

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2018 Financial Report

DATE: June 12, 2018

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

- A. Revenues collected through May 31st, including the school department were \$74,758,487, or 89.56%, of the budget. The municipal revenues including property taxes were \$55,679,306 or 93.246% of the budget which is more than the same period last year by 1.64%. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 95.59% as compared to 94.27% last year. The 30 day notice of liens were sent out in May this year instead of June as we did last year. Tax liens will be filed at the end of June on any properties that have unpaid taxes.
- C. Excise tax for the month of May is at 98.86%. This is a \$158,498 increase from FY 17. Our excise revenues for FY18 are 7.16% above projections as of May 31, 2018.
- D. State Revenue Sharing for the month of May is 88.22% or \$1,331,401.

Expenditures

City expenditures through May 2018 were \$37,511,490 or 89.91%, of the budget. This is 1.18% lower than last year at this time.

Noteworthy variances are:

- A. None of the departmental accounts are over budget at the end of May. The Fire Department is at 95.69% which is higher than the average at the end of May. The other operating departments are either right where they should be or below at the end of May.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 1.47%.

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 2018, April 2018, and June 2017

ASSETS	UNAUDITED May 31 2018	UNAUDITED April 30 2018	Increase (Decrease)	AUDITED JUNE 30 2017
CASH	\$ 22,127,432	\$ 24,773,228	\$ (2,645,796)	\$ 11,272,850
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,732,521	1,670,068	62,453	2,532,611
TAXES RECEIVABLE-CURRENT	2,235,747	3,253,158	(1,017,411)	1,051,346
DELINQUENT TAXES	665,890	666,303	(413)	612,972
TAX LIENS	649,189	706,227	(57,038)	562,272
NET DUE TO/FROM OTHER FUNDS	1,580,587	729,548	851,039	3,021,419
TOTAL ASSETS	\$ 28,991,366	\$ 31,798,532	\$ (2,807,166)	\$ 19,053,470
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (24,796)	\$ (42,321)	\$ 17,525	\$ (851,716)
PAYROLL LIABILITIES	(501,017)	(2,037,041)	1,536,024	-
ACCRUED PAYROLL	-	-	-	(4,075,304)
STATE FEES PAYABLE	(83,026)	(54,406)	(28,620)	-
ESCROWED AMOUNTS	(9,140)	(9,140)	-	(2,826)
DEFERRED REVENUE	(3,401,492)	(4,476,259)	1,074,767	(2,057,984)
TOTAL LIABILITIES	\$ (4,019,470)	\$ (6,619,166)	\$ 2,599,696	\$ (6,987,830)
FUND BALANCE - UNASSIGNED	\$ (23,880,943)	\$ (24,088,413)	\$ 207,470	\$ (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	\$ (24,971,895)	\$ (25,179,365)	\$ 207,470	\$ (12,065,640)
TOTAL LIABILITIES AND FUND BALANCE	\$ (28,991,366)	\$ (31,798,532)	\$ 2,807,166	\$ (19,053,470)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2018 VS May 31, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 48,061,530	\$ 45,941,134	95.59%	\$ 46,032,435	\$ 43,395,238	94.27%	\$ 2,545,896
