

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Howard Kroll, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2016 Financial Report

DATE: June 6, 2016

The following is a discussion regarding the significant variances found in the City's May financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through May 31st, including the school department were \$71,149,943, or 91.75%, of the budget. The municipal revenues including property taxes were \$52,477,453, or 95.53% of the budget which is more than the same period last year by 2.01%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 96.94% as compared to 97.25% last year. The 30 day notice of liens were sent out in May. Tax liens will be filed in the middle of June on any properties that have unpaid taxes.
- B. Excise tax for the month of May is at 104.06%. This is a \$187,975 increase from FY 15. Our excise revenues for FY16 are 12.36% above projections as of May 31, 2016. As of May 31st we are \$135,943 over the anticipated revenue for the year of \$3,350,000.
- C. State Revenue Sharing for the month of May is 91.55% or \$1,352,815.

Expenditures

City expenditures through May 2015 were \$35,345,171 or 91.83%, of the budget. This is 1.78% higher than last year at this time.

Noteworthy variances are:

- A. The transfer to the Workers Compensation Fund was processed earlier this fiscal year than last fiscal year.
- B.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of .47%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive, flowing style.

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of May 2016, April 2016, and June 2015

	UNAUDITED May 31 2016	UNAUDITED April 30 2016	Increase (Decrease)	AUDITED JUNE 30 2015
ASSETS				
CASH	\$ 17,177,809	\$ 19,730,465	\$ (2,552,655)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,179,186	2,226,311	(47,125)	2,429,419
TAXES RECEIVABLE-CURRENT	1,303,766	1,755,788	(452,022)	37,898
DELINQUENT TAXES	614,821	614,953	(132)	571,005
TAX LIENS	511,747	540,325	(28,577)	1,721,395
NET DUE TO/FROM OTHER FUNDS	602,357	(20,851)	623,208	266,370
TOTAL ASSETS	\$ 22,389,686	\$ 24,846,990	\$ (2,457,303)	\$ 16,977,218
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (18,610)	\$ (297,051)	\$ 278,441	\$ (1,935,471)
PAYROLL LIABILITIES	(213,163)	(523,213)	310,050	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(55,566)	(87,981)	32,415	-
ESCROWED AMOUNTS	(16,940)	(14,155)	(2,785)	(6,039)
DEFERRED REVENUE	(2,407,772)	(2,889,328)	481,556	(1,860,686)
TOTAL LIABILITIES	\$ (2,675,246)	\$ (3,774,923)	\$ 1,099,677	\$ (6,132,028)
FUND BALANCE - UNASSIGNED	\$ (18,623,488)	\$ (19,981,114)	\$ 1,357,626	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,826,796)
TOTAL FUND BALANCE	\$ (19,714,441)	\$ (21,072,067)	\$ 1,357,626	\$ (10,845,190)
TOTAL LIABILITIES AND FUND BALANCE	\$ (22,389,687)	\$ (24,846,990)	\$ 2,457,303	\$ (16,977,218)

**CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2016 VS May 31, 2015**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU MAY 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 42,673,420	96.94%	\$ 43,055,996	\$ 41,869,980	97.25%	\$ 803,440
PRIOR YEAR TAX REVENUE	\$ -	\$ 980,327		\$ -	\$ 948,765		\$ 31,562
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 505,000	\$ 258,527	51.19%	\$ 495,000	\$ 383,752	77.53%	\$ (125,225)
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,350,000	\$ 3,485,943	104.06%	\$ 3,185,000	\$ 3,297,968	103.55%	\$ 187,975
PENALTIES & INTEREST	\$ 150,000	\$ 119,809	79.87%	\$ 145,000	\$ 124,316	85.74%	\$ (4,507)
TOTAL TAXES	\$ 48,026,283	\$ 47,518,025	98.94%	\$ 46,880,996	\$ 46,624,781	99.45%	\$ 893,244
LICENSES AND PERMITS							
BUSINESS	\$ 48,300	\$ 64,601	133.75%	\$ 48,300	\$ 59,833	123.88%	\$ 4,768
NON-BUSINESS	\$ 356,800	\$ 310,194	86.94%	\$ 339,300	\$ 318,958	94.00%	\$ (8,764)
TOTAL LICENSES	\$ 405,100	\$ 374,795	92.52%	\$ 387,600	\$ 378,791	97.73%	\$ (3,996)
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 401,596	91.27%	\$ 440,000	\$ 397,504	90.34%	\$ 4,092
STATE REVENUE SHARING	\$ 1,477,641	\$ 1,352,815	91.55%	\$ 1,649,470	\$ 1,344,291	81.50%	\$ 8,524
WELFARE REIMBURSEMENT	\$ 70,000	\$ 41,638	59.48%	\$ 70,000	\$ 45,514	65.02%	\$ (3,876)
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 5,040	3.25%	\$ 155,000	\$ -	0.00%	\$ 5,040
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,164,641	\$ 1,804,644	83.37%	\$ 2,336,470	\$ 1,790,665	76.64%	\$ 13,979
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 133,040	\$ 119,506	89.83%	\$ 132,040	\$ 132,236	100.15%	\$ (12,730)
PUBLIC SAFETY	\$ 239,138	\$ 91,451	38.24%	\$ 485,703	\$ 351,940	72.46%	\$ (260,489)
EMS TRANSPORT	\$ 1,250,000	\$ 938,187	75.05%	\$ 987,551	\$ 531,610	53.83%	\$ 406,577
TOTAL CHARGE FOR SERVICES	\$ 1,622,178	\$ 1,149,144	70.84%	\$ 1,605,294	\$ 1,015,786	63.28%	\$ 133,358
FINES							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 60,257	100.43%	\$ 26,000	\$ 61,377	236.07%	\$ (1,120)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 5,000	\$ 45,100	902.01%	\$ 10,000	\$ 2,685	26.85%	\$ 42,415
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 164,260	912.55%	\$ 122,000	\$ 2,350	1.93%	\$ 161,910
UNCLASSIFIED	\$ 20,000	\$ 39,827	199.13%	\$ 20,000	\$ 56,872	284.36%	\$ (17,045)
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,190		\$ -	\$ 41,532		\$ 3,658
SALE OF PROPERTY	\$ 20,000	\$ 503,063	2515.31%	\$ 20,000	\$ 2,333	11.67%	\$ 500,730
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 193,100	91.95%	\$ 206,000	\$ 191,821	93.12%	\$ 1,279
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ -	0.00%	\$ 545,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ -	0.00%	\$ -
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ 290,000	\$ 304,999	105.17%	\$ (304,999)
ENERGY EFFICIENCY	\$ -	\$ 3,600		\$ -	\$ -		\$ 3,600
CDBG	\$ 58,000	\$ 18,524	31.94%	\$ 58,000	\$ 18,585	32.04%	\$ (61)
UTILITY REIMBURSEMENT	\$ 37,500	\$ 12,925	34.47%	\$ 37,500	\$ 20,242	53.98%	\$ (7,317)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,653,218	\$ 1,570,588	59.20%	\$ 2,777,220	\$ 641,419	23.10%	\$ 929,169
TOTAL GENERAL FUND REVENUES	\$ 54,931,420	\$ 52,477,453	95.53%	\$ 54,013,580	\$ 50,512,819	93.52%	\$ 1,964,634
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 18,076,266	86.68%	\$ 20,411,239	\$ 17,075,677	83.66%	\$ 1,000,589
EDUCATION	\$ 856,607	\$ 596,223	69.60%	\$ 774,572	\$ 516,707	66.71%	\$ 79,516
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 22,618,161	\$ 18,672,489	82.56%	\$ 22,092,693	\$ 17,592,384	79.63%	\$ 1,080,105
GRAND TOTAL REVENUES	\$ 77,549,581	\$ 71,149,943	91.75%	\$ 76,106,273	\$ 68,105,203	89.49%	\$ 3,044,740

