

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



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

**FROM: Jill Eastman, Finance Director**

**REF: August 2016 Financial Report**

**DATE: September 8, 2016**

The following is a discussion regarding the significant variances found in the City's August 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 second month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 16.66% 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.

### **Balance Sheet**

The following are significant variances from July:

- A. Taxes Receivable-Current and Deferred Revenue have both decreased due to the tax payments received in August. These two accounts are directly related to each other.

### **Revenues**

Revenues, for the City, collected through August 31st were \$7,267,361, or 12.65%, of the budget, which is higher than last year at this time by 5.86%. The accounts listed below are noteworthy.

- A. Excise taxes of \$663,270-up \$45,055 over last year.
- B. Property tax revenue of \$5,195,259 an increase over last year of \$3,020,081.

C. State Revenue Sharing for the month of August is 15.99% or \$234,854. This is an decrease over last year of \$78,872.

D. Homestead Exemption for the month of August is \$569,088 more than last year. Last year we received this payment at the beginning of September.

**Expenditures**

City expenditures through August 31st were \$4,508,103, or 11.33%, of the budget as compared to last year at \$4,514,077 or 11.73%. Noteworthy variances are:

Most of the operating departments are less than last year at this time. LA 911 and LATC are higher than last year due to the timing of the subsidy payments.

**Investments**

This section contains an investment schedule as of August 31<sup>st</sup> with a comparison to August 31<sup>st</sup>. 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 August 2016, July 2016, and June 2015**

<b>ASSETS</b>	<b>UNAUDITED August 31 2016</b>	<b>UNAUDITED July 31 2016</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2015</b>
CASH	\$ 10,864,131	\$ 7,737,507	\$ 3,126,624	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,959,560	1,968,889	(9,329)	2,429,419
TAXES RECEIVABLE-CURRENT	39,466,573	44,516,411	(5,049,839)	37,898
DELINQUENT TAXES	700,757	683,629	17,128	571,005
TAX LIENS	1,231,205	1,315,545	(84,340)	1,721,395
NET DUE TO/FROM OTHER FUNDS	3,033,891	2,414,950	618,940	266,370
<b>TOTAL ASSETS</b>	<b>\$ 57,256,117</b>	<b>\$ 58,636,932</b>	<b>\$ (1,380,815)</b>	<b>\$ 16,977,218</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (30,644)	\$ (386,773)	\$ 356,129	\$ (1,935,471)
PAYROLL LIABILITIES	(1,172,838)	(866,591)	(306,247)	-
ACCRUED PAYROLL	(868,199)	(868,199)	-	(2,329,832)
STATE FEES PAYABLE	(39,313)	(64,065)	24,752	-
ESCROWED AMOUNTS	(9,023)	(13,578)	4,555	(6,039)
DEFERRED REVENUE	(41,496,276)	(46,613,327)	5,117,051	(1,860,686)
<b>TOTAL LIABILITIES</b>	<b>\$ (43,616,294)</b>	<b>\$ (48,812,533)</b>	<b>\$ 5,196,240</b>	<b>\$ (6,132,028)</b>
FUND BALANCE - UNASSIGNED	\$ (12,548,871)	\$ (8,733,446)	\$ (3,815,425)	\$ (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)
<b>TOTAL FUND BALANCE</b>	<b>\$ (13,639,823)</b>	<b>\$ (9,824,399)</b>	<b>\$ (3,815,425)</b>	<b>\$ (10,845,190)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (57,256,117)</b>	<b>\$ (58,636,932)</b>	<b>\$ 1,380,815</b>	<b>\$ (16,977,218)</b>

