

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2017 Financial Report

DATE: June 14, 2017

The following is a discussion regarding the significant variances found in the City's May 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 eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% 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 May 31st, including the school department were \$71,495,334, or 88.78%, of the budget. The municipal revenues including property taxes were \$52,609,905, or 91.6% of the budget which is less than the same period last year by 3.93%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 94.27% as compared to 96.94% last year. The 30 day notice of liens were sent out in June this year instead of May as we did last year. Tax liens will be filed in the beginning of July on any properties that have unpaid taxes.
- B. Excise tax for the month of May is at 107.4%. This is a \$128,033 increase from FY 16. Our excise revenues for FY17 are 15.7% above projections as of May 31, 2016. As of May 31st we are \$248,976 over the anticipated revenue for the year of \$3,365,000.
- C. State Revenue Sharing for the month of May is 87.14% or \$1,279,435.

Expenditures

City expenditures through May 2015 were \$36,242,520 or 91.09%, of the budget. This is 0.74% lower than last year at this time.

Noteworthy variances are:

- A. There are three departmental accounts that are over budget at the end of May. These are Legal Services, Health and Social Services and Water and Sewer(hydrants). I have mentioned these accounts previously as they have been trending this way for a few months. The other operational departments are where they should be at this time.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of .72%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive, flowing style.

Jill M. Eastman
Finance Director

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

	UNAUDITED May 31 2017	UNAUDITED April 30 2017	Increase (Decrease)	AUDITED JUNE 30 2016
ASSETS				
CASH	\$ 21,417,398	\$ 22,849,902	\$ (1,432,503)	\$ 10,809,594
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,016,731	2,043,423	(26,692)	2,561,677
TAXES RECEIVABLE-CURRENT	1,224,826	2,009,885	(785,059)	1,015,068
DELINQUENT TAXES	622,456	624,012	(1,556)	613,248
TAX LIENS	603,553	638,523	(34,971)	473,362
NET DUE TO/FROM OTHER FUNDS	1,125,579	568,939	556,640	2,298,596
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TOTAL ASSETS	\$ 27,010,543	\$ 28,734,684	\$ (1,724,141)	\$ 17,771,545
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (20,062)	\$ (99,757)	\$ 79,696	\$ (643,393)
PAYROLL LIABILITIES	(67,342)	(384,750)	317,408	-
ACCRUED PAYROLL	-	-	-	(3,934,340)
STATE FEES PAYABLE	(70,821)	(64,659)	(6,162)	-
ESCROWED AMOUNTS	(8,283)	(7,292)	(990)	(12,981)
DEFERRED REVENUE	(2,362,611)	(3,182,974)	820,363	(1,970,197)
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TOTAL LIABILITIES	\$ (2,529,119)	\$ (3,739,433)	\$ 1,210,315	\$ (6,560,911)
FUND BALANCE - Unassigned	\$ (22,614,455)	\$ (23,128,281)	\$ 513,826	\$ (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)
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TOTAL FUND BALANCE	\$ (24,481,424)	\$ (24,995,250)	\$ 513,826	\$ (11,210,634)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (27,010,543)	\$ (28,734,684)	\$ 1,724,141	\$ (17,771,545)

