

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: June 2017 Financial Report (pre audit)
DATE: August 14, 2017

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 17 and there are some revenues that haven't been received that belong in FY 17. 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 \$79,583,305, or 98.82%, of the budget. The municipal revenues including property taxes were \$57,440,219 or 100.01% of the budget which is more than the same period last year by 1.89%. 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 17. As of June 30th property tax collections were at 98.64% of the budget which is 0.94% higher than last year at this time.
- B. Excise tax for the month of June is at 118.68%. This is a \$149,375 increase from FY 16. Our excise revenues for FY17 are \$628,456 above projections as of June 30, 2017.
- C. State Revenue Sharing for the month of June is 101.18% or \$1,485,600.

- D. Business and Non-Business Licenses and Permits are at 118.82% of budget due to both Commercial Licenses and non-business licenses coming in higher than anticipated.

Expenditures

City expenditures through June 2017 were \$39,262,293 or 98.68%, of the budget. Noteworthy variances are:

- A. Legal Service is at 327.31% or \$103,765 over budget. There is an offset of \$100,000 in the City Manager’s budget that was budgeted for a staff attorney that was not hired.
- B. Health and Social services is over budget this year. The major contributing factors this year is the amount of assistance provided. The City had an increase in clients for FY 17.
- C. At this time the overall expenditures (City and School combined) are less than budget by \$1,957,317.

Investments

This section contains an investment schedule as of June 30th. Currently the City’s funds are earning an average interest rate of .722%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of June 2017 (UNAUDITED), May 2017, and June 2016

	UNAUDITED June 30 2017	UNAUDITED May 31 2017	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 11,269,639	\$ 21,417,398	\$ (10,147,759)	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,465,997	2,016,731	449,266	2,561,677
TAXES RECEIVABLE-CURRENT	1,051,346	1,224,826	(173,480)	1,015,068
DELINQUENT TAXES	612,972	622,456	(9,484)	613,248
TAX LIENS	562,272	603,553	(41,281)	473,362
NET DUE TO/FROM OTHER FUNDS	2,998,515	1,125,579	1,872,936	2,298,596
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TOTAL ASSETS	\$ 18,960,742	\$ 27,010,543	\$ (8,049,801)	\$ 17,771,545
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (770,940)	\$ (20,062)	\$ (750,878)	\$ (643,393)
PAYROLL LIABILITIES	(1,204,837)	(67,342)	(1,137,495)	-
ACCRUED PAYROLL	(2,501,981)	-	(2,501,981)	(3,934,340)
STATE FEES PAYABLE	-	(70,821)	70,821	-
ESCROWED AMOUNTS	(2,826)	(8,283)	5,457	(12,981)
DEFERRED REVENUE	(2,167,006)	(2,362,610)	195,604	(1,970,197)
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TOTAL LIABILITIES	\$ (6,647,588)	\$ (2,529,118)	\$ (4,118,470)	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (10,446,184)	\$ (22,614,455)	\$ 12,168,271	\$ (6,158,083)
FUND BALANCE - Assigned	\$ (783,311)	\$ (783,311)	\$ -	\$ (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/>			
TOTAL FUND BALANCE	\$ (12,313,153)	\$ (24,481,425)	\$ 12,168,271	\$ (11,210,634)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (18,960,742)	\$ (27,010,543)	\$ 8,049,801	\$ (17,771,545)