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU AUG 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU AUG 2015	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 5,195,259	11.29%	\$ 44,021,283	\$ 2,175,178	4.94%	\$ 3,020,081
PRIOR YEAR TAX REVENUE	\$ -	\$ 179,822		\$ -	\$ 248,359		\$ (68,537)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 750,000	\$ 569,088	75.88%	\$ 505,000		0.00%	\$ 569,088
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 663,270	19.71%	\$ 3,350,000	\$ 618,215	18.45%	\$ 45,055
PENALTIES & INTEREST	\$ 150,000	\$ 17,499	11.67%	\$ 150,000	\$ 14,140	9.43%	\$ 3,359
<b>TOTAL TAXES</b>	<b>\$ 50,297,435</b>	<b>\$ 6,624,938</b>	<b>13.17%</b>	<b>\$ 48,026,283</b>	<b>\$ 3,055,892</b>	<b>6.36%</b>	<b>\$ 3,569,046</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 48,000	\$ 6,075	12.66%	\$ 48,300	\$ 8,743	18.10%	\$ (2,668)
NON-BUSINESS	\$ 427,384	\$ 100,256	23.46%	\$ 356,800	\$ 86,655	24.29%	\$ 13,601
<b>TOTAL LICENSES</b>	<b>\$ 475,384</b>	<b>\$ 106,331</b>	<b>22.37%</b>	<b>\$ 405,100</b>	<b>\$ 95,398</b>	<b>23.55%</b>	<b>\$ 10,933</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 440,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,468,313	\$ 234,854	15.99%	\$ 1,477,641	\$ 313,726	21.23%	\$ (78,872)
WELFARE REIMBURSEMENT	\$ 59,000	\$ -	0.00%	\$ 70,000	\$ 4,456	6.37%	\$ (4,456)
OTHER STATE AID	\$ 22,000	\$ -	0.00%	\$ 22,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,109,313</b>	<b>\$ 234,854</b>	<b>11.13%</b>	<b>\$ 2,164,641</b>	<b>\$ 318,182</b>	<b>14.70%</b>	<b>\$ (83,328)</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 132,640	\$ 14,315	10.79%	\$ 133,040	\$ 14,220	10.69%	\$ 95
PUBLIC SAFETY	\$ 139,077	\$ 11,340	8.15%	\$ 239,138	\$ 4,350	1.82%	\$ 6,990
EMS TRANSPORT	\$ 1,250,000	\$ 183,491	14.68%	\$ 1,250,000	\$ 163,933	13.11%	\$ 19,558
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,521,717</b>	<b>\$ 209,146</b>	<b>13.74%</b>	<b>\$ 1,622,178</b>	<b>\$ 182,503</b>	<b>11.25%</b>	<b>\$ 26,643</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 10,441	16.06%	\$ 60,000	\$ 10,491	17.49%	\$ (50)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 10,000	\$ 2,676	26.76%	\$ 5,000	\$ -	0.00%	\$ 2,676
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 6,015	33.42%	\$ 18,000	\$ 6,208	34.49%	\$ (193)
UNCLASSIFIED	\$ 10,000	\$ 15,142	151.42%	\$ 20,000	\$ 16,401	82.01%	\$ (1,259)
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 10,845		\$ -	\$ 11,115		\$ (270)
SALE OF PROPERTY	\$ 20,000	\$ 10,239	51.19%	\$ 20,000	\$ -	0.00%	\$ 10,239
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 35,109	16.72%	\$ 210,000	\$ 34,877	16.61%	\$ 232
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ -	0.00%	\$ -
TRANSFER IN: POLICE	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ -	\$ -		\$ -
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ -	\$ -		\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 42,718	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ -	\$ -		\$ -
ENERGY EFFICIENCY	\$ -	\$ 1,625		\$ -	\$ -		\$ 1,625
CDBG	\$ 254,127	\$ -	0.00%	\$ 58,000	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 37,500	\$ -	0.00%	\$ -
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,967,163</b>	<b>\$ 81,651</b>	<b>2.75%</b>	<b>\$ 2,653,218</b>	<b>\$ 68,601</b>	<b>2.59%</b>	<b>\$ 13,050</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 57,436,012</b>	<b>\$ 7,267,361</b>	<b>12.65%</b>	<b>\$ 54,931,420</b>	<b>\$ 3,731,067</b>	<b>6.79%</b>	<b>\$ 3,536,294</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 1,694,197	7.93%	\$ 20,854,672	\$ -	0.00%	\$ 1,694,197
EDUCATION	\$ 814,540	\$ 40,316	4.95%	\$ 856,607	\$ 25,113	2.93%	\$ 15,203
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 23,094,759</b>	<b>\$ 1,734,513</b>	<b>7.51%</b>	<b>\$ 22,618,161</b>	<b>\$ 25,113</b>	<b>0.11%</b>	<b>\$ 1,709,400</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 80,530,771</b>	<b>\$ 9,001,875</b>	<b>11.18%</b>	<b>\$ 77,549,581</b>	<b>\$ 3,756,180</b>	<b>4.84%</b>	<b>\$ 5,245,695</b>