PRIOR YEAR TAX REVENUE	\$ -	\$ 923,311		\$ -	\$ 836,708		\$ 86,603
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,015,000	\$ 821,845	80.97%	\$ 750,000	\$ 569,088	75.88%	\$ 252,757
EXCISE	\$ 3,810,000	\$ 3,766,474	98.86%	\$ 3,365,000	\$ 3,613,976	107.40%	\$ 152,498
PENALTIES & INTEREST	\$ 150,000	\$ 126,627	84.42%	\$ 150,000	\$ 139,031	92.69%	\$ (12,404)
TOTAL TAXES	\$ 53,036,530	\$ 51,579,391	97.25%	\$ 50,297,435	\$ 48,554,041	96.53%	\$ 3,025,350
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 63,779	102.87%	\$ 48,000	\$ 61,729	128.60%	\$ 2,050
NON-BUSINESS	\$ 345,000	\$ 418,747	121.38%	\$ 427,384	\$ 424,693	99.37%	\$ (5,946)
TOTAL LICENSES	\$ 407,000	\$ 482,526	118.56%	\$ 475,384	\$ 486,422	102.32%	\$ (3,896)
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	\$ 1,331,410	88.22%	\$ 1,468,313	\$ 1,279,435	87.14%	\$ 51,975
WELFARE REIMBURSEMENT	\$ 95,000	\$ 139,996	147.36%	\$ 59,000	\$ 57,100	96.78%	\$ 82,896
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	\$ 1,964,502	86.75%	\$ 2,109,313	\$ 1,738,508	82.42%	\$ 225,994
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 109,894	76.08%	\$ 132,640	\$ 123,703	93.26%	\$ (13,809)
PUBLIC SAFETY	\$ 236,277	\$ 156,550	66.26%	\$ 139,077	\$ 104,833	75.38%	\$ 51,717
EMS TRANSPORT	\$ 1,250,000	\$ 871,426	69.71%	\$ 1,250,000	\$ 952,614	76.21%	\$ (81,188)
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 1,137,870	69.78%	\$ 1,521,717	\$ 1,181,150	77.62%	\$ (43,280)
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 49,720	71.03%	\$ 65,000	\$ 52,747	81.15%	\$ (3,027)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 80,393	251.23%	\$ 10,000	\$ 52,034	520.34%	\$ 28,359
RENTS	\$ 35,000	\$ 33,744	96.41%	\$ 18,000	\$ 30,262	168.12%	\$ 3,482
UNCLASSIFIED	\$ 10,000	\$ 68,031	680.31%	\$ 10,000	\$ 14,413	144.13%	\$ 53,618
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,068		\$ -	\$ 45,090		\$ (22)
SALE OF PROPERTY	\$ 20,000	\$ 17,555	87.78%	\$ 20,000	\$ 11,344	56.72%	\$ 6,211
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 215,000	\$ 200,186	93.11%	\$ 210,000	\$ 302,278	143.94%	\$ (102,092)
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	\$ 127,598	50.21%	\$ (107,277)
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ 12,394	45.07%	\$ (12,394)
CITY FUND BALANCE CONTRIBUTION	\$ 412,500	\$ -	0.00%	\$ 825,000	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,308,966	\$ 465,298	20.15%	\$ 2,967,163	\$ 597,038	20.12%	\$ (131,740)
TOTAL GENERAL FUND REVENUES	\$ 59,717,714	\$ 55,679,306	93.24%	\$ 57,436,012	\$ 52,609,906	91.60%	\$ 3,069,400
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 22,039,568	\$ 18,501,907	83.95%	\$ 21,373,337	\$ 18,273,152	85.50%	\$ 228,755
EDUCATION	\$ 811,744	\$ 577,274	71.12%	\$ 814,540	\$ 612,277	75.17%	\$ (35,003)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 23,758,194	\$ 19,079,181	80.31%	\$ 23,094,759	\$ 18,885,429	81.77%	\$ 193,752
GRAND TOTAL REVENUES	\$ 83,475,908	\$ 74,758,487	89.56%	\$ 80,530,771	\$ 71,495,335	88.78%	\$ 3,263,152