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2016 VS May 31, 2015

DEPARTMENT	FY 2016 BUDGET	Unaudited EXP THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	Unaudited EXP THRU MAY 2015	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 77,366	\$ 73,978	95.62%	\$ 78,532	\$ 73,841	94.03%	\$ 137
CITY MANAGER	\$ 269,340	\$ 256,993	95.42%	\$ 280,750	\$ 224,127	79.83%	\$ 32,866
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 301,031	83.37%	\$ 359,500	\$ 287,044	79.85%	\$ 13,987
CITY CLERK	\$ 165,053	\$ 150,580	91.23%	\$ 164,593	\$ 151,048	91.77%	\$ (468)
FINANCIAL SERVICES	\$ 619,855	\$ 562,187	90.70%	\$ 605,135	\$ 518,559	85.69%	\$ 43,628
HUMAN RESOURCES	\$ 143,526	\$ 131,996	91.97%	\$ 139,578	\$ 121,201	86.83%	\$ 10,795
INFORMATION TECHNOLOGY	\$ 390,190	\$ 361,067	92.54%	\$ 413,829	\$ 358,408	86.61%	\$ 2,659
LEGAL SERVICES	\$ 65,000	\$ 95,967	147.64%	\$ 65,000	\$ 65,633	100.97%	\$ 30,334
TOTAL ADMINISTRATION	\$ 2,091,410	\$ 1,933,799	92.46%	\$ 2,106,917	\$ 1,799,861	85.43%	\$ 133,938
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 906,631	\$ 847,104	93.43%	\$ 902,494	\$ 789,314	87.46%	\$ 57,790
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 135,914	73.58%	\$ 192,954	\$ 156,627	81.17%	\$ (20,713)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 264,380	78.02%	\$ -	\$ -		\$ 264,380
PUBLIC LIBRARY	\$ 979,516	\$ 880,015	89.84%	\$ 960,692	\$ 865,623	90.10%	\$ 14,392
TOTAL COMMUNITY SERVICES	\$ 2,409,729	\$ 2,127,413	88.28%	\$ 2,056,140	\$ 1,811,564	88.11%	\$ 315,849
FISCAL SERVICES							
DEBT SERVICE	\$ 6,324,864	\$ 6,247,014	98.77%	\$ 6,263,936	\$ 6,274,784	100.17%	\$ (27,770)
FACILITIES	\$ 653,080	\$ 559,026	85.60%	\$ 698,335	\$ 418,024	59.86%	\$ 141,002
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ -	0.00%	\$ 496,536
WAGES & BENEFITS	\$ 5,171,309	\$ 4,524,519	87.49%	\$ 4,737,117	\$ 4,375,697	92.37%	\$ 148,822
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,021,078	\$ 11,827,095	90.83%	\$ 12,542,758	\$ 11,068,505	88.25%	\$ 758,590
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,099,634	\$ 3,975,024	96.96%	\$ 4,057,633	\$ 3,981,368	98.12%	\$ (6,344)
FIRE EMS	\$ 549,801	\$ 333,197	60.60%	\$ 635,468	\$ 285,800	44.97%	\$ 47,397
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,424,589	88.47%	\$ 3,738,108	\$ 3,302,771	88.35%	\$ 121,818
TOTAL PUBLIC SAFETY	\$ 8,520,430	\$ 7,732,810	90.76%	\$ 8,431,209	\$ 7,569,939	89.78%	\$ 162,871
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 3,812,847	84.25%	\$ 5,806,379	\$ 5,209,572	89.72%	\$ (1,396,725)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 730,195	78.75%	\$ -	\$ -		\$ 730,195
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
TOTAL PUBLIC WORKS	\$ 6,052,189	\$ 5,142,055	84.96%	\$ 6,405,392	\$ 5,808,585	90.68%	\$ (666,530)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 103,888	98.94%	\$ 105,000	\$ 105,000	100.00%	\$ (1,112)
E911 COMMUNICATION CENTER	\$ 1,069,122	\$ 1,072,812	100.35%	\$ 1,067,249	\$ 1,049,366	98.32%	\$ 23,446
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 209,244	100.00%	\$ 235,373	\$ 211,378	89.81%	\$ (2,134)
LA ARTS	\$ -	\$ -		\$ 17,000	\$ -	0.00%	\$ -
TAX SHARING	\$ 270,000	\$ 228,985	84.81%	\$ 270,000	\$ 29,040	10.76%	\$ 199,945
TOTAL INTERGOVERNMENTAL	\$ 1,653,366	\$ 1,614,929	97.68%	\$ 1,694,622	\$ 1,394,784	82.31%	\$ 220,145
COUNTY TAX	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
TIF (10108058-580000)	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 2,584,032	\$ 2,599,913	100.61%	\$ 224,889
OVERLAY	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 38,490,384	\$ 35,345,171	91.83%	\$ 37,867,950	\$ 34,100,030	90.05%	\$ 1,245,141
EDUCATION DEPARTMENT	\$ 39,062,197	\$ 28,231,891	72.27%	\$ 38,241,323	\$ 27,940,501	73.06%	\$ 291,390
TOTAL GENERAL FUND EXPENDITURES	\$ 77,552,581	\$ 63,577,062	81.98%	\$ 76,109,273	\$ 62,040,531	81.52%	\$ 1,536,531

