

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Howard Kroll, City Manager
FROM: Jill Eastman, Finance Director
REF: June 2016 Financial Report (pre audit)
DATE: July 12, 2016

The following is a discussion regarding the significant variances found in the City's June 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 the final month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 100% of the annual budget. The attached reports are where we are right now. We are still processing invoices for FY 16 and there are some revenues that haven't been received that belong in FY 16. This report shows you where we are today. When the audit is complete, the auditors will give a formal presentation of the final year end picture.

Revenues

Revenues collected through June 30th, including the school department were \$74,203,509, or 95.69%, of the budget. The municipal revenues including property taxes were \$53,899,492, or 98.12% of the budget which is more than the same period last year by 1.38%. The accounts listed below are noteworthy.

- A. Property Tax collections that are received for the first 60 days following fiscal year end are posted to the prior year. What this means is that any property taxes collected in July and August will be posted to FY 16. As of June 30th property tax collections were at 97.70% of the budget which is 0.29% lower than last year at this time.
- B. Excise tax for the month of June is at 114.75%. This is a \$220,624 increase from FY 15. Our excise revenues for FY15 are \$438,457 above projections as of June 30, 2015.
- C. State Revenue Sharing for the month of June is 105.33% or \$1,556,420.

- D. Business and Non-Business Licenses and Permits are at 100.73% of budget due to Commercial Licenses coming in higher than anticipated.

Expenditures

City expenditures through June 2016 were \$37,495,573 or 97.42%, of the budget. Noteworthy variances are:

- A. Legal Service is at 150.05%. This will be higher in the final report as we have not received a bill for May and June legal services from Brann and Isaacson.
- B. Health and Social services is under budget again this year. The major contributing factors are Salaries, the administrative assistant is now shared 2 days a week with the City Clerk's office and is paid out of that budget for those 2 days and the Assistance budget came in at 76% of the total budget.
- C. Public Services is under budget at this time by \$374,219, or 8.27%.

Investments

This section contains an investment schedule as of June 30th. Currently the City's funds are earning an average interest rate of .52%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

ASSETS	UNAUDITED June 30 2016	UNAUDITED May 31 2016	Increase (Decrease)	AUDITED JUNE 30 2015
CASH	\$ 17,100,219	\$ 17,177,809	\$ (77,590)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,064,887	2,179,186	(114,299)	2,429,419
TAXES RECEIVABLE-CURRENT	14,204	1,303,766	(1,289,562)	37,898
DELINQUENT TAXES	613,248	614,821	(1,573)	571,005
TAX LIENS	1,474,227	511,747	962,479	1,721,395
NET DUE TO/FROM OTHER FUNDS	529,406	602,357	(72,951)	266,370
TOTAL ASSETS	\$ 21,796,190	\$ 22,389,686	\$ (593,496)	\$ 16,977,218
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (74,149)	\$ (18,610)	\$ (55,539)	\$ (1,935,471)
PAYROLL LIABILITIES	(475,400)	(213,163)	(262,237)	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(57,826)	(55,566)	(2,261)	-
ESCROWED AMOUNTS	(12,979)	(16,940)	3,961	(6,039)
DEFERRED REVENUE	(2,199,420)	(2,407,772)	208,352	(1,860,686)
TOTAL LIABILITIES	\$ (2,782,970)	\$ (2,675,246)	\$ (107,724)	\$ (6,132,028)
FUND BALANCE - UNASSIGNED	\$ (17,922,267)	\$ (18,623,488)	\$ 701,221	\$ (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	\$ (19,013,220)	\$ (19,714,441)	\$ 701,221	\$ (10,845,190)
TOTAL LIABILITIES AND FUND BALANCE	\$ (21,796,190)	\$ (22,389,687)	\$ 593,497	\$ (16,977,218)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2016 VS June 30, 2015 (pre audit)