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

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU AUG 2016	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU AUG 2015	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 78,464	\$ 10,265	13.08%	\$ 77,366	\$ 14,111	18.24%	\$ (3,846)
CITY MANAGER	\$ 378,880	\$ 50,500	13.33%	\$ 269,340	\$ 43,508	16.15%	\$ 6,992
CITY CLERK	\$ 177,906	\$ 20,333	11.43%	\$ 165,053	\$ 25,008	15.15%	\$ (4,675)
FINANCIAL SERVICES	\$ 637,754	\$ 91,651	14.37%	\$ 619,855	\$ 107,337	17.32%	\$ (15,686)
HUMAN RESOURCES	\$ 150,435	\$ 13,565	9.02%	\$ 143,526	\$ 24,300	16.93%	\$ (10,735)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 95,305	19.88%	\$ 390,190	\$ 96,920	24.84%	\$ (1,615)
LEGAL SERVICES	\$ 45,650	\$ 10,934	23.95%	\$ 65,000	\$ 175	0.27%	\$ 10,759
<b>TOTAL ADMINISTRATION</b>	<b>\$ 1,948,413</b>	<b>\$ 292,553</b>	<b>15.01%</b>	<b>\$ 1,730,330</b>	<b>\$ 311,359</b>	<b>17.99%</b>	<b>\$ (18,806)</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 150,433	7.76%	\$ 1,267,711	\$ 269,675	21.27%	\$ (119,242)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 28,925	16.87%	\$ 184,711	\$ 27,039	14.64%	\$ 1,886
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 42,222	12.35%	\$ 338,871	\$ 46,631	13.76%	\$ (4,409)
PUBLIC LIBRARY	\$ 979,516	\$ 170,867	17.44%	\$ 979,516	\$ 173,512	17.71%	\$ (2,645)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,431,199</b>	<b>\$ 392,447</b>	<b>11.44%</b>	<b>\$ 2,770,809</b>	<b>\$ 516,857</b>	<b>18.65%</b>	<b>\$ (124,410)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,406,845	\$ 90,807	1.42%	\$ 6,324,864	\$ 90,807	1.44%	\$ -
FACILITIES	\$ 645,756	\$ 308,325	47.75%	\$ 653,080	\$ 281,486	43.10%	\$ 26,839
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,274,528	\$ 895,144	16.97%	\$ 5,171,309	\$ 826,839	15.99%	\$ 68,305
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,224,506</b>	<b>\$ 1,294,276</b>	<b>9.79%</b>	<b>\$ 13,021,078</b>	<b>\$ 1,199,132</b>	<b>9.21%</b>	<b>\$ 95,144</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,049,396	\$ 602,649	14.88%	\$ 4,099,634	\$ 782,251	19.08%	\$ (179,602)
FIRE EMS	\$ 590,997	\$ 160,388	27.14%	\$ 549,801	\$ 145,546	26.47%	\$ 14,842
POLICE DEPARTMENT	\$ 3,875,113	\$ 499,671	12.89%	\$ 3,870,995	\$ 628,088	16.23%	\$ (128,417)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,515,506</b>	<b>\$ 1,262,708</b>	<b>14.83%</b>	<b>\$ 8,520,430</b>	<b>\$ 1,555,885</b>	<b>18.26%</b>	<b>\$ (293,177)</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 523,890	11.65%	\$ 4,525,898	\$ 633,265	13.99%	\$ (109,375)
SOLID WASTE DISPOSAL*	\$ 932,689	\$ 73,418	7.87%	\$ 927,278	\$ 45,779	4.94%	\$ 27,639
WATER AND SEWER	\$ 599,013	\$ 146,627	24.48%	\$ 599,013	\$ 146,628	24.48%	\$ (1)
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,028,051</b>	<b>\$ 743,935</b>	<b>12.34%</b>	<b>\$ 6,052,189</b>	<b>\$ 825,672</b>	<b>13.64%</b>	<b>\$ (81,737)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 26,500	25.00%	\$ 105,000	\$ 26,250	25.00%	\$ 250
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 295,425	27.13%	\$ 1,069,122	\$ 26,611	2.49%	\$ 268,814
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 52,311	25.00%	\$ 129,933
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ -	0.00%	\$ 18,015
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,647,101</b>	<b>\$ 522,184</b>	<b>31.70%</b>	<b>\$ 1,653,366</b>	<b>\$ 105,172</b>	<b>6.36%</b>	<b>\$ 417,012</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,167,824	\$ -	0.00%	\$ 2,142,268	\$ -	0.00%	\$ -
OVERLAY	\$ 2,824,803	\$ -	0.00%	\$ 2,599,914	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 39,787,403</b>	<b>\$ 4,508,103</b>	<b>11.33%</b>	<b>\$ 38,490,384</b>	<b>\$ 4,514,077</b>	<b>11.73%</b>	<b>\$ (5,974)</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 40,743,368	\$ 1,343,542	3.30%	\$ 39,062,197	\$ 1,232,933	3.16%	\$ 110,609
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 80,530,771</b>	<b>\$ 5,851,645</b>	<b>7.27%</b>	<b>\$ 77,552,581</b>	<b>\$ 5,747,010</b>	<b>7.41%</b>	<b>\$ 104,635</b>

