

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Denis D'Auteuil, Acting City Manager
FROM: Jill Eastman, Finance Director
REF: January 2017 Financial Report
DATE: February 23, 2017

The following is a discussion regarding the significant variances found in the City's January 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 seventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 58.3% 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 January 31st, including the school department were \$42,579,794 or 52.87%, of the budget. The municipal revenues including property taxes were \$30,833,145, or 53.68% of the budget which is less than the same period last year by 0.16%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 53.29%, 0.96% higher than last year at this time. The second payment is due March 15th.
- B. Excise tax for the month of January is at 66.65%. This is a \$75,993 increase from FY 16. Our excise revenues for FY17 are 8.32% above projections as of January 31, 2017.
- C. State Revenue Sharing at the end of January is 57.97% or \$851,179. This is \$64,376 decrease from last January. Last fiscal year the State was making up payments withheld in FY15, so this year we are on track with our estimated revenue.
- D. Miscellaneous Revenues are less than FY 16 by \$480,870. In FY 16 we sold 1 Minot Ave for \$500,000, therefore the difference.

Expenditures

City expenditures through January 2017 were \$23,122,167 or 58.11%, of the budget. This is a 1.6% decrease for the same period last year. Noteworthy variances are:

- A. Most of 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.
- B. The Economic and Community Development is at 30.52% of budget, primarily due to unfilled vacant positions and delayed implementation of the Workforce Development program.
- C. Health and Social Services is currently at 65.87% of the budget which is 18.8% higher than last year at this time. The primary cause of this increase is on the Assistance side of the budget and is due to the number of asylum seekers that the department is seeing.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of .57%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of January 2017, December 2016, and June 2016

