

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Denis D'Auteuil, Acting City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: December 2016 Financial Report**

**DATE: January 17, 2017**

The following is a discussion regarding the significant variances found in the City's December 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 sixth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 50.0% 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 December 31st, including the school department were \$39,354,748, or 48.87%, of the budget. The municipal revenues including property taxes were \$29,443,296, or 51.26% of the budget which is the same as last year at this time. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 52.6% as compared to 51.64% last year.
- B. Excise tax for the month of December is at 57.96%. This is a \$52,948 increase from FY 16. Our excise revenues for FY17 are 7.98% above projections as of December 31, 2016.
- C. State Revenue Sharing at the end of December is 49.44% or \$725,891.

### **Expenditures**

City expenditures through December 2016 were \$20,828,817 or 52.35%, of the budget. This is 1.41% less than the same period last year. Noteworthy variances are:

- A. The operating departments are all in line with where they should be at this time. Several line items are paid quarterly, semi-annually or annually thus creating the appearance of being over budget. I have and will continue to monitor each department's expenditures throughout the fiscal year.

**Investments**

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of .55%.

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 December 2016, November 2016, and June 2016**

	UNAUDITED December 31 2016	UNAUDITED November 30 2016	Increase (Decrease)	AUDITED JUNE 30 2016
<b>ASSETS</b>				
CASH	\$ 14,856,493	\$ 14,486,975	\$ 369,518	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,446,911	2,222,832	224,079	2,561,677
TAXES RECEIVABLE-CURRENT	20,418,472	20,811,723	(393,251)	1,015,068
DELINQUENT TAXES	641,499	650,227	(8,728)	613,248
TAX LIENS	784,962	959,367	(174,405)	473,362
NET DUE TO/FROM OTHER FUNDS	2,927,057	1,723,900	1,203,157	2,298,596
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 42,075,395</b>	<b>\$ 40,855,024</b>	<b>\$ 1,220,371</b>	<b>\$ 17,771,545</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (29,305)	\$ (19,188)	\$ (10,117)	\$ (643,393)
PAYROLL LIABILITIES	(466,746)	(318,043)	(148,703)	-
ACCRUED PAYROLL	529,353	529,353	(1)	(3,934,340)
STATE FEES PAYABLE	(53,738)	(50,383)	(3,355)	-
ESCROWED AMOUNTS	(11,183)	(10,873)	(310)	(12,981)
DEFERRED REVENUE	(21,687,645)	(22,264,026)	576,381	(1,970,197)
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (21,719,264)</b>	<b>\$ (22,133,160)</b>	<b>\$ 413,896</b>	<b>\$ (6,560,911)</b>
FUND BALANCE - Unassigned	\$ (18,489,161)	\$ (16,854,894)	\$ (1,634,267)	\$ (6,158,083)
FUND BALANCE - Assigned	\$ (783,311)	\$ (783,311)	\$ 0	\$ (2,084,993)
FUND BALANCE - Nonspendable-long term receivables				\$ (1,341,590)
FUND BALANCE - Restricted	(1,083,659)	(1,083,659)	-	(1,625,968)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (20,356,131)</b>	<b>\$ (18,721,864)</b>	<b>\$ (1,634,267)</b>	<b>\$ (11,210,634)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (42,075,395)</b>	<b>\$ (40,855,024)</b>	<b>\$ (1,220,371)</b>	<b>\$ (17,771,545)</b>

