

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: March 2017 Financial Report

DATE: April 11, 2017

The following is a discussion regarding the significant variances found in the City's March 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 ninth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 75.0% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through March 31st, including the school department were \$64,326,578, or 79.88%, of the budget. The municipal revenues including property taxes were \$49,086,522, or 85.46% of the budget which is more than the same period last year by \$1,540,911. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The City collected \$13,977,384 in the month of March.
- B. Excise tax for the month of March is at 84.85%. This is a \$117,029 increase from FY 16. Our excise revenues for FY17 are 9.85% above projections as of March 31, 2017.
- C. State Revenue Sharing for the month of March is 71.81% or \$1,054,377. This is a 3.37% decrease from last March to this March.

Expenditures

City expenditures through March 2017 are \$28,060,266 or 70.53%, of the budget. Noteworthy variances are:

- A. Transfer to TIF: Last fiscal year the transfer from the General Fund to the TIF Funds was done in March, this transfer will be made in April.

- B. The Health and Social Services budget is currently at 94.22% of the total budget.

Investments

This section contains an investment schedule as of March 31st. Currently the City's funds are earning an average interest rate of .68%.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	UNAUDITED March 31 2017	UNAUDITED February 28 2017	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 24,353,894	\$ 12,314,991	\$ 12,038,903	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,127,761	2,157,283	(29,523)	2,561,677
TAXES RECEIVABLE-CURRENT	3,205,660	17,183,043	(13,977,384)	1,015,068
DELINQUENT TAXES	627,929	633,336	(5,407)	613,248
TAX LIENS	694,850	734,950	(40,100)	473,362
NET DUE TO/FROM OTHER FUNDS	3,222,420	2,411,320	811,100	2,298,596
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TOTAL ASSETS	\$ 34,232,512	\$ 35,434,924	\$ (1,202,412)	\$ 17,771,545
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (34,537)	\$ (16,865)	\$ (17,671)	\$ (643,393)
PAYROLL LIABILITIES	(1,346,666)	(722,018)	(624,649)	-
ACCRUED PAYROLL	529,353	529,353	-	(3,934,340)
STATE FEES PAYABLE	(80,601)	(58,660)	(21,941)	-
ESCROWED AMOUNTS	(6,692)	(5,470)	(1,222)	(12,981)
DEFERRED REVENUE	(4,382,034)	(18,404,925)	14,022,892	(1,970,197)
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TOTAL LIABILITIES	\$ (5,321,177)	\$ (18,678,586)	\$ 13,357,409	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (27,044,365)	\$ (14,889,368)	\$ (12,154,997)	\$ (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	\$ (28,911,335)	\$ (16,756,338)	\$ (12,154,997)	\$ (11,210,634)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (34,232,512)	\$ (35,434,925)	\$ 1,202,412	\$ (17,771,545)