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 43,010,262	97.70%	\$ 43,055,996	\$ 42,191,415	97.99%	\$ 818,847
PRIOR YEAR TAX REVENUE	\$ -	\$ 1,016,485		\$ -	\$ 972,736		\$ 43,749
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	\$ 3,844,081	114.75%	\$ 3,185,000	\$ 3,623,457	113.77%	\$ 220,624
PENALTIES & INTEREST	\$ 150,000	\$ 134,712	89.81%	\$ 145,000	\$ 138,869	95.77%	\$ (4,157)
TOTAL TAXES	\$ 48,026,283	\$ 48,264,067	100.50%	\$ 46,880,996	\$ 47,310,229	100.92%	\$ 953,838
LICENSES AND PERMITS							
BUSINESS	\$ 48,300	\$ 74,661	154.58%	\$ 48,300	\$ 70,388	145.73%	\$ 4,273
NON-BUSINESS	\$ 356,800	\$ 333,401	93.44%	\$ 339,300	\$ 340,659	100.40%	\$ (7,258)
TOTAL LICENSES	\$ 405,100	\$ 408,062	100.73%	\$ 387,600	\$ 411,047	106.05%	\$ (2,985)
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	\$ 1,556,420	105.33%	\$ 1,649,470	\$ 1,507,858	91.41%	\$ 48,562
WELFARE REIMBURSEMENT	\$ 70,000	\$ 50,914	72.73%	\$ 70,000	\$ 45,514	65.02%	\$ 5,400
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 169,775	109.53%	\$ 155,000	\$ -	0.00%	\$ 169,775
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,164,641	\$ 2,182,260	100.81%	\$ 2,336,470	\$ 1,954,232	83.64%	\$ 228,028
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 133,040	\$ 129,170	97.09%	\$ 132,040	\$ 139,008	105.28%	\$ (9,838)
PUBLIC SAFETY	\$ 239,138	\$ 155,962	65.22%	\$ 485,703	\$ 451,138	92.88%	\$ (295,176)
EMS TRANSPORT	\$ 1,250,000	\$ 1,128,873	90.31%	\$ 987,551	\$ 607,421	61.51%	\$ 521,452
TOTAL CHARGE FOR SERVICES	\$ 1,622,178	\$ 1,414,006	87.17%	\$ 1,605,294	\$ 1,197,567	74.60%	\$ 216,439
FINES							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 67,502	112.50%	\$ 26,000	\$ 66,906	257.33%	\$ 596
MISCELLANEOUS							
INVESTMENT INCOME	\$ 5,000	\$ 50,660	1013.20%	\$ 10,000	\$ 4,181	41.81%	\$ 46,479
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 162,615	903.42%	\$ 122,000	\$ 12,238	10.03%	\$ 150,377
UNCLASSIFIED	\$ 20,000	\$ 24,378	121.89%	\$ 20,000	\$ 58,337	291.69%	\$ (33,959)
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 25,228		\$ -	\$ 41,532		\$ (16,304)
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	\$ 210,655	100.31%	\$ 206,000	\$ 209,259	101.58%	\$ 1,396
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ 500,000	100.00%	\$ 45,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ 55,000	100.00%	\$ (55,000)
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ 45,000	100.00%	\$ (45,000)
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ 41,720	100.00%	\$ (41,720)
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	\$ 19,872	52.99%	\$ 37,500	\$ 20,367	54.31%	\$ (495)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,653,218	\$ 1,563,595	58.93%	\$ 2,777,220	\$ 1,313,551	47.30%	\$ 250,044
TOTAL GENERAL FUND REVENUES	\$ 54,931,420	\$ 53,899,492	98.12%	\$ 54,013,580	\$ 52,253,532	96.74%	\$ 1,645,960
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 19,591,258	93.94%	\$ 20,411,239	\$ 18,419,872	90.24%	\$ 1,171,386
EDUCATION	\$ 856,607	\$ 712,759	83.21%	\$ 774,572	\$ 578,579	74.70%	\$ 134,180
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 22,618,161	\$ 20,304,017	89.77%	\$ 22,092,693	\$ 18,998,451	85.99%	\$ 1,305,566
GRAND TOTAL REVENUES	\$ 77,549,581	\$ 74,203,509	95.69%	\$ 76,106,273	\$ 71,251,983	93.62%	\$ 2,951,526

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2016 VS June 30, 2015 (pre audit)