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU DEC 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU DEC 2015	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 24,214,168	52.60%	\$ 44,021,283	\$ 22,734,555	51.64%	\$ 1,479,613
PRIOR YEAR TAX REVENUE	\$ -	\$ 668,740		\$ -	\$ 749,064		\$ (80,324)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 750,000	\$ 569,088	75.88%	\$ 505,000	\$ 258,527	51.19%	\$ 310,561
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 1,951,063	57.98%	\$ 3,350,000	\$ 1,898,115	56.66%	\$ 52,948
PENALTIES & INTEREST	\$ 150,000	\$ 87,790	58.53%	\$ 150,000	\$ 67,910	45.27%	\$ 19,880
<b>TOTAL TAXES</b>	<b>\$ 50,297,435</b>	<b>\$ 27,490,849</b>	<b>54.66%</b>	<b>\$ 48,026,283</b>	<b>\$ 25,708,171</b>	<b>53.53%</b>	<b>\$ 1,782,678</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 48,000	\$ 25,582	53.29%	\$ 48,300	\$ 29,393	60.86%	\$ (3,812)
NON-BUSINESS	\$ 427,384	\$ 196,259	45.92%	\$ 356,800	\$ 165,971	46.52%	\$ 30,288
<b>TOTAL LICENSES</b>	<b>\$ 475,384</b>	<b>\$ 221,841</b>	<b>46.67%</b>	<b>\$ 405,100</b>	<b>\$ 195,364</b>	<b>48.23%</b>	<b>\$ 26,477</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 440,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,468,313	\$ 725,891	49.44%	\$ 1,477,641	\$ 788,791	53.38%	\$ (62,900)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 29,426	49.87%	\$ 70,000	\$ 19,402	27.72%	\$ 10,024
OTHER STATE AID	\$ 22,000	\$ -	0.00%	\$ 22,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,109,313</b>	<b>\$ 755,317</b>	<b>35.81%</b>	<b>\$ 2,164,641</b>	<b>\$ 813,233</b>	<b>37.57%</b>	<b>\$ (57,916)</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 132,640	\$ 51,750	39.02%	\$ 133,040	\$ 48,132	36.18%	\$ 3,618
PUBLIC SAFETY	\$ 139,077	\$ 56,252	40.45%	\$ 239,138	\$ 38,075	15.92%	\$ 18,177
EMS TRANSPORT	\$ 1,250,000	\$ 512,320	40.99%	\$ 1,250,000	\$ 515,927	41.27%	\$ (3,607)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,521,717</b>	<b>\$ 620,322</b>	<b>40.76%</b>	<b>\$ 1,622,178</b>	<b>\$ 602,134</b>	<b>37.12%</b>	<b>\$ 18,188</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 27,792	42.76%	\$ 60,000	\$ 32,844	54.74%	\$ (5,052)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 10,000	\$ 10,736	107.36%	\$ 5,000	\$ 7,051	141.02%	\$ 3,685
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 19,010	105.61%	\$ 18,000	\$ 145,165	806.47%	\$ (126,155)
UNCLASSIFIED	\$ 10,000	\$ 41,415	414.15%	\$ 20,000	\$ 20,016	100.08%	\$ 21,399
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 22,403		\$ -	\$ 22,560		\$ (157)
SALE OF PROPERTY	\$ 20,000	\$ 10,667	53.34%	\$ 20,000	\$ 501,020	2505.10%	\$ (490,353)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 213,207	101.53%	\$ 210,000	\$ 105,328	50.16%	\$ 107,879
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ -	0.00%	\$ -
TRANSFER IN: POLICE	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 42,718	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ -	\$ -		\$ -
ENERGY EFFICIENCY	\$ -	\$ 1,625		\$ -	\$ 3,600		\$ (1,975)
CDBG	\$ 254,127	\$ 8,112	3.19%	\$ 58,000	\$ 11,174	19.27%	\$ (3,062)
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 37,500	\$ 4,526	12.07%	\$ (4,526)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,967,163</b>	<b>\$ 327,176</b>	<b>11.03%</b>	<b>\$ 2,653,218</b>	<b>\$ 820,440</b>	<b>30.92%</b>	<b>\$ (493,264)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 57,436,012</b>	<b>\$ 29,443,296</b>	<b>51.26%</b>	<b>\$ 54,931,420</b>	<b>\$ 28,172,186</b>	<b>51.29%</b>	<b>\$ 1,271,110</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 9,520,263	44.54%	\$ 20,854,672	\$ 9,300,312	44.60%	\$ 219,951
EDUCATION	\$ 814,540	\$ 391,189	48.03%	\$ 856,607	\$ 115,588	13.49%	\$ 275,601
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 23,094,759</b>	<b>\$ 9,911,453</b>	<b>42.92%</b>	<b>\$ 22,618,161</b>	<b>\$ 9,415,900</b>	<b>41.63%</b>	<b>\$ 495,553</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 80,530,771</b>	<b>\$ 39,354,748</b>	<b>48.87%</b>	<b>\$ 77,549,581</b>	<b>\$ 37,588,086</b>	<b>48.47%</b>	<b>\$ 1,766,662</b>