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAR 2016	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 46,032,435	\$ 41,420,641	89.98%	\$ 44,021,283	\$ 39,195,799	89.04%	\$ 2,224,842
PRIOR YEAR TAX REVENUE	\$ -	\$ 741,375		\$ -	\$ 909,304		\$ (167,929)
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	\$ 2,855,131	84.85%	\$ 3,350,000	\$ 2,738,102	81.73%	\$ 117,029
PENALTIES & INTEREST	\$ 150,000	\$ 104,662	69.77%	\$ 150,000	\$ 89,707	59.80%	\$ 14,955
TOTAL TAXES	\$ 50,297,435	\$ 45,690,897	90.84%	\$ 48,026,283	\$ 43,191,439	89.93%	\$ 2,499,458
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 43,229	90.06%	\$ 48,300	\$ 49,636	102.77%	\$ (6,407)
NON-BUSINESS	\$ 427,384	\$ 374,049	87.52%	\$ 356,800	\$ 261,494	73.29%	\$ 112,555
TOTAL LICENSES	\$ 475,384	\$ 417,278	87.78%	\$ 405,100	\$ 311,130	76.80%	\$ 106,148
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	\$ 1,054,377	71.81%	\$ 1,477,641	\$ 1,110,930	75.18%	\$ (56,553)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 36,663	62.14%	\$ 70,000	\$ 41,638	59.48%	\$ (4,975)
OTHER STATE AID	\$ 22,000	\$ 2,681	12.19%	\$ 22,000	\$ 3,555	16.16%	\$ (874)
CITY OF LEWISTON	\$ 160,000	\$ -	0.00%	\$ 155,000	\$ 5,040	3.25%	\$ (5,040)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,109,313	\$ 1,493,013	70.78%	\$ 2,164,641	\$ 1,562,759	72.19%	\$ (69,746)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 73,034	55.06%	\$ 133,040	\$ 98,326	73.91%	\$ (25,292)
PUBLIC SAFETY	\$ 139,077	\$ 87,496	62.91%	\$ 239,138	\$ 69,636	29.12%	\$ 17,860
EMS TRANSPORT	\$ 1,250,000	\$ 769,985	61.60%	\$ 1,250,000	\$ 750,216	60.02%	\$ 19,769
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 930,516	61.15%	\$ 1,622,178	\$ 918,178	56.60%	\$ 12,338
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 44,871	69.03%	\$ 60,000	\$ 49,060	81.77%	\$ (4,189)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 45,880	458.80%	\$ 5,000	\$ 39,878	797.56%	\$ 6,002
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 21,040	116.89%	\$ 18,000	\$ 158,245	879.14%	\$ (137,205)
UNCLASSIFIED	\$ 10,000	\$ 3,135	31.35%	\$ 20,000	\$ 30,288	151.44%	\$ (27,153)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 33,845		\$ -	\$ 45,075		\$ (11,230)
SALE OF PROPERTY	\$ 20,000	\$ 11,344	56.72%	\$ 20,000	\$ 501,519	2507.60%	\$ (490,175)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 266,650	126.98%	\$ 210,000	\$ 157,991	75.23%	\$ 108,659
TRANSFER IN: TIF	\$ 1,537,818	\$ -	0.00%	\$ 545,000	\$ 545,000	100.00%	\$ (545,000)
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	\$ 120,592	47.45%	\$ 58,000	\$ 18,524	31.94%	\$ 102,068
UTILITY REIMBURSEMENT	\$ 27,500	\$ 5,838	21.23%	\$ 37,500	\$ 12,925	34.47%	\$ (7,087)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 509,948	17.19%	\$ 2,653,218	\$ 1,513,045	57.03%	\$ (1,003,097)
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 49,086,522	85.46%	\$ 54,931,420	\$ 47,545,611	86.55%	\$ 1,540,911
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 14,715,798	68.85%	\$ 20,854,672	\$ 14,701,854	70.50%	\$ 13,944
EDUCATION	\$ 814,540	\$ 524,258	64.36%	\$ 856,607	\$ 523,572	61.12%	\$ 686
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 15,240,056	65.99%	\$ 22,618,161	\$ 15,225,426	67.32%	\$ 14,630
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 64,326,578	79.88%	\$ 77,549,581	\$ 62,771,037	80.94%	\$ 1,555,541