	UNAUDITED January 31 2016	UNAUDITED December 31 2016	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 16,706,795	\$ 14,856,493	\$ 1,850,302	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,156,650	2,446,911	(290,261)	2,561,677
TAXES RECEIVABLE-CURRENT	20,086,297	20,418,472	(332,175)	1,015,068
DELINQUENT TAXES	628,693	641,499	(12,806)	613,248
TAX LIENS	761,814	784,962	(23,148)	473,362
NET DUE TO/FROM OTHER FUNDS	2,747,142	2,927,057	(179,915)	2,298,596
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TOTAL ASSETS	\$ 43,087,392	\$ 42,075,394	\$ 1,011,998	\$ 17,771,545
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (18,210)	\$ (29,305)	\$ 11,095	\$ (643,393)
PAYROLL LIABILITIES	(805,009)	(466,745)	(338,264)	-
ACCRUED PAYROLL	800	529,353	(528,553)	(3,934,340)
STATE FEES PAYABLE	(44,248)	(53,738)	9,490	-
ESCROWED AMOUNTS	(11,183)	(11,183)	(0)	(12,981)
DEFERRED REVENUE	(21,330,399)	(21,687,645)	357,246	(1,970,197)
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TOTAL LIABILITIES	\$ (22,208,249)	\$ (21,719,263)	\$ (488,986)	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (19,012,173)	\$ (18,489,161)	\$ (523,012)	\$ (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)
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TOTAL FUND BALANCE	\$ (20,879,142)	\$ (20,356,131)	\$ (523,011)	\$ (11,210,634)
TOTAL LIABILITIES AND FUND BALANCE	\$ (43,087,392)	\$ (42,075,394)	\$ (1,011,998)	\$ (17,771,545)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2017 VS January 31, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JAN 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JAN 2016	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 24,529,427	53.29%	\$ 44,021,283	\$ 23,036,403	52.33%	\$ 1,493,024
PRIOR YEAR TAX REVENUE	\$ -	\$ 690,373		\$ -	\$ 826,167		\$ (135,794)
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	\$ 2,242,724	66.65%	\$ 3,350,000	\$ 2,166,731	64.68%	\$ 75,993
PENALTIES & INTEREST	\$ 150,000	\$ 92,544	61.70%	\$ 150,000	\$ 77,668	51.78%	\$ 14,876
TOTAL TAXES	\$ 50,297,435	\$ 28,124,157	55.92%	\$ 48,026,283	\$ 26,365,496	54.90%	\$ 1,758,661
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 32,907	68.56%	\$ 48,300	\$ 32,465	67.22%	\$ 442
NON-BUSINESS	\$ 427,384	\$ 256,852	60.10%	\$ 356,800	\$ 185,853	52.09%	\$ 70,999
TOTAL LICENSES	\$ 475,384	\$ 289,759	60.95%	\$ 405,100	\$ 218,318	53.89%	\$ 71,441
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	\$ 851,179	57.97%	\$ 1,477,641	\$ 915,555	61.96%	\$ (64,376)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 29,426	49.87%	\$ 70,000	\$ 34,052	48.65%	\$ (4,626)
OTHER STATE AID	\$ 22,000	\$ -	0.00%	\$ 22,000	\$ 3,554	16.15%	\$ (3,554)
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 1,279,897	60.68%	\$ 2,164,641	\$ 1,359,797	62.82%	\$ (79,900)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 58,107	43.81%	\$ 133,040	\$ 82,940	62.34%	\$ (24,833)
PUBLIC SAFETY	\$ 139,077	\$ 67,452	48.50%	\$ 239,138	\$ 44,492	18.61%	\$ 22,960
EMS TRANSPORT	\$ 1,250,000	\$ 586,350	46.91%	\$ 1,250,000	\$ 593,200	47.46%	\$ (6,850)
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 711,909	46.78%	\$ 1,622,178	\$ 720,632	44.42%	\$ (8,723)
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 35,220	54.18%	\$ 60,000	\$ 38,259	63.77%	\$ (3,039)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 37,646	376.46%	\$ 5,000	\$ 7,066	141.32%	\$ 30,580
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 26,075	144.86%	\$ 18,000	\$ 147,322	818.46%	\$ (121,247)
UNCLASSIFIED	\$ 10,000	\$ 30,785	307.85%	\$ 20,000	\$ 29,241	146.21%	\$ 1,544
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 33,845		\$ -	\$ 34,369		\$ (524)
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	\$ 231,021	110.01%	\$ 210,000	\$ 122,882	58.52%	\$ 108,139
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	\$ 14,701	5.78%	\$ 58,000	\$ 18,524	31.94%	\$ (3,823)
UTILITY REIMBURSEMENT	\$ 27,500	\$ 5,838	21.23%	\$ 37,500	\$ 9,049	24.13%	\$ (3,211)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 392,203	13.22%	\$ 2,653,218	\$ 873,073	32.91%	\$ (480,870)
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 30,833,145	53.68%	\$ 54,931,420	\$ 29,575,575	53.84%	\$ 1,257,570
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 11,305,744	52.90%	\$ 20,854,672	\$ 10,951,726	52.51%	\$ 354,018
EDUCATION	\$ 814,540	\$ 440,905	54.13%	\$ 856,607	\$ 275,390	32.15%	\$ 165,515
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 11,746,649	50.86%	\$ 22,618,161	\$ 11,227,116	49.64%	\$ 519,533
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 42,579,794	52.87%	\$ 77,549,581	\$ 40,802,691	52.61%	\$ 1,777,103

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH January 31, 2017 VS January 31, 2016