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2016**

INVESTMENT		FUND	BALANCE May 31, 2016	BALANCE April 30, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,264,239.57	\$ 4,262,791.29	0.40%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,003,329.73	\$ 1,002,659.38	0.40%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,057,440.69	\$ 7,045,122.93	0.40%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,123.06	\$ 50,106.05	0.40%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,123.07	\$ 50,106.05	0.40%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,320.25	\$ 130,276.01	0.40%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 14,305,576.37	\$ 14,291,061.71	0.47%

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2015 - June 30, 2016
Report as of May 31, 2016

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Adjustment	Totals	% of Total
No Insurance Information				\$ 9,878.80	\$ 9,378.20	\$ 7,920.00	\$ 15,706.00	\$ 10,867.40	\$ 16,949.20	\$ 4,292.20	\$ 11,804.00	\$ (74,991.80)	\$ 11,804.00	0.58%
Bluecross	\$ 4,447.40	\$ 9,313.20	\$ 16,358.80	\$ 7,914.80	\$ 8,336.80	\$ 9,136.40	\$ 5,167.40	\$ 9,445.60	\$ 8,658.40	\$ 3,327.40	\$ 2,706.80	\$ 18,603.60	\$ 103,416.60	5.10%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 100.00	\$ 3,900.00	0.19%
Medicare	\$ 76,994.00	\$ 81,754.00	\$ 95,440.20	\$ 83,724.40	\$ 75,419.20	\$ 105,424.20	\$ 85,563.40	\$ 75,211.60	\$ 91,344.40	\$ 96,559.00	\$ 71,040.00	\$ 19,333.40	\$ 957,807.80	47.24%
Medicaid	\$ 32,852.00	\$ 29,305.00	\$ 39,741.60	\$ 26,231.20	\$ 23,081.80	\$ 27,212.00	\$ 26,440.00	\$ 33,075.20	\$ 22,219.60	\$ 26,973.60	\$ 23,590.80	\$ 19,982.60	\$ 330,705.40	16.31%
Other/Commercial	\$ 36,705.40	\$ 31,800.40	\$ 41,227.00	\$ 33,338.80	\$ 25,727.60	\$ 24,983.40	\$ 33,851.80	\$ 32,748.60	\$ 49,548.80	\$ 42,544.20	\$ 47,937.00	\$ 76,436.00	\$ 476,849.00	23.52%
Patient	\$ 30,593.00	\$ 32,031.80	\$ 16,754.40	\$ 26,109.20	\$ 14,667.80	\$ 21,797.80	\$ 8,812.00	\$ 12,714.80	\$ 7,445.00	\$ 16,868.20	\$ 14,612.60	\$ (64,076.00)	\$ 138,330.60	6.82%
Worker's Comp												\$ 4,612.20	\$ 4,612.20	0.23%
TOTAL	\$ 181,791.80	\$ 184,604.40	\$ 210,022.00	\$ 187,597.20	\$ 156,911.40	\$ 196,673.80	\$ 175,640.60	\$ 174,463.20	\$ 196,665.40	\$ 190,764.60	\$ 172,291.20	\$ -	\$ 2,027,425.60	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2015 - June 30, 2016
Report as of May 31, 2016

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5	14		105	4.13%
Bluecross	5	11	20	9	10	11	6	11	10	4	3		100	3.93%
Intercept	2	4	5	4	3	2	1	4	5	2	6		38	1.49%
Medicare	91	98	122	109	96	131	108	91	109	117	82		1154	45.36%
Medicaid	40	35	52	34	29	37	33	43	27	35	29		394	15.49%
Other/Commercial	44	39	55	42	31	33	40	45	61	54	58		502	19.73%
Patient	37	39	21	32	20	29	11	15	9	20	18		251	9.87%
Worker's Comp													0	0.00%
TOTAL	219	226	275	242	201	253	218	222	241	237	210	0	2544	100.00%