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2018 VS May 31, 2017

DEPARTMENT	FY 2018 BUDGET	Unaudited EXP THRU MAY 2018	% OF BUDGET	FY 2017 BUDGET	Unaudited EXP THRU MAY 2017	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 80,300	\$ 68,958	85.88%	\$ 78,464	\$ 71,011	90.50%	\$ (2,053)
CITY MANAGER	\$ 581,170	\$ 435,744	74.98%	\$ 378,880	\$ 210,850	55.65%	\$ 224,894
CITY CLERK	\$ 181,332	\$ 161,422	89.02%	\$ 177,906	\$ 157,939	88.78%	\$ 3,483
FINANCIAL SERVICES	\$ 675,239	\$ 585,213	86.67%	\$ 637,754	\$ 568,847	89.20%	\$ 16,366
HUMAN RESOURCES	\$ 156,887	\$ 133,688	85.21%	\$ 150,435	\$ 80,042	53.21%	\$ 53,646
INFORMATION TECHNOLOGY	\$ 531,551	\$ 483,337	90.93%	\$ 479,324	\$ 468,962	97.84%	\$ 14,375
LEGAL SERVICES	\$ -	\$ -		\$ 45,650	\$ 110,453	241.96%	\$ (110,453)
TOTAL ADMINISTRATION	\$ 2,206,479	\$ 1,868,362	84.68%	\$ 1,948,413	\$ 1,668,104	85.61%	\$ 200,258
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,717,028	\$ 1,007,880	58.70%	\$ 1,938,437	\$ 1,152,993	59.48%	\$ (145,113)
HEALTH & SOCIAL SERVICES	\$ 220,870	\$ 209,618	94.91%	\$ 171,474	\$ 215,779	125.84%	\$ (6,161)
RECREATION & SPECIAL EVENTS*	\$ 388,581	\$ 317,022	81.58%	\$ 341,772	\$ 261,884	76.63%	\$ 55,138
PUBLIC LIBRARY	\$ 998,189	\$ 915,007	91.67%	\$ 979,516	\$ 888,356	90.69%	\$ 26,651
TOTAL COMMUNITY SERVICES	\$ 3,324,668	\$ 2,449,527	73.68%	\$ 3,431,199	\$ 2,519,012	73.41%	\$ (69,485)
FISCAL SERVICES							
DEBT SERVICE	\$ 6,366,533	\$ 6,213,645	97.60%	\$ 6,406,845	\$ 6,340,680	98.97%	\$ (127,035)
FACILITIES	\$ 640,201	\$ 507,936	79.34%	\$ 645,756	\$ 565,163	87.52%	\$ (57,227)
WORKERS COMPENSATION	\$ 555,164	\$ 555,164	100.00%	\$ 522,088	\$ 522,088	100.00%	\$ 33,076
WAGES & BENEFITS	\$ 5,960,970	\$ 5,415,203	90.84%	\$ 5,274,528	\$ 4,735,376	89.78%	\$ 679,827
EMERGENCY RESERVE (10108062-670000)	\$ 415,454	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 13,938,322	\$ 12,691,948	91.06%	\$ 13,224,506	\$ 12,163,307	91.98%	\$ 528,641
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,227,575	\$ 4,045,558	95.69%	\$ 4,049,396	\$ 3,861,304	95.36%	\$ 184,254
FIRE EMS	\$ 708,828	\$ 436,657	61.60%	\$ 590,997	\$ 393,028	66.50%	\$ 43,629
POLICE DEPARTMENT	\$ 4,043,998	\$ 3,718,422	91.95%	\$ 3,875,113	\$ 3,428,533	88.48%	\$ 289,889
TOTAL PUBLIC SAFETY	\$ 8,980,401	\$ 8,200,637	91.32%	\$ 8,515,506	\$ 7,682,865	90.22%	\$ 517,772
PUBLIC WORKS							
PUBLIC SERVICES DEPARTMENT	\$ 4,611,116	\$ 4,060,319	88.06%	\$ 4,496,349	\$ 3,994,105	88.83%	\$ 66,214
SOLID WASTE DISPOSAL	\$ 964,118	\$ 806,463	83.65%	\$ 932,689	\$ 739,699	79.31%	\$ 66,764
WATER AND SEWER	\$ 632,716	\$ 645,215	101.98%	\$ 599,013	\$ 610,559	101.93%	\$ 34,656
TOTAL PUBLIC WORKS	\$ 6,207,950	\$ 5,511,997	88.79%	\$ 6,028,051	\$ 5,344,363	88.66%	\$ 167,634
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 167,800	\$ 167,112	99.59%	\$ 106,000	\$ 106,000	100.00%	\$ 61,112
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 1,069,122	98.19%	\$ 1,088,857	\$ 1,073,212	98.56%	\$ (4,090)
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	\$ 245,721	91.01%	\$ (228,912)
TOTAL INTERGOVERNMENTAL	\$ 1,716,606	\$ 1,442,992	84.06%	\$ 1,647,101	\$ 1,607,177	97.58%	\$ (164,185)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 2,167,824	\$ 2,167,824	100.00%	\$ 128,400
OVERLAY	\$ 3,049,803	\$ 3,049,803	100.00%	\$ 2,824,803	\$ 2,977,134	105.39%	\$ 72,669
	\$ -	\$ -		\$ -	\$ 112,734	0.00%	\$ (112,734)
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 41,720,453	\$ 37,511,490	89.91%	\$ 39,787,403	\$ 36,242,520	91.09%	\$ 1,268,970
EDUCATION DEPARTMENT							
	\$ 41,755,455	\$ 30,300,634	72.57%	\$ 40,743,368	\$ 29,893,043	73.37%	\$ 407,591
TOTAL GENERAL FUND EXPENDITURES	\$ 83,475,908	\$ 67,812,124	81.24%	\$ 80,530,771	\$ 66,135,563	82.12%	\$ 1,676,561