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU JAN 2017	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU JAN 2016	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 41,571	52.98%	\$ 77,366	\$ 45,706	59.08%	\$ (4,135)
CITY MANAGER	\$ 378,880	\$ 143,280	37.82%	\$ 269,340	\$ 154,856	57.49%	\$ (11,576)
CITY CLERK	\$ 177,906	\$ 103,414	58.13%	\$ 165,053	\$ 100,963	61.17%	\$ 2,451
FINANCIAL SERVICES	\$ 637,754	\$ 365,267	57.27%	\$ 619,855	\$ 362,808	58.53%	\$ 2,459
HUMAN RESOURCES	\$ 150,435	\$ 44,809	29.79%	\$ 143,526	\$ 84,259	58.71%	\$ (39,450)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 343,733	71.71%	\$ 390,190	\$ 288,767	74.01%	\$ 54,966
LEGAL SERVICES	\$ 45,650	\$ 63,240	138.53%	\$ 65,000	\$ 39,242	60.37%	\$ 23,998
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 1,105,314	56.73%	\$ 1,730,330	\$ 1,076,601	62.22%	\$ 28,713
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 591,593	30.52%	\$ 1,267,711	\$ 789,514	62.28%	\$ (197,921)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 112,955	65.87%	\$ 184,711	\$ 86,940	47.07%	\$ 26,015
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 159,727	46.73%	\$ 338,871	\$ 168,381	49.69%	\$ (8,654)
PUBLIC LIBRARY	\$ 979,516	\$ 565,317	57.71%	\$ 979,516	\$ 560,009	57.17%	\$ 5,308
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 1,429,592	41.66%	\$ 2,770,809	\$ 1,604,844	57.92%	\$ (175,252)
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 5,905,713	92.18%	\$ 6,324,864	\$ 5,792,676	91.59%	\$ 113,037
FACILITIES	\$ 645,756	\$ 333,574	51.66%	\$ 653,080	\$ 440,796	67.49%	\$ (107,222)
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,274,528	\$ 3,041,816	57.67%	\$ 5,171,309	\$ 2,801,067	54.17%	\$ 240,749
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 9,281,103	70.18%	\$ 13,021,078	\$ 9,034,539	69.38%	\$ 246,564
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 2,461,192	60.78%	\$ 4,099,634	\$ 2,543,600	62.04%	\$ (82,408)
FIRE EMS	\$ 590,997	\$ 283,397	47.95%	\$ 549,801	\$ 241,483	43.92%	\$ 41,914
POLICE DEPARTMENT	\$ 3,875,113	\$ 2,194,068	56.62%	\$ 3,870,995	\$ 2,144,990	55.41%	\$ 49,078
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 4,938,657	58.00%	\$ 8,520,430	\$ 4,930,073	57.86%	\$ 8,584
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 2,474,677	55.04%	\$ 4,525,898	\$ 2,417,218	53.41%	\$ 57,459
SOLID WASTE DISPOSAL	\$ 932,689	\$ 450,531	48.30%	\$ 927,278	\$ 450,868	48.62%	\$ (337)
WATER AND SEWER	\$ 599,013	\$ 452,380	75.52%	\$ 599,013	\$ 452,385	75.52%	\$ (5)
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 3,377,588	56.03%	\$ 6,052,189	\$ 3,320,471	54.86%	\$ 57,117
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 79,500	75.00%	\$ 105,000	\$ 105,000	100.00%	\$ (25,500)
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 537,330	49.35%	\$ 1,069,122	\$ 540,307	50.54%	\$ (2,977)
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 209,244	100.00%	\$ (27,000)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ 21,066	7.80%	\$ (3,051)
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 817,089	49.61%	\$ 1,653,366	\$ 875,617	52.96%	\$ (58,528)
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	\$ -	0.00%	\$ 2,599,914	\$ -	0.00%	\$ -
	\$ -	\$ 5,000	-	\$ -	\$ -	0.00%	\$ 5,000
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 23,122,167	58.11%	\$ 38,490,384	\$ 22,984,413	59.71%	\$ 137,754
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 17,114,759	42.01%	\$ 39,062,197	\$ 15,700,977	40.19%	\$ 1,413,782
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 40,236,926	49.96%	\$ 77,552,581	\$ 38,685,390	49.88%	\$ 1,551,536

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF January 31, 2017**

INVESTMENT		FUND	BALANCE January 31, 2017	BALANCE December 31, 2016	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,176,389.59	\$ 4,174,616.61	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,006,368.48	\$ 1,005,941.26	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,071,328.48	\$ 5,511,817.66	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,274.76	\$ 50,253.43	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,274.79	\$ 50,253.46	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 230,850.90	\$ 230,752.90	0.45%
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	1.00%
GRAND TOTAL			\$ 11,335,487.00	\$ 12,773,635.32	0.57%

