	-	-	-	-	15,559	29,458
Active Dental Insurance- Group C	-	-	-	-	-	-	-	112,346
Payroll Taxes	702,816	-	-	-	-	-	1,613,280	784,397
Life Insurance	18,792	-	-	-	-	-	82,063	115,618
State Defined Contribution- Group A	-	-	-	-	-	-	121,309	662,018
State Defined Contribution - Group B	762	-	-	-	-	-	6,341	42,397
State Defined Contribution - Group C	-	-	-	-	-	-	-	34,520
Other Benefits- Group A	80,830	-	-	-	-	-	861,506	-
Other Benefits- Group B	22,222	-	-	-	-	-	22,222	-
Other Benefits- Group C	-	-	-	-	-	-	-	10,800
Local Defined Benefit Pension- Group A	4,163,559	-	-	-	-	-	9,017,650	-
Local Defined Benefit Pension - Group B	-	-	-	-	-	-	-	-
Local Defined Benefit Pension - Group C	-	-	-	-	-	-	-	-
State Defined Benefit Pension- Group A	383,598	-	-	-	-	-	937,151	3,468,966
State Defined Benefit Pension - Group B	-	-	-	-	-	-	-	284,007
State Defined Benefit Pension - Group C	-	-	-	-	-	-	-	693,529
Other Defined Benefit / Contribution	-	-	-	-	-	-	-	-
Purchased Services	6,372	-	-	-	-	-	825,845	13,001,483
Materials/Supplies	343,581	-	-	-	-	-	649,481	574,622
Software Licenses	1,251	-	-	-	-	-	127,188	93,853
Capital Outlays	-	-	-	-	-	-	58,519	267,230
Insurance	-	-	-	-	-	-	648,387	194,160
Maintenance	101,967	-	-	-	-	-	487,817	444,851
Vehicle Operations	283,005	-	-	-	-	-	692,025	28,336
Utilities	174,354	-	-	-	-	-	559,728	784,546
Contingency	-	-	-	-	-	-	-	-
Street Lighting	-	-	-	-	-	-	909,803	-
Revaluation	-	-	-	-	-	-	135,104	-
Snow Removal-Raw Material & External Contracts	-	-	-	-	-	-	155,256	-
Trash Removal & Recycling	-	-	-	-	-	-	1,411,964	-
Claims & Settlements	-	-	-	-	-	-	133,219	-
Community Support	-	-	-	-	-	-	53,000	-
Other Operation Expenditures	385,313	-	-	-	-	-	953,213	114,882
Tipping Fees	-	-	-	-	-	-	-	-
Local Appropriation for Education	-	-	-	37,529,015	-	-	37,529,015	-
Regional Appropriation for Education	-	-	-	-	-	-	-	-
Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Regional Supplemental Appropriation for Education	-	-	-	-	-	-	-	-
Other Education Appropriation	-	-	-	-	-	-	-	-
Municipal Debt- Principal	-	-	-	-	2,961,525	-	2,961,525	-
Municipal Debt- Interest	-	-	-	-	712,984	-	712,984	-
School Debt- Principal	-	-	-	-	-	-	-	-
School Debt- Interest	-	-	-	-	-	-	-	-
Retiree Medical Insurance- Total	-	-	-	-	-	-	-	-
Retiree Dental Insurance- Total	-	-	-	-	-	-	-	-
OPEB Contribution- Total	-	-	-	-	-	6,537,114	6,537,114	914,380
Rounding	-	-	-	-	-	-	-	-
Total Expenditures	\$ 17,702,319	\$ -	\$ -	\$ 37,529,015	\$ 3,674,509	\$ 6,537,114	\$ 94,315,231	\$ 62,819,149

Financing Uses: Transfer to Capital Funds	\$ -	\$ -
Financing Uses: Transfer to Other Funds	150,000	-
Financing Uses: Payment to Bond Escrow Agent	-	-
Financing Uses: Other	-	-
Total Other Financing Uses	\$ 150,000	\$ -
Net Change in Fund Balance¹	3,459,166	(2,261,268)
Fund Balance1- beginning of year	\$30,304,386	\$4,687,201
Funds removed from Reportable Government Services (RGS)	-	-
Funds added to Reportable Government Services (RGS)	-	-
Prior period adjustments	-	-
Misc. Adjustment	-	(114,812)
Fund Balance¹ - beginning of year adjusted	30,304,386	4,572,389
Rounding	-	-
Fund Balance¹ - end of year	\$ 33,763,552	\$ 2,311,121

