

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2019 Financial Report

DATE: June 17, 2019

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 \$81,355,040, or 93.81%, of the budget. The municipal revenues including property taxes were \$58,332,935 or 95.59% of the budget which is more than the same period last year by 2.35%. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 98.24% as compared to 95.59% last year. The 30 day notice of liens were sent out in May and 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 100.17%. This is a \$75,131 increase from FY 18. Our excise revenues for FY19 are 8.47% above projections as of May 31, 2019.
- D. State Revenue Sharing for the month of May is 89.67% or \$1,515,073.

Expenditures

City expenditures through May 2019 were \$38,879,692 or 90.36%, of the budget. This is 0.45% higher than last year at this time.

Noteworthy variances are:

- A. Recreation is over budget at the end of May primarily due to the Salaries account being other departments are right in line with 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 1.92%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of May 2019, April 2019, and June 2018

ASSETS	UNAUDITED May 31 2019	UNAUDITED April 30 2019	Increase (Decrease)	AUDITED JUNE 30 2018
CASH	\$ 16,241,623	\$ 20,415,444	\$ (4,173,820)	\$ 11,450,641
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,608,613	1,562,473	46,141	1,941,626
TAXES RECEIVABLE-CURRENT	1,237,694	1,788,028	(550,334)	1,822,799
DELINQUENT TAXES	754,630	755,027	(397)	664,795
TAX LIENS	632,262	643,449	(11,187)	724,636
NET DUE TO/FROM OTHER FUNDS	1,471,400	757,119	714,281	3,182,810
TOTAL ASSETS	\$ 21,946,223	\$ 25,921,539	\$ (3,975,316)	\$ 19,787,307
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (44,603)	\$ 104,950	\$ (149,553)	\$ (1,073,230)
PAYROLL LIABILITIES	249,980	(450,255)	700,235	(709,471)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,771,642)
STATE FEES PAYABLE	(44,613)	(91,140)	46,527	
ESCROWED AMOUNTS	(25,600)	-	(25,600)	(1,600)
DEFERRED REVENUE	(1,705,993)	(2,268,595)	562,602	(2,054,690)
TOTAL LIABILITIES	\$ (1,574,101)	\$ (2,708,312)	\$ 1,134,211	\$ (6,610,633)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (16,839,724)	\$ (19,680,829)	\$ 2,841,105	\$ (9,644,275)
FUND BALANCE - RESTRICTED	(1,931,802)	(1,931,802)		(1,931,802)
FUND BALANCE - NON SPENDABLE	(1,600,597)	(1,600,597)	-	(1,600,597)
TOTAL FUND BALANCE	\$ (20,372,123)	\$ (23,213,228)	\$ 2,841,105	\$ (13,176,674)
TOTAL LIABILITIES AND FUND BALANCE	\$ (21,946,223)	\$ (25,921,539)	\$ 3,975,316	\$ (19,787,307)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2019 VS May 31, 2018