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

	Beginning	January 2017				Ending
	Balance 01/01/17	New Charges	Payments	Refunds	Adjustments	Balance 1/31/2017
Bluecross	\$ 39,420.38	\$ 9,587.80	\$ (2,598.21)	\$ -	\$ (4,106.37)	\$ 42,303.60
Intercept	\$ 34.80	\$ 600.00	\$ (300.00)			\$ 334.80
Medicare	\$ 81,636.00	\$ 111,207.20	\$ (33,868.28)		\$ (47,878.58)	\$ 111,096.34
Medicaid	\$ (29,445.24)	\$ 29,678.80	\$ (10,293.21)		\$ (11,108.10)	\$ (21,167.75)
Other/Commercial	\$ 126,414.64	\$ 49,913.80	\$ (19,035.03)	\$ 346.81	\$ (6,344.36)	\$ 151,295.86
Patient	\$ 512,641.92	\$ 15,335.40	\$ (5,488.73)	\$ 10.00	\$ (1,711.40)	\$ 520,787.19
Worker's Comp	\$ 728.40	\$ -	\$ (728.40)			\$ -
TOTAL	\$ 731,430.90	\$ 216,323.00	\$ (72,311.86)	\$ 356.81	\$ (71,148.81)	\$ 804,650.04

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	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	\$ 9,587.80	\$ 5,016.00	\$ 69,986.20	5.48%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 600.00	\$ 1,025.00	\$ 3,959.80	0.31%
Medicare	\$ 65,787.40	\$ 79,078.20	\$ 87,750.40	\$ 101,560.20	\$ 70,601.00	\$ 53,336.40	\$ 111,207.20	\$ 15,596.80	\$ 584,917.60	45.84%
Medicaid	\$ 34,317.20	\$ 36,679.60	\$ 25,523.80	\$ 34,320.80	\$ 35,292.20	\$ 24,267.60	\$ 29,678.80	\$ 5,532.40	\$ 225,612.40	17.68%
Other/Commercial	\$ 54,548.80	\$ 49,906.40	\$ 44,401.40	\$ 39,102.00	\$ 34,393.20	\$ 34,834.60	\$ 49,913.80	\$ (4,325.80)	\$ 302,774.40	23.73%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ 13,732.00	\$ 20,298.20	\$ 6,623.80	\$ 15,335.40	\$ (18,228.20)	\$ 87,327.00	6.84%
Worker's Comp	\$ 651.40				\$ 728.40			\$ 33.60	\$ 1,413.40	0.11%
TOTAL	\$ 181,630.60	\$ 205,083.60	\$ 178,335.00	\$ 199,298.80	\$ 169,372.40	\$ 125,947.40	\$ 216,323.00	\$ 0.00	\$ 1,275,990.80	100.00%

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Adjustment	Totals	% of Total
No Insurance Information		6							6	0.36%
Bluecross	12	15	9	12	10	8	12		78	4.71%
Intercept	2	10	2	4	8	3	6		35	2.11%
Medicare	80	99	105	126	87	69	138		704	42.49%
Medicaid	45	50	33	44	45	35	38		290	17.50%
Other/Commercial	69	65	56	54	44	49	68		405	24.44%
Patient	20	25	16	17	25	15	19		137	8.27%
Worker's Comp	1				1				2	0.12%
TOTAL	229	270	221	257	220	179	281	0	1657	100.00%

TOTAL REVENUE COLLECTED AS OF 1/31/17 \$586,350.

TOTAL EXPENDITURES AS OF 1/31/17 \$ 283,397.

