

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: April 2018 Financial Report

DATE: May 17, 2018

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% 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 April 30, including the school department were \$71,018,793, or 85.08%, of the budget. The municipal revenues including property taxes were \$53,728,553, or 89.97% of the budget which is more than the same period last year by \$2,740,467. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The current year tax revenue is at 93.48% as compared to 92.58% last year. Courtesy letters were sent out in April for those taxpayers that hadn't paid their taxes. The lien process will begin in May.
- B. Excise tax for the month of April is at 86.55%. This is a \$91,203 increase from FY 17.

Expenditures

City expenditures through April 2018 are \$35,001,154 or 83.89%, of the budget. Noteworthy variances are:

- A. All of the operating departments are either below or right on target for April. Debt Service for FY 18 has all been paid as of April 30, so this account will end the year with a small surplus that will go to fund balance.

Investments

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of .92%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of April 2018, March 2018, and June 2017

ASSETS	UNAUDITED April 30 2018	UNAUDITED March 31 2018	Increase (Decrease)	AUDITED JUNE 30 2017
CASH	\$ 24,773,228	\$ 26,451,123	\$ (1,677,895)	\$ 11,272,850
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,670,068	2,019,327	(349,259)	2,532,611
TAXES RECEIVABLE-CURRENT	3,253,158	3,985,177	(732,019)	1,051,346
DELINQUENT TAXES	666,303	666,570	(267)	612,972
TAX LIENS	706,227	746,251	(40,024)	562,272
NET DUE TO/FROM OTHER FUNDS	729,548	(1,268,852)	1,998,399	3,021,419
TOTAL ASSETS	\$ 31,798,532	\$ 32,599,596	\$ (801,064)	\$ 19,053,470
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (42,321)	\$ (91,591)	\$ 49,270	\$ (851,716)
PAYROLL LIABILITIES	(2,037,041)	(1,434,096)	(602,945)	-
ACCRUED PAYROLL	-	-	-	(4,075,304)
STATE FEES PAYABLE	(54,406)	(54,852)	446	-
ESCROWED AMOUNTS	(9,140)	(9,140)	-	(2,826)
DEFERRED REVENUE	(4,476,259)	(5,248,466)	772,207	(2,057,984)
TOTAL LIABILITIES	\$ (6,619,166)	\$ (6,838,144)	\$ 218,978	\$ (6,987,830)
FUND BALANCE - UNASSIGNED	\$ (24,088,413)	\$ (24,670,499)	\$ 582,086	\$ (8,863,571)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	(2,023,296)
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(1,178,773)
TOTAL FUND BALANCE	\$ (25,179,365)	\$ (25,761,452)	\$ 582,086	\$ (12,065,640)
TOTAL LIABILITIES AND FUND BALANCE	\$ (31,798,532)	\$ (32,599,596)	\$ 801,064	\$ (19,053,470)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2018 VS April 30, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 48,061,530	\$ 44,926,732	93.48%	\$ 46,032,435	\$ 42,615,609	92.58%	\$ 2,311,123
PRIOR YEAR TAX REVENUE	\$ -	\$ 868,237		\$ -	\$ 798,433		\$ 69,804
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,015,000	\$ 821,845	80.97%	\$ 750,000	\$ 569,088	75.88%	\$ 252,757
EXCISE	\$ 3,810,000	\$ 3,297,513	86.55%	\$ 3,365,000	\$ 3,206,310	95.28%	\$ 91,203