TOTAL REVENUE COLLECTED AS OF 5/31/16 \$938,187

TOTAL EXPENDITURES AS OF 5/31/16 \$333,197

**EMS BILLING
AGING REPORT
July 1, 2015 to June 30, 2016
Report as of May 31, 2016**

	Current		31-60		61-90		91-120		121+ days		Totals				
Bluecross	\$	2,767.74	60%	\$	86.73	2%	\$	-	0%	\$	877.49	19%	\$	4,616.96	0.77%
Intercept	\$	600.00	100%	\$	-	0%	\$	-		\$	-		\$	600.00	0.10%
Medicare	\$	37,516.40	97%	\$	-	0%	\$	-	0%	\$	1,236.80	3%	\$	38,753.20	6.48%
Medicaid	\$	12,675.34	62%	\$	3,713.44	18%	\$	969.27	5%	\$	-	0%	\$	20,562.49	3.44%
Other/Commercial	\$	55,143.57	68%	\$	12,148.70	15%	\$	2,385.20	3%	\$	1,239.41	2%	\$	81,318.60	13.59%
Patient	\$	41,549.93	9%	\$	41,220.45	9%	\$	20,169.75	4%	\$	25,492.17	6%	\$	452,390.55	75.62%
Worker's Comp	\$	-		\$	-		\$	-		\$	-		\$	-	0.00%
TOTAL	\$	150,252.98		\$	57,169.32		\$	23,524.22		\$	27,616.58		\$	339,678.70	
		25%			10%			4%			5%			57%	
														100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of May 31, 2016