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF May 31, 2018**

INVESTMENT		FUND	BALANCE May 31, 2018	BALANCE April 30, 2018	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 5,210,030.40	\$ 5,206,934.09	0.70%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,014,753.70	\$ 1,014,150.65	0.70%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,147,391.37	\$ 3,145,539.33	0.70%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,693.57	\$ 50,663.45	0.70%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 233,050.80	\$ 232,912.30	0.70%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 750,000.00	\$ 500,000.00	1.40%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 250,000.00	1.90%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 500,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 750,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.25%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 250,000.00	2.30%
GRAND TOTAL			\$ 13,905,919.84	\$ 13,650,199.82	1.47%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2017 - June 30, 2018
Report as of May 31, 2018

	Beginning	May 2018					Ending
	Balance	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance
	05/01/18						5/31/2018
Bluecross	\$ 14,221.08	\$ 8,068.60	\$ (4,448.90)	\$ 743.15	\$ (3,927.07)		\$ 14,656.86
Intercept	\$ 300.00	\$ 200.00	\$ (200.00)				\$ 300.00
Medicare	\$ 59,031.82	\$ 103,706.00	\$ (42,518.34)		\$ (58,880.39)		\$ 61,339.09
Medicaid	\$ 17,510.67	\$ 29,427.60	\$ (7,946.12)		\$ (10,024.42)		\$ 28,967.73
Other/Commercial	\$ 65,865.89	\$ 27,723.20	\$ (10,136.78)	\$ 1,969.28	\$ (784.85)		\$ 84,636.74
Patient	\$ 152,580.64	\$ 15,303.00	\$ (5,424.90)	\$ 1,396.00			\$ 163,854.74
Worker's Comp	\$ -		\$ (713.00)				\$ (713.00)
TOTAL	\$ 309,510.10	\$ 184,428.40	\$ (71,388.04)	\$ 4,108.43	\$ (73,616.73)	\$ -	\$ 353,042.16

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2017 - June 30, 2018
Report as of May 31, 2018

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Adjustment	Totals	% of Total
No Insurance Information								\$ 2,428.40	\$ 2,420.00		\$ 4,459.60	\$ (4,848.40)	\$ 4,459.60	0.22%
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	\$ 8,068.60	\$ 662.80	\$ 85,763.20	4.22%
Intercept	\$ 200.00		\$ 400.00	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00		\$ 2,000.00	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	\$ 103,706.00	\$ 32,849.80	\$ 1,224,235.60	60.21%
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	\$ 29,427.60	\$ 10,149.80	\$ 339,349.40	16.69%
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	\$ 23,263.60	\$ (27,368.00)	\$ 229,486.60	11.29%
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	\$ 15,303.00	\$ (16,089.00)	\$ 138,579.60	6.82%
Worker's Comp	\$ 872.40	\$ 685.00					\$ 1,614.80		\$ 1,619.00			\$ 4,643.00	\$ 9,434.20	0.46%
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	\$ 184,428.40	\$ -	\$ 2,033,308.20	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2017 - June 30, 2018
Report as of May 31, 2018

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	Adjustment	Totals	% of Total
No Insurance Information								3	3		6		12	0.47%
Bluecross	9	7	11	12	8	10	10	9	10	6	9		101	3.95%
Intercept	2		4	2	0	1	2	2	3	2	2		20	0.78%
Medicare	117	151	98	154	121	119	133	126	183	146	127		1475	57.64%
Medicaid	39	44	36	44	36	28	35	35	46	43	37		423	16.53%
Other/Commercial	36	41	36	25	26	31	33	23	34	18	29		332	12.97%
Patient	20	25	14	14	13	18	22	14	17	14	19		190	7.42%
Worker's Comp	1	1			0		2	0	2				6	0.23%
TOTAL	224	269	199	251	204	207	237	212	298	229	229	0	2559	100.00%