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2017 VS June 30, 2016

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU JUNE 2017	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU JUNE 2016	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 80,986	103.21%	\$ 77,366	\$ 76,139	98.41%	\$ 4,847
CITY MANAGER	\$ 378,880	\$ 283,361	74.79%	\$ 269,340	\$ 289,238	107.39%	\$ (5,877)
CITY CLERK	\$ 177,906	\$ 183,631	103.22%	\$ 165,053	\$ 172,319	104.40%	\$ 11,312
FINANCIAL SERVICES	\$ 637,754	\$ 643,411	100.89%	\$ 619,855	\$ 629,732	101.59%	\$ 13,679
HUMAN RESOURCES	\$ 150,435	\$ 100,012	66.48%	\$ 143,526	\$ 143,526	100.00%	\$ (43,514)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 521,144	108.72%	\$ 390,190	\$ 386,059	98.94%	\$ 135,085
LEGAL SERVICES	\$ 45,650	\$ 149,415	327.31%	\$ 65,000	\$ 97,535	150.05%	\$ 51,880
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 1,961,960	100.70%	\$ 1,730,330	\$ 1,794,548	103.71%	\$ 167,412
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 1,249,651	64.47%	\$ 1,267,711	\$ 1,294,804	102.14%	\$ (45,153)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 248,392	144.86%	\$ 184,711	\$ 151,703	82.13%	\$ 96,689
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 291,306	85.23%	\$ 338,871	\$ 287,221	84.76%	\$ 4,085
PUBLIC LIBRARY	\$ 979,516	\$ 969,116	98.94%	\$ 979,516	\$ 980,916	100.14%	\$ (11,800)
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 2,758,465	80.39%	\$ 2,770,809	\$ 2,714,644	97.97%	\$ 43,821
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 6,340,680	98.97%	\$ 6,324,864	\$ 6,247,014	98.77%	\$ 93,666
FACILITIES	\$ 645,756	\$ 611,206	94.65%	\$ 653,080	\$ 559,026	85.60%	\$ 52,180
WORKERS COMPENSATION	\$ 522,088	\$ 522,088	100.00%	\$ 496,536	\$ 496,536	100.00%	\$ 25,552
WAGES & BENEFITS	\$ 5,274,528	\$ 5,271,715	99.95%	\$ 5,171,309	\$ 4,964,674	96.00%	\$ 307,041
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 12,745,689	96.38%	\$ 13,021,078	\$ 12,267,250	94.21%	\$ 478,439
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 4,447,163	109.82%	\$ 4,099,634	\$ 4,399,287	107.31%	\$ 47,876
FIRE EMS	\$ 590,997	\$ 534,699	90.47%	\$ 549,801	\$ 359,002	65.30%	\$ 175,697
POLICE DEPARTMENT	\$ 3,875,113	\$ 3,956,465	102.10%	\$ 3,870,995	\$ 3,784,769	97.77%	\$ 171,696
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 8,938,327	104.97%	\$ 8,520,430	\$ 8,543,058	100.27%	\$ 395,269
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 4,526,467	100.67%	\$ 4,525,898	\$ 4,151,679	91.73%	\$ 374,788
SOLID WASTE DISPOSAL	\$ 932,689	\$ 911,281	97.70%	\$ 927,278	\$ 805,457	86.86%	\$ 105,824
WATER AND SEWER	\$ 599,013	\$ 610,559	101.93%	\$ 599,013	\$ 599,013	100.00%	\$ 11,546
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 6,048,307	100.34%	\$ 6,052,189	\$ 5,556,149	91.80%	\$ 492,158
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 105,688	99.71%	\$ 105,000	\$ 103,888	98.94%	\$ 1,800
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 1,073,212	98.56%	\$ 1,069,122	\$ 1,069,806	100.06%	\$ 3,406
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 209,244	100.00%	\$ (27,000)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 245,721	91.01%	\$ 270,000	\$ 228,985	84.81%	\$ 16,736
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 1,606,865	97.56%	\$ 1,653,366	\$ 1,611,923	97.49%	\$ (5,058)
COUNTY TAX							
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	\$ 2,977,134	105.39%	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 152,332
	\$ -	\$ 57,722	-	\$ -	\$ -	0.00%	\$ 57,722
							\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 39,262,293	98.68%	\$ 38,490,384	\$ 37,454,642	97.31%	\$ 1,807,651
EDUCATION DEPARTMENT	\$ 40,743,368	\$ 39,311,161	96.48%	\$ 39,062,197	\$ 31,149,902	79.74%	\$ 8,161,259
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 78,573,454	97.57%	\$ 77,552,581	\$ 68,604,544	88.46%	\$ 9,968,910