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

Town of Johnston
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						\$ 30,304,386	-	\$ 30,304,386	
<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>\$ 30,304,386</u>	-	<u>\$ 30,304,386</u>	
General Fund	\$ 97,256,311	\$ 125,000	\$ 56,340,720	\$ 37,679,015	\$ 3,361,576	\$ 29,484,908	-	\$ 29,484,908	\$ 32,846,484
Scholarship fund	186,942	-	13,000	-	173,942	20	-	20	173,962
Johnston Memorial Library Fund	14,813	-	6,648	-	8,165	146,962	-	146,962	155,127
Champlin Foundation Grant Fund	-	-	29,491	-	(29,491)	29,491	-	29,491	-
Police Seizure Fund - Federal	537	-	-	-	537	27,372	-	27,372	27,909
BDDH Partnership for Success Fund	136,159	-	136,159	-	-	-	-	-	-
Police Seizure Fund - Other Than Federal Funds	52,638	-	44,298	-	8,340	16,405	-	16,405	24,745
Memorial Park Recreation Fields Restoration Fund	25,377	-	19,160	-	6,217	31,101	-	31,101	37,318
Fire Prevention Fund	12,780	-	18,030	-	(5,250)	35,830	-	35,830	30,580
Indoor athletic Complex Fund	104,855	-	83,414	-	21,441	11,318	-	11,318	32,759
Blue Riptide Grant Fund	3,496	-	3,496	-	-	-	-	-	-
Fie Plan Review Fund	94,336	-	68,940	125,000	(99,604)	410,512	-	410,512	310,908
Historical Records Fund	36,153	-	22,860	-	13,293	110,467	-	110,467	123,760
Totals per audited financial statements	<u>\$ 97,924,397</u>	<u>\$ 125,000</u>	<u>\$ 56,786,216</u>	<u>\$ 37,804,015</u>	<u>\$ 3,459,166</u>	<u>\$ 30,304,386</u>	<u>\$ -</u>	<u>\$ 30,304,386</u>	<u>\$ 33,763,552</u>
<u>Reconciliation from financial statements to MTP2</u>									
Municipal Appropriations for Education Reported as transfer on financial statements bu a revenue on MTP2	\$ -	\$ -	\$ 37,529,015	\$ (37,529,015)	\$ -	\$ -	\$ -	\$ -	\$ -
Elimination of transfer between general fund and fire plan review fund	-	(125,000)	-	(125,000)	-	-	-	-	-
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 97,924,397</u>	<u>\$ -</u>	<u>\$ 94,315,231</u>	<u>\$ 150,000</u>	<u>\$ 3,459,166</u>	<u>\$ 30,304,386</u>	<u>\$ -</u>	<u>\$ 30,304,386</u>	<u>\$ 33,763,552</u>

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

Town of Johnston
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						\$ 4,687,201	-	\$ 4,687,201	
<i>Misc. adjustments made for fiscal 2018 due to indirect costs</i>						<u>(114,812)</u>	-	<u>(114,812)</u>	
Fund Balance¹ - per MTP-2 at June 30, 2018 adjusted						<u>\$ 4,572,389</u>	-	<u>\$ 4,572,389</u>	
School Unrestricted Fund	\$ 21,951,882	\$ 37,529,015	\$ 61,862,202	\$ -	\$ (2,381,305)	\$ 4,141,884	\$ -	\$ 4,141,884	\$ 1,760,579
School Enterprise Fund ¹	1,109,000	-	1,115,312	-	(6,312)	289,236	-	289,236	282,924
School Capital Fund	-	-	-	-	-	-	-	-	-
School Special Revenue Funds	2,480,984	-	2,431,583	-	49,401	159,736	-	159,736	209,137
Totals per audited financial statements	<u>\$ 25,541,866</u>	<u>\$ 37,529,015</u>	<u>\$ 65,409,097</u>	<u>\$ -</u>	<u>\$ (2,338,216)</u>	<u>\$ 4,590,856</u>	<u>\$ -</u>	<u>\$ 4,590,856</u>	<u>\$ 2,252,640</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	\$ 37,529,015	\$ (37,529,015)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State contributions on behalf of teacher pensions are reported as revenue and expenditures on financial statements only	(2,513,000)	-	(2,513,000)	-	-	-	-	-	-
For financial statements, indirect cost charges and recovery are reported in federal grant funds and also actual expenditures & reimbursement reported in School Unrestricted Fund.	-	-	(107,744)	-	107,744	-	-	-	107,744
Depreciation Expenses recognized on Financial Statements NOT recognized for MTP2 or UCOA, Capital Purchase, and Net Investment in Capital Assets for School Lunch Fund not recognized in UCOA	-	-	30,796	-	(30,796)	(18,467)	-	(18,467)	(49,263)
Rounding	-	-	-	-	-	-	-	-	-
Totals Per MTP2	<u>\$ 60,557,881</u>	<u>\$ -</u>	<u>\$ 62,819,149</u>	<u>\$ -</u>	<u>\$ (2,261,268)</u>	<u>\$ 4,572,389</u>	<u>\$ -</u>	<u>\$ 4,572,389</u>	<u>\$ 2,311,121</u>
<u>Reconciliation from MTP2 to UCOA</u>									
Grant expense over expenditure	\$ -		\$ 4,886						
Cell tower revenue	18,605		-						
Misc variances between MTP2 and UCOA	(1.24)		(109,474)						
Capital purchase for cafeteria fund in FY19 not reflected in UCOA	-		54,737						
Totals per UCOA Validated Totals Report	<u>\$ 60,576,485</u>		<u>\$ 62,769,298</u>						

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