DEPARTMENT	FY 2016 BUDGET	Unaudited		FY 2015 BUDGET	Unaudited		VARIANCE
		EXP THRU JUNE 2016	% OF BUDGET		EXP THRU JUNE 2015	% OF BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 77,366	\$ 76,139	98.41%	\$ 78,532	\$ 75,891	96.64%	\$ 248
CITY MANAGER	\$ 269,340	\$ 289,238	107.39%	\$ 280,750	\$ 247,091	88.01%	\$ 42,147
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 353,050	97.78%	\$ 359,500	\$ 338,297	94.10%	\$ 14,753
CITY CLERK	\$ 165,053	\$ 172,319	104.40%	\$ 164,593	\$ 166,112	100.92%	\$ 6,207
FINANCIAL SERVICES	\$ 619,855	\$ 629,732	101.59%	\$ 605,135	\$ 576,445	95.26%	\$ 53,287
HUMAN RESOURCES	\$ 143,526	\$ 143,526	100.00%	\$ 139,578	\$ 131,285	94.06%	\$ 12,241
INFORMATION TECHNOLOGY	\$ 390,190	\$ 386,059	98.94%	\$ 413,829	\$ 373,471	90.25%	\$ 12,588
LEGAL SERVICES	\$ 65,000	\$ 97,535	150.05%	\$ 65,000	\$ 66,209	101.86%	\$ 31,326
TOTAL ADMINISTRATION	\$ 2,091,410	\$ 2,147,598	102.69%	\$ 2,106,917	\$ 1,974,801	93.73%	\$ 172,797
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 906,631	\$ 941,754	103.87%	\$ 902,494	\$ 858,346	95.11%	\$ 83,408
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 151,703	82.13%	\$ 192,954	\$ 170,782	88.51%	\$ (19,079)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 287,221	84.76%	\$ -	\$ -		\$ 287,221
PUBLIC LIBRARY	\$ 979,516	\$ 980,916	100.14%	\$ 960,692	\$ 960,692	100.00%	\$ 20,224
TOTAL COMMUNITY SERVICES	\$ 2,409,729	\$ 2,361,594	98.00%	\$ 2,056,140	\$ 1,989,820	96.77%	\$ 371,774
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	\$ 599,957	91.87%	\$ 698,335	\$ 581,454	83.26%	\$ 18,503
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ 468,081	100.00%	\$ 28,455
WAGES & BENEFITS	\$ 5,171,309	\$ 4,964,674	96.00%	\$ 4,737,117	\$ 4,727,699	99.80%	\$ 236,975
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,021,078	\$ 12,308,181	94.53%	\$ 12,542,758	\$ 12,052,018	96.09%	\$ 256,163
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,099,634	\$ 4,399,287	107.31%	\$ 4,057,633	\$ 4,340,866	106.98%	\$ 58,421
FIRE EMS	\$ 549,801	\$ 359,002	65.30%	\$ 635,468	\$ 300,760	47.33%	\$ 58,242
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,784,769	97.77%	\$ 3,738,108	\$ 3,722,141	99.57%	\$ 62,628
TOTAL PUBLIC SAFETY	\$ 8,520,430	\$ 8,543,058	100.27%	\$ 8,431,209	\$ 8,363,767	99.20%	\$ 179,291
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 4,151,679	91.73%	\$ 5,806,379	\$ 5,702,798	98.22%	\$ (1,551,119)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 805,457	86.86%	\$ -	\$ -		\$ 805,457
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
TOTAL PUBLIC WORKS	\$ 6,052,189	\$ 5,556,149	91.80%	\$ 6,405,392	\$ 6,301,811	98.38%	\$ (745,662)
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	\$ 1,069,806	100.06%	\$ 1,067,249	\$ 1,049,366	98.32%	\$ 20,440
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 209,244	100.00%	\$ 235,373	\$ 211,378	89.81%	\$ (2,134)
LA ARTS	\$ -	\$ -		\$ 17,000	\$ 6,240	36.71%	\$ (6,240)
TAX SHARING	\$ 270,000	\$ 228,985	84.81%	\$ 270,000	\$ 239,133	88.57%	\$ (10,148)
TOTAL INTERGOVERNMENTAL	\$ 1,653,366	\$ 1,611,923	97.49%	\$ 1,694,622	\$ 1,611,117	95.07%	\$ 806
COUNTY TAX							
TIF (10108058-580000)	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
OVERLAY	\$ -	\$ -		\$ -	\$ 159,684	0.00%	\$ (159,684)
TOTAL CITY DEPARTMENTS	\$ 38,490,384	\$ 37,495,573	97.42%	\$ 37,867,950	\$ 37,099,810	97.97%	\$ 395,763
EDUCATION DEPARTMENT							
	\$ 39,062,197	\$ 31,149,902	79.74%	\$ 38,241,323	\$ 31,369,501	82.03%	\$ (219,599)
TOTAL GENERAL FUND EXPENDITURES	\$ 77,552,581	\$ 68,645,475	88.51%	\$ 76,109,273	\$ 68,469,311	89.96%	\$ 176,164