PENALTIES & INTEREST	\$ 150,000	\$ 100,060	66.71%	\$ 150,000	\$ 120,100	80.07%	\$ (20,040)
TOTAL TAXES	\$ 53,036,530	\$ 50,014,387	94.30%	\$ 50,297,435	\$ 47,309,540	94.06%	\$ 2,704,847
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 58,043	93.62%	\$ 48,000	\$ 52,044	108.43%	\$ 5,999
NON-BUSINESS	\$ 345,000	\$ 388,582	112.63%	\$ 427,384	\$ 391,971	91.71%	\$ (3,389)
TOTAL LICENSES	\$ 407,000	\$ 446,625	109.74%	\$ 475,384	\$ 444,015	93.40%	\$ 2,610
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 406,860	101.72%	\$ 400,000	\$ 399,292	99.82%	\$ 7,568
STATE REVENUE SHARING	\$ 1,509,117	\$ 1,156,926	76.66%	\$ 1,468,313	\$ 1,119,019	76.21%	\$ 37,907
WELFARE REIMBURSEMENT	\$ 95,000	\$ 127,842	134.57%	\$ 59,000	\$ 57,100	96.78%	\$ 70,742
OTHER STATE AID	\$ 32,000	\$ 14,943	46.70%	\$ 22,000	\$ 2,681	12.19%	\$ 12,262
CITY OF LEWISTON	\$ 228,384	\$ 71,293	31.22%	\$ 160,000	\$ -	0.00%	\$ 71,293
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,264,501	\$ 1,777,864	78.51%	\$ 2,109,313	\$ 1,578,092	74.82%	\$ 199,772
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 99,800	69.09%	\$ 132,640	\$ 110,244	83.12%	\$ (10,444)
PUBLIC SAFETY	\$ 236,277	\$ 141,035	59.69%	\$ 139,077	\$ 96,006	69.03%	\$ 45,029
EMS TRANSPORT	\$ 1,250,000	\$ 798,304	63.86%	\$ 1,250,000	\$ 855,675	68.45%	\$ (57,371)
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 1,039,139	63.72%	\$ 1,521,717	\$ 1,061,925	69.78%	\$ (22,786)
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 45,450	64.93%	\$ 65,000	\$ 48,741	74.99%	\$ (3,291)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 55,362	173.01%	\$ 10,000	\$ 48,431	484.31%	\$ 6,931
RENTS	\$ 35,000	\$ 30,079	85.94%	\$ 18,000	\$ 24,897	138.32%	\$ 5,182
UNCLASSIFIED	\$ 10,000	\$ 57,465	574.65%	\$ 10,000	\$ 14,737	147.37%	\$ 42,728
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,264		\$ -	\$ 33,845		\$ 11,419
SALE OF PROPERTY	\$ 20,000	\$ 14,611	73.05%	\$ 20,000	\$ 11,344	56.72%	\$ 3,267
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 215,000	\$ 181,988	84.65%	\$ 210,000	\$ 284,464	135.46%	\$ (102,477)
TRANSFER IN: TIF	\$ 1,287,818	\$ -	0.00%	\$ 1,537,818	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ 1,625		\$ (1,625)
CDBG	\$ 214,430	\$ 20,321	9.48%	\$ 254,127	\$ 120,592	47.45%	\$ (100,271)
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ 5,838	21.23%	\$ (5,838)
CITY FUND BALANCE CONTRIBUTION	\$ 412,500	\$ -	0.00%	\$ 825,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,308,966	\$ 405,089	17.54%	\$ 2,967,163	\$ 545,773	18.39%	\$ (140,684)
TOTAL GENERAL FUND REVENUES	\$ 59,717,714	\$ 53,728,553	89.97%	\$ 57,436,012	\$ 50,988,086	88.77%	\$ 2,740,467
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 22,039,568	\$ 16,786,691	76.17%	\$ 21,373,337	\$ 16,539,257	77.38%	\$ 247,434
EDUCATION	\$ 811,744	\$ 503,549	62.03%	\$ 814,540	\$ 543,091	66.67%	\$ (39,542)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,758,194	\$ 17,290,240	72.78%	\$ 23,094,759	\$ 17,082,348	73.97%	\$ 207,892
GRAND TOTAL REVENUES	\$ 83,475,908	\$ 71,018,793	85.08%	\$ 80,530,771	\$ 68,070,434	84.53%	\$ 2,948,359