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

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU MAR 2017	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU MAR 2016	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 67,047	85.45%	\$ 77,366	\$ 71,555	92.49%	\$ (4,508)
CITY MANAGER	\$ 378,880	\$ 181,481	47.90%	\$ 269,340	\$ 209,613	77.82%	\$ (28,132)
CITY CLERK	\$ 177,906	\$ 127,374	71.60%	\$ 165,053	\$ 127,104	77.01%	\$ 270
FINANCIAL SERVICES	\$ 637,754	\$ 471,083	73.87%	\$ 619,855	\$ 473,148	76.33%	\$ (2,065)
HUMAN RESOURCES	\$ 150,435	\$ 60,358	40.12%	\$ 143,526	\$ 109,567	76.34%	\$ (49,209)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 389,919	81.35%	\$ 390,190	\$ 296,187	75.91%	\$ 93,732
LEGAL SERVICES	\$ 45,650	\$ 87,253	191.13%	\$ 65,000	\$ 76,009	116.94%	\$ 11,244
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 1,384,515	71.06%	\$ 1,730,330	\$ 1,363,183	78.78%	\$ 21,332
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 962,991	49.68%	\$ 1,267,711	\$ 1,001,584	79.01%	\$ (38,593)
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 161,556	94.22%	\$ 184,711	\$ 109,640	59.36%	\$ 51,916
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 207,449	60.70%	\$ 338,871	\$ 220,482	65.06%	\$ (13,033)
PUBLIC LIBRARY	\$ 979,516	\$ 726,837	74.20%	\$ 979,516	\$ 640,010	65.34%	\$ 86,827
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 2,058,833	60.00%	\$ 2,770,809	\$ 1,971,716	71.16%	\$ 87,117
FISCAL SERVICES							
DEBT SERVICE	\$ 6,406,845	\$ 6,260,543	97.72%	\$ 6,324,864	\$ 6,157,053	97.35%	\$ 103,490
FACILITIES	\$ 645,756	\$ 393,244	60.90%	\$ 653,080	\$ 497,593	76.19%	\$ (104,349)
WORKERS COMPENSATION	\$ 522,088	\$ -	0.00%	\$ 496,536	\$ 496,536	100.00%	\$ (496,536)
WAGES & BENEFITS	\$ 5,274,528	\$ 3,875,714	73.48%	\$ 5,171,309	\$ 3,639,705	70.38%	\$ 236,009
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 10,529,501	79.62%	\$ 13,021,078	\$ 10,790,887	82.87%	\$ (261,386)
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 3,203,234	79.10%	\$ 4,099,634	\$ 3,297,742	80.44%	\$ (94,508)
FIRE EMS	\$ 590,997	\$ 327,888	55.48%	\$ 549,801	\$ 288,947	52.55%	\$ 38,941
POLICE DEPARTMENT	\$ 3,875,113	\$ 2,833,232	73.11%	\$ 3,870,995	\$ 2,839,066	73.34%	\$ (5,834)
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 6,364,354	74.74%	\$ 8,520,430	\$ 6,425,755	75.42%	\$ (61,401)
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 3,371,385	74.98%	\$ 4,525,898	\$ 3,239,144	71.57%	\$ 132,241
SOLID WASTE DISPOSAL	\$ 932,689	\$ 589,197	63.17%	\$ 927,278	\$ 590,199	63.65%	\$ (1,002)
WATER AND SEWER	\$ 599,013	\$ 452,380	75.52%	\$ 599,013	\$ 452,385	75.52%	\$ (5)
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 4,412,962	73.21%	\$ 6,052,189	\$ 4,281,728	70.75%	\$ 131,234
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 79,730	75.22%	\$ 105,000	\$ 105,000	100.00%	\$ (25,270)
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 805,310	73.96%	\$ 1,069,122	\$ 805,241	75.32%	\$ 69
LATC-PUBLIC TRANSIT	\$ 182,244	\$ 182,244	100.00%	\$ 209,244	\$ 233,349	111.52%	\$ (51,105)
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,015	6.67%	\$ 270,000	\$ 21,066	7.80%	\$ (3,051)
TOTAL INTERGOVERNMENTAL	\$ 1,647,101	\$ 1,085,299	65.89%	\$ 1,653,366	\$ 1,164,656	70.44%	\$ (79,357)
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	\$ 2,824,802	108.65%	\$ (2,824,802)
	\$ -	\$ 56,978	-	\$ -	\$ -	0.00%	\$ 56,978
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 28,060,266	70.53%	\$ 38,490,384	\$ 30,964,995	80.45%	\$ (2,904,729)
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 22,960,435	56.35%	\$ 39,062,197	\$ 21,803,817	55.82%	\$ 1,156,618
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 51,020,701	63.36%	\$ 77,552,581	\$ 52,768,812	68.04%	\$ (1,748,111)