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

INVESTMENT		FUND	BALANCE June 30, 2016	BALANCE May 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,265,641.66	\$ 4,264,239.57	0.40%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,003,659.58	\$ 1,003,329.73	0.40%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,058,833.76	\$ 7,057,440.69	0.40%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,139.54	\$ 50,123.06	0.40%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,139.54	\$ 50,123.07	0.40%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,363.06	\$ 130,320.25	0.40%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.85%
GRAND TOTAL			\$ 14,308,777.14	\$ 14,305,576.37	0.52%

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

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	June 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	\$ 5,741.80	\$(86,795.80)	\$ 5,741.80	0.26%
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	\$ 9,045.60	\$ 22,887.40	\$ 116,746.00	5.21%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 200.00	\$ 100.00	\$ 4,100.00	0.18%
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	\$ 89,122.40	\$ 20,696.40	\$ 1,048,293.20	46.76%
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	\$ 26,480.80	\$ 22,425.00	\$ 359,628.60	16.04%
Other/Commercial Patient	\$ 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	\$ 57,917.60	\$ 83,601.00	\$ 541,931.60	24.17%
Worker's Comp	\$ 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	\$ 25,776.40	\$ (67,526.20)	\$ 160,656.80	7.17%
													\$ 4,612.20	\$ 4,612.20	0.21%
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	\$ 214,284.60	\$ -	\$ 2,241,710.20	100.00%

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

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	May 2016	June 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5	14	7		112	4.00%
Bluecross	5	11	20	9	10	11	6	11	10	4	3	11		111	3.96%
Intercept	2	4	5	4	3	2	1	4	5	2	6	2		40	1.43%
Medicare	91	98	122	109	96	131	108	91	109	117	82	106		1260	44.97%
Medicaid	40	35	52	34	29	37	33	43	27	35	29	33		427	15.24%
Other/Commercial Patient	44	39	55	42	31	33	40	45	61	54	58	68		570	20.34%
Worker's Comp	37	39	21	32	20	29	11	15	9	20	18	31		282	10.06%
														0	0.00%
TOTAL	219	226	275	242	201	253	218	222	241	237	210	258	0	2802	100.00%

TOTAL REVENUE COLLECTED AS OF 6/30/16 \$1,128,873.47
TOTAL EXPENDITURES AS OF 6/30/16 \$359,001.50

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 9,427.28	78%	\$ 956.14	8%	\$ -	0%	\$ -	0%	\$ 1,722.49	14%	\$ 12,105.91	1.78%
Intercept	\$ 200.00	100%	\$ -	0%	\$ -		\$ -		\$ -		\$ 200.00	0.03%
Medicare	\$ 75,577.40	96%	\$ 950.80	1%	\$ -	0%	\$ 1,516.90	2%	\$ 901.80	1%	\$ 78,946.90	11.61%
Medicaid	\$ 23,613.54	86%	\$ 1,239.29	5%	\$ 152.18	1%	\$ 885.00	3%	\$ 1,519.13	6%	\$ 27,409.14	4.03%
Other/Commercial	\$ 60,213.75	68%	\$ 7,991.64	9%	\$ 5,195.40	6%	\$ 2,385.20	3%	\$ 12,413.51	14%	\$ 88,199.50	12.97%
Patient	\$ 45,009.84	10%	\$ 29,070.80	6%	\$ 37,827.07	8%	\$ 17,220.44	4%	\$ 344,026.60	73%	\$ 473,154.75	69.58%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 214,041.81		\$ 40,208.67		\$ 43,174.65		\$ 22,007.54		\$ 360,583.53		\$ 680,016.20	
	31%		6%		6%		3%		53%		100%	100.00%

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 June 30, 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 June 30, 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, May 31, 2016.