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

INVESTMENT		FUND	BALANCE August 31, 2016	BALANCE July 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,268,518.74	\$ 4,267,090.88	0.40%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,004,341.59	\$ 1,004,000.51	0.40%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 62,542.56	\$ 2,051,900.20	0.40%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,173.61	\$ 50,156.57	0.40%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,173.60	\$ 50,156.57	0.40%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,451.62	\$ 130,407.33	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%
<b>GRAND TOTAL</b>			<b>\$ 5,316,201.72</b>	<b>\$ 9,303,712.06</b>	<b>0.52%</b>

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

	Beginning	August 2016			Ending
	Balance 08/01/16	New Charges	Payments	Adjustments	Balance 8/31/2016
<b>Bluecross</b>	\$ 20,275.96	\$ 13,101.80	\$ (3,148.67)	\$ (465.43)	\$ 29,763.66
<b>Intercept</b>	\$ 100.00	\$ 800.00	\$ (500.00)		\$ 400.00
<b>Medicare</b>	\$ 65,037.34	\$ 79,078.20	\$ (33,318.84)	\$ (50,076.54)	\$ 60,720.16
<b>Medicaid</b>	\$ 25,454.90	\$ 36,679.60	\$ (21,310.87)	\$ (36,293.80)	\$ 4,529.83
<b>Other/Commercial</b>	\$ 99,501.30	\$ 54,556.20	\$ (27,528.82)	\$ (11,464.57)	\$ 115,064.11
<b>Patient</b>	\$ 479,462.70	\$ 20,867.80	\$ (11,261.32)	\$ (224.14)	\$ 488,845.04
<b>Worker's Comp</b>	\$ 651.40	\$ -	\$ (651.40)		\$ -
<b>TOTAL</b>	\$ 690,483.60	\$ 205,083.60	\$ (97,719.92)	\$ (98,524.48)	\$ 699,322.80