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

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU DEC 2016	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU DEC 2015	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 78,464	\$ 45,488	57.97%	\$ 77,366	\$ 38,085	49.23%	\$ 7,403
CITY MANAGER	\$ 378,880	\$ 125,811	33.21%	\$ 269,340	\$ 127,691	47.41%	\$ (1,880)
CITY CLERK	\$ 177,906	\$ 91,184	51.25%	\$ 165,053	\$ 89,546	54.25%	\$ 1,638
FINANCIAL SERVICES	\$ 637,754	\$ 317,405	49.77%	\$ 619,855	\$ 312,264	50.38%	\$ 5,141
HUMAN RESOURCES	\$ 150,435	\$ 39,626	26.34%	\$ 143,526	\$ 72,314	50.38%	\$ (32,688)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 296,917	61.94%	\$ 390,190	\$ 263,174	67.45%	\$ 33,743
LEGAL SERVICES	\$ 45,650	\$ 62,009	135.84%	\$ 65,000	\$ 39,242	60.37%	\$ 22,767
<b>TOTAL ADMINISTRATION</b>	<b>\$ 1,948,413</b>	<b>\$ 978,440</b>	<b>50.22%</b>	<b>\$ 1,730,330</b>	<b>\$ 942,316</b>	<b>54.46%</b>	<b>\$ 36,124</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 497,323	25.66%	\$ 1,267,711	\$ 715,436	56.44%	\$ (218,113)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 91,839	53.56%	\$ 184,711	\$ 77,683	42.06%	\$ 14,156
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 134,599	39.38%	\$ 338,871	\$ 152,146	44.90%	\$ (17,547)
PUBLIC LIBRARY	\$ 979,516	\$ 565,317	57.71%	\$ 979,516	\$ 400,006	40.84%	\$ 165,311
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,431,199</b>	<b>\$ 1,289,078</b>	<b>37.57%</b>	<b>\$ 2,770,809</b>	<b>\$ 1,345,271</b>	<b>48.55%</b>	<b>\$ (56,193)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,406,845	\$ 5,905,713	92.18%	\$ 6,324,864	\$ 5,792,676	91.59%	\$ 113,037
FACILITIES	\$ 645,756	\$ 292,129	45.24%	\$ 653,080	\$ 276,072	42.27%	\$ 16,057
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,274,528	\$ 2,638,062	50.02%	\$ 5,171,309	\$ 2,440,777	47.20%	\$ 197,285
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,224,506</b>	<b>\$ 8,835,904</b>	<b>66.81%</b>	<b>\$ 13,021,078</b>	<b>\$ 8,509,525</b>	<b>65.35%</b>	<b>\$ 326,379</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,049,396	\$ 2,089,774	51.61%	\$ 4,099,634	\$ 2,195,809	53.56%	\$ (106,035)
FIRE EMS	\$ 590,997	\$ 248,276	42.01%	\$ 549,801	\$ 228,329	41.53%	\$ 19,947
POLICE DEPARTMENT	\$ 3,875,113	\$ 1,868,197	48.21%	\$ 3,870,995	\$ 1,837,825	47.48%	\$ 30,372
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,515,506</b>	<b>\$ 4,206,247</b>	<b>49.40%</b>	<b>\$ 8,520,430</b>	<b>\$ 4,261,963</b>	<b>50.02%</b>	<b>\$ (55,716)</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 1,928,638	42.89%	\$ 4,525,898	\$ 1,995,859	44.10%	\$ (67,221)
SOLID WASTE DISPOSAL	\$ 932,689	\$ 330,470	35.43%	\$ 927,278	\$ 345,919	37.30%	\$ (15,449)
WATER AND SEWER	\$ 599,013	\$ 305,753	51.04%	\$ 599,013	\$ 305,756	51.04%	\$ (3)
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,028,051</b>	<b>\$ 2,564,861</b>	<b>42.55%</b>	<b>\$ 6,052,189</b>	<b>\$ 2,647,534</b>	<b>43.75%</b>	<b>\$ (82,673)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 49,184	46.40%	\$ 105,000	\$ 52,500	50.00%	\$ (3,316)
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 537,020	49.32%	\$ 1,069,122	\$ 537,328	50.26%	\$ (308)
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 233,349	111.52%	\$ (51,105)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ 21,066	7.80%	\$ (3,051)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,647,101</b>	<b>\$ 786,463</b>	<b>47.75%</b>	<b>\$ 1,653,366</b>	<b>\$ 844,243</b>	<b>51.06%</b>	<b>\$ (57,780)</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,167,824	\$ 2,167,824	100.00%	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 25,556
OVERLAY	\$ 2,824,803	\$ -	0.00%	\$ 2,599,914	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 39,787,403</b>	<b>\$ 20,828,817</b>	<b>52.35%</b>	<b>\$ 38,490,384</b>	<b>\$ 20,693,120</b>	<b>53.76%</b>	<b>\$ 135,697</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 40,743,368</b>	<b>\$ 13,587,770</b>	<b>33.35%</b>	<b>\$ 39,062,197</b>	<b>\$ 12,820,568</b>	<b>32.82%</b>	<b>\$ 767,202</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 80,530,771</b>	<b>\$ 34,416,587</b>	<b>42.74%</b>	<b>\$ 77,552,581</b>	<b>\$ 33,513,688</b>	<b>43.21%</b>	<b>\$ 902,899</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF December 31, 2016**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE</b> December 31, 2016	<b>BALANCE</b> November 30, 2016	<b>INTEREST</b> <b>RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,174,616.61	\$ 4,172,844.28	<b>0.45%</b>
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,005,941.26	\$ 1,005,514.22	<b>0.45%</b>
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 5,511,817.66	\$ 4,057,641.35	<b>0.45%</b>
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,253.43	\$ 50,232.10	<b>0.45%</b>
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,253.46	\$ 50,232.10	<b>0.45%</b>
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 230,752.90	\$ 230,654.93	<b>0.45%</b>
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	<b>0.70%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.70%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.85%</b>
<b>GRAND TOTAL</b>			<b>\$ 12,773,635.32</b>	<b>\$ 11,317,118.98</b>	<b>0.55%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2016 - June 30, 2017**  
**Report as of December 31, 2016**