Current Assets:

As of the end of June 2016 the total current assets of Norway Savings Bank Arena were (\$286,133). These consisted of cash and cash equivalents of \$91,241, accounts receivable of \$37,046, prepaid rent of \$42,207 and an interfund payable of \$456,627, which means that Norway owes the General Fund \$456,627 at the end of June.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end and has not been posted for FY16). The total value of the noncurrent assets as of June 30, 2016 was \$215,947.

Liabilities:

Norway Arena had accounts payable of \$44,192 and prepaid revenue of \$10,640 as of June 30, 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 June 2016 are \$953,413. 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 June 2016 were \$1,169,664. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of June 2016 Norway Arena has an operating loss of \$216,251 compared to the June 2015 operating loss of \$314,774 a decrease in the operating loss for the fiscal year of \$98,523.

As of June 30, 2016 Norway Arena has a decrease in net assets of \$216,251.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$60,267 more than in FY15 and expenditures in FY16 are \$6,230 less than last year in June.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
June 30, 2016
Business-type Activities - Enterprise Fund
(Pre Audit)

	June 30, 2016	May 31, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,241	\$ 91,245	\$ (4)
Interfund receivables/payables	(456,627)	(444,246)	(12,381)
Prepaid Rent	42,207		42,207
Accounts receivable	37,046	37,771	(725)
Total current assets	(286,133)	(315,230)	29,097
Noncurrent assets:			
Capital assets:			
Buildings	-	38,905	(38,905)
Equipment	321,718	285,813	35,905
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	212,947	215,947	(3,000)
Total assets	(73,186)	(99,283)	26,097
LIABILITIES			
Accounts payable	\$ 44,192	\$ 998	\$ 43,194
Prepaid Revenue	\$ 10,640		10,640
Net Pension Liability	51,082		51,082
Total liabilities	105,914	998	104,916
NET ASSETS			
Invested in capital assets	\$ 212,947	\$ 215,947	\$ (3,000)
Unrestricted	\$ (392,047)	\$ (316,228)	\$ (75,819)
Total net assets	\$ (179,100)	\$ (100,281)	\$ (78,819)

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
6/30/2016 (pre audit)

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 953,413
Operating expenses:	
Personnel	349,064
Supplies	32,645
Utilities	209,665
Repairs and maintenance	24,283
Rent	506,484
Depreciation	-
Capital expenses	1,600
Other expenses	45,923
Total operating expenses	1,169,664
Operating gain (loss)	(216,251)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(216,251)
Transfers out	-
Change in net assets	(216,251)
Total net assets, July 1	37,151
Total net assets, June 30, 2016	\$ (179,100)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through June 30, 2016 compared to June 30, 2015 (pre audit)

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU JUNE 2015	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 30,000	\$ 11,213	37.38%	\$ 30,000	\$ 9,343	31.14%	\$ 1,870
Sign Advertisements	\$ 230,000	\$ 172,953	75.20%	\$ 233,225	\$ 195,583	83.86%	\$ (22,630)
Pro Shop	\$ 8,500	\$ 6,931	81.54%	\$ 8,500	\$ 7,504	88.28%	\$ (573)
Programs	\$ 280,000	\$ 302,442	108.02%	\$ 172,450	\$ 246,019	142.66%	\$ 56,423
Rental Income	\$ 398,500	\$ 421,363	105.74%	\$ 753,260	\$ 388,011	51.51%	\$ 33,352
Tournaments	\$ 50,000	\$ 38,511	77.02%	\$ 24,500	\$ 46,686	190.56%	\$ (8,175)
TOTAL CHARGE FOR SERVICES	\$ 997,000	\$ 953,413	95.63%	\$ 1,221,935	\$ 893,146	73.09%	\$ 60,267
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 997,000	\$ 953,413	95.63%	\$ 1,221,935	\$ 893,146	73.09%	\$ 60,267

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through June 30, 2016 compared to June 30, 2015 (pre audit)