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

INVESTMENT		FUND	BALANCE March 31, 2017	BALANCE February 28, 2017	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,179,766.10	\$ 4,177,991.61	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,007,182.07	\$ 1,006,754.51	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,074,614.93	\$ 4,072,886.28	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,315.42	\$ 50,294.07	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,315.39	\$ 50,294.04	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 231,074.72	\$ 230,976.63	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%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00		1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00		1.25%
GRAND TOTAL			\$ 12,093,268.63	\$ 11,339,197.14	0.68%

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

	Beginning	March 2017				Ending
	Balance 03/01/17	New Charges	Payments	Refunds	Adjustments	Balance 3/31/2017
Bluecross	\$ 45,686.03	\$ 12,507.20	\$ (7,912.34)	\$ -	\$ (7,274.08)	\$ 43,006.81
Intercept	\$ 534.80	\$ 500.00	\$ (1,000.00)			\$ 34.80
Medicare	\$ 114,563.48	\$ 79,304.60	\$ (30,744.46)		\$ (44,739.12)	\$ 118,384.50
Medicaid	\$ (27,889.46)	\$ 28,541.20	\$ (15,435.16)		\$ (20,688.77)	\$ (35,472.19)
Other/Commercial	\$ 145,203.81	\$ 48,240.00	\$ (25,932.68)	\$ -	\$ (12,088.36)	\$ 155,422.77
Patient	\$ 528,296.81	\$ 14,046.40	\$ (6,012.63)	\$ -	\$ (867.57)	\$ 535,463.01
Worker's Comp	\$ (685.00)	\$ -	\$ -			\$ (685.00)
TOTAL	\$ 805,710.47	\$ 183,139.40	\$ (87,037.27)	\$ -	\$ (85,657.90)	\$ 816,154.70

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 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	\$ 11,865.60	\$ 12,507.20	\$ 3,985.60	\$ 93,328.60	5.69%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 600.00	\$ 800.00	\$ 500.00	\$ 1,025.00	\$ 5,259.80	0.32%
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	\$ 17,015.60	\$ 751,667.00	45.86%
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	\$ 4,225.60	\$ 277,752.00	16.95%
Other/Commercial	\$ 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	\$ (1,311.40)	\$ 394,082.40	24.05%
Patient	\$ 16,125.40	\$ 20,867.80	\$ 12,572.60	\$ 13,732.00	\$ 20,298.20	\$ 6,623.80	\$ 15,335.40	\$ 16,101.40	\$ 14,046.40	\$ (20,995.20)	\$ 114,707.80	7.00%
Worker's Comp	\$ 651.40				\$ 728.40					\$ 704.60	\$ 2,084.40	0.13%
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	\$ (0.00)	\$ 1,638,882.00	100.00%

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Totals	% of Total
No Insurance Information		6								6	0.28%
Bluecross	12	15	9	12	10	8	12	14	15	107	5.03%
Intercept	2	10	2	4	8	3	6	8	5	48	2.26%
Medicare	80	99	105	126	87	69	138	111	98	913	42.94%
Medicaid	45	50	33	44	45	35	38	31	35	356	16.75%
Other/Commercial	69	65	56	54	44	49	68	52	63	520	24.46%
Patient	20	25	16	17	25	15	19	20	17	174	8.18%
Worker's Comp	1				1					2	0.09%
TOTAL	229	270	221	257	220	179	281	236	233	2126	100.00%

TOTAL REVENUE COLLECTED AS OF 3/31/17 \$ 769,985.
TOTAL EXPENDITURES AS OF 3/31/17 \$ 327,888.