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH June 30, 2017 VS June 30, 2016 (Pre Audit)

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 45,408,632	98.64%	\$ 44,021,283	\$ 43,010,262	97.70%	\$ 2,398,370
PRIOR YEAR TAX REVENUE	\$ -	\$ 716,241		\$ -	\$ 1,016,485		\$ (300,244)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 750,000	\$ 750,000	100.00%	\$ 505,000	\$ 258,527	51.19%	\$ 491,473
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 3,993,456	118.68%	\$ 3,350,000	\$ 3,844,081	114.75%	\$ 149,375
PENALTIES & INTEREST	\$ 150,000	\$ 151,577	101.05%	\$ 150,000	\$ 134,712	89.81%	\$ 16,865
TOTAL TAXES	\$ 50,297,435	\$ 51,019,906	101.44%	\$ 48,026,283	\$ 48,264,067	100.50%	\$ 2,755,839
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 71,066	148.05%	\$ 48,300	\$ 74,661	154.58%	\$ (3,595)
NON-BUSINESS	\$ 427,384	\$ 493,783	115.54%	\$ 356,800	\$ 333,401	93.44%	\$ 160,382
TOTAL LICENSES	\$ 475,384	\$ 564,850	118.82%	\$ 405,100	\$ 408,062	100.73%	\$ 156,788
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 399,292	99.82%	\$ 440,000	\$ 401,596	91.27%	\$ (2,304)
STATE REVENUE SHARING	\$ 1,468,313	\$ 1,485,600	101.18%	\$ 1,477,641	\$ 1,556,420	105.33%	\$ (70,820)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 80,178	135.89%	\$ 70,000	\$ 50,914	72.73%	\$ 29,264
OTHER STATE AID	\$ 22,000	\$ 31,972	145.33%	\$ 22,000	\$ 3,555	16.16%	\$ 28,417
CITY OF LEWISTON	\$ 160,000	\$ 175,252	109.53%	\$ 155,000	\$ 169,775	109.53%	\$ 5,477
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 2,172,294	102.99%	\$ 2,164,641	\$ 2,182,260	100.81%	\$ (9,966)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 115,439	87.03%	\$ 133,040	\$ 129,170	97.09%	\$ (13,731)
PUBLIC SAFETY	\$ 139,077	\$ 190,427	136.92%	\$ 239,138	\$ 155,962	65.22%	\$ 34,465
EMS TRANSPORT	\$ 1,250,000	\$ 1,090,536	87.24%	\$ 1,250,000	\$ 1,128,873	90.31%	\$ (38,337)
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 1,396,402	91.76%	\$ 1,622,178	\$ 1,414,005	87.17%	\$ (17,603)
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 56,895	87.53%	\$ 60,000	\$ 67,502	112.50%	\$ (10,607)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 61,093	610.93%	\$ 5,000	\$ 50,660	1013.20%	\$ 10,433
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 22,339	124.10%	\$ 18,000	\$ 162,615	903.42%	\$ (140,276)
UNCLASSIFIED	\$ 10,000	\$ 10,001	100.01%	\$ 20,000	\$ 24,378	121.89%	\$ (14,377)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,090		\$ -	\$ 25,228		\$ 19,862
SALE OF PROPERTY	\$ 20,000	\$ 13,355	66.77%	\$ 20,000	\$ 503,063	2515.32%	\$ (489,708)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 320,092	152.42%	\$ 210,000	\$ 210,655	100.31%	\$ 109,437
TRANSFER IN: TIF	\$ 1,537,818	\$ 1,537,818	100.00%	\$ 545,000	\$ 545,000	100.00%	\$ 992,818
TRANSFER IN: POLICE	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ 67,529	123.41%	\$ 42,718	\$ -	0.00%	\$ 67,529
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ -	\$ -		\$ -
ENERGY EFFICIENCY	\$ -	\$ 1,625		\$ -	\$ 3,600		\$ (1,975)
CDBG	\$ 254,127	\$ 132,919	52.30%	\$ 58,000	\$ 18,524	31.94%	\$ 114,395
UTILITY REIMBURSEMENT	\$ 27,500	\$ 18,013	65.50%	\$ 37,500	\$ 19,872	52.99%	\$ (1,859)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 2,229,872	75.15%	\$ 2,653,218	\$ 1,563,595	58.93%	\$ 666,277
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 57,440,219	100.01%	\$ 54,931,420	\$ 53,899,491	98.12%	\$ 3,540,728
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 21,373,338	100.00%	\$ 20,854,672	\$ 19,591,258	93.94%	\$ 1,782,080
EDUCATION	\$ 814,540	\$ 769,748	94.50%	\$ 856,607	\$ 712,759	83.21%	\$ 56,989
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 22,143,086	95.88%	\$ 22,618,161	\$ 20,304,017	89.77%	\$ 1,839,069
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 79,583,305	98.82%	\$ 77,549,581	\$ 74,203,508	95.69%	\$ 5,379,797