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE- PRIOR YEAR TAX REVENUE	\$ 46,032,435	\$ 43,395,238	94.27%	\$ 44,021,283	\$ 42,673,420	96.94%	\$ 721,818
HOMESTEAD EXEMPTION REIMBURSEMENT ALLOWANCE FOR ABATEMENT	\$ -	\$ 836,708		\$ -	\$ 980,327		\$ (143,619)
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ 750,000	\$ 569,088	75.88%	\$ 505,000	\$ 258,527	51.19%	\$ 310,561
EXCISE	\$ -	\$ -		\$ -	\$ -		\$ -
PENALTIES & INTEREST	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,365,000	\$ 3,613,976	107.40%	\$ 3,350,000	\$ 3,485,943	104.06%	\$ 128,033
TOTAL TAXES	\$ 50,297,435	\$ 48,554,040	96.53%	\$ 48,026,283	\$ 47,518,026	98.94%	\$ 1,036,014
LICENSES AND PERMITS							
BUSINESS	\$ 48,000	\$ 61,729	128.60%	\$ 48,300	\$ 64,601	133.75%	\$ (2,872)
NON-BUSINESS	\$ 427,384	\$ 424,693	99.37%	\$ 356,800	\$ 310,194	86.94%	\$ 114,499
TOTAL LICENSES	\$ 475,384	\$ 486,422	102.32%	\$ 405,100	\$ 374,795	92.52%	\$ 111,627
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	\$ 1,279,435	87.14%	\$ 1,477,641	\$ 1,352,815	91.55%	\$ (73,380)
WELFARE REIMBURSEMENT	\$ 59,000	\$ 57,100	96.78%	\$ 70,000	\$ 41,638	59.48%	\$ 15,462
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	\$ 1,738,508	82.42%	\$ 2,164,641	\$ 1,804,644	83.37%	\$ (66,136)
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 132,640	\$ 123,703	93.26%	\$ 133,040	\$ 119,506	89.83%	\$ 4,197
PUBLIC SAFETY	\$ 139,077	\$ 104,833	75.38%	\$ 239,138	\$ 91,451	38.24%	\$ 13,382
EMS TRANSPORT	\$ 1,250,000	\$ 952,614	76.21%	\$ 1,250,000	\$ 938,187	75.05%	\$ 14,427
TOTAL CHARGE FOR SERVICES	\$ 1,521,717	\$ 1,181,150	77.62%	\$ 1,622,178	\$ 1,149,144	70.84%	\$ 32,006
FINES							
PARKING TICKETS & MISC FINES	\$ 65,000	\$ 52,747	81.15%	\$ 60,000	\$ 60,257	100.43%	\$ (7,510)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 10,000	\$ 52,034	520.34%	\$ 5,000	\$ 45,100	902.00%	\$ 6,934
INTEREST-BOND PROCEEDS	\$ -	\$ -		\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 30,262	168.12%	\$ 18,000	\$ 164,260	912.56%	\$ (133,998)
UNCLASSIFIED	\$ 10,000	\$ 14,413	144.13%	\$ 20,000	\$ 39,827	199.14%	\$ (25,414)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,090		\$ -	\$ 45,190		\$ (100)
SALE OF PROPERTY	\$ 20,000	\$ 11,344	56.72%	\$ 20,000	\$ 503,063	2515.32%	\$ (491,719)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 302,278	143.94%	\$ 210,000	\$ 193,100	91.95%	\$ 109,178
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	\$ 127,598	50.21%	\$ 58,000	\$ 18,524	31.94%	\$ 109,074
UTILITY REIMBURSEMENT	\$ 27,500	\$ 12,394	45.07%	\$ 37,500	\$ 12,925	34.47%	\$ (531)
CITY FUND BALANCE CONTRIBUTION	\$ 825,000	\$ -	0.00%	\$ 1,650,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,967,163	\$ 597,038	20.12%	\$ 2,653,218	\$ 1,570,589	59.20%	\$ (973,551)
TOTAL GENERAL FUND REVENUES	\$ 57,436,012	\$ 52,609,905	91.60%	\$ 54,931,420	\$ 52,477,455	95.53%	\$ 132,450
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 21,373,337	\$ 18,273,152	85.50%	\$ 20,854,672	\$ 18,076,266	86.68%	\$ 196,886
EDUCATION	\$ 814,540	\$ 612,277	75.17%	\$ 856,607	\$ 596,223	69.60%	\$ 16,054
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,094,759	\$ 18,885,429	81.77%	\$ 22,618,161	\$ 18,672,489	82.56%	\$ 212,940
GRAND TOTAL REVENUES	\$ 80,530,771	\$ 71,495,334	88.78%	\$ 77,549,581	\$ 71,149,944	91.75%	\$ 345,390