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU JUNE 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU JUNE 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 349,064	112.24%	\$ 318,446	\$ 304,350	95.57%	\$ 44,714
Purchased Services	\$ 96,150	\$ 70,041	72.85%	\$ 67,800	\$ 103,408	152.52%	\$ (33,367)
Supplies	\$ 17,500	\$ 32,810	187.49%	\$ 9,000	\$ 48,526	539.18%	\$ (15,716)
Utilities	\$ 200,200	\$ 209,665	104.73%	\$ 204,846	\$ 207,928	101.50%	\$ 1,737
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 5,198	6.50%	\$ (3,598)
Rent	\$ 507,000	\$ 506,484	99.90%	\$ 528,408	\$ 506,484	95.85%	\$ -
	\$ 1,188,850	\$ 1,169,664	98.39%	\$ 1,208,500	\$ 1,175,894	97.30%	\$ (6,230)
GRAND TOTAL EXPENDITURES	\$ 1,188,850	\$ 1,169,664	98.39%	\$ 1,208,500	\$ 1,175,894	97.30%	\$ (6,230)

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 June, 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 June 30, 2016. Ingersoll opened in October 2015. After 8 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 June 30, 2016.

Current Assets:

As of the end of June 2016 the total current assets of Ingersoll Turf Facility were \$2,233. These consisted of an interfund receivable of \$1,233 and accounts receivable of \$1,000, which means that the General Fund owes Ingersoll \$1,233 at the end of June.

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 June 30, 2016 was \$224,260.

Liabilities:

Ingersoll had no accounts payable as of June 30, 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 June 2016 are \$150,523. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through June 2016 were \$79,407. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of June 2016 Ingersoll has an operating gain of \$71,116.

As of June 30, 2016 Ingersoll has an increase in net assets of \$71,116.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 8 months is 70.03% of the budget and expenditures are at 44.45% of budget.

Statement of Net Assets
Ingersoll Turf Facility
June 30, 2016
Business-type Activities - Enterprise Fund
(Pre Audit)

	June 30 2016	May 31 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 1,233	49,005	(47,772)
Accounts receivable	1,000	-	1,000
	Total current assets	49,005	(46,772)
Noncurrent assets:			
Capital assets:			
Buildings	672,279	-	672,279
Equipment	86,625	20,915	65,710
Land improvements	18,584	-	18,584
Less accumulated depreciation	(553,228)	-	(553,228)
	Total noncurrent assets	20,915	203,345
	Total assets	69,920	156,573
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
	Total liabilities	-	-
NET ASSETS			
Invested in capital assets	\$ 224,260	\$ 20,915	\$ 203,345
Unrestricted	\$ 2,233	\$ 49,005	\$ (46,772)
	Total net assets	\$ 69,920	\$ 156,573

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
June 30, 2016 (Pre Audit)

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 150,523
Operating expenses:	
Personnel	53,286
Supplies	2,059
Utilities	14,550
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	9,512
Total operating expenses	79,407
Operating gain (loss)	71,116
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	71,116
Transfers out	-
Change in net assets	71,116
Total net assets, July 1	155,377
Total net assets, May 31, 2016	\$ 226,493

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through June 30, 2016 (Pre Audit)

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET
CHARGE FOR SERVICES			
Sponsorship	\$ 15,000	\$ 8,135	54.23%
Batting Cages	\$ -	\$ 9,745	
Programs	\$ 8,640	\$ 48,216	558.06%
Rental Income	\$ 191,300	\$ 84,427	44.13%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 150,523	70.03%
INTEREST ON INVESTMENTS			
	\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 150,523	70.03%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through June 30, 2016 (Pre Audit)

DESCRIPTION	FY 2016 BUDGET	ACTUAL EXPENDITURES THRU JUNE 2016	% OF BUDGET
Salaries & Benefits	\$ 102,719	\$ 53,286	51.88%
Purchased Services	\$ 20,250	\$ 3,370	16.64%
Programs	\$ -	\$ 6,142	
Supplies	\$ 6,750	\$ 2,059	30.50%
Utilities	\$ 44,320	\$ 14,550	32.83%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	\$ 178,639	\$ 79,407	44.45%
GRAND TOTAL EXPENDITURES	\$ 178,639	\$ 79,407	44.45%