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF June 30, 2017**

INVESTMENT		FUND	BALANCE June 30, 2017	BALANCE May 31, 2017	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,184,979.31	\$ 4,183,259.95	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,008,438.18	\$ 1,008,023.93	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,090,593.35	\$ 4,078,019.23	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,357.46	\$ 50,357.46	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,357.42	\$ 50,357.42	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 231,362.88	\$ 231,267.84	0.45%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	0.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.25%
GRAND TOTAL			\$ 12,116,088.60	\$ 12,101,285.83	0.72%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2016 - June 30, 2017
Report as of June 30, 2017 (Unaudited)

	Beginning Balance 06/01/17	New Charges	Payments	June 2017 Adjustments		Write-Offs	Ending Balance 6/30/2017
Bluecross	\$ 4,994.36	\$ 5,918.20	\$ (2,754.18)		\$ (3,112.54)		\$ 5,045.84
Intercept	\$ -	\$ 100.00					\$ 100.00
Medicare	\$ 61,021.31	\$ 86,752.40	\$ (38,018.29)		\$ (52,202.83)		\$ 57,552.59
Medicaid	\$ 27,476.90	\$ 43,186.00	\$ (16,269.86)		\$ (21,055.45)		\$ 33,337.59
Other/Commercial	\$ 69,516.62	\$ 43,800.00	\$ (24,665.43)		\$ (14,219.60)		\$ 74,431.59
Patient	\$ 606,172.86	\$ 6,550.00	\$ (7,094.59)	\$ (2,409.99)	\$ (2,459.94)	\$ (29,624.91)	\$ 571,133.43
Worker's Comp	\$ -	\$ 907.40	\$ (2,346.00)	\$ 2,409.99			\$ 971.39
TOTAL	\$ 769,182.05	\$ 187,214.00	\$ (91,148.35)	\$ -	\$ (93,050.36)		\$ 742,572.43

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2016 - June 30, 2017
Report as of June 30, 2017 (Unaudited)