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

	July 2016	August 2016	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80		\$ 4,649.80	1.20%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 680.80	\$ 23,783.00	6.15%
Intercept	\$ 200.00	\$ 800.00		\$ 1,000.00	0.26%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 3,245.00	\$ 148,110.60	38.30%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 1,314.00	\$ 72,310.80	18.70%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ (482.20)	\$ 103,973.00	26.89%
Patient	\$ 16,125.40	\$ 20,867.80	\$ (4,106.20)	\$ 32,887.00	8.50%
Worker's Comp	\$ 651.40		\$ (651.40)	\$ -	0.00%
<b>TOTAL</b>	\$ 181,630.60	\$ 205,083.60	\$ -	\$ 386,714.20	100.00%

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

	July 2016	August 2016	Adjustment	Totals	% of Total
No Insurance Information		6		6	1.20%
Bluecross	12	15		27	5.42%
Intercept	2	10		12	2.41%
Medicare	80	99		179	35.94%
Medicaid	45	50		95	19.08%
Other/Commercial	69	65		134	26.91%
Patient	20	25		45	9.04%
Worker's Comp	1			0	0.00%
<b>TOTAL</b>	229	270	0	498	100.00%

**TOTAL REVENUE COLLECTED AS OF 08/31/16 \$183,491  
TOTAL EXPENDITURES AS OF 08/31/16 \$160,388.**

**EMS BILLING  
AGING REPORT  
July 1, 2016 to June 30, 2017  
Report as of August 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>	\$ 15,068.74	78%	\$ 4,048.80	21%	\$ -	0%	\$ -	0%	\$ 139.92	1%	\$ 19,257.46	2.76%
<b>Intercept</b>	\$ 300.00	100%	\$ -		\$ -		\$ -		\$ -		\$ 300.00	0.04%
<b>Medicare</b>	\$ 48,027.29	90%	\$ 2,527.56	5%	\$ 1,357.40	3%	\$ -	0%	\$ 1,632.45	3%	\$ 53,544.70	7.68%
<b>Medicaid</b>	\$ 20,234.40	93%	\$ 1,556.00	7%	\$ -	0%	\$ -	0%	\$ 15.00	0%	\$ 21,805.40	3.13%
<b>Other/Commercial</b>	\$ 59,939.46	60%	\$ 12,871.90	13%	\$ 8,160.60	8%	\$ 3,245.61	3%	\$ 15,068.89	15%	\$ 99,286.46	14.24%
<b>Patient</b>	\$ 42,370.48	8%	\$ 24,368.35	5%	\$ 26,244.75	5%	\$ 22,016.96	4%	\$ 387,873.49	77%	\$ 502,874.03	72.14%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 185,940.37		\$ 45,372.61		\$ 35,762.75		\$ 25,262.57		\$ 404,729.75		\$ 697,068.05	
	27%		7%		5%		4%		58%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of August 31, 2017

	1902	1905	1909	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	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	\$ 15,682.73	\$ -		\$ 64.25				\$ 2,204.00	\$ 196.12	\$ 7,559.96	\$ 16,999.77	\$ 192.00		
Expenditures FY17		\$ -						\$ 574.39	\$ 321.98	\$ 2,940.00		\$ 211.23		
<b>Fund Balance 08/31/16</b>	<b>\$ 1,013,971.73</b>	<b>\$ 3,504.80</b>	<b>\$ 44,875.00</b>	<b>\$ 3,886.84</b>	<b>\$ 5,932.53</b>	<b>\$ 27,084.76</b>	<b>\$ 3,511.16</b>	<b>\$ 6,286.96</b>	<b>\$ 7,033.07</b>	<b>\$ 4,450.55</b>	<b>\$ (25,276.28)</b>	<b>\$ 78.03</b>	<b>\$ 4,094.47</b>	<b>\$ (566,303.71)</b>