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

DEPARTMENT	FY 2017 BUDGET	Unaudited EXP THRU MAY 2017	% OF BUDGET	FY 2016 BUDGET	Unaudited EXP THRU MAY 2016	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 78,464	\$ 71,011	90.50%	\$ 77,366	\$ 73,978	95.62%	\$ (2,967)
CITY MANAGER	\$ 378,880	\$ 210,850	55.65%	\$ 269,340	\$ 256,993	95.42%	\$ (46,143)
CITY CLERK	\$ 177,906	\$ 157,939	88.78%	\$ 165,053	\$ 150,580	91.23%	\$ 7,359
FINANCIAL SERVICES	\$ 637,754	\$ 568,847	89.20%	\$ 619,855	\$ 562,187	90.70%	\$ 6,660
HUMAN RESOURCES	\$ 150,435	\$ 80,042	53.21%	\$ 143,526	\$ 131,996	91.97%	\$ (51,954)
INFORMATION TECHNOLOGY	\$ 479,324	\$ 468,962	97.84%	\$ 390,190	\$ 361,067	92.54%	\$ 107,895
LEGAL SERVICES	\$ 45,650	\$ 110,453	241.96%	\$ 65,000	\$ 95,967	147.64%	\$ 14,486
TOTAL ADMINISTRATION	\$ 1,948,413	\$ 1,668,104	85.61%	\$ 1,730,330	\$ 1,632,768	94.36%	\$ 35,336
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,938,437	\$ 1,152,993	59.48%	\$ 1,267,711	\$ 1,148,135	90.57%	\$ 4,858
HEALTH & SOCIAL SERVICES	\$ 171,474	\$ 215,779	125.84%	\$ 184,711	\$ 135,914	73.58%	\$ 79,865
RECREATION & SPECIAL EVENTS*	\$ 341,772	\$ 261,884	76.63%	\$ 338,871	\$ 264,380	78.02%	\$ (2,496)
PUBLIC LIBRARY	\$ 979,516	\$ 888,356	90.69%	\$ 979,516	\$ 880,015	89.84%	\$ 8,341
TOTAL COMMUNITY SERVICES	\$ 3,431,199	\$ 2,519,012	73.41%	\$ 2,770,809	\$ 2,428,444	87.64%	\$ 90,568
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	\$ 565,163	87.52%	\$ 653,080	\$ 559,026	85.60%	\$ 6,137
WORKERS COMPENSATION	\$ 522,088	\$ 522,088	100.00%	\$ 496,536	\$ 496,536	100.00%	\$ 25,552
WAGES & BENEFITS	\$ 5,274,528	\$ 4,735,376	89.78%	\$ 5,171,309	\$ 4,524,519	87.49%	\$ 210,857
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,224,506	\$ 12,163,307	91.98%	\$ 13,021,078	\$ 11,827,095	90.83%	\$ 336,212
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,049,396	\$ 3,861,304	95.36%	\$ 4,099,634	\$ 3,975,024	96.96%	\$ (113,720)
FIRE EMS	\$ 590,997	\$ 393,028	66.50%	\$ 549,801	\$ 333,197	60.60%	\$ 59,831
POLICE DEPARTMENT	\$ 3,875,113	\$ 3,428,533	88.48%	\$ 3,870,995	\$ 3,424,589	88.47%	\$ 3,944
TOTAL PUBLIC SAFETY	\$ 8,515,506	\$ 7,682,865	90.22%	\$ 8,520,430	\$ 7,732,810	90.76%	\$ (49,945)
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,496,349	\$ 3,994,105	88.83%	\$ 4,525,898	\$ 3,812,847	84.25%	\$ 181,258
SOLID WASTE DISPOSAL	\$ 932,689	\$ 739,699	79.31%	\$ 927,278	\$ 730,195	78.75%	\$ 9,504
WATER AND SEWER	\$ 599,013	\$ 610,559	101.93%	\$ 599,013	\$ 599,013	100.00%	\$ 11,546
TOTAL PUBLIC WORKS	\$ 6,028,051	\$ 5,344,363	88.66%	\$ 6,052,189	\$ 5,142,055	84.96%	\$ 202,308
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 106,000	\$ 106,000	100.00%	\$ 105,000	\$ 105,000	100.00%	\$ 1,000
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 1,073,212	98.56%	\$ 1,069,122	\$ 1,072,812	100.35%	\$ 400
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	\$ 1,607,177	97.58%	\$ 1,653,366	\$ 1,616,041	97.74%	\$ (8,864)
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
	\$ -	\$ 112,734	-	\$ -	\$ -	0.00%	\$ 112,734
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TOTAL CITY DEPARTMENTS	\$ 39,787,403	\$ 36,242,520	91.09%	\$ 38,490,384	\$ 35,346,283	91.83%	\$ 896,237
EDUCATION DEPARTMENT							
	\$ 40,743,368	\$ 29,893,043	73.37%	\$ 39,062,197	\$ 28,231,891	72.27%	\$ 1,661,152
TOTAL GENERAL FUND EXPENDITURES	\$ 80,530,771	\$ 66,135,563	82.12%	\$ 77,552,581	\$ 63,578,174	81.98%	\$ 2,557,389