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 7,032.92	99%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 69.69	1%	\$ 7,102.61	0.87%
Intercept	\$ 200.00	575%	\$ -	0%	\$ -		\$ -		\$ (165.20)	-475%	\$ 34.80	0.00%
Medicare	\$ 53,189.91	100%	\$ 890.60	2%	\$ (79.80)	0%	\$ -	0%	\$ (779.39)	-1%	\$ 53,221.32	6.52%
Medicaid	\$ 22,699.70	69%	\$ 10,111.95	31%		0%	\$ 71.96	0%	\$ 193.98	1%	\$ 33,077.59	4.05%
Other/Commercial	\$ 37,381.26	62%	\$ 5,490.65	9%	\$ 3,206.58	5%	\$ 1,526.60	3%	\$ 12,256.36	20%	\$ 59,861.45	7.33%
Patient	\$ 32,557.26	5%	\$ 37,453.55	6%	\$ 21,628.08	3%	\$ 18,818.82	3%	\$ 552,399.22	83%	\$ 662,856.93	81.22%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 153,061.05		\$ 53,946.75		\$ 24,754.86		\$ 20,417.38		\$ 563,974.66		\$ 816,154.70	
	19%		7%		3%		3%		69%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of March 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	\$ 46,239.95	\$ 9,300.00		\$ 526.70				\$ 3,839.00	\$ 2,302.94	\$ 8,164.96	\$ 33,406.92	\$ 823.00		
Expenditures FY17	\$ 117,434.25	\$ 13,566.07		\$ 47.95			\$ 5,000.00	\$ 2,652.69	\$ 2,393.69	\$ 3,360.00	\$ 17,143.70	\$ 1,146.63		
Fund Balance 3/31/17	\$ 927,094.70	\$ (761.27)	\$ 44,875.00	\$ 4,301.34	\$ 5,932.53	\$ 27,084.76	\$ (1,488.84)	\$ 5,843.66	\$ 7,068.18	\$ 4,635.55	\$ (26,012.83)	\$ (226.37)	\$ 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	\$ -	\$ 4,130.91		\$ 102,245.77	\$ 5,138.50	\$ 15,650.00	\$ 8,205.00	\$ 4,436.00	\$ 505,993.36	\$ 3,021.12	\$ 130,348.16	
Expenditures FY17	\$ 66.40	\$ 1,427.74		\$ 3,321.21		\$ 95,977.05	\$ 14,255.27	\$ 18,404.60	\$ 6,996.00	\$ 850.00	\$ 412,590.95	\$ 3,123.15	\$ 153,207.37	
Fund Balance 3/31/17	\$ 3,963.82	\$ 6,294.21	\$ (300,767.41)	\$ 5,923.61	\$ 3,838.00	\$ (73,633.75)	\$ 23,044.72	\$ 17,322.37	\$ 10,495.00	\$ 821.74	\$ 4,484,198.24	\$ 29,261.53	\$ (15,533.03)	\$ (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	\$ 11,349.00	\$ 5,323.50					\$ 6,842.92			\$ 12,500.00	\$ 50.00	\$ 12,970.00	
Expenditures FY17	\$ 75,600.73	\$ 11,349.00	\$ 4,926.39		\$ 4,375.38	\$ 1,877.37		\$ 20,068.39			\$ 12,500.00			
Fund Balance 3/31/17	\$ (80,305.97)	\$ -	\$ 11,988.21	\$ 7,206.21	\$ 45,319.88	\$ 49,227.89	\$ 3,528.71	\$ 15,021.11	\$ 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	\$ 17,231.00		\$ 132,226.56	
Expenditures FY17			\$ 11,915.96				\$ 15,234.00	\$ 875.00	\$ 263,971.32	
Fund Balance 3/31/17	\$ 2,357.75	\$ 230,363.06	\$ (22,740.88)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 1,277.00	\$ (1,337,403.99)	\$ 153,914.15	\$ 1,757.00