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH April 30, 2018 VS April 30, 2017

DEPARTMENT	FY 2018 BUDGET	Unaudited EXP THRU APR 2018	% OF BUDGET	FY 2017 BUDGET	Unaudited EXP THRU APR 2017	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 80,300	\$ 65,763	81.90%	\$ 78,464	\$ 69,464	88.53%	\$ (3,701)
CITY MANAGER	\$ 581,170	\$ 403,467	69.42%	\$ 378,880	\$ 194,488	51.33%	\$ 208,979
CITY CLERK	\$ 181,332	\$ 143,648	79.22%	\$ 177,906	\$ 139,794	78.58%	\$ 3,854
FINANCIAL SERVICES	\$ 675,239	\$ 523,968	77.60%	\$ 637,754	\$ 519,798	81.50%	\$ 4,170
HUMAN RESOURCES	\$ 156,887	\$ 119,753	76.33%	\$ 150,435	\$ 70,330	46.75%	\$ 49,423
INFORMATION TECHNOLOGY	\$ 531,551	\$ 440,841	82.93%	\$ 479,324	\$ 419,044	87.42%	\$ 21,797
LEGAL SERVICES	\$ -	\$ -		\$ 45,650	\$ 97,512	213.61%	\$ (97,512)
TOTAL ADMINISTRATION	\$ 2,206,479	\$ 1,697,440	76.93%	\$ 1,948,413	\$ 1,510,430	77.52%	\$ 187,010
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,717,028	\$ 917,949	53.46%	\$ 1,938,437	\$ 1,053,967	54.37%	\$ (136,018)
HEALTH & SOCIAL SERVICES	\$ 220,870	\$ 192,481	87.15%	\$ 171,474	\$ 190,315	110.99%	\$ 2,166
RECREATION & SPECIAL EVENTS*	\$ 388,581	\$ 288,803	74.32%	\$ 341,772	\$ 230,661	67.49%	\$ 58,142
PUBLIC LIBRARY	\$ 998,189	\$ 927,584	92.93%	\$ 979,516	\$ 818,609	83.57%	\$ 108,975
TOTAL COMMUNITY SERVICES	\$ 3,324,668	\$ 2,326,817	69.99%	\$ 3,431,199	\$ 2,293,552	66.84%	\$ 33,265
FISCAL SERVICES							
DEBT SERVICE	\$ 6,366,533	\$ 6,298,375	98.93%	\$ 6,406,845	\$ 6,282,274	98.06%	\$ 16,101
FACILITIES	\$ 640,201	\$ 493,625	77.10%	\$ 645,756	\$ 425,896	65.95%	\$ 67,729
WORKERS COMPENSATION	\$ 555,164	\$ 555,164	100.00%	\$ 522,088	\$ 522,088	100.00%	\$ 33,076
WAGES & BENEFITS	\$ 5,960,970	\$ 4,936,604	82.82%	\$ 5,274,528	\$ 4,380,710	83.05%	\$ 555,894
EMERGENCY RESERVE (10108062-670000)	\$ 415,454	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,938,322	\$ 12,283,768	88.13%	\$ 13,224,506	\$ 11,610,968	87.80%	\$ 672,800
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,227,575	\$ 3,668,478	86.77%	\$ 4,049,396	\$ 3,526,731	87.09%	\$ 141,747
FIRE EMS	\$ 708,828	\$ 391,857	55.28%	\$ 590,997	\$ 342,343	57.93%	\$ 49,514
POLICE DEPARTMENT	\$ 4,043,998	\$ 3,330,579	82.36%	\$ 3,875,113	\$ 3,133,710	80.87%	\$ 196,869
TOTAL PUBLIC SAFETY	\$ 8,980,401	\$ 7,390,914	82.30%	\$ 8,515,506	\$ 7,002,784	82.24%	\$ 388,130
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,611,116	\$ 3,710,582	80.47%	\$ 4,496,349	\$ 3,735,810	83.09%	\$ (25,228)
SOLID WASTE DISPOSAL	\$ 964,118	\$ 708,373	73.47%	\$ 932,689	\$ 659,770	70.74%	\$ 48,603
WATER AND SEWER	\$ 632,716	\$ 328,858	51.98%	\$ 599,013	\$ 610,559	101.93%	\$ (281,701)
TOTAL PUBLIC WORKS	\$ 6,207,950	\$ 4,747,813	76.48%	\$ 6,028,051	\$ 5,006,139	83.05%	\$ (258,326)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 167,800	\$ 166,279	99.09%	\$ 106,000	\$ 107,066	101.01%	\$ 59,213
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 835,338	76.72%	\$ 1,088,857	\$ 837,854	76.95%	\$ (2,516)
LATC-PUBLIC TRANSIT	\$ 189,949	\$ 189,949	100.00%	\$ 182,244	\$ 182,244	100.00%	\$ 7,705
LA ARTS	\$ -	\$ -		\$ -	\$ -		\$ -
TAX SHARING	\$ 270,000	\$ 16,809	6.23%	\$ 270,000	\$ 18,015	6.67%	\$ (1,206)
TOTAL INTERGOVERNMENTAL	\$ 1,716,606	\$ 1,208,375	70.39%	\$ 1,647,101	\$ 1,145,179	69.53%	\$ 63,196
COUNTY TAX	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 2,167,824	\$ 2,167,824	100.00%	\$ 128,400
TIF (10108058-580000)	\$ 3,049,803	\$ 3,049,803	100.00%	\$ 2,824,803	\$ 2,977,134	105.39%	\$ 72,669
OVERLAY	\$ -	\$ -		\$ -	\$ 112,734	0.00%	\$ (112,734)
TOTAL CITY DEPARTMENTS	\$ 41,720,453	\$ 35,001,154	83.89%	\$ 39,787,403	\$ 33,826,744	85.02%	\$ 1,174,410
EDUCATION DEPARTMENT	\$ 41,755,455	\$ 27,437,699	65.71%	\$ 40,743,368	\$ 26,924,344	66.08%	\$ 513,355
TOTAL GENERAL FUND EXPENDITURES	\$ 83,475,908	\$ 62,438,853	74.80%	\$ 80,530,771	\$ 60,751,088	75.44%	\$ 1,687,765