TOTAL REVENUE COLLECTED AS OF 5/31/18 \$871,425.61

TOTAL EXPENDITURES AS OF 5/31/18 \$436,656.99

**EMS BILLING
AGING REPORT
July 1, 2017 to June 30, 2018
Report as of May 31, 2018**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 7,660.80	100%	\$ -	0%	\$ -	0%	\$ 20.60	0%	\$ -	0%	\$ 7,681.40	2.18%
Intercept	\$ 200.00		\$ -		\$ -		\$ -		\$ -		\$ 200.00	0.06%
Medicare	\$ 52,296.40	99%	\$ 759.98	1%	\$ -	0%	\$ 1.69	0%	\$ (444.91)	-1%	\$ 52,613.16	14.90%
Medicaid	\$ 31,183.52	95%	\$ 2,653.09	8%	\$ 86.69	0%	\$ 122.98	0%	\$ (1,325.56)	-4%	\$ 32,720.72	9.27%
Other/Commercial Patient	\$ 46,740.14	65%	\$ 9,643.42	13%	\$ 11,050.81	15%	\$ 2,733.59	4%	\$ 1,527.68	2%	\$ 71,695.64	20.31%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 177,253.47		\$ 44,063.43		\$ 43,697.85		\$ 24,615.70		\$ 63,411.71		\$ 353,042.16	
	50%		12%		12%		7%		18%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of May 31, 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	\$ 862.40		\$ 1,600.00		\$ 6,087.00	\$ 960.94	\$ 5,820.00		\$ 672.00			
Expenditures FY18	\$ 116,089.04	\$ 9,550.93	\$ 262.22	\$ 820.00			\$ 6,413.68	\$ 60.94	\$ 3,396.00		\$ 1,542.96			\$ 984.44
Fund Balance 5/31/18	\$ 922,558.54	\$ (5,390.23)	\$ 4,980.52	\$ 5,112.53	\$ 28,943.39	\$ (1,488.84)	\$ 4,255.59	\$ 7,278.18	\$ 4,208.05	\$ 925.21	\$ (954.84)	\$ 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	\$ 2,261.47			\$ 13,807.66	\$ 10,716.00	\$ 8,043.42	\$ 11,547.78	\$ 977,220.13	\$ 3,222.18	\$ 144,543.00		
Expenditures FY18	\$ 8,188.58	\$ 90,316.19	\$ 3,333.80	\$ 3,192.00	\$ 5,000.00	\$ 20,748.63	\$ 10,732.42	\$ 9,840.42	\$ 12,796.78	\$ 1,302,802.00	\$ 1,792.78	\$ 154,338.86		
Fund Balance 5/31/18	\$ (711.48)	\$ (376,616.65)	\$ 3,083.09	\$ (994.38)	\$ (78,633.75)	\$ 7,491.10	\$ 6,193.95	\$ 7,034.00	\$ (6,918.72)	\$ 3,997,754.70	\$ 30,746.01	\$ 1,895.00	\$ (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	\$ 22,626.95				\$ 65.91				\$ 1,549.42	
Expenditures FY18	\$ 1,015.00		\$ 24,783.65	\$ 3,226.54	\$ 2,995.00				\$ 176.56	\$ 420.71			\$ 361,060.69	\$ 9,482.25
Fund Balance 5/31/18	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 47,751.19	\$ 36,620.49	\$ 4,436.52	\$ 0.57	\$ -	\$ 39.35	\$ (420.71)	\$ 975.05	\$ 2,357.75	\$ (28,148.39)	\$ (23,174.66)

	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				\$ 19,135.83	\$ 5,361.50		\$ 264,951.36
Expenditures FY18				\$ 25,795.83	\$ 5,361.50		\$ 306,438.31
Fund Balance 5/31/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (6,359.00)	\$ -	\$ (1,484,407.18)	\$ 150,479.45

	2600	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 7/1/17	\$ (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	\$ 4,650,380.33	
Expenditures FY18	\$ 333,365.83	\$ 2,750.00	\$ 89,790.66			\$ 460,795.95	\$ 428,003.73		\$ 180,874.00	\$ 164,401.56	\$ 331,728.24	\$ 30,128.56		\$ 138,021.12	\$ 30,802.92	\$ 4,693,621.28	
Fund Balance 5/31/18	\$ 181,841.15	\$ 11,750.44	\$ (330,682.42)	\$ 2,558.27	\$ 30,486.17	\$ 72,083.99	\$ 383,453.31	\$ 183.21	\$ (338,049.92)	\$ 148,160.05	\$ 138,883.14	\$ 348.35	\$ 31,366.79	\$ 47,104.13	\$ (18.32)	\$ 3,097,106.18	

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 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 May 31, 2018.

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, 2018.