	Beginning	December 2016				Ending
	Balance 12/01/16	New Charges	Payments	Refunds	Adjustments	Balance 12/31/2016
<b>Bluecross</b>	\$ 39,634.00	\$ 6,585.00	\$ (4,561.64)	\$ -	\$ (2,236.98)	\$ 39,420.38
<b>Intercept</b>	\$ 34.80	\$ 300.00	\$ (300.00)			\$ 34.80
<b>Medicare</b>	\$ 75,329.97	\$ 53,336.40	\$ (20,141.57)		\$ (26,888.80)	\$ 81,636.00
<b>Medicaid</b>	\$ (10,844.69)	\$ 24,267.60	\$ (17,285.15)		\$ (25,583.00)	\$ (29,445.24)
<b>Other/Commercial</b>	\$ 124,997.56	\$ 34,789.60	\$ (19,768.97)	\$ 1,025.00	\$ (14,628.55)	\$ 126,414.64
<b>Patient</b>	\$ 511,807.85	\$ 6,623.80	\$ (5,025.94)	\$ 96.01	\$ (859.80)	\$ 512,641.92
<b>Worker's Comp</b>	\$ 728.40	\$ -	\$ -			\$ 728.40
<b>TOTAL</b>	\$ 741,687.89	\$ 125,902.40	\$ (67,083.27)	\$ 1,121.01	\$ (70,197.13)	\$ 731,430.90

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2016 - June 30, 2017**  
**Report as of December 31, 2016**

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80					\$ (4,649.80)	\$ -	0.00%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 7,886.80	\$ 10,183.80	\$ 7,624.60	\$ 6,585.00	\$ 4,240.00	\$ 59,622.40	5.63%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 1,025.00	\$ 3,359.80	0.32%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 101,560.20	\$ 70,601.00	\$ 53,336.40	\$ 13,854.80	\$ 471,968.40	44.54%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 34,320.80	\$ 35,292.20	\$ 24,267.60	\$ 7,078.60	\$ 197,479.80	18.64%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 39,102.00	\$ 34,393.20	\$ 34,834.60	\$ (7,451.80)	\$ 249,734.60	23.57%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ 13,732.00	\$ 20,298.20	\$ 6,623.80	\$ (13,445.40)	\$ 76,774.40	7.25%
Worker's Comp	\$ 651.40				\$ 728.40		\$ (651.40)	\$ 728.40	0.07%
<b>TOTAL</b>	\$ 181,630.60	\$ 205,083.60	\$ 178,335.00	\$ 199,298.80	\$ 169,372.40	\$ 125,947.40	\$ -	\$ 1,059,667.80	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2016 - June 30, 2017**  
**Report as of December 31, 2016**

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Adjustment	Totals	% of Total
No Insurance Information		6						6	0.44%
Bluecross	12	15	9	12	10	8		66	4.80%
Intercept	2	10	2	4	8	3		29	2.11%
Medicare	80	99	105	126	87	69		566	41.13%
Medicaid	45	50	33	44	45	35		252	18.31%
Other/Commercial	69	65	56	54	44	49		337	24.49%
Patient	20	25	16	17	25	15		118	8.58%
Worker's Comp	1				1			2	0.15%
<b>TOTAL</b>	229	270	221	257	220	179	0	1376	100.00%