	1902		1905		1909		1910		1911		1913		1914		1915		1917		1922		1924		1926		1927		1928					
	Riverwatch		Winter Festival		Kittyhawk Park		Community Service		Fire Prevention Trailer		Police Fitness Equipment		Oak Hill Cemeteries		Fire Training Building		Wellness Grant		Walmart Risk/Homeless		Lucy Hood		Healthy Androscoggin		Insurance Reimbursement		Vending					
Fund Balance 7/1/15	\$	1,045,007.67	\$	3,723.50	\$	29,875.00	\$	3,049.08	\$	(730.10)	\$	5,960.03	\$	25,536.45	\$	3,297.79	\$	5,466.48	\$	7,015.51	\$	861.04	\$	729.55	\$	(17,898.42)	\$	469.03				
Revenues FY16	\$	71,836.14	\$	3,250.00			\$	787.00					\$	1,300.00	\$	250.00	\$	8,356.53	\$	170.66			\$	3,525.00	\$	78,330.46	\$	1,032.95				
Expenditures FY16	\$	118,704.85	\$	3,468.70			\$	48.49			\$	27.50			\$	36.56	\$	7,910.05	\$	1,131.47			\$	3,654.00	\$	84,991.39	\$	1,357.59				
Fund Balance 5/31/16	\$	998,138.96	\$	3,504.80	\$	29,875.00	\$	3,787.59	\$	(730.10)	\$	5,932.53	\$	26,836.45	\$	3,511.23	\$	5,912.96	\$	6,054.70	\$	861.04	\$	600.55	\$	(24,559.35)	\$	144.39				
	1929		1930		1931		1932		2003		2005		2006		2007		2008		2009		2010		2013		2014		2015					
	Fire Prevention		211 Fairview		Donations		PW Surplus		Byrne JAG		MDOT		PEACE		Seatbelt Grant		Homeland Security		Thermal Imaging Camera		State Drug Money		OUI Grant		Speed Grant		Juvenile Firesetter					
Fund Balance 7/1/15	\$	5,634.22	\$	(566,303.71)	\$	2,757.60	\$	1,849.08	\$	5,640.06	\$	(399,095.95)	\$	2,097.66	\$	2,174.00	\$	11,480.56	\$	1,706.94	\$	46,251.47	\$	14,141.54	\$	5,678.00	\$	2,192.94				
Revenues FY16	\$	250.00							\$	16,645.23	\$	2,322,882.87	\$	1,713.32							\$	5,572.81	\$	15,700.00	\$	13,064.00						
Expenditures FY16	\$	1,059.65			\$	230.86			\$	16,683.98	\$	2,485,863.61	\$	3,466.27			\$	91,383.03			\$	23,720.47	\$	16,404.57	\$	11,058.00						
Fund Balance 5/31/16	\$	4,824.57	\$	(566,303.71)	\$	2,526.74	\$	1,849.08	\$	5,601.31	\$	(562,076.69)	\$	344.71	\$	2,174.00	\$	(79,902.47)	\$	1,706.94	\$	28,103.81	\$	13,436.97	\$	7,684.00	\$	2,192.94				
	2017		2018		2019		2020		2025		2030		2032		2033		2034		2037		2038		2040		2041		2042					
	Drug Free Commuities		Substance Abuse Prevention		Law Enforcement Training		CDBG		Community Cords		Parking		HEAPP		Safe School/Health (COPS)		Enforcement Underage Drinking		Bulletproof Vests		Community Action Team		Great Falls TV		Blanche Stevens		High Visibility					
Fund Balance 7/1/15	\$	3,181.82	\$	10,523.67	\$	1,270.05	\$	4,579,390.54	\$	20,671.30	\$	(16,361.51)	\$	(4,154.50)	\$	3,295.10	\$	(4,443.88)	\$	19,730.19	\$	7,206.21	\$	42,556.97	\$	47,019.80	\$	3,528.71				
Revenues FY16					\$	28,770.41	\$	728,757.04	\$	7,927.71	\$	133,834.28			\$	74,838.56			\$	-			\$	125,409.55	\$	3,780.00						
Expenditures FY16					\$	32,554.00	\$	697,833.92	\$	947.41	\$	135,185.19			\$	80,084.12			\$	9,575.40			\$	140,786.76	\$	3,624.54						
Fund Balance 5/31/16	\$	3,181.82	\$	10,523.67	\$	(2,513.54)	\$	4,610,313.66	\$	27,651.60	\$	(17,712.42)	\$	(4,154.50)	\$	(1,950.46)	\$	(4,443.88)	\$	10,154.79	\$	7,206.21	\$	27,179.76	\$	47,175.26	\$	3,528.71				
	2044		2045		2046		2047		2050		2052		2053		2054		2055		2056		2057		2201		2500		2501					
	Federal Drug Money		Forest Management		Joint Land Use Study		American FireFighters		Project Lifesaver		Nature Conservancy		St Louis Bells		EMS Transport Capital Reserve		Work4ME-PAL		Lake Auburn Neighborhood		ASPCA Grant		EDI Grant		Parks & Recreation		Recreation Donation					
Fund Balance 7/1/15	\$	82,212.55	\$	4,661.52	\$	0.57	\$	(1,004.80)	\$	50.00	\$	18,000.00	\$	-	\$	130,000.00	\$	-	\$	-	\$	-	\$	(1,047,638.74)	\$	293,092.09	\$	1,757.00				
Revenues FY16	\$	27,487.92									\$	8,500.00	\$	2,357.75					\$	450.00	\$	800.00			\$	227,265.94						
Expenditures FY16	\$	34,781.42									\$	25,524.95			\$	7,824.92			\$	-			\$	700,533.27	\$	208,808.12						
Fund Balance 5/31/16	\$	74,919.05	\$	4,661.52	\$	0.57	\$	(1,004.80)	\$	50.00	\$	975.05	\$	2,357.75	\$	130,000.00	\$	(7,824.92)	\$	450.00	\$	800.00	\$	(1,748,172.01)	\$	311,549.91	\$	1,757.00				
	2600		2600		2600		2600		2600		2600		2600		2600		2600		2600		2600		2600		2600		2600		Total			
	Tambrands TIF 4		J Enterprises TIF 5		Tambrands II TIF 6		J & A Properties TIF 7		Formed Fiber TIF 8		Mall TIF 9		Downtown TIF 10		Safe Handling TIF 11		Auburn Industrial TIF 12		Auburn Plaza TIF 13		Auburn Plaza II TIF 14		Webster School TIF 16		Bedard Pharm TIF 17		Slapshot LLC TIF 18		Hartt Transport TIF 19		Special Revenues	
Fund Balance 7/1/15	\$	(127,347.94)	\$	14,500.44	\$	(471,230.13)	\$	2,558.27	\$	134,175.13	\$	179,704.58	\$	1,224,027.14	\$	50,183.60	\$	(340,574.43)	\$	435,207.03	\$	(307,092.37)	\$	360.47	\$	389.15	\$	(158,541.22)	\$	-	\$	5,079,431.40
Revenues FY16	\$	346,567.00			\$	67,163.00			\$	76,401.00	\$	358,938.00	\$	813,711.00			\$	143,550.00	\$	323,593.00	\$	504,599.00	\$	27,849.00	\$	29,453.00	\$	127,574.00	\$	5,404.00	\$	6,739,648.13
Expenditures FY16	\$	346,566.68			\$	67,162.75			\$	76,401.40	\$	340,000.00	\$	1,253,453.01			\$	176,262.51	\$	201,914.01	\$	391,748.09	\$	27,848.56	\$	29,453.35	\$	80,405.75	\$	5,409.40	\$	7,945,890.57
Fund Balance 5/31/16	\$	(127,347.62)	\$	14,500.44	\$	(471,229.88)	\$	2,558.27	\$	134,174.73	\$	198,642.58	\$	784,285.13	\$	50,183.60	\$	(373,286.94)	\$	556,886.02	\$	(194,241.46)	\$	360.91	\$	388.80	\$	(111,372.97)	\$	(5.40)	\$	3,873,188.96