Current Assets:

As of the end of May 2018 the total current assets of Ingersoll Turf Facility were \$79,921. This consisted of an interfund receivable of \$79,921 a decrease from April of \$4,181.

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, 2018 was \$200,454.

Liabilities:

Ingersoll had no 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 May 2018 are \$196,974. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2018 were \$132,762. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2018, Ingersoll has an operating gain of \$64,212 compared to April's of \$30,885.

As of April 30, 2018, Ingersoll has an increase in net assets of \$64,212.

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
May 31, 2018
Business-type Activities - Enterprise Fund

	May 31 2018	Apr 30 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 79,921	\$ 84,102	(4,181)
Accounts receivable	-	-	-
Total current assets	79,921	84,102	(4,181)
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	86,625	33,048
Land improvements	18,584	18,584	-
Less accumulated depreciation	(610,082)	(610,082)	-
Total noncurrent assets	200,454	167,406	33,048
Total assets	280,375	251,508	28,867
LIABILITIES			
Accounts payable	\$ -	\$ 2,018	\$ (2,018)
Total liabilities	-	2,018	(2,018)
NET ASSETS			
Invested in capital assets	\$ 200,454	\$ 167,406	\$ 33,048
Unrestricted	\$ 79,921	\$ 82,084	\$ (2,163)
Total net assets	\$ 280,375	\$ 249,490	\$ 30,885

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, 2018

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 196,974
Operating expenses:	
Personnel	87,101
Supplies	17,693
Utilities	19,368
Repairs and maintenance	3,949
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	4,651
Total operating expenses	132,762
Operating gain (loss)	64,212
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	64,212
Transfers out	-
Change in net assets	64,212
Total net assets, July 1	216,163
Total net assets, May 31, 2018	\$ 280,375

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through May 31, 2018 compared to May 31, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 17,000	\$ 15,750	92.65%	\$ 15,000	\$ 12,100	80.67%
Batting Cages	\$ 11,520	\$ 13,742	119.29%	\$ 9,940	\$ 11,785	118.56%
Programs	\$ 80,000	\$ 76,260	95.33%	\$ 90,000	\$ 47,698	53.00%
Rental Income	\$ 103,650	\$ 91,222	88.01%	\$ 100,000	\$ 96,745	96.75%
TOTAL CHARGE FOR SERVICES	\$ 212,170	\$ 196,974	92.84%	\$ 214,940	\$ 168,328	78.31%
INTEREST ON INVESTMENTS	\$ -			\$ -		
GRAND TOTAL REVENUES	\$ 212,170	\$ 196,974	92.84%	\$ 214,940	\$ 168,328	78.31%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through May 31, 2018 compared to May 31, 2017

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2018 BUDGET	EXPENDITURES THRU MAY 2018	% OF BUDGET	FY 2017 BUDGET	EXPENDITURES THRU MAY 2017	% OF BUDGET	
Salaries & Benefits	\$ 106,624	\$ 87,101	81.69%	\$ 101,899	\$ 86,095	84.49%	\$ 1,006
Purchased Services	\$ 21,110	\$ 8,600	40.74%	\$ 20,750	\$ 6,257	30.15%	\$ 2,343
Programs	\$ 7,000	\$ 4,047	57.81%	\$ 5,000	\$ 7,708	154.16%	\$ (3,661)
Supplies	\$ 5,000	\$ 13,646	272.92%	\$ 6,750	\$ 2,039	30.21%	\$ 11,607
Utilities	\$ 39,720	\$ 19,368	48.76%	\$ 41,320	\$ 17,791	43.06%	\$ 1,577
Insurance Premiums	\$ 2,431	\$ -	0.00%	\$ 2,383	\$ -	0.00%	\$ -
Capital Outlay	\$ 42,490	\$ -	0.00%	\$ -	\$ -		\$ -
	\$ 224,375	\$ 132,762	59.17%	\$ 178,102	\$ 119,890	67.32%	\$ 12,872
GRAND TOTAL EXPENDITURES	\$ 224,375	\$ 132,762	59.17%	\$ 178,102	\$ 119,890	67.32%	\$ 12,872

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, 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 May 31, 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, April 30, 2018.

Current Assets:

As of the end of May 2018 the total current assets of Norway Savings Bank Arena were (\$796,084). These consisted of cash and cash equivalents of \$96,273, accounts receivable of \$75,057, and an interfund payable of \$967,414.

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, 2018 was \$394,783.