  

	1931	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032
	Donations	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP
Fund Balance 7/1/16	\$ 4,688.57	\$ 5,601.31	\$ (57,392.48)	\$ 5,113.91	\$ 3,838.00	\$ (79,902.47)	\$ 32,161.49	\$ 20,076.97	\$ 9,286.00	\$ (2,764.26)	\$ 4,723,856.71	\$ 29,363.56	\$ 10,021.18	\$ (4,994.50)
Revenues FY17							\$ 300.00			\$ 4,086.00	\$ 81,839.52	\$ 1,363.95	\$ 38,138.66	
Expenditures FY17	\$ 66.40			\$ 343.68		\$ 5,725.00	\$ 4,107.44	\$ 5,040.00	\$ 2,754.00	\$ 850.00	\$ 27,253.23	\$ 500.00	\$ 9,242.33	
<b>Fund Balance 08/31/16</b>	<b>\$ 4,622.17</b>	<b>\$ 5,601.31</b>	<b>\$ (57,392.48)</b>	<b>\$ 4,770.23</b>	<b>\$ 3,838.00</b>	<b>\$ (85,627.47)</b>	<b>\$ 28,354.05</b>	<b>\$ 15,036.97</b>	<b>\$ 6,532.00</b>	<b>\$ 471.74</b>	<b>\$ 4,778,443.00</b>	<b>\$ 30,227.51</b>	<b>\$ 38,917.51</b>	<b>\$ (4,994.50)</b>

  

	2033	2037	2038	2040	2041	2042	2044	2045	2046	2050	2052	2053	2054	2055
	Safe School/Health (COPS)	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL
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	\$ 230,363.06	\$ (10,824.92)
Revenues FY17							\$ 2,379.29			\$ 50.00				
Expenditures FY17	\$ 13,371.11			\$ 4,375.38	\$ 75.00		\$ 1,344.98							\$ 4,025.00
<b>Fund Balance 08/31/16</b>	<b>\$ (24,969.56)</b>	<b>\$ 11,591.10</b>	<b>\$ 7,206.21</b>	<b>\$ 45,319.88</b>	<b>\$ 51,030.26</b>	<b>\$ 3,528.71</b>	<b>\$ 29,280.89</b>	<b>\$ 4,661.52</b>	<b>\$ 0.57</b>	<b>\$ 150.00</b>	<b>\$ 975.05</b>	<b>\$ 2,357.75</b>	<b>\$ 230,363.06</b>	<b>\$ (14,849.92)</b>

  

	2056	2057	2058	2059	2201	2500	2501
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation	Recreation Donation
Fund Balance 7/1/16	\$ 125.00	\$ 800.00	\$ (36,787.03)	\$ (720.00)	\$(1,748,172.01)	\$ 285,658.91	\$ 1,757.00
Revenues FY17				\$ (3,024.00)		\$ 42,095.21	
Expenditures FY17				\$ 3,258.00		\$ 128,584.05	
<b>Fund Balance 08/31/16</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (36,787.03)</b>	<b>\$ (7,002.00)</b>	<b>\$(1,748,172.01)</b>	<b>\$ 199,170.07</b>	<b>\$ 1,757.00</b>

  

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	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		
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)	\$ 4,443,933.05	
Revenues FY17																\$ 210,127.46	
Expenditures FY17							\$ 71,641.25									\$ 286,604.45	
<b>Fund Balance 08/31/16</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>\$ 628,778.48</b>	<b>\$ 50,183.21</b>	<b>\$ (373,286.94)</b>	<b>\$ 112,923.51</b>	<b>\$ (90,278.95)</b>	<b>\$ 360.91</b>	<b>\$ 388.80</b>	<b>\$ (111,372.97)</b>	<b>\$ (5.40)</b>	<b>\$ 4,367,456.06</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 August 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 August 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, July 31, 2016.