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	June 2017	Adjustment	Totals	% of Total
No Insurance Information		\$ 4,649.80								\$ 6,824.40			\$ (11,474.20)	\$ -	0.00%
Bluecross	\$ 10,000.40	\$ 13,101.80	\$ 7,886.80	\$ 10,183.80	\$ 7,624.60	\$ 6,585.00	\$ 9,587.80	\$ 11,865.60	\$ 12,507.20	\$ 3,431.00	\$ 12,799.20	\$ 5,918.20	\$ 6,401.40	\$ 117,892.80	5.27%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 600.00	\$ 800.00	\$ 500.00	\$ 500.00	\$ 100.00	\$ 100.00	\$ 1,025.00	\$ 5,959.80	0.27%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 101,560.20	\$ 70,601.00	\$ 53,336.40	\$ 111,207.20	\$ 86,026.00	\$ 79,304.60	\$ 91,913.80	\$ 100,027.00	\$ 86,752.40	\$ 23,409.00	\$ 1,036,753.60	46.34%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 34,320.80	\$ 35,292.20	\$ 24,267.60	\$ 29,678.80	\$ 24,905.20	\$ 28,541.20	\$ 32,648.40	\$ 33,057.60	\$ 43,186.00	\$ 11,829.60	\$ 394,248.00	17.62%
Other/Commercial Patient	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 39,102.00	\$ 34,393.20	\$ 34,834.60	\$ 49,913.80	\$ 40,053.60	\$ 48,240.00	\$ 51,531.20	\$ 61,023.00	\$ 43,800.00	\$ (3,182.80)	\$ 548,565.20	24.52%
Worker's Comp	\$ 651.40				\$ 728.40		\$ 15,335.40	\$ 16,101.40	\$ 14,046.40	\$ 9,979.40	\$ 7,483.80	\$ 6,550.00	\$ (30,151.20)	\$ 129,565.00	5.79%
TOTAL	\$ 181,630.60	\$ 205,083.60	\$ 178,335.00	\$ 199,298.80	\$ 169,372.40	\$ 125,947.40	\$ 216,323.00	\$ 179,751.80	\$ 183,139.40	\$ 196,828.20	\$ 214,490.60	\$ 187,214.00	\$ (0.00)	\$ 2,237,414.80	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2016 - June 30, 2017
Report as of June 30, 2017 (Unaudited)

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	June 2017	Totals	% of Total
No Insurance Information		6								8			14	0.49%
Bluecross	12	15	9	12	10	8	12	14	15	4	16	7	134	4.66%
Intercept	2	10	2	4	8	3	6	8	5	5	1	1	55	1.91%
Medicare	80	99	105	126	87	69	138	111	98	111	123	109	1256	43.66%
Medicaid	45	50	33	44	45	35	38	31	35	41	43	53	493	17.14%
Other/Commercial Patient	69	65	56	54	44	49	68	52	63	68	77	54	719	24.99%
Worker's Comp	20	25	16	17	25	15	19	20	17	12	9	8	203	7.06%
Worker's Comp	1				1							1	3	0.10%
TOTAL	229	270	221	257	220	179	281	236	233	249	269	233	2877	100.00%

TOTAL REVENUE COLLECTED AS OF 6/30/17 \$ 1,090,536.

TOTAL EXPENDITURES AS OF 6/30/17 \$ 534,699.

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 2,919.27	81%	\$ 1,132.82	31%	\$ -	0%	\$ -	0%	\$ (443.47)	-12%	\$ 3,608.62	0.49%
Intercept	\$ 100.00	100%	\$ -	0%	\$ -		\$ -		\$ -	0%	\$ 100.00	0.01%
Medicare	\$ 49,576.15	95%	\$ 1,605.84	3%	\$ 1,554.60	3%	\$ -	0%	\$ (385.51)	-1%	\$ 52,351.08	7.05%
Medicaid	\$ 26,424.42	39%	\$ 7,940.27	12%	\$ 4,219.64	6%	\$ -	0%	\$ 29,277.40	43%	\$ 67,861.73	9.14%
Other/Commercial	\$ 35,343.87	76%	\$ 15,437.32	33%	\$ 4,263.72	9%	\$ 5,007.29	11%	\$ (13,506.02)	-29%	\$ 46,546.18	6.27%
Patient	\$ 21,795.02	4%	\$ 25,028.92	4%	\$ 13,275.79	2%	\$ 20,021.80	4%	\$ 491,011.90	86%	\$ 571,133.43	76.91%
Worker's Comp	\$ 971.39	100%	\$ -		\$ -		\$ -		\$ -		\$ 971.39	0.13%
TOTAL	\$ 137,130.12		\$ 51,145.17		\$ 23,313.75		\$ 25,029.09		\$ 505,954.30		\$ 742,572.43	
	18%		7%		3%		3%		68%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of June 30, 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	\$ 91,568.17	\$ 9,300.00		\$ 605.70		\$ 258.63	\$ 67,950.00	\$ 6,182.00	\$ 2,416.13	\$ 8,682.46	\$ 80,163.53	\$ 1,702.97	\$ 2,500.00	
Expenditures FY17	\$ 117,434.25	\$ 14,335.10	\$ 44,875.00	\$ 47.95			\$ 72,950.00	\$ 6,257.08	\$ 3,196.88	\$ 6,729.00	\$ 36,962.27	\$ 1,884.11	\$ 1,803.35	
Fund Balance 6/30/17	\$ 972,422.92	\$ (1,530.30)	\$ -	\$ 4,380.34	\$ 5,932.53	\$ 27,343.39	\$ (1,488.84)	\$ 4,582.27	\$ 6,378.18	\$ 1,784.05	\$ 925.21	\$ (83.88)	\$ 4,791.12	\$ (566,303.71)