Liabilities:

Norway Arena had accounts payable of \$11 as of May 31, 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 May 2018 are \$910,534. 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 2018 were \$732,528. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2018, there was an operating gain of \$178,006.

As of May 2018, Norway Arena has an overall loss of \$286,271, after the debt service (rent) was deducted from the operating gain, compared to the April 2018 operating loss of \$211,919 an increase in the net loss for the fiscal year of \$74,352.

As of May 31, 2018, Norway Arena has a decrease in net assets of \$286,271.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
May 31, 2018
Business-type Activities - Enterprise Fund

	May 31, 2018	April 30, 2018	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 96,273	\$ 95,553	\$ 720
Interfund receivables	\$ (967,414)	\$ (836,383)	\$ (131,031)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	75,057	60,529	\$ 14,528
Total current assets	(796,084)	(680,301)	(115,783)
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	(401,301)	(285,518)	(115,783)
LIABILITIES			
Accounts payable	\$ 11	\$ 41,442	\$ (41,431)
Net pension liability	100,398	100,398	-
Total liabilities	100,409	141,840	(41,431)
NET ASSETS			
Invested in capital assets	\$ 394,783	\$ 394,783	\$ -
Unrestricted	\$ (896,493)	\$ (822,141)	\$ (74,352)
Total net assets	\$ (501,710)	\$ (427,358)	\$ (74,352)

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, 2018

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 910,534
Operating expenses:	
Personnel	351,281
Supplies	64,612
Utilities	242,307
Repairs and maintenance	28,668
Depreciation	-
Capital expenses	17,056
Other expenses	28,604
Total operating expenses	732,528
Operating gain (loss)	178,006
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(464,277)
Interest expense (debt service)	-
Total nonoperating expense	(464,277)
Gain (Loss) before transfer	(286,271)
Transfers out	-
Change in net assets	(286,271)
Total net assets, July 1	(215,439)
Total net assets, May 31, 2018	\$ (501,710)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through May 31, 2018 compared to May 31, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU MAY 2017	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 18,000	\$ 9,485	52.69%	\$ 18,000	\$ 4,870	27.06%	\$ 4,615
Vending Machines	\$ -	\$ 8,728					\$ 8,728
Skate Rentals	\$ -	\$ 5,589					\$ 5,589
Sponsorships	\$ 275,000	\$ 188,068	68.39%	\$ 230,000	\$ 229,391	99.74%	\$ (41,323)
Pro Shop	\$ 8,500	\$ 5,939	69.87%	\$ 8,500	\$ 5,984	70.40%	\$ (45)
Programs	\$ 31,000	\$ 18,212	58.75%	\$ 31,000		0.00%	\$ 18,212
Rental Income	\$ 705,250	\$ 585,911	83.08%	\$ 672,250	\$ 670,925	99.80%	\$ (85,014)
Camps/Clinics	\$ 50,000	\$ 43,058	86.12%	\$ 50,000	\$ 57,225		\$ (14,167)
Tournaments	\$ 50,000	\$ 45,544	91.09%	\$ 50,000		0.00%	\$ 45,544
TOTAL CHARGE FOR SERVICES	\$ 1,137,750	\$ 910,534	80.03%	\$ 1,059,750	\$ 968,395	91.38%	\$ (57,861)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through May 31, 2018 compared to May 31, 2017

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2017 BUDGET	EXPENDITURES THRU MAY 2018	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU MAY 2017	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 351,281	102.12%	\$ 311,000	\$ 304,972	98.06%	\$ 46,309
Purchased Services	\$ 71,656	\$ 57,272	79.93%	\$ 87,306	\$ 46,628	53.41%	\$ 10,644
Supplies	\$ 37,100	\$ 64,612	174.16%	\$ 37,150	\$ 71,086	191.35%	\$ (6,474)
Utilities	\$ 225,150	\$ 242,307	107.62%	\$ 199,800	\$ 228,037	114.13%	\$ 14,270
Capital Outlay	\$ 103,500	\$ 17,056	16.48%	\$ 57,000	\$ 46,542	81.65%	\$ (29,486)
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 507,000	\$ 464,277	91.57%	\$ -
	\$ 1,288,406	\$ 1,196,805	92.89%	\$ 1,199,256	\$ 1,161,542	96.86%	\$ 35,263
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 1,196,805	92.89%	\$ 1,199,256	\$ 1,161,542	96.86%	\$ 35,263