#### **Current Assets:**

As of the end of August 2016 the total current assets of Norway Savings Bank Arena were (\$367,338). These consisted of cash and cash equivalents of \$91,237, accounts receivable of \$35,448, prepaid rent of \$42,207 and an interfund payable of \$536,230.

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

#### **Liabilities:**

Norway Arena had accounts payable of \$43,205 as of August 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 August 2016 are \$132,161. 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 August 2016 were \$191,787. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of August 2016 Norway Arena has an operating loss of \$59,626 compared to the August 2016 operating loss of \$68,923 a decrease in the operating loss for the fiscal year of \$9,297.

As of August 31, 2016 Norway Arena has a decrease in net assets of \$59,626.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$19,902 more than in FY16 and expenditures in FY17 are \$10,605 more than last year in August.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**August 31, 20156**  
**Business-type Activities - Enterprise Fund**

	August 31, 2016	July 31, 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 91,237	\$ 91,237	\$ -
Interfund receivables	\$ (536,230)	\$ (474,668)	\$ (61,562)
Prepaid Rent	\$ 42,207	\$ 42,207	\$ -
Accounts receivable	35,448	34,588	\$ 860
Total current assets	(367,338)	(306,636)	(60,702)
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	(180,777)	(120,075)	(60,702)
<b>LIABILITIES</b>			
Accounts payable	\$ 43,205	\$ 57,277	\$ (14,072)
Net pension liability	51,083	51,083	-
Total liabilities	94,288	108,360	(14,072)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 186,561	\$ 186,561	\$ -
Unrestricted	\$ (461,626)	\$ (414,996)	\$ (46,630)
Total net assets	\$ (275,065)	\$ (228,435)	\$ (46,630)

**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**  
**August 31, 2016**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 132,161
Operating expenses:	
Personnel	50,891
Supplies	2,984
Utilities	36,629
Repairs and maintenance	981
Rent	84,414
Depreciation	-
Capital expenses	11,000
Other expenses	4,888
<b>Total operating expenses</b>	<b>191,787</b>
<b>Operating gain (loss)</b>	<b>(59,626)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(59,626)
Transfers out	-
Change in net assets	(59,626)
Total net assets, July 1	(215,439)
<b>Total net assets, August 31, 2016</b>	<b>\$ (275,065)</b>

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU AUG 2016	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU AUG 2015	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 18,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
Sponsorships	\$ 230,000	\$ 40,125	17.45%	\$ 230,000	\$ 25,750	11.20%	\$ 14,375
Pro Shop	\$ 8,500	\$ 1,100	12.94%	\$ 8,500	\$ 1,236	14.54%	\$ (136)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 6,215	2.22%	\$ (6,215)
Rental Income	\$ 672,250	\$ 52,951	7.88%	\$ 398,500	\$ 79,058	19.84%	\$ (26,107)
Camps/Clinics	\$ 50,000	\$ 37,985	75.97%				\$ 37,985
Tournaments	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,059,750</b>	<b>\$ 132,161</b>	<b>12.47%</b>	<b>\$ 997,000</b>	<b>\$ 112,259</b>	<b>11.26%</b>	<b>\$ 19,902</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>\$ 132,161</b>	<b>12.47%</b>	<b>\$ 997,000</b>	<b>\$ 112,259</b>	<b>11.26%</b>	<b>\$ 19,902</b>