	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	\$ 4,030.22	\$ 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	\$ -	\$ (1,365.00)	\$ -	\$ 4,756.44	\$ 20,140.38	\$ 102,245.77	\$ 5,636.48	\$ 25,250.00	\$ 12,005.00	\$ 6,106.00	\$ 960,173.91	\$ 3,437.10	\$ 171,630.16	
Expenditures FY17	\$ 1,961.09	\$ 1,427.74		\$ 5,714.93	\$ 21,780.76	\$ 95,977.05	\$ 23,365.90	\$ 39,116.60	\$ 20,476.00	\$ 9,011.46	\$ 940,313.51	\$ 3,484.05	\$ 167,265.48	
Fund Balance 6/30/17	\$ 2,069.13	\$ 2,808.57	\$ (300,767.41)	\$ 4,155.42	\$ 2,197.62	\$ (73,633.75)	\$ 14,432.07	\$ 6,210.37	\$ 815.00	\$ (5,669.72)	\$ 4,410,656.23	\$ 29,316.61	\$ 11,690.86	\$ (4,994.50)

	2033	2036	2037	2038	2040	2041	2042	2044	2045	2046	2048	2050	2051	2052
	Safe School/Health (COPS)	COPSAP Grant	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy
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
Revenues FY17	\$ 6,893.21	\$ 11,349.00	\$ 5,323.50					\$ 8,810.35			\$ 12,500.00	\$ 50.00	\$ 12,970.00	
Expenditures FY17	\$ 11,200.83	\$ 11,349.00	\$ 8,435.94		\$ 4,375.38	\$ 4,067.53	\$ 3,528.71	\$ 20,068.39	\$ 225.00		\$ 12,500.00		\$ 12,970.00	
Fund Balance 6/30/17	\$ (15,906.07)	\$ -	\$ 8,478.66	\$ 7,206.21	\$ 45,319.88	\$ 47,037.73	\$ -	\$ 16,988.54	\$ 4,436.52	\$ 0.57	\$ -	\$ 150.00	\$ -	\$ 975.05

	2053	2054	2055	2056	2057	2058	2059	2201	2500	2501
	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation	Recreation Donation
Fund Balance 7/1/16	\$ 2,357.75	\$ 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		\$ 100,999.82				\$ 34,189.60	\$ 24,671.00		\$ 304,577.13	
Expenditures FY17			\$ 2,867.49				\$ 23,650.00	\$ 875.00	\$ 398,365.64	\$ 1,757.00
Fund Balance 6/30/17	\$ 2,357.75	\$ 331,362.88	\$ (13,692.41)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 301.00	\$ (1,337,403.99)	\$ 191,870.40	\$ -

	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)	\$ 4,275,786.91
Revenues FY17	\$ 576,638.32		\$ 176,598.53		\$ 77,185.73	\$ 372,780.12	\$ 860,885.79		\$ 188,171.36	\$ 159,825.02	\$ 387,537.85	\$ 29,290.12	\$ 30,977.99	\$ 134,178.23	\$ 29,945.42	\$ 5,127,693.92
Expenditures FY17	\$ 457,364.11		\$ 70,639.41		\$ 180,874.29	\$ 761,830.76	\$ 1,565,835.48	\$ 50,000.00	\$ 165,536.34	\$ 309,824.92	\$ 287,536.52	\$ 29,290.12		\$ (24,359.99)	\$ 29,945.42	\$ 6,036,922.85
Fund Balance 6/30/17	\$ (8,073.02)	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 30,486.17	\$ 149,591.94	\$ (4,529.96)	\$ 183.21	\$ (350,651.92)	\$ (37,076.39)	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ 47,165.25	\$ (5.40)	\$ 3,366,557.98

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for June 30, 2017



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, 2017.