**TOTAL REVENUE COLLECTED AS OF 12/31/16 \$512,320.**

**TOTAL EXPENDITURES AS OF 12/31/16 \$ 248,276.**



**EMS BILLING  
AGING REPORT  
July 1, 2016 to June 30, 2017  
Report as of December 31, 2016**

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 2,135.89	29%	\$ 2,563.20	35%	\$ 1,644.72	23%	\$ 857.24	12%	\$ 69.69	1%	\$ 7,270.74	0.99%
<b>Intercept</b>	\$ 200.00	67%	\$ 100.00		\$ -		\$ -				\$ 300.00	0.04%
<b>Medicare</b>	\$ 30,208.20	83%	\$ 6,207.80	17%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 36,416.00	4.98%
<b>Medicaid</b>	\$ 13,177.07	69%	\$ 2,124.23	11%	\$ 610.19	3%	\$ -	0%	\$ 3,238.17	17%	\$ 19,149.66	2.62%
<b>Other/Commercial</b>	\$ 40,664.06	56%	\$ 12,371.46	17%	\$ 3,499.95	5%	\$ 2,629.57	4%	\$ 14,047.45	19%	\$ 73,212.49	10.01%
<b>Patient</b>	\$ 33,625.73	6%	\$ 24,340.09	4%	\$ 28,682.42	5%	\$ 40,916.74	7%	\$ 467,517.03	79%	\$ 595,082.01	81.36%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 120,010.95		\$ 47,706.78		\$ 34,437.28		\$ 44,403.55		\$ 484,872.34		\$ 731,430.90	
	16%		7%		5%		6%		66%		100%	100.00%

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

	1902 Riverwatch	1905 Winter Festival	1909 Kittyhawk Park	1910 Community Service	1913 Police Fitness Equipment	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1922 Walmart Risk/Homeless	1926 Healthy Androscoggin	1927 Insurance Reimbursement	1928 Vending	1929 Fire Prevention	1930 211 Fairview
Fund Balance 7/1/16	\$ 998,289.00	\$ 3,504.80	\$ 44,875.00	\$ 3,822.59	\$ 5,932.53	\$ 27,084.76	\$ 3,511.16	\$ 4,657.35	\$ 7,158.93	\$ (169.41)	\$ (42,276.05)	\$ 97.26	\$ 4,094.47	\$ (566,303.71)
Revenues FY17	\$ 31,637.51	\$ 2,550.00		\$ 249.70				\$ 2,204.00	\$ 1,998.94	\$ 8,164.96	\$ 21,049.35	\$ 648.00		
Expenditures FY17	\$ 105,681.60	\$ 400.00					\$ 5,000.00	\$ 2,153.69	\$ 973.23	\$ 3,360.00	\$ 8,360.24	\$ 683.73		
<b>Fund Balance 12/31/16</b>	<b>\$ 924,244.91</b>	<b>\$ 5,654.80</b>	<b>\$ 44,875.00</b>	<b>\$ 4,072.29</b>	<b>\$ 5,932.53</b>	<b>\$ 27,084.76</b>	<b>\$ (1,488.84)</b>	<b>\$ 4,707.66</b>	<b>\$ 8,184.64</b>	<b>\$ 4,635.55</b>	<b>\$ (29,586.94)</b>	<b>\$ 61.53</b>	<b>\$ 4,094.47</b>	<b>\$ (566,303.71)</b>

	1931 Donations	2003 Byrne JAG	2005 MDOT	2006 PEACE	2007 Seatbelt Grant	2008 Homeland Security	2010 State Drug Money	2013 OUI Grant	2014 Speed Grant	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2032 HEAPP
Fund Balance 7/1/16	\$ 4,030.22	\$ 5,601.31	\$ (300,767.41)	\$ 5,113.91	\$ 3,838.00	\$ (79,902.47)	\$ 32,161.49	\$ 20,076.97	\$ 9,286.00	\$ (2,764.26)	\$ 4,390,795.83	\$ 29,363.56	\$ 7,326.18	\$ (4,994.50)
Revenues FY17	\$ -	\$ 2,120.64		\$ 3,130.91		\$ 102,245.77	\$ 5,018.50	\$ 9,250.00	\$ 8,205.00	\$ 4,436.00	\$ 462,340.82	\$ 2,932.20	\$ 81,407.66	
Expenditures FY17	\$ 66.40	\$ 1,427.74		\$ 908.59		\$ 71,977.05	\$ 12,876.69	\$ 13,776.00	\$ 6,156.00	\$ 850.00	\$ 321,646.24	\$ 500.00	\$ 94,722.08	
<b>Fund Balance 12/31/16</b>	<b>\$ 3,963.82</b>	<b>\$ 6,294.21</b>	<b>\$ (300,767.41)</b>	<b>\$ 7,336.23</b>	<b>\$ 3,838.00</b>	<b>\$ (49,633.75)</b>	<b>\$ 24,303.30</b>	<b>\$ 15,550.97</b>	<b>\$ 11,335.00</b>	<b>\$ 821.74</b>	<b>\$ 4,531,490.41</b>	<b>\$ 31,795.76</b>	<b>\$ (5,988.24)</b>	<b>\$ (4,994.50)</b>