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

INVESTMENT		FUND	BALANCE May 31, 2017	BALANCE April 30, 2017	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,183,259.95	\$ 4,181,483.96	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,008,023.93	\$ 1,007,596.01	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,078,019.23	\$ 4,076,289.00	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,357.46	\$ 50,336.09	0.45%
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,357.42	\$ 50,336.06	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 231,267.84	\$ 231,169.67	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			\$ 12,101,285.83	\$ 12,097,210.79	0.72%

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

	Beginning Balance 05/01/17	New Charges	Payments	May 2017 Refunds	Adjustments	Write-Offs	Ending Balance 5/31/2017
Bluecross	\$ 38,857.67	\$ 12,799.20	\$ (4,676.86)	\$ -	\$ (6,224.45)		\$ 40,755.56
Intercept	\$ 134.80	\$ 100.00	\$ (200.00)	\$ -			\$ 34.80
Medicare	\$ 123,207.98	\$ 100,027.00	\$ (32,727.24)	\$ -	\$ (43,872.36)		\$ 146,635.38
Medicaid	\$ (49,607.15)	\$ 33,057.60	\$ (20,064.57)	\$ -	\$ (25,929.32)		\$ (62,543.44)
Other/Commercial	\$ 171,168.33	\$ 61,023.00	\$ (32,524.99)	\$ -	\$ (16,438.41)		\$ 183,227.93
Patient	\$ 519,604.77	\$ 7,483.80	\$ (5,945.86)	\$ -	\$ (20.00)	\$ (58,694.89)	\$ 462,427.82
Worker's Comp	\$ (1,356.00)						\$ (1,356.00)
TOTAL	\$ 802,010.40	\$ 214,490.60	\$ (96,139.52)	\$ -	\$ (92,484.54)		\$ 769,182.05

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 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	\$ 8,079.20	\$ 113,652.40	5.54%
Intercept	\$ 200.00	\$ 800.00	\$ 200.00	\$ 400.00	\$ 434.80	\$ 300.00	\$ 600.00	\$ 800.00	\$ 500.00	\$ 500.00	\$ 100.00	\$ 1,025.00	\$ 5,859.80	0.29%
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	\$ 20,290.00	\$ 946,882.20	46.18%
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	\$ 10,959.20	\$ 350,191.60	17.08%
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	\$ 51,531.20	\$ 61,023.00	\$ (4,609.40)	\$ 503,338.60	24.55%
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	\$ 9,979.40	\$ 7,483.80	\$ (26,413.00)	\$ 126,753.20	6.18%
Worker's Comp	\$ 651.40				\$ 728.40							\$ 2,143.20	\$ 3,523.00	0.17%
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	\$ -	\$ 2,050,200.80	100.00%

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

	July 2016	August 2016	Sept 2016	Oct 2016	Nov 2016	Dec 2016	Jan 2017	Feb 2017	Mar 2017	Apr 2017	May 2017	Totals	% of Total
No Insurance Information		6								8		14	0.53%
Bluecross	12	15	9	12	10	8	12	14	15	4	16	127	4.80%
Intercept	2	10	2	4	8	3	6	8	5	5	1	54	2.04%
Medicare	80	99	105	126	87	69	138	111	98	111	123	1147	43.38%
Medicaid	45	50	33	44	45	35	38	31	35	41	43	440	16.64%
Other/Commercial	69	65	56	54	44	49	68	52	63	68	77	665	25.15%
Patient	20	25	16	17	25	15	19	20	17	12	9	195	7.38%
Worker's Comp	1				1							2	0.08%
TOTAL	229	270	221	257	220	179	281	236	233	249	269	2644	100.00%

TOTAL REVENUE COLLECTED AS OF 5/31/17 \$ 952,614.

TOTAL EXPENDITURES AS OF 5/31/17 \$ 393,028.