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Howard Kroll, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for May 31, 2016



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of May 31, 2016.

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, April 30, 2016.

Current Assets:

As of the end of May 2016 the total current assets of Norway Savings Bank Arena were (\$315,230). These consisted of cash and cash equivalents of \$91,245, accounts receivable of \$37,771 and an interfund payable of \$444,246, which means that Norway owes the General Fund \$444,246 at the end of May.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of May 31, 2016 was \$215,947.

Liabilities:

Norway Arena had accounts payable of \$998 as of May 31, 2016.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through May 2016 are \$910,237. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through May 2016 were \$1,075,697. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of May 2016 Norway Arena has an operating loss of \$165,460 compared to the May 2015 operating loss of \$209,365 a decrease in the operating loss for the fiscal year of \$43,905.

As of May 31, 2016 Norway Arena has a decrease in net assets of \$165,460.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$19,518 more than in FY15 and expenditures in FY16 are \$62,836 less than last year in May.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
May 31, 2016
Business-type Activities - Enterprise Fund

	May 31, 2016	April 30, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,245	\$ 91,249	\$ (4)
Interfund receivables/payables	(444,246)	(343,219)	(101,027)
Prepaid Rent		-	-
Accounts receivable	37,771	42,429	(4,658)
Total current assets	(315,230)	(209,541)	(105,689)
Noncurrent assets:			
Capital assets:			
Buildings	38,905	38,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	215,947	215,947	-
Total assets	(99,283)	6,406	(105,689)
LIABILITIES			
Accounts payable	\$ 998	\$ 87,440	\$ (86,442)
Total liabilities	998	87,440	(86,442)
NET ASSETS			
Invested in capital assets	\$ 215,947	\$ 215,947	\$ -
Unrestricted	\$ (316,228)	\$ (296,981)	\$ (19,247)
Total net assets	\$ (100,281)	\$ (81,034)	\$ (19,247)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Norway Savings Bank Arena
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2016

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 910,237
Operating expenses:	
Personnel	318,122
Supplies	28,886
Utilities	196,971
Repairs and maintenance	20,955
Rent	464,277
Depreciation	-
Capital expenses	1,600
Other expenses	44,886
Total operating expenses	1,075,697
Operating gain (loss)	(165,460)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(165,460)
Transfers out	-
Change in net assets	(165,460)
Total net assets, July 1	65,179
Total net assets, May 31, 2016	\$ (100,281)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through May 31, 2016 compared to May 31, 2015

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU MAY 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 30,000	\$ 9,713	32.38%	\$ 30,000	\$ 9,343	31.14%	\$ 370
Sign Advertisements	\$ 230,000	\$ 172,383	74.95%	\$ 233,225	\$ 216,133	92.67%	\$ (43,750)
Pro Shop	\$ 8,500	\$ 6,394	75.22%	\$ 8,500	\$ 6,934	81.58%	\$ (540)
Programs	\$ 280,000	\$ 301,588	107.71%	\$ 172,450	\$ 245,669	142.46%	\$ 55,919
Rental Income	\$ 398,500	\$ 381,648	95.77%	\$ 753,260	\$ 367,754	48.82%	\$ 13,894
Tournaments	\$ 50,000	\$ 38,511	77.02%	\$ 24,500	\$ 44,886	183.21%	\$ (6,375)
TOTAL CHARGE FOR SERVICES	\$ 997,000	\$ 910,237	91.30%	\$ 1,221,935	\$ 890,719	72.89%	\$ 19,518
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 997,000	\$ 910,237	91.30%	\$ 1,221,935	\$ 890,719	72.89%	\$ 19,518