DEPARTMENT	FY 2019 BUDGET	Unaudited		FY 2018 BUDGET	Unaudited		VARIANCE
		EXP THRU MAY 2019	% OF BUDGET		EXP THRU MAY 2018	% OF BUDGET	
TAXES							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 47,912,450	98.24%	\$ 48,061,530	\$ 45,941,134	95.59%	\$ 1,971,316
PRIOR YEAR TAX REVENUE	\$ -	\$ 771,195		\$ -	\$ 923,311		\$ (152,117)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 3,841,605	100.17%	\$ 3,810,000	\$ 3,766,474	98.86%	\$ 75,131
PENALTIES & INTEREST	\$ 150,000	\$ 130,733	87.16%	\$ 150,000	\$ 126,627	84.42%	\$ 4,106
TOTAL TAXES	\$ 53,947,945	\$ 53,653,676	99.45%	\$ 53,036,530	\$ 51,579,391	97.25%	\$ 2,074,285
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 65,133	105.05%	\$ 62,000	\$ 63,779	102.87%	\$ 1,354
NON-BUSINESS	\$ 355,000	\$ 422,329	118.97%	\$ 345,000	\$ 418,747	121.38%	\$ 3,582
TOTAL LICENSES	\$ 417,000	\$ 487,461	116.90%	\$ 407,000	\$ 482,526	118.56%	\$ 4,935
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 403,684	100.92%	\$ 400,000	\$ 406,860	101.72%	\$ (3,176)
STATE REVENUE SHARING	\$ 1,689,669	\$ 1,515,073	89.67%	\$ 1,509,117	\$ 1,331,410	88.22%	\$ 183,663
WELFARE REIMBURSEMENT	\$ 103,747	\$ 41,886	40.37%	\$ 95,000	\$ 139,996	147.36%	\$ (98,110)
OTHER STATE AID	\$ 32,000	\$ 14,944	46.70%	\$ 32,000	\$ 14,943	46.70%	\$ 1
CITY OF LEWISTON	\$ 228,384	\$ 258,517	113.19%	\$ 228,384	\$ 71,293	31.22%	\$ 187,224
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,453,800	\$ 2,234,103	91.05%	\$ 2,264,501	\$ 1,964,502	86.75%	\$ 269,602
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 145,057	100.43%	\$ 144,440	\$ 109,894	76.08%	\$ 35,163
PUBLIC SAFETY	\$ 236,277	\$ 180,180	76.26%	\$ 236,277	\$ 156,550	66.26%	\$ 23,630
EMS TRANSPORT	\$ 1,250,000	\$ 968,085	77.45%	\$ 1,250,000	\$ 871,426	69.71%	\$ 96,659
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 1,293,322	79.31%	\$ 1,630,717	\$ 1,137,870	69.78%	\$ 155,452
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 67,023	95.75%	\$ 70,000	\$ 49,720	71.03%	\$ 17,303
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 147,910	462.22%	\$ 32,000	\$ 80,393	251.23%	\$ 67,517
RENTS	\$ 35,000	\$ 25,240	72.11%	\$ 35,000	\$ 33,744	96.41%	\$ (8,504)
UNCLASSIFIED	\$ 10,000	\$ 73,832	738.32%	\$ 10,000	\$ 68,031	680.31%	\$ 5,801
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 44,117		\$ -	\$ 45,068		\$ (951)
SALE OF PROPERTY	\$ 20,000	\$ 70,061	350.30%	\$ 20,000	\$ 17,555	87.78%	\$ 52,506
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 221,000	\$ 206,927	93.63%	\$ 215,000	\$ 200,186	93.11%	\$ 6,741
TRANSFER IN: TIF	\$ 1,317,818	\$ -	0.00%	\$ 1,287,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 97,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ 10,250	4.78%	\$ 214,430	\$ 20,321	9.48%	\$ (10,071)
UTILITY REIMBURSEMENT	\$ 27,500	\$ 19,011	69.13%	\$ 27,500	\$ -	0.00%	\$ 19,011
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,502,966	\$ 597,348	23.87%	\$ 2,308,966	\$ 465,298	20.15%	\$ 132,050
TOTAL GENERAL FUND REVENUES	\$ 61,022,428	\$ 58,332,935	95.59%	\$ 59,717,714	\$ 55,679,307	93.24%	\$ 2,653,628
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 22,474,178	92.48%	\$ 22,039,568	\$ 18,501,907	83.95%	\$ 3,972,271
EDUCATION	\$ 674,191	\$ 547,927	81.27%	\$ 811,744	\$ 577,274	71.12%	\$ (29,347)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 25,696,522	\$ 23,022,105	89.59%	\$ 23,758,194	\$ 19,079,181	80.31%	\$ 3,942,924
GRAND TOTAL REVENUES	\$ 86,718,950	\$ 81,355,040	93.81%	\$ 83,475,908	\$ 74,758,488	89.56%	\$ 6,596,552

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2019 VS May 31, 2018

DEPARTMENT	FY 2019	Unaudited	% OF	FY 2018	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU MAY 2019	BUDGET	BUDGET	EXP THRU MAY 2018	BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 111,610	\$ 90,739	81.30%	\$ 80,300	\$ 68,958	85.88%	\$ 21,781
CITY MANAGER	\$ 474,086	\$ 436,131	91.99%	\$ 581,170	\$ 435,744	74.98%	\$ 387
CITY CLERK	\$ 185,898	\$ 156,320	84.09%	\$ 181,332	\$ 161,422	89.02%	\$ (5,102)
FINANCIAL SERVICES	\$ 694,109	\$ 639,069	92.07%	\$ 675,239	\$ 585,213	86.67%	\$ 53,856
HUMAN RESOURCES	\$ 149,953	\$ 129,934	86.65%	\$ 156,887	\$ 133,688	85.21%	\$ (3,754)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 481,107	81.76%	\$ 531,551	\$ 483,337	90.93%	\$ (2,230)
TOTAL ADMINISTRATION	\$ 2,204,059	\$ 1,933,300	87.72%	\$ 2,206,479	\$ 1,868,362	84.68%	\$ 64,938
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 981,722	66.70%	\$ 1,717,028	\$ 1,007,880	58.70%	\$ (26,158)
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 140,957	63.07%	\$ 220,870	\$ 209,618	94.91%	\$ (68,661)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 401,293	104.33%	\$ 388,581	\$ 317,022	81.58%	\$ 84,271
PUBLIC LIBRARY	\$ 998,189	