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 4,519.59	56%	\$ 873.80	11%	\$ -	0%	\$ 900.40	11%	\$ 1,817.53	22%	\$ 8,111.32	1.01%
Intercept	\$ 200.00	50%	\$ 200.00	50%	\$ -		\$ -				\$ 400.00	0.05%
Medicare	\$ 67,607.91	99%	\$ -	0%	\$ -	0%	\$ 696.20	1%	\$ -	0%	\$ 68,304.11	8.49%
Medicaid	\$ 21,022.29	67%	\$ 4,633.17	15%	\$ 1,500.89	5%	\$ 610.19	2%	\$ 3,538.17	11%	\$ 31,304.71	3.89%
Other/Commercial	\$ 42,639.62	49%	\$ 13,957.12	16%	\$ 6,760.24	8%	\$ 6,402.15	7%	\$ 16,881.22	19%	\$ 86,640.35	10.77%
Patient	\$ 29,811.25	5%	\$ 26,755.18	4%	\$ 20,343.75	3%	\$ 26,736.00	4%	\$ 506,243.37	83%	\$ 609,889.55	75.80%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 165,800.66		\$ 46,419.27		\$ 28,604.88		\$ 35,344.94		\$ 528,480.29		\$ 804,650.04	
	21%		6%		4%		4%		66%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of January 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 Androskoggin	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	\$ 31,637.51	\$ 5,300.00		\$ 356.70				\$ 3,839.00	\$ 2,041.32	\$ 8,164.96	\$ 22,439.26	\$ 648.00				
Expenditures FY17	\$ 105,681.60	\$ 13,076.88		\$ 47.95			\$ 5,000.00	\$ 2,548.69	\$ 2,137.07	\$ 3,360.00	\$ 11,875.20	\$ 972.14				
Fund Balance 1/31/17	\$ 924,244.91	\$ (4,272.08)	\$ 44,875.00	\$ 4,131.34	\$ 5,932.53	\$ 27,084.76	\$ (1,488.84)	\$ 5,947.66	\$ 7,063.18	\$ 4,635.55	\$ (31,711.99)	\$ (226.88)	\$ 4,094.47	\$ (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	\$ -	\$ 2,120.64		\$ 3,130.91		\$ 102,245.77	\$ 5,138.50	\$ 9,250.00	\$ 8,205.00	\$ 4,436.00	\$ 460,052.87	\$ 2,932.20	\$ 119,652.16			
Expenditures FY17	\$ 66.40	\$ 1,427.74		\$ 2,904.94		\$ 71,977.05	\$ 14,025.50	\$ 16,128.00	\$ 6,156.00	\$ 850.00	\$ 374,114.64	\$ 954.35	\$ 114,366.12			
Fund Balance 1/31/17	\$ 3,963.82	\$ 6,294.21	\$ (300,767.41)	\$ 5,339.88	\$ 3,838.00	\$ (49,633.75)	\$ 23,274.49	\$ 13,198.97	\$ 11,335.00	\$ 821.74	\$ 4,476,734.06	\$ 31,341.41	\$ 12,612.22	\$ (4,994.50)		
	2033	2038	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	\$ -	\$ 5,323.50					\$ 6,683.99			\$ 12,500.00	\$ 50.00	\$ 12,970.00			
Expenditures FY17	\$ 56,855.87	\$ 11,349.00	\$ 4,926.39		\$ 4,375.38	\$ 846.45		\$ 17,318.39			\$ 12,500.00					
Fund Balance 1/31/17	\$ (61,561.11)	\$ (11,349.00)	\$ 11,988.21	\$ 7,206.21	\$ 45,319.88	\$ 50,258.81	\$ 3,528.71	\$ 17,612.18	\$ 4,661.52	\$ 0.57	\$ -	\$ 150.00	\$ 12,970.00	\$ 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						\$ 34,189.60	\$ 14,151.00		\$ 101,625.54							
Expenditures FY17			\$ 7,837.50				\$ 14,226.00	\$ 875.00	\$ 234,783.81							
Fund Balance 1/31/17	\$ 2,357.75	\$ 230,363.06	\$ (18,662.42)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (795.00)	\$ (1,337,403.99)	\$ 152,500.64	\$ 1,757.00						
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19	Special Revenues
Fund Balance 7/1/16	\$ (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									\$ 1,032,858.55
Expenditures FY17							\$ 839,557.74		\$ 136,810.59	\$ 79,912.46	\$ 534,503.92	\$ 14,645.06		\$ 84,567.93	\$ 14,972.71	\$ 2,818,534.47
Fund Balance 1/31/17	\$ (127,347.23)	\$ 14,500.44	\$ (471,229.88)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ (92,257.10)	\$ 50,183.21	\$ (510,097.53)	\$ 33,011.05	\$ (624,782.87)	\$ (14,284.15)	\$ 388.80	\$ (195,940.90)	\$ (14,978.11)	\$ 2,490,110.99