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF April 30, 2018**

INVESTMENT		FUND	BALANCE April 30, 2018	BALANCE March 31, 2018	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 5,206,934.09	\$ 5,203,939.28	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,014,150.65	\$ 1,013,567.38	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,145,539.33	\$ 3,143,711.86	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,663.45	\$ 50,634.31	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 232,912.30	\$ 232,778.34	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	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%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 750,000.00	\$ 750,000.00	1.40%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
GRAND TOTAL			\$ 13,150,199.82	\$ 13,144,631.17	0.92%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2017 - June 30, 2018
Report as of April 30, 2018

	Beginning	April 2018					Ending
	Balance 04/01/18	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 4/30/2018
Bluecross	\$ 10,145.17	\$ 4,912.80	\$ (1,595.74)		\$ (1,079.25)	\$ 1,838.10	\$ 14,221.08
Intercept	\$ 300.00	\$ 200.00	\$ (300.00)			\$ 100.00	\$ 300.00
Medicare	\$ 195,139.50	\$ 121,193.40	\$ (35,364.51)		\$ (53,376.68)	\$ (168,559.89)	\$ 59,031.82
Medicaid	\$ (9,409.43)	\$ 34,861.80	\$ (19,988.81)		\$ (26,313.68)	\$ 38,360.79	\$ 17,510.67
Other/Commercial	\$ 140,911.49	\$ 12,011.20	\$ (17,369.66)		\$ (822.01)	\$ (68,865.13)	\$ 65,865.89
Patient	\$ 76,726.67	\$ 12,274.40	\$ (6,772.83)		\$ (420.63)	\$ 70,773.03	\$ 152,580.64
Worker's Comp	\$ (1,725.01)		\$ (1,416.20)			\$ 3,141.21	\$ -
TOTAL	\$ 412,088.39	\$ 185,453.60	\$ (82,807.75)	\$ -	\$ (82,012.25)	\$ (123,211.89)	\$ 309,510.10

**EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2017 - June 30, 2018
Report as of April 30, 2018**

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	Adjustment	Totals	% of Total
No Insurance Information								\$ 2,428.40	\$ 2,420.00		\$ (4,848.40)	\$ -	0.00%
Bluecross	\$ 7,616.80	\$ 5,319.60	\$ 8,771.40	\$ 10,276.00	\$ 6,772.40	\$ 8,671.00	\$ 8,500.40	\$ 7,433.60	\$ 8,757.80	\$ 4,912.80	\$ 1,557.60	\$ 78,589.40	4.25%
Intercept	\$ 200.00		\$ 400.00	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00		\$ 1,800.00	0.10%
Medicare	\$ 93,981.80	\$ 121,672.00	\$ 73,260.80	\$ 126,451.20	\$ 96,014.80	\$ 96,588.20	\$ 106,479.80	\$ 103,205.40	\$ 148,832.40	\$ 121,193.40	\$ 31,735.40	\$ 1,119,415.20	60.55%
Medicaid	\$ 29,998.80	\$ 33,361.80	\$ 27,171.80	\$ 34,032.80	\$ 27,524.20	\$ 22,068.00	\$ 27,243.60	\$ 27,893.60	\$ 35,615.60	\$ 34,861.80	\$ 9,264.80	\$ 309,036.80	16.71%
Other/Commercial	\$ 26,335.20	\$ 31,967.40	\$ 28,178.40	\$ 20,213.20	\$ 20,077.80	\$ 24,490.40	\$ 24,483.40	\$ 19,517.80	\$ 26,316.20	\$ 12,011.20	\$ (26,457.80)	\$ 207,133.20	11.20%
Patient	\$ 15,784.20	\$ 20,029.80	\$ 11,348.00	\$ 10,776.00	\$ 10,916.20	\$ 15,110.60	\$ 17,456.00	\$ 11,613.80	\$ 14,056.60	\$ 12,274.40	\$ (15,204.00)	\$ 124,161.60	6.72%
Worker's Comp	\$ 872.40	\$ 685.00					\$ 1,614.80		\$ 1,619.00		\$ 3,952.40	\$ 8,743.60	0.47%
TOTAL	\$ 174,789.20	\$ 213,035.60	\$ 149,130.40	\$ 201,949.20	\$ 161,305.40	\$ 167,028.20	\$ 185,978.00	\$ 172,292.60	\$ 237,917.60	\$ 185,453.60	\$ -	\$ 1,848,879.80	100.00%

**EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2017 - June 30, 2018
Report as of April 30, 2018**

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	Adjustment	Totals	% of Total
No Insurance Information								3	3			6	0.26%
Bluecross	9	7	11	12	8	10	10	9	10	6		92	3.95%
Intercept	2		4	2	0	1	2	2	3	2		18	0.77%
Medicare	117	151	98	154	121	119	133	126	183	146		1348	57.85%
Medicaid	39	44	36	44	36	28	35	35	46	43		386	16.57%
Other/Commercial	36	41	36	25	26	31	33	23	34	18		303	13.00%
Patient	20	25	14	14	13	18	22	14	17	14		171	7.34%
Worker's Comp	1	1			0		2	0	2			6	0.26%
TOTAL	224	269	199	251	204	207	237	212	298	229	0	2330	100.00%

TOTAL REVENUE COLLECTED AS OF 4/30/18 \$798,303.80

TOTAL EXPENDITURES AS OF 4/30/18 \$391,857.14

**EMS BILLING
AGING REPORT
July 1, 2017 to June 30, 2018
Report as of April 30, 2018**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 11,743.80	83%	\$ 3,581.60	25%	\$ -	0%	\$ -	0%	\$ (1,104.32)	-8%	\$ 14,221.08	4.59%
Intercept	\$ 300.00		\$ -		\$ -		\$ -		\$ -		\$ 300.00	0.10%
Medicare	\$ 59,163.00	100%	\$ -	0%	\$ -	0%	\$ 801.90	1%	\$ (933.08)	-2%	\$ 59,031.82	19.07%
Medicaid	\$ 16,412.23	94%	\$ -	0%	\$ 675.20	4%	\$ -	0%	\$ 423.24	2%	\$ 17,510.67	5.66%
Other/Commercial	\$ 43,194.62	66%	\$ 18,395.45	28%	\$ 2,977.40	5%		0%	\$ 1,298.42	2%	\$ 65,865.89	21.28%
Patient	\$ 38,336.63	25%	\$ 30,825.58	20%	\$ 21,569.75	14%	\$ 25,776.66	17%	\$ 36,072.02	24%	\$ 152,580.64	49.30%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 169,150.28		\$ 52,802.63		\$ 25,222.35		\$ 26,578.56		\$ 35,756.28		\$ 309,510.10	
	55%		17%		8%		9%		12%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of April 30, 2018

	1902	1905	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930	1931
	Riverwatch	Winter Festival	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	Donations
Fund Balance 7/1/17	\$ 972,422.92	\$ (1,530.30)	\$ 4,380.34	\$ 5,932.53	\$ 27,343.39	\$ (1,488.84)	\$ 4,582.27	\$ 6,378.18	\$ 1,784.05	\$ 925.21	\$ (83.88)	\$ 4,791.12	\$ (566,303.71)	\$ 2,069.13
Revenues FY18	\$ 66,224.66	\$ 5,691.00	\$ 827.40		\$ 1,600.00		\$ 6,087.00	\$ 960.94	\$ 5,820.00		\$ 672.00			
Expenditures FY18	\$ 116,089.04	\$ 9,516.99	\$ 262.22	\$ 820.00			\$ 6,368.68	\$ 60.94	\$ 2,604.00		\$ 1,393.16			\$ 984.44
Fund Balance 4/30/18	\$ 922,558.54	\$ (5,356.29)	\$ 4,945.52	\$ 5,112.53	\$ 28,943.39	\$ (1,488.84)	\$ 4,300.59	\$ 7,278.18	\$ 5,000.05	\$ 925.21	\$ (805.04)	\$ 4,791.12	\$ (566,303.71)	\$ 1,084.69