**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	\$	3,228.56	65%	\$	876.60	18%	\$	889.20	18%	\$	-	0%	\$	4,994.36	0.65%	
Intercept	\$	-	#####	\$	-	#DIV/0!	\$	-	\$	-	#####	\$	-	0.00%		
Medicare	\$	58,080.82	95%	\$	2,439.60	4%	\$	886.40	1%	\$	(385.51)	-1%	\$	61,021.31	7.93%	
Medicaid	\$	19,422.40	71%	\$	4,214.54	15%	\$	(245.04)	-1%	\$	-	0%	\$	27,476.90	3.57%	
Other/Commercial	\$	43,812.55	63%	\$	10,329.63	15%	\$	6,631.59	10%	\$	(688.51)	-1%	\$	69,516.62	9.04%	
Patient	\$	37,008.26	6%	\$	17,242.02	3%	\$	22,972.14	4%	\$	26,364.92	4%	\$	606,172.86	78.81%	
Worker's Comp	\$	-		\$	-		\$	-	\$	-		\$	-	0.00%		
TOTAL	\$	161,552.59		\$	35,102.39		\$	31,134.29	\$	25,676.41		\$	515,716.37	\$	769,182.05	
		21%			5%			4%		3%			67%		100%	100.00%

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

	1902	1905	1909	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview
Fund Balance 7/1/16	\$ 998,289.00	\$ 3,504.80	\$ 44,875.00	\$ 3,822.59	\$ 5,932.53	\$ 27,084.76	\$ 3,511.16	\$ 4,657.35	\$ 7,158.93	\$ (169.41)	\$ (42,276.05)	\$ 97.26	\$ 4,094.47	\$ (566,303.71)
Revenues FY17	\$ 55,279.58	\$ 9,300.00		\$ 575.70				\$ 6,182.00	\$ 2,347.40	\$ 8,164.96	\$ 39,727.02	\$ 1,104.00	\$ 2,500.00	
Expenditures FY17	\$ 117,434.25	\$ 14,335.10		\$ 47.95			\$ 85,276.75	\$ 4,603.81	\$ 3,115.07	\$ 4,200.00	\$ 36,962.27	\$ 1,539.43		
Fund Balance 5/31/17	\$ 936,134.33	\$ (1,530.30)	\$ 44,875.00	\$ 4,350.34	\$ 5,932.53	\$ 27,084.76	\$ (81,765.59)	\$ 6,235.54	\$ 6,391.26	\$ 3,795.55	\$ (39,511.30)	\$ (338.17)	\$ 6,594.47	\$ (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	\$ -	\$ (1,365.00)	\$ -	\$ 4,130.91		\$ 102,245.77	\$ 5,431.48	\$ 19,650.00	\$ 10,005.00	\$ 5,121.00	\$ 572,133.09	\$ 3,385.26	\$ 156,595.16	
Expenditures FY17	\$ 210.56	\$ 1,427.74		\$ 3,950.98		\$ 95,977.05	\$ 20,238.59	\$ 21,428.60	\$ 11,997.50	\$ 5,243.64	\$ 622,196.55	\$ 3,484.05	\$ 161,302.79	
Fund Balance 5/31/17	\$ 3,819.66	\$ 2,808.57	\$ (300,767.41)	\$ 5,293.84	\$ 3,838.00	\$ (73,633.75)	\$ 17,354.38	\$ 18,298.37	\$ 7,293.50	\$ (2,886.90)	\$ 4,340,732.37	\$ 29,264.77	\$ 2,618.55	\$ (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					\$ 8,810.35			\$ 12,500.00	\$ 50.00	\$ 12,970.00	
Expenditures FY17	\$ 92,499.06	\$ 11,349.00	\$ 4,926.39		\$ 4,375.38	\$ 3,992.53		\$ 20,068.39	\$ 225.00		\$ 12,500.00			
Fund Balance 5/31/17	\$ (97,204.30)	\$ -	\$ 11,988.21	\$ 7,206.21	\$ 45,319.88	\$ 47,112.73	\$ 3,528.71	\$ 16,988.54	\$ 4,436.52	\$ 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	\$ 20,231.00		\$ 192,998.55	
Expenditures FY17			\$ 18,566.42				\$ 18,066.00	\$ 875.00	\$ 305,861.67	
Fund Balance 5/31/17	\$ 2,357.75	\$ 230,363.06	\$ (29,391.34)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 1,445.00	\$ (1,337,403.99)	\$ 172,795.79	\$ 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	\$ 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	\$ 4,331,843.02
Expenditures FY17	\$ 347,737.66		\$ 70,639.41		\$ 30,874.29	\$ 611,830.76	\$ 895,595.53		\$ 165,536.34	\$ 159,824.92	\$ 287,536.52	\$ 29,290.12		\$ (24,359.99)	\$ 29,945.42	\$ 4,312,728.50
Fund Balance 5/31/17	\$ 101,553.43	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 180,486.17	\$ 299,591.94	\$ 665,709.99	\$ 50,183.21	\$ (350,651.92)	\$ 112,923.61	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ 47,165.25	\$ (5.40)	\$ 4,294,901.43