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 January 31, 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 January 31, 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, December 31, 2016.

Current Assets:

As of the end of January 2017 the total current assets of Norway Savings Bank Arena were (\$475,252). These consisted of cash and cash equivalents of \$91,209, accounts receivable of \$166,042, and an interfund payable of \$732,493.

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 January 31, 2017 was \$318,203.

Liabilities:

Norway Arena had no accounts payable as of January 31, 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 January 2017 are \$716,120. 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 January 2017 were \$735,018. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of January 2017 Norway Arena has an operating loss of \$18,898 compared to the December 2016 operating loss of \$55,728 a decrease in the operating loss for the fiscal year of \$36,830.

As of January 31, 2017 Norway Arena has a decrease in net assets of \$18,898.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$43,720 more than in FY16 and expenditures in FY17 are \$43,551 more than last year in January.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
January 31, 2017
Business-type Activities - Enterprise Fund

	January 31, 2017	December 31, 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,209	\$ 91,213	\$ (4)
Interfund receivables	\$ (732,493)	\$ (630,382)	\$ (102,111)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	166,042	158,739	\$ 7,303
Total current assets	(475,242)	(380,430)	(94,812)
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	417,455	285,813	131,642
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	318,203	186,561	131,642
Total assets	(157,039)	(193,869)	36,830
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Net pension liability	77,298	77,298	-
Total liabilities	77,298	77,298	-
NET ASSETS			
Invested in capital assets	\$ 318,203	\$ 186,561	\$ 131,642
Unrestricted	\$ (552,540)	\$ (457,728)	\$ (94,812)
Total net assets	\$ (234,337)	\$ (271,167)	\$ 36,830

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
January 31, 2017

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 716,120
Operating expenses:	
Personnel	210,927
Supplies	29,183
Utilities	145,328
Repairs and maintenance	7,847
Rent	295,449
Depreciation	-
Capital expenses	20,368
Other expenses	25,916
Total operating expenses	735,018
Operating gain (loss)	(18,898)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(18,898)
Transfers out	-
Change in net assets	(18,898)
Total net assets, July 1	(215,439)
Total net assets, January 31, 2017	\$ (234,337)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through January 31, 2017 compared to January 31, 2016

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JAN 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JAN 2016	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 370	2.06%	\$ 30,000	\$ 5,625	18.75%	\$ (5,255)
Sponsorships	\$ 230,000	\$ 190,571	82.86%	\$ 230,000	\$ 137,498	59.78%	\$ 53,073
Pro Shop	\$ 8,500	\$ 4,105	48.29%	\$ 8,500	\$ 4,343	51.09%	\$ (238)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 175,315	62.61%	\$ (175,315)
Rental Income	\$ 672,250	\$ 463,464	68.94%	\$ 398,500	\$ 324,328	81.39%	\$ 139,136
Camps/Clinics	\$ 50,000	\$ 38,895	77.79%				\$ 38,895
Tournaments	\$ 50,000	\$ 18,715	37.43%	\$ 50,000	\$ 25,291	50.58%	\$ (6,576)
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 716,120	67.57%	\$ 997,000	\$ 672,400	67.44%	\$ 43,720
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 716,120	67.57%	\$ 997,000	\$ 672,400	67.44%	\$ 43,720