	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032	2033
	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)
Fund Balance 7/1/17	\$ 2,808.57	\$ (300,767.41)	\$ 4,155.42	\$ 2,197.62	\$ (73,633.75)	\$ 14,432.07	\$ 6,210.37	\$ 8,831.00	\$ (5,669.72)	\$ 4,323,336.57	\$ 29,316.61	\$ 11,690.86	\$ (4,994.50)	\$ (15,906.07)
Revenues FY18	\$ 4,668.53	\$ 14,466.95	\$ 2,089.35			\$ 4,967.00	\$ 7,916.00	\$ 6,643.42	\$ 11,547.78	\$ 944,206.90	\$ 3,057.48	\$ 116,006.00		
Expenditures FY18	\$ 4,329.87	\$ 78,226.86	\$ 2,809.50		\$ 5,000.00	\$ 16,330.64	\$ 8,418.00	\$ 7,327.42	\$ 12,796.78	\$ 1,036,094.24	\$ 1,506.40	\$ 151,209.66		
Fund Balance 4/30/18	\$ 3,147.23	\$ (364,527.32)	\$ 3,435.27	\$ 2,197.62	\$ (78,633.75)	\$ 3,068.43	\$ 5,708.37	\$ 8,147.00	\$ (6,918.72)	\$ 4,231,449.23	\$ 30,867.69	\$ (23,512.80)	\$ (4,994.50)	\$ (15,906.07)

	2037	2038	2040	2041	2044	2045	2046	2048	2050	2051	2052	2053	2054	2055
	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL
Fund Balance 7/1/17	\$ 8,478.66	\$ 7,206.21	\$ 45,319.88	\$ 47,037.73	\$ 16,988.54	\$ 4,436.52	\$ 0.57	\$ -	\$ 150.00	\$ -	\$ 975.05	\$ 2,357.75	\$ 331,362.88	\$ (13,692.41)
Revenues FY18	\$ 4,531.24			\$ 3,940.00	\$ 16,814.26				\$ 65.91				\$ 1,415.46	
Expenditures FY18	\$ 1,015.00		\$ 24,783.65	\$ 2,683.67	\$ 2,995.00				\$ 176.56	\$ 420.71			\$ 361,060.69	\$ 5,628.00
Fund Balance 4/30/18	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 48,294.06	\$ 30,807.80	\$ 4,436.52	\$ 0.57	\$ -	\$ 39.35	\$ (420.71)	\$ 975.05	\$ 2,357.75	\$ (28,282.35)	\$ (19,320.41)

	2056	2057	2058	2059	2060	2201	2500
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Life My Choice JJAG	EDI Grant	Parks & Recreation
Fund Balance 7/1/17	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 301.00	\$ -	\$ (1,484,407.18)	\$ 191,966.40
Revenues FY18				\$ 8,680.83	\$ 5,361.50		\$ 234,724.39
Expenditures FY18				\$ 18,883.83	\$ 5,361.50		\$ 283,455.50
Fund Balance 4/30/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (9,902.00)	\$ -	\$ (1,484,407.18)	\$ 143,235.29

	2600	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 7/1/17	\$ (8,073.02)	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 30,486.17	\$ 149,591.94	\$ (4,529.96)	\$ 183.21	\$ (350,651.92)	\$ (37,076.39)	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ 47,165.25	\$ (5.40)	\$ 3,140,347.13	
Revenues FY18	\$ 523,280.00		\$ 124,379.00			\$ 383,288.00	\$ 815,987.00		\$ 193,476.00	\$ 349,638.00	\$ 460,889.00	\$ 30,116.00		\$ 137,960.00	\$ 30,790.00	\$ 4,528,789.00	
Expenditures FY18	\$ 333,365.83	\$ 2,750.00	\$ 89,790.66			\$ 460,795.95	\$ 398,475.87		\$ 180,874.00	\$ 164,401.56	\$ 331,728.24	\$ 30,128.56		\$ 138,021.12	\$ 30,802.92	\$ 4,329,747.66	
Fund Balance 4/30/18	\$ 181,841.15	\$ 11,750.44	\$ (330,682.42)	\$ 2,558.27	\$ 30,486.17	\$ 72,083.99	\$ 412,981.17	\$ 183.21	\$ (338,049.92)	\$ 148,160.05	\$ 138,883.14	\$ 348.35	\$ 31,366.79	\$ 47,104.13	\$ (18.32)	\$ 3,339,388.47	

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 April, 2018



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 April 30, 2018.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2018.

Current Assets:

As of the end of April 2018 the total current assets of Ingersoll Turf Facility were \$84,102. This consisted of an interfund receivable of \$84,102 an increase from March of \$23,350.