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, 2017.

Current Assets:

As of the end of June 2017 the total current assets of Norway Savings Bank Arena were (\$722,339). These consisted of cash and cash equivalents of \$91,189, accounts receivable of \$23,721, and an interfund payable of \$837,249, which means that Norway owes the General Fund \$837,249 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 FY17). The total value of the noncurrent assets as of June 30, 2017 was \$318,203.

Liabilities:

Norway Arena had accounts payable of \$6,949 as of June 30, 2017.

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 2017 are \$984,293. 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 2017 were \$1,257,237. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of June 2017 Norway Arena has an operating loss of \$272,944 compared to the June 2016 operating loss of \$216,251 an increase in the operating loss for the fiscal year of \$56,693.

As of June 30, 2017 Norway Arena has a decrease in net assets of \$272,944.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$30,880 more than in FY16 and expenditures in FY17 are \$87,573 more than last year in June.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
June 30, 2017
Business-type Activities - Enterprise Fund UNAUDITED

	June 30, 2017	May 31, 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,189	\$ 91,193	\$ (4)
Interfund receivables	\$ (837,249)	\$ (754,482)	\$ (82,767)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	23,721	13,799	9,922
Total current assets	(722,339)	(649,490)	(72,849)
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	417,455	417,455	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	318,203	318,203	-
Total assets	(404,136)	(331,287)	(72,849)
LIABILITIES			
Accounts payable	\$ 6,949	\$ -	\$ 6,949
Net pension liability	77,298	77,298	-
Total liabilities	84,247	77,298	6,949
NET ASSETS			
Invested in capital assets	\$ 318,203	\$ 318,203	\$ -
Unrestricted	\$ (806,586)	\$ (726,788)	\$ (79,798)
Total net assets	\$ (488,383)	\$ (408,585)	\$ (79,798)

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
June 30, 2017

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 984,293
Operating expenses:	
Personnel	330,275
Supplies	67,903
Utilities	247,480
Repairs and maintenance	11,577
Rent	506,484
Depreciation	-
Capital expenses	53,744
Other expenses	39,774
Total operating expenses	1,257,237
Operating gain (loss)	(272,944)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(272,944)
Transfers out	-
Change in net assets	(272,944)
Total net assets, July 1	(215,439)
Total net assets, June 30, 2017	\$ (488,383)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through June 30, 2017 compared to June 30, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 4,870	27.06%	\$ 30,000	\$ 11,213	37.38%	\$ (6,343)
Sponsorships	\$ 230,000	\$ 229,391	99.74%	\$ 230,000	\$ 172,953	75.20%	\$ 56,438
Pro Shop	\$ 8,500	\$ 7,632	89.79%	\$ 8,500	\$ 6,931	81.54%	\$ 701
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 302,442	108.02%	\$ (302,442)
Rental Income	\$ 672,250	\$ 648,398	96.45%	\$ 398,500	\$ 421,363	105.74%	\$ 227,035
Camps/Clinics	\$ 50,000	\$ 57,425	114.85%				\$ 57,425
Tournaments	\$ 50,000	\$ 36,577	73.15%	\$ 50,000	\$ 38,511	77.02%	\$ (1,934)
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 984,293	92.88%	\$ 997,000	\$ 953,413	95.63%	\$ 30,880
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 984,293	92.88%	\$ 997,000	\$ 953,413	95.63%	\$ 30,880

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through June 30, 2017 compared to June 30, 2016 (pre audit)