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 May 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 May 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, April 30, 2017.

Current Assets:

As of the end of May 2017 the total current assets of Norway Savings Bank Arena were (\$649,490). These consisted of cash and cash equivalents of \$91,193, accounts receivable of \$13,799, and an interfund payable of \$754,482.

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 May 31, 2017 was \$318,203.

Liabilities:

Norway Arena had no accounts payable as of May 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 May 2017 are \$968,395. 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 May 2017 were \$1,161,541. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of May 2017 Norway Arena has an operating loss of \$193,146 compared to the April 2017 operating loss of \$108,947 an increase in the operating loss for the fiscal year of \$84,199.

As of May 31, 2017 Norway Arena has a decrease in net assets of \$193,146.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenues were \$58,158 and expenditures were \$85,845 more than last year in May.

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

	May 31, 2017	April 30, 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 91,193	\$ 91,201	\$ (8)
Interfund receivables	\$ (754,482)	\$ (697,396)	\$ (57,086)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	13,799	51,648	(37,849)
Total current assets	(649,490)	(554,547)	(94,943)
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	(331,287)	(236,344)	(94,943)
LIABILITIES			
Accounts payable	\$ -	\$ 10,744	\$ (10,744)
Net pension liability	77,298	77,298	-
Total liabilities	77,298	88,042	(10,744)
NET ASSETS			
Invested in capital assets	\$ 318,203	\$ 318,203	-
Unrestricted	\$ (726,788)	\$ (642,589)	\$ (84,199)
Total net assets	\$ (408,585)	\$ (324,386)	\$ (84,199)

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
May 31, 2017

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 968,395
Operating expenses:	
Personnel	304,972
Supplies	63,738
Utilities	228,037
Repairs and maintenance	15,528
Rent	464,277
Depreciation	-
Capital expenses	46,542
Other expenses	38,447
Total operating expenses	1,161,541
Operating gain (loss)	(193,146)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(193,146)
Transfers out	-
Change in net assets	(193,146)
Total net assets, July 1	(215,439)
Total net assets, May 31, 2017	\$ (408,585)

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 4,870	27.06%	\$ 30,000	\$ 9,713	32.38%	\$ (4,843)
Sponsorships	\$ 230,000	\$ 229,391	99.74%	\$ 230,000	\$ 172,383	74.95%	\$ 57,008
Pro Shop	\$ 8,500	\$ 5,984	70.40%	\$ 8,500	\$ 6,394	75.22%	\$ (410)
Programs	\$ 31,000		0.00%	\$ 280,000	\$ 301,588	107.71%	\$ (301,588)
Rental Income	\$ 672,250	\$ 670,925	99.80%	\$ 398,500	\$ 381,648	95.77%	\$ 289,277
Camps/Clinics	\$ 50,000	\$ 57,225	114.45%				\$ 57,225
Tournaments	\$ 50,000		0.00%	\$ 50,000	\$ 38,511	77.02%	\$ (38,511)
TOTAL CHARGE FOR SERVICES	\$ 1,059,750	\$ 968,395	91.38%	\$ 997,000	\$ 910,237	91.30%	\$ 58,158
INTEREST ON INVESTMENTS	\$ -			\$ -			
GRAND TOTAL REVENUES	\$ 1,059,750	\$ 968,395	91.38%	\$ 997,000	\$ 910,237	91.30%	\$ 58,158