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 April 30, 2018 was \$167,406.

Liabilities:

Ingersoll had accounts payable of \$2,018 as of April 30, 2018.

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 April 2018 are \$187,099. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2018 were \$153,772. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2018, Ingersoll has an operating gain of \$33,327 compared to March's of \$11,804.

As of April 30, 2018, Ingersoll has an increase in net assets of \$33,327.

The budget to actual reports for revenue and expenditures, show that the revenue for FY18 compared to FY 17.

Statement of Net Assets
Ingersoll Turf Facility
April 30, 2018
Business-type Activities - Enterprise Fund

	Apr 30 2018	Mar 31 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 84,102	\$ 60,752	23,350
Accounts receivable	-	-	-
Total current assets	84,102	60,752	23,350
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(610,082)	(610,082)	-
Total noncurrent assets	167,406	167,406	-
Total assets	251,508	228,158	23,350
LIABILITIES			
Accounts payable	\$ 2,018	\$ 191	\$ 1,827
Total liabilities	2,018	191	1,827
NET ASSETS			
Invested in capital assets	\$ 167,406	\$ 167,406	\$ -
Unrestricted	\$ 82,084	\$ 60,561	\$ 21,523
Total net assets	\$ 249,490	\$ 227,967	\$ 21,523

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
April 30, 2018

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 187,099
Operating expenses:	
Personnel	76,573
Supplies	16,216
Utilities	17,584
Repairs and maintenance	3,949
Rent	-
Depreciation	-
Capital expenses	33,048
Other expenses	6,402
Total operating expenses	153,772
Operating gain (loss)	33,327
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	33,327
Transfers out	-
Change in net assets	33,327
Total net assets, July 1	216,163
Total net assets, April 30, 2018	\$ 249,490

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through April 30, 2018 compared to April 30, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 17,000	\$ 14,750	86.76%	\$ 15,000	\$ 12,100	80.67%
Batting Cages	\$ 11,520	\$ 15,065	130.77%	\$ 9,940	\$ 11,540	116.10%
Programs	\$ 80,000	\$ 71,722	89.65%	\$ 90,000	\$ 45,792	50.88%
Rental Income	\$ 103,650	\$ 85,562	82.55%	\$ 100,000	\$ 86,431	86.43%
TOTAL CHARGE FOR SERVICES	\$ 212,170	\$ 187,099	88.18%	\$ 214,940	\$ 155,863	72.51%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 212,170	\$ 187,099	88.18%	\$ 214,940	\$ 155,863	72.51%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through April 30, 2018 compared to April 30, 2017

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2018 BUDGET	EXPENDITURES THRU APR 2018	% OF BUDGET	FY 2017 BUDGET	EXPENDITURES THRU APR 2017	% OF BUDGET	
Salaries & Benefits	\$ 106,624	\$ 76,573	71.82%	\$ 101,899	\$ 76,652	75.22%	\$ (79)
Purchased Services	\$ 21,110	\$ 10,351	49.03%	\$ 20,750	\$ 6,239	30.07%	\$ 4,112
Programs	\$ 7,000	\$ 4,047	57.81%	\$ 5,000	\$ 6,957	139.14%	\$ (2,910)
Supplies	\$ 5,000	\$ 12,169	243.38%	\$ 6,750	\$ 915	13.56%	\$ 11,254
Utilities	\$ 39,720	\$ 17,584	44.27%	\$ 41,320	\$ 16,017	38.76%	\$ 1,567
Insurance Premiums	\$ 2,431	\$ -	0.00%	\$ 2,383	\$ -	0.00%	\$ -
Capital Outlay	\$ 42,490	\$ 33,048	77.78%	\$ -	\$ -		\$ 33,048
	\$ 224,375	\$ 153,772	68.53%	\$ 178,102	\$ 106,780	59.95%	\$ 46,992
GRAND TOTAL EXPENDITURES	\$ 224,375	\$ 153,772	68.53%	\$ 178,102	\$ 106,780	59.95%	\$ 46,992

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 April 30, 2018



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 April 30, 2018.

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, March 31, 2018.

Current Assets:

As of the end of April 2018 the total current assets of Norway Savings Bank Arena were (\$680,301). These consisted of cash and cash equivalents of \$95,553, accounts receivable of \$60,529, and an interfund payable of \$836,383.

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 April 30, 2018 was \$394,783.

Liabilities:

Norway Arena had accounts payable of \$41,442 as of April 30, 2018.