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through January 31, 2017 compared to January 31, 2016

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU JAN 2017	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU JAN 2016	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 210,927	67.82%	\$ 311,000	\$ 207,781	66.81%	\$ 3,146
Purchased Services	\$ 87,306	\$ 27,434	31.42%	\$ 96,150	\$ 42,348	44.04%	\$ (14,914)
Supplies	\$ 37,150	\$ 35,512	95.59%	\$ 17,500	\$ 18,167	103.81%	\$ 17,345
Utilities	\$ 199,800	\$ 145,328	72.74%	\$ 200,200	\$ 126,122	63.00%	\$ 19,206
Capital Outlay	\$ 57,000	\$ 20,368	35.73%	\$ 57,000	\$ 1,600	2.81%	\$ 18,768
Rent	\$ 507,000	\$ 295,449	58.27%	\$ 507,000	\$ 295,449	58.27%	\$ -
	\$ 1,199,256	\$ 735,018	61.29%	\$ 1,188,850	\$ 691,467	58.16%	\$ 43,551
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 735,018	61.29%	\$ 1,188,850	\$ 691,467	58.16%	\$ 43,551

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 January, 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 January 31, 2017.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of January 31, 2017.

Current Assets:

As of the end of January 2017 the total current assets of Ingersoll Turf Facility were 17,691. This consisted of an interfund receivable of \$17,691 an increase from December of \$15,537.

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 January 31, 2017 was \$195,659.

Liabilities:

Ingersoll had no accounts payable as of January 31, 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 January 2017 are \$86,335. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2017 were \$68,204. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2017 Ingersoll has an operating gain of \$18,131 compared to a December of \$2,594.

As of January 31, 2017 Ingersoll has an increase in net assets of \$18,131.

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
January 31, 2017
Business-type Activities - Enterprise Fund

	January 31 2017	December 31 2016	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 17,691	\$ 2,154	15,537
Accounts receivable	-	-	-
Total current assets	17,691	2,154	15,537
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	213,350	197,813	15,537
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 17,691	\$ 2,154	\$ 15,537
Total net assets	\$ 213,350	\$ 197,813	\$ 15,537

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
January 31, 20167

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 86,335
Operating expenses:	
Personnel	50,833
Supplies	4,422
Utilities	8,186
Repairs and maintenance	2,865
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	1,898
Total operating expenses	68,204
Operating gain (loss)	18,131
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	18,131
Transfers out	-
Change in net assets	18,131
Total net assets, July 1	195,219
Total net assets, January 31, 2017	\$ 213,350

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
 Through January 31, 2017

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU JAN 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU JAN 2016	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 8,413	56.09%	\$ 15,000	\$ 5,900	39.33%
Batting Cages	\$ 9,940	\$ 5,985	60.21%	\$ -	\$ 3,100	
Programs	\$ 90,000	\$ 32,526	36.14%	\$ 8,640	\$ 24,838	287.48%
Rental Income	\$ 100,000	\$ 39,411	39.41%	\$ 191,300	\$ 33,261	17.39%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 86,335	40.17%	\$ 214,940	\$ 67,099	31.22%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 86,335	40.17%	\$ 214,940	\$ 67,099	31.22%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through January 31, 2017

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU JAN 2017	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU JAN 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 50,833	49.89%	\$ 101,899	\$ 23,421	22.98%
Purchased Services	\$ 20,750	\$ 4,764	22.96%	\$ 20,750	\$ 1,409	6.79%
Programs	\$ 5,000	\$ 3,890	77.80%	\$ 5,000	\$ 2,104	42.08%
Supplies	\$ 6,750	\$ 531	7.87%	\$ 6,750	\$ 264	3.91%
Utilities	\$ 41,320	\$ 8,186	19.81%	\$ 41,320	\$ 5,376	13.01%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 2,383	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 68,204	38.29%	\$ 178,102	\$ 32,574	18.29%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 68,204	38.29%	\$ 178,102	\$ 32,574	18.29%