	2033 Safe School/ Health (COPS)	2037 Bulletproof Vests	2038 Community Action Team	2040 Great Falls TV	2041 Blanche Stevens	2042 High Visibility	2044 Federal Drug Money	2045 Forest Management	2046 Joint Land Use Study	2048 TD Tree Days Grant	2050 Project Lifesaver	2051 Project Canopy	2052 Nature Conservancy	2053 St Louis Bells
Fund Balance 7/1/16	\$ (11,598.45)	\$ 11,591.10	\$ 7,206.21	\$ 49,695.26	\$ 51,105.26	\$ 3,528.71	\$ 28,246.58	\$ 4,661.52	\$ 0.57	\$ -	\$ 100.00	\$ -	\$ 975.05	\$ 2,357.75
Revenues FY17	\$ 6,893.21						\$ 6,683.66			\$ 12,500.00	\$ 50.00	\$ 12,970.00		
Expenditures FY17	\$ 48,042.62	\$ 4,926.39		\$ 4,375.38	\$ 786.45		\$ 17,318.39			\$ 12,500.00				
<b>Fund Balance 12/31/16</b>	<b>\$ (52,747.86)</b>	<b>\$ 6,664.71</b>	<b>\$ 7,206.21</b>	<b>\$ 45,319.88</b>	<b>\$ 50,318.81</b>	<b>\$ 3,528.71</b>	<b>\$ 17,611.85</b>	<b>\$ 4,661.52</b>	<b>\$ 0.57</b>	<b>\$ -</b>	<b>\$ 150.00</b>	<b>\$ 12,970.00</b>	<b>\$ 975.05</b>	<b>\$ 2,357.75</b>

	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway	2059 Distracted Driving	2201 EDI Grant	2500 Parks & Recreation	2501 Recreation Donation
Fund Balance 7/1/16	\$ 230,363.06	\$ (10,824.92)	\$ 125.00	\$ 800.00	\$ (36,787.03)	\$ (720.00)	\$ (1,336,528.99)	\$ 285,658.91	\$ 1,757.00
Revenues FY17					\$ 34,189.60	\$ 14,151.00		\$ 96,279.04	
Expenditures FY17		\$ 12,787.50				\$ 13,554.00	\$ 875.00	\$ 214,303.83	
<b>Fund Balance 12/31/16</b>	<b>\$ 230,363.06</b>	<b>\$ (23,612.42)</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ (123.00)</b>	<b>\$ (1,337,403.99)</b>	<b>\$ 167,634.12</b>	<b>\$ 1,757.00</b>

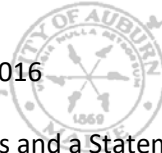
	2600 Tambrands TIF 4	2600 J Enterprises TIF 5	2600 Tambrands II TIF 6	2600 J & A Properties TIF 7	2600 Formed Fiber TIF 8	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Safe Handling TIF 11	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Bedard Pharm TIF 17	2600 Slapshot LLC TIF 18	2600 Hartt Transport TIF 19	Total Special Revenues
Fund Balance 7/1/16	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ 700,419.73	\$ 50,183.21	\$ (373,286.94)	\$ 112,923.51	\$ (90,278.95)	\$ 360.91	\$ 388.80	\$ (111,372.97)	\$ (5.40)	\$ 4,275,786.91
Revenues FY17							\$ 46,880.91									\$ 980,187.38
Expenditures FY17							\$ 850,339.49		\$ 136,810.59	\$ 79,912.46	\$ 534,503.92	\$ 14,645.06		\$ 84,567.93	\$ 14,972.71	\$ 2,696,741.00
<b>Fund Balance 12/31/16</b>	<b>\$ (127,347.23)</b>	<b>\$ 14,500.44</b>	<b>\$ (471,229.88)</b>	<b>\$ 2,558.27</b>	<b>\$ 134,174.73</b>	<b>\$ 538,642.58</b>	<b>\$ (103,038.85)</b>	<b>\$ 50,183.21</b>	<b>\$ (510,097.53)</b>	<b>\$ 33,011.05</b>	<b>\$ (624,782.87)</b>	<b>\$ (14,284.15)</b>	<b>\$ 388.80</b>	<b>\$ (195,940.90)</b>	<b>\$ (14,978.11)</b>	<b>\$ 2,559,233.29</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Denis D'Auteuil, Acting City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for December 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 December 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, November 30, 2016.