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through May 31, 2016 compared to May 31, 2015

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU MAY 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU MAY 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 318,122	102.29%	\$ 318,446	\$ 291,163	91.43%	\$ 26,959
Purchased Services	\$ 96,150	\$ 65,841	68.48%	\$ 67,800	\$ 96,376	142.15%	\$ (30,535)
Supplies	\$ 17,500	\$ 28,886	165.06%	\$ 9,000	\$ 46,641	518.23%	\$ (17,755)
Utilities	\$ 200,200	\$ 196,971	98.39%	\$ 204,846	\$ 193,835	94.62%	\$ 3,136
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 4,034	5.04%	\$ (2,434)
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 528,408	\$ 506,484	95.85%	\$ (42,207)
	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 1,208,500	\$ 1,138,533	94.21%	\$ (62,836)
GRAND TOTAL EXPENDITURES	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 1,208,500	\$ 1,138,533	94.21%	\$ (62,836)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Howard Kroll, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for May, 2016

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of May 31, 2016. Ingersoll opened in October 2015. After 7 months of operation Ingersoll is operating in the black as you will see from the attached report and narrative below.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of May 31, 2016.

Current Assets:

As of the end of May 2016 the total current assets of Ingersoll Turf Facility were \$49,005. These consisted of an interfund receivable of \$49,005, which means that the General Fund owes Ingersoll \$49,005 at the end of May.

Noncurrent Assets:

Ingersoll's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of May 31, 2016 was \$20,915.

Liabilities:

Ingersoll had no accounts payable as of May 31, 2016.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through May 2016 are \$141,506. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2016 were \$71,586. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2016 Ingersoll has an operating gain of \$69,920.

As of May 31, 2016 Ingersoll has an increase in net assets of \$69,920.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 7 months is 65.84% of the budget and expenditures are at 40.07% of budget.

Statement of Net Assets
Ingersoll Turf Facility
May 31, 2016
Business-type Activities - Enterprise Fund

	May 31 2016	April 30 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Interfund receivables/payables	49,005	53,122	(4,117)
Accounts receivable		-	-
Total current assets	49,005	53,122	(4,117)
Noncurrent assets:			
Capital assets:			
Buildings	-	-	-
Equipment	20,915	20,915	-
Land improvements	-	-	-
Less accumulated depreciation	-	-	-
Total noncurrent assets	20,915	20,915	-
Total assets	69,920	74,037	(4,117)
LIABILITIES			
Accounts payable	\$ -	\$ 120	\$ (120)
Total liabilities	-	120	(120)
NET ASSETS			
Invested in capital assets	\$ 20,915	\$ 20,915	\$ -
Unrestricted	\$ 49,005	\$ 53,002	\$ (3,997)
Total net assets	\$ 69,920	\$ 73,917	\$ (3,997)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2016

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 141,506
Operating expenses:	
Personnel	47,495
Supplies	1,181
Utilities	13,787
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	9,123
Total operating expenses	71,586
Operating gain (loss)	69,920
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	69,920
Transfers out	-
Change in net assets	69,920
Total net assets, July 1	-
Total net assets, May 31, 2016	\$ 69,920

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through May 31, 2016

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET
CHARGE FOR SERVICES			
Sponsorship	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ -	\$ 9,685	
Programs	\$ 8,640	\$ 46,559	538.88%
Rental Income	\$ 191,300	\$ 78,127	40.84%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 141,506	65.84%
INTEREST ON INVESTMENTS			
	\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 141,506	65.84%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through May 31, 2016

DESCRIPTION	ACTUAL		
	FY 2016 BUDGET	EXPENDITURES THRU MAY 2016	% OF BUDGET
Salaries & Benefits	\$ 102,719	\$ 47,495	46.24%
Purchased Services	\$ 20,250	\$ 3,371	16.65%
Programs	\$ -	\$ 5,752	
Supplies	\$ 6,750	\$ 1,181	17.50%
Utilities	\$ 44,320	\$ 13,787	31.11%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	\$ 178,639	\$ 71,586	40.07%
GRAND TOTAL EXPENDITURES	\$ 178,639	\$ 71,586	40.07%