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU JUNE 2017	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU JUNE 2016	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 330,275	106.20%	\$ 311,000	\$ 349,064	112.24%	\$ (18,789)
Purchased Services	\$ 87,306	\$ 44,361	50.81%	\$ 96,150	\$ 70,041	72.85%	\$ (25,680)
Supplies	\$ 37,150	\$ 74,893	201.60%	\$ 17,500	\$ 32,810	187.49%	\$ 42,083
Utilities	\$ 199,800	\$ 247,480	123.86%	\$ 200,200	\$ 209,665	104.73%	\$ 37,815
Capital Outlay	\$ 57,000	\$ 53,744	94.29%	\$ 57,000	\$ 1,600	2.81%	\$ 52,144
Rent	\$ 507,000	\$ 506,484	99.90%	\$ 507,000	\$ 506,484	99.90%	\$ -
	\$ 1,199,256	\$ 1,257,237	104.83%	\$ 1,188,850	\$ 1,169,664	98.39%	\$ 87,573
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 1,257,237	104.83%	\$ 1,188,850	\$ 1,169,664	98.39%	\$ 87,573

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for June, 2017



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, 2017.

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, 2017.

Current Assets:

As of the end of June 2017 the total current assets of Ingersoll Turf Facility were (\$3,894). This consisted of an interfund receivable of \$49,158, which means that the General Fund owes Ingersoll \$49,158 at the end of June.

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 June 30, 2017 was \$195,659.

Liabilities:

Ingersoll had accounts payable of \$401,335 as of June 30, 2017.

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 2017 are \$180,222. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through June 2017 were \$131,025. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of June 2017 Ingersoll has an operating gain of \$49,197.

As of June 30, 2017 Ingersoll has an increase in net assets of \$49,197.

The budget to actual reports for revenue and expenditures, show a comparison budget to actual against FY16.

Statement of Net Assets
Ingersoll Turf Facility
June 30, 2017
Business-type Activities - Enterprise Fund UNAUDITED

	June 30 2017	May 31 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 49,158	\$ 47,998	1,160
Accounts receivable	-	-	-
Total current assets	49,158	47,998	1,160
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	244,817	243,657	1,160
LIABILITIES			
Accounts payable	\$ 401	\$ -	\$ 401
Total liabilities	401	-	401
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 48,757	\$ 47,998	\$ 759
Total net assets	\$ 244,416	\$ 243,657	\$ 759

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2017

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 180,222
Operating expenses:	
Personnel	95,198
Supplies	10,483
Utilities	19,061
Repairs and maintenance	3,379
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,904
Total operating expenses	131,025
Operating gain (loss)	49,197
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	49,197
Transfers out	-
Change in net assets	49,197
Total net assets, July 1	195,219
Total net assets, June 30, 2017	\$ 244,416

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through June 30, 2017

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 12,100	80.67%	\$ 15,000	\$ 8,135	54.23%
Batting Cages	\$ 9,940	\$ 12,000	120.72%	\$ -	\$ 9,745	
Programs	\$ 90,000	\$ 50,839	56.49%	\$ 8,640	\$ 48,216	558.06%
Rental Income	\$ 100,000	\$ 105,283	105.28%	\$ 191,300	\$ 84,427	44.13%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 180,222	83.85%	\$ 214,940	\$ 150,523	70.03%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 180,222	83.85%	\$ 214,940	\$ 150,523	70.03%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through June 30, 2017

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JUNE 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 95,198	93.42%	\$ 102,719	\$ 53,286	51.88%
Purchased Services	\$ 20,750	\$ 6,283	30.28%	\$ 20,250	\$ 3,370	16.64%
Programs	\$ 5,000	\$ 7,819	156.38%	\$ -	\$ 6,142	
Supplies	\$ 6,750	\$ 2,664	39.47%	\$ 6,750	\$ 2,059	30.50%
Utilities	\$ 41,320	\$ 19,061	46.13%	\$ 44,320	\$ 14,550	32.83%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 131,025	73.57%	\$ 178,639	\$ 79,407	44.45%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 131,025	73.57%	\$ 178,639	\$ 79,407	44.45%