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 April 2018 are \$874,326. 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 April 2018 were \$664,175. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2018, there was an operating gain of \$210,151.

As of April 2018, Norway Arena has a overall loss of \$211,919, after the debt service (rent) was deducted from the operating gain, compared to the March 2018 operating loss of \$124,495 an increase in the net loss for the fiscal year of \$87,424.

As of April 30, 2018, Norway Arena has a decrease in net assets of \$211,919.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
April 30, 2018
Business-type Activities - Enterprise Fund

	April 30, 2018	March 31, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 95,553	\$ 95,134	\$ 419
Interfund receivables	\$ (836,383)	\$ (795,302)	\$ (41,081)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	60,529	80,560	(20,031)
Total current assets	(680,301)	(619,608)	(60,693)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(178,439)	(178,439)	-
Total noncurrent assets	394,783	394,783	-
Total assets	(285,518)	(224,825)	(60,693)
LIABILITIES			
Accounts payable	\$ 41,442	\$ 14,711	\$ 26,731
Net pension liability	100,398	100,398	-
Total liabilities	141,840	115,109	26,731
NET ASSETS			
Invested in capital assets	\$ 394,783	\$ 394,783	\$ -
Unrestricted	\$ (822,141)	\$ (734,717)	\$ (87,424)
Total net assets	\$ (427,358)	\$ (339,934)	\$ (87,424)

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
April 30, 2018

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 874,326
Operating expenses:	
Personnel	307,305
Supplies	59,724
Utilities	226,172
Repairs and maintenance	27,776
Depreciation	-
Capital expenses	17,056
Other expenses	26,142
Total operating expenses	664,175
Operating gain (loss)	210,151
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(422,070)
Interest expense (debt service)	-
Total nonoperating expense	(422,070)
Gain (Loss) before transfer	(211,919)
Transfers out	-
Change in net assets	(211,919)
Total net assets, July 1	(215,439)
Total net assets, April 30, 2018	\$ (427,358)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through April 30, 2018 compared to April 30, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU APR 2017	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 7,985	44.36%	\$ 18,000	\$ 4,870	27.06%	\$ 3,115
Vending Machines	\$ -	\$ 8,295					\$ 8,295
Skate Rentals	\$ -	\$ 5,428					\$ 5,428
Sponsorships	\$ 275,000	\$ 190,068	69.12%	\$ 230,000	\$ 229,391	99.74%	\$ (39,323)
Pro Shop	\$ 8,500	\$ 4,745	55.82%	\$ 8,500	\$ 5,429	63.87%	\$ (684)
Programs	\$ 31,000	\$ 18,212	58.75%	\$ 31,000		0.00%	\$ 18,212
Rental Income	\$ 705,250	\$ 556,771	78.95%	\$ 672,250	\$ 633,402	94.22%	\$ (76,631)
Camps/Clinics	\$ 50,000	\$ 42,878	85.76%	\$ 50,000	\$ 42,185		\$ 693
Tournaments	\$ 50,000	\$ 39,944	79.89%	\$ 50,000	\$ 36,577	73.15%	\$ 3,367
TOTAL CHARGE FOR SERVICES	\$ 1,137,750	\$ 874,326	76.85%	\$ 1,059,750	\$ 951,854	89.82%	\$ (77,528)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through April 30, 2018 compared to April 30, 2017

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2017 BUDGET	EXPENDITURES THRU APR 2018	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU APR 2017	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 307,305	89.33%	\$ 311,000	\$ 281,436	90.49%	\$ 25,869
Purchased Services	\$ 71,656	\$ 53,918	75.25%	\$ 87,306	\$ 44,584	51.07%	\$ 9,334
Supplies	\$ 37,100	\$ 59,724	160.98%	\$ 37,150	\$ 67,826	182.57%	\$ (8,102)
Utilities	\$ 225,150	\$ 226,172	100.45%	\$ 199,800	\$ 210,337	105.27%	\$ 15,835
Capital Outlay	\$ 103,500	\$ 17,056	16.48%	\$ 57,000	\$ 34,548	60.61%	\$ (17,492)
Rent	\$ 507,000	\$ 422,070	83.25%	\$ 507,000	\$ 422,070	83.25%	\$ -
	\$ 1,288,406	\$ 1,086,245	84.31%	\$ 1,199,256	\$ 1,060,801	88.45%	\$ 25,444
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 1,086,245	84.31%	\$ 1,199,256	\$ 1,060,801	88.45%	\$ 25,444