	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							\$ 46,880.91									\$ 1,172,349.63
Expenditures FY17	\$ 342,483.50		\$ 70,639.41				\$ 847,820.53		\$ 165,536.34	\$ 79,912.46	\$ 562,103.17	\$ 29,290.12		\$ 169,135.86	\$ 14,972.71	\$ 3,577,552.36
Fund Balance 3/31/17	\$ (469,830.73)	\$ 14,500.44	\$ (541,869.29)	\$ 2,558.27	\$ 134,174.73	\$ 538,642.58	\$ (100,519.89)	\$ 50,183.21	\$ (538,823.28)	\$ 33,011.05	\$ (652,382.12)	\$ (28,929.21)	\$ 388.80	\$ (280,508.83)	\$ (14,978.11)	\$ 1,870,584.18

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 March 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 March 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, February 28, 2017.

Current Assets:

As of the end of March 2017 the total current assets of Norway Savings Bank Arena were (\$492,321). These consisted of cash and cash equivalents of \$91,201, accounts receivable of \$120,013, and an interfund payable of \$703,535.

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 March 31, 2017 was \$318,203.

Liabilities:

Norway Arena had no accounts payable as of March 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 March 2017 are \$918,398. 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 March 2017 were \$954,375. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of March 2017 Norway Arena has an operating loss of \$35,977 compared to the February 2017 operating loss of \$13,745 a increase in the operating loss for the fiscal year of \$22,232.

As of March 31, 2017 Norway Arena has a decrease in net assets of \$35,977.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY17 is \$73,927 more than in FY16 and expenditures in FY17 are \$11,375 more than last year in March .

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

	March 31, 2017	February 28, 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,201	\$ 91,209	\$ (8)
Interfund receivables	\$ (703,535)	\$ (693,298)	\$ (10,237)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	120,013	132,000	\$ (11,987)
Total current assets	(492,321)	(470,089)	(22,232)
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	(174,118)	(151,886)	(22,232)
LIABILITIES			
Accounts payable	\$ -	\$ -	-
Net pension liability	77,298	77,298	-
Total liabilities	77,298	77,298	-
NET ASSETS			
Invested in capital assets	\$ 318,203	\$ 318,203	-
Unrestricted	\$ (569,619)	\$ (547,387)	\$ (22,232)
Total net assets	\$ (251,416)	\$ (229,184)	\$ (22,232)

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
March 31, 2017

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 918,398
Operating expenses:	
Personnel	268,748
Supplies	63,896
Utilities	188,681
Repairs and maintenance	9,041
Rent	379,863
Depreciation	-
Capital expenses	20,368
Other expenses	23,778
Total operating expenses	954,375
Operating gain (loss)	(35,977)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(35,977)
Transfers out	-
Change in net assets	(35,977)
Total net assets, July 1	(215,439)
Total net assets, March 31, 2017	\$ (251,416)

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAR 2016	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 4,870	27.06%	\$ 30,000	\$ 7,925	26.42%	\$ (3,055)
Sponsorships	\$ 230,000	\$ 211,299	91.87%	\$ 230,000	\$ 140,548	61.11%	\$ 70,751
Pro Shop	\$ 8,500	\$ 5,429	63.87%	\$ 8,500	\$ 5,753	67.68%	\$ (324)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 268,540	95.91%	\$ (268,540)
Rental Income	\$ 672,250	\$ 618,038	91.94%	\$ 398,500	\$ 348,739	87.51%	\$ 269,299
Camps/Clinics	\$ 50,000	\$ 42,185	84.37%		\$ 41,610		\$ 575
Tournaments	\$ 50,000	\$ 36,577	73.15%	\$ 50,000	\$ 31,356	62.71%	\$ 5,221
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 918,398	86.66%	\$ 997,000	\$ 844,471	84.70%	\$ 73,927
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 918,398	86.66%	\$ 997,000	\$ 844,471	84.70%	\$ 73,927