#### **Current Assets:**

As of the end of December 2016 the total current assets of Norway Savings Bank Arena were (\$380,430). These consisted of cash and cash equivalents of \$91,213, accounts receivable of \$158,739, and an interfund payable of \$630,382.

#### **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 December 31, 2016 was \$186,561.

#### **Liabilities:**

Norway Arena had no accounts payable as of December 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 December 2016 are \$567,631. 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 December 2016 were \$623,359. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of December 2016 Norway Arena has an operating loss of \$55,728 compared to the November 2016 operating loss of \$73,169 a decrease in the operating loss for the fiscal year of \$17,441.

As of December 31, 2016 Norway Arena has a decrease in net assets of \$55,728.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$16,964 less than in FY16 and expenditures in FY17 are \$38,190 more than last year in December.

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

	December 31, 2016	November 30, 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 91,213	\$ 91,217	\$ (4)
Interfund receivables	\$ (630,382)	\$ (608,522)	\$ (21,860)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	158,739	119,434	\$ 39,305
Total current assets	(380,430)	(397,871)	17,441
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	186,561	186,561	-
Total assets	(193,869)	(211,310)	17,441
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Net pension liability	77,298	77,298	-
Total liabilities	77,298	77,298	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 186,561	\$ 186,561	-
Unrestricted	\$ (457,728)	\$ (475,169)	\$ 17,441
Total net assets	\$ (271,167)	\$ (288,608)	\$ 17,441

**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**  
**December 31, 2016**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 567,631
Operating expenses:	
Personnel	183,282
Supplies	26,584
Utilities	121,482
Repairs and maintenance	5,126
Rent	253,242
Depreciation	-
Capital expenses	20,368
Other expenses	13,275
<b>Total operating expenses</b>	<b>623,359</b>
<b>Operating gain (loss)</b>	<b>(55,728)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(55,728)
Transfers out	-
Change in net assets	(55,728)
Total net assets, July 1	(215,439)
<b>Total net assets, December 31, 2016</b>	<b>\$ (271,167)</b>

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU DEC 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU DEC 2015	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 18,000	\$ 370	2.06%	\$ 30,000	\$ 4,475	14.92%	\$ (4,105)
Sponsorships	\$ 230,000	\$ 161,835	70.36%	\$ 230,000	\$ 129,848	56.46%	\$ 31,987
Pro Shop	\$ 8,500	\$ 2,816	33.13%	\$ 8,500	\$ 3,675	43.24%	\$ (859)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 173,055	61.81%	\$ (173,055)
Rental Income	\$ 672,250	\$ 354,075	52.67%	\$ 398,500	\$ 251,816	63.19%	\$ 102,259
Camps/Clinics	\$ 50,000	\$ 38,895	77.79%				\$ 38,895
Tournaments	\$ 50,000	\$ 9,640	19.28%	\$ 50,000	\$ 21,726	43.45%	\$ (12,086)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,059,750</b>	<b>\$ 567,631</b>	<b>53.56%</b>	<b>\$ 997,000</b>	<b>\$ 584,595</b>	<b>58.64%</b>	<b>\$ (16,964)</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>	<b></b>	<b>\$ -</b>	<b>\$ -</b>	<b></b>	<b></b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 1,059,750</b>	<b>\$ 567,631</b>	<b>53.56%</b>	<b>\$ 997,000</b>	<b>\$ 584,595</b>	<b>58.64%</b>	<b>\$ (16,964)</b>