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU MAY 2017	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU MAY 2016	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 304,972	98.06%	\$ 311,000	\$ 318,122	102.29%	\$ (13,150)
Purchased Services	\$ 87,306	\$ 46,628	53.41%	\$ 96,150	\$ 65,841	68.48%	\$ (19,213)
Supplies	\$ 37,150	\$ 71,086	191.35%	\$ 17,500	\$ 28,886	165.06%	\$ 42,200
Utilities	\$ 199,800	\$ 228,037	114.13%	\$ 200,200	\$ 196,971	98.39%	\$ 31,066
Capital Outlay	\$ 57,000	\$ 46,542	81.65%	\$ 57,000	\$ 1,600	2.81%	\$ 44,942
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 507,000	\$ 464,277	91.57%	\$ -
	\$ 1,199,256	\$ 1,161,542	96.86%	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 85,845
GRAND TOTAL EXPENDITURES	\$ 1,199,256	\$ 1,161,542	96.86%	\$ 1,188,850	\$ 1,075,697	90.48%	\$ 85,845

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 May, 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 May 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 May 31, 2017.

Current Assets:

As of the end of May 2017 the total current assets of Ingersoll Turf Facility were \$47,998. This consisted of an interfund receivable of \$47,998 a decrease from April of \$1,093.

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 May 31, 2017 was \$195,659.

Liabilities:

Ingersoll had no accounts payable as of May 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 May 2017 are \$168,328. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2017 were \$119,890. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2017 Ingersoll has an operating gain of \$48,438 compared to March's of \$49,083.

As of May 31, 2017 Ingersoll has an increase in net assets of \$48,438.

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
May 31, 2017
Business-type Activities - Enterprise Fund

	May 31 2017	April 30 2017	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 47,998	\$ 49,091	(1,093)
Accounts receivable	-	-	-
Total current assets	47,998	49,091	(1,093)
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	243,657	244,750	(1,093)
LIABILITIES			
Accounts payable	\$ -	\$ 448	\$ (448)
Total liabilities	-	448	(448)
NET ASSETS			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 47,998	\$ 48,643	\$ (645)
Total net assets	\$ 243,657	\$ 244,302	\$ (645)

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	\$ 168,328
Operating expenses:	
Personnel	86,095
Supplies	9,746
Utilities	17,791
Repairs and maintenance	3,389
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,869
Total operating expenses	119,890
Operating gain (loss)	48,438
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	48,438
Transfers out	-
Change in net assets	48,438
Total net assets, July 1	195,219
Total net assets, May 31, 2017	\$ 243,657

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

REVENUE SOURCE	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET	FY 2016 BUDGET	ACTUAL REVENUES THRU MAY 2016	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 15,000	\$ 12,100	80.67%	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ 9,940	\$ 11,785	118.56%	\$ -	\$ 9,685	
Programs	\$ 90,000	\$ 47,698	53.00%	\$ 8,640	\$ 46,559	538.88%
Rental Income	\$ 100,000	\$ 96,745	96.75%	\$ 191,300	\$ 78,127	40.84%
TOTAL CHARGE FOR SERVICES	\$ 214,940	\$ 168,328	78.31%	\$ 214,940	\$ 141,506	65.84%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 214,940	\$ 168,328	78.31%	\$ 214,940	\$ 141,506	65.84%

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

DESCRIPTION	ACTUAL			ACTUAL		
	FY 2017 BUDGET	EXPENDITURES THRU MAY 2017	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU MAY 2016	% OF BUDGET
Salaries & Benefits	\$ 101,899	\$ 86,095	84.49%	\$ 102,719	\$ 47,495	46.24%
Purchased Services	\$ 20,750	\$ 6,257	30.15%	\$ 20,250	\$ 3,371	16.65%
Programs	\$ 5,000	\$ 7,708	154.16%	\$ -	\$ 5,752	
Supplies	\$ 6,750	\$ 2,039	30.21%	\$ 6,750	\$ 1,181	17.50%
Utilities	\$ 41,320	\$ 17,791	43.06%	\$ 44,320	\$ 13,787	31.11%
Insurance Premiums	\$ 2,383	\$ -	0.00%	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -		\$ -		
	\$ 178,102	\$ 119,890	67.32%	\$ 178,639	\$ 71,586	40.07%
GRAND TOTAL EXPENDITURES	\$ 178,102	\$ 119,890	67.32%	\$ 178,639	\$ 71,586	40.07%