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU MAR 2017	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU MAR 2016	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 268,748	86.41%	\$ 311,000	\$ 268,119	86.21%	\$ 629
Purchased Services	\$ 87,306	\$ 32,819	37.59%	\$ 96,150	\$ 46,052	47.90%	\$ (13,233)
Supplies	\$ 37,150	\$ 63,896	171.99%	\$ 17,500	\$ 39,418	225.25%	\$ 24,478
Utilities	\$ 199,800	\$ 188,681	94.43%	\$ 200,200	\$ 165,741	82.79%	\$ 22,940
Capital Outlay	\$ 57,000	\$ 20,368	35.73%	\$ 57,000	\$ 1,600	2.81%	\$ 18,768
Rent	\$ 507,000	\$ 379,863	74.92%	\$ 507,000	\$ 422,070	83.25%	\$ (42,207)
	\$ 1,199,256	\$ 954,375	79.58%	\$ 1,188,850	\$ 943,000	79.32%	\$ 11,375
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 954,375	79.58%	\$ 1,188,850	\$ 943,000	79.32%	\$ 11,375

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 March, 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 March 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 March 31, 2017.

Current Assets:

As of the end of March 2017 the total current assets of Ingersoll Turf Facility were 41,892. This consisted of an interfund receivable of \$41,892 an increase from February of \$15,239.

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 March 31, 2017 was \$195,659.

Liabilities:

Ingersoll had no accounts payable as of March 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 March 2017 are \$137,532. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through March 2017 were \$95,200. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of March 2017 Ingersoll has an operating gain of \$42,332 compared to February's of \$27,093.

As of March 31, 2017 Ingersoll has an increase in net assets of \$42,332.

The budget to actual reports for revenue and expenditures, show that the revenue for FY17 compared to FY 16.

Statement of Net Assets
Ingersoll Turf Facility
March 31, 2017
Business-type Activities - Enterprise Fund

	March 31 2017	February 28 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 41,892	\$ 26,653	15,239
Accounts receivable	-	-	-
Total current assets	41,892	26,653	15,239
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	237,551	222,312	15,239
LIABILITIES			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 41,892	\$ 26,653	\$ 15,239
Total net assets	\$ 237,551	\$ 222,312	\$ 15,239

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 137,532
Operating expenses:	
Personnel	69,789
Supplies	6,606
Utilities	13,368
Repairs and maintenance	3,315
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,122
Total operating expenses	95,200
Operating gain (loss)	42,332
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	42,332
Transfers out	-
Change in net assets	42,332
Total net assets, July 1	195,219
Total net assets, March 31, 2017	\$ 237,551

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAR 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAR 2016	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 11,600	77.33%	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ 9,940	\$ 9,625	96.83%	\$ -		
Programs	\$ 90,000	\$ 42,602	47.34%	\$ 8,640	\$ 41,504	480.37%
Rental Income	\$ 100,000	\$ 73,705	73.71%	\$ 191,300	\$ 69,148	36.15%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 137,532	63.99%	\$ 214,940	\$ 117,787	54.80%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 137,532	63.99%	\$ 214,940	\$ 117,787	54.80%

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

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU MAR 2017	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU MAR 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 69,789	68.49%	\$ 102,719	\$ 36,531	35.56%
Purchased Services	\$ 20,750	\$ 5,437	26.20%	\$ 20,250	\$ 1,923	9.50%
Programs	\$ 5,000	\$ 5,968	119.36%	\$ -		
Supplies	\$ 6,750	\$ 638	9.45%	\$ 6,750	\$ 5,910	87.56%
Utilities	\$ 41,320	\$ 13,368	32.35%	\$ 44,320	\$ 10,552	23.81%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 95,200	53.45%	\$ 178,639	\$ 54,916	30.74%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 95,200	53.45%	\$ 178,639	\$ 54,916	30.74%