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU AUG 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU AUG 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 50,891	16.36%	\$ 311,000	\$ 56,352	18.12%	\$ (5,461)
Purchased Services	\$ 87,306	\$ 5,735	6.57%	\$ 96,150	\$ 4,942	5.14%	\$ 793
Supplies	\$ 37,150	\$ 3,118	8.39%	\$ 17,500	\$ 2,009	11.48%	\$ 1,109
Utilities	\$ 199,800	\$ 36,629	18.33%	\$ 200,200	\$ 31,865	15.92%	\$ 4,764
Capital Outlay	\$ 57,000	\$ 11,000	19.30%	\$ 57,000	\$ 1,600	2.81%	\$ 9,400
Rent	\$ 507,000	\$ 84,414	16.65%	\$ 507,000	\$ 84,414	16.65%	\$ -
	<b>\$ 1,199,256</b>	<b>\$ 191,787</b>	<b>15.99%</b>	<b>\$ 1,188,850</b>	<b>\$ 181,182</b>	<b>15.24%</b>	<b>\$ 10,605</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,199,256</b>	<b>\$ 191,787</b>	<b>15.99%</b>	<b>\$ 1,188,850</b>	<b>\$ 181,182</b>	<b>15.24%</b>	<b>\$ 10,605</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 August, 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 August 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 August 31, 2016.

#### **Current Assets:**

As of the end of August 2016 the total current assets of Ingersoll Turf Facility were (\$7,832). This consisted of an interfund payable of \$7,832.

#### **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 August 31, 2016 was \$195,659.

#### **Liabilities:**

Ingersoll had no accounts payable as of August 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 July 2016 are \$609. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through July 2016 were \$4,398. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of August 2016 Ingersoll has an operating loss of \$7,392.

As of August 31, 2016 Ingersoll has a decrease in net assets of \$7,392.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 only. For the October 2016 report I will begin to show comparison budget to actual against FY16.

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

	August 31 2016	July 31 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	-
Interfund receivables/payables	\$ (7,832)	(3,894)	(3,938)
Accounts receivable	-	-	-
Total current assets	(7,832)	(3,894)	(3,938)
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	187,827	191,765	(3,938)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 335	\$ (335)
Total liabilities	-	335	(335)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ (7,832)	\$ (4,229)	\$ (3,603)
Total net assets	\$ 187,827	\$ 191,430	\$ (3,603)

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

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 4,884
Operating expenses:	
Personnel	8,491
Supplies	188
Utilities	1,063
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,534
<b>Total operating expenses</b>	<b>12,276</b>
<b>Operating gain (loss)</b>	<b>(7,392)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(7,392)
Transfers out	-
Change in net assets	(7,392)
Total net assets, July 1	195,219
<b>Total net assets, August 31, 2016</b>	<b>\$ 187,827</b>

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

<b>REVENUE SOURCE</b>	<b>FY 2017 BUDGET</b>	<b>ACTUAL REVENUES THRU AUG 2016</b>	<b>% OF BUDGET</b>
<b>CHARGE FOR SERVICES</b>			
Sponsorship	\$ 15,000	\$ 1,000	6.67%
Batting Cages	\$ 9,940	\$ 705	7.09%
Programs	\$ 90,000	\$ 2,629	2.92%
Rental Income	\$ 100,000	\$ 550	0.55%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 214,940</b>	<b>\$ 4,884</b>	<b>2.27%</b>
<b>INTEREST ON INVESTMENTS</b>			
	\$ -		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 214,940</b>	<b>\$ 4,884</b>	<b>2.27%</b>

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

DESCRIPTION	FY 2017 BUDGET	ACTUAL EXPENDITURES THRU AUG 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 8,491	8.33%
Purchased Services	\$ 20,750	\$ 2,534	12.21%
Programs	\$ 5,000		0.00%
Supplies	\$ 6,750	\$ 188	2.79%
Utilities	\$ 41,320	\$ 1,063	2.57%
Insurance Premiums	\$ 2,383	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	<b>\$ 178,102</b>	<b>\$ 12,276</b>	<b>6.89%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 178,102</b>	<b>\$ 12,276</b>	<b>6.89%</b>