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU DEC 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU DEC 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 183,282	58.93%	\$ 311,000	\$ 172,825	55.57%	\$ 10,457
Purchased Services	\$ 87,306	\$ 18,401	21.08%	\$ 96,150	\$ 26,036	27.08%	\$ (7,635)
Supplies	\$ 37,150	\$ 26,584	71.56%	\$ 17,500	\$ 25,493	145.67%	\$ 1,091
Utilities	\$ 199,800	\$ 121,482	60.80%	\$ 200,200	\$ 106,973	53.43%	\$ 14,509
Capital Outlay	\$ 57,000	\$ 20,368	35.73%	\$ 57,000	\$ 1,600	2.81%	\$ 18,768
Rent	\$ 507,000	\$ 253,242	49.95%	\$ 507,000	\$ 252,242	49.75%	\$ 1,000
	<b>\$ 1,199,256</b>	<b>\$ 623,359</b>	<b>51.98%</b>	<b>\$ 1,188,850</b>	<b>\$ 585,169</b>	<b>49.22%</b>	<b>\$ 38,190</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,199,256</b>	<b>\$ 623,359</b>	<b>51.98%</b>	<b>\$ 1,188,850</b>	<b>\$ 585,169</b>	<b>49.22%</b>	<b>\$ 38,190</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Denis D'Auteuil, Acting City Manager  
From: Jill Eastman, Finance Director  
Re: Financial Reports for December, 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 December 31, 2016.

### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

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

#### **Current Assets:**

As of the end of December 2016 the total current assets of Ingersoll Turf Facility were (\$2,154). This consisted of an interfund receivable of \$2,154 an increase from November of \$4,548.

#### **Noncurrent Assets:**

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of December 31, 2016 was \$195,659.

#### **Liabilities:**

Ingersoll had no accounts payable as of December 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 December 2016 are \$57,867. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through December 2016 were \$55,273. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2016 Ingersoll has an operating gain of \$2,594 compared to a net loss in November of \$1,954.

As of December 31, 2016 Ingersoll has an increase in net assets of \$2,594.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 compared to FY 16. Ingersoll Arena opened last year in the middle of October.



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

	December 31 2016	November 30 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 2,154	\$ (2,394)	4,548
Accounts receivable	-	-	-
Total current assets	2,154	(2,394)	4,548
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(581,829)	(581,829)	-
Total noncurrent assets	195,659	195,659	-
Total assets	197,813	193,265	4,548
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 2,154	\$ (2,394)	\$ 4,548
Total net assets	\$ 197,813	\$ 193,265	\$ 4,548

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

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 57,867
Operating expenses:	
Personnel	42,637
Supplies	2,754
Utilities	5,280
Repairs and maintenance	2,704
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	1,898
<b>Total operating expenses</b>	<b>55,273</b>
<b>Operating gain (loss)</b>	<b>2,594</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	2,594
Transfers out	-
Change in net assets	2,594
Total net assets, July 1	195,219
<b>Total net assets, December 31, 2016</b>	<b>\$ 197,813</b>

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

REVENUE SOURCE	ACTUAL			ACTUAL		
	FY 2017 BUDGET	REVENUES THRU DEC 2016	% OF BUDGET	FY 2017 BUDGET	REVENUES THRU DEC 2015	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 15,000	\$ 7,000	46.67%	\$ 15,000	\$ 4,400	29.33%
Batting Cages	\$ 9,940	\$ 3,555	35.76%	\$ -	\$ 1,900	
Programs	\$ 90,000	\$ 25,352	28.17%	\$ 8,640	\$ 18,093	209.41%
Rental Income	\$ 100,000	\$ 21,960	21.96%	\$ 191,300	\$ 21,816	11.40%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 214,940</b>	<b>\$ 57,867</b>	<b>26.92%</b>	<b>\$ 214,940</b>	<b>\$ 46,209</b>	<b>21.50%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 214,940</b>	<b>\$ 57,867</b>	<b>26.92%</b>	<b>\$ 214,940</b>	<b>\$ 46,209</b>	<b>21.50%</b>

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

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU DEC 2016	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU DEC 2015	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 42,637	41.84%	\$ 101,899	\$ 18,010	17.67%
Purchased Services	\$ 20,750	\$ 4,603	22.18%	\$ 20,750	\$ 1,409	6.79%
Programs	\$ 5,000	\$ 2,387	47.74%	\$ 5,000	\$ 1,259	25.18%
Supplies	\$ 6,750	\$ 366	5.42%	\$ 6,750	\$ 135	2.00%
Utilities	\$ 41,320	\$ 5,280	12.78%	\$ 41,320	\$ 3,364	8.14%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 2,383	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	<b>\$ 178,102</b>	<b>\$ 55,273</b>	<b>31.03%</b>	<b>\$ 178,102</b>	<b>\$ 24,177</b>	<b>13.57%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 178,102</b>	<b>\$ 55,273</b>	<b>31.03%</b>	<b>\$ 178,102</b>	<b>\$ 24,177</b>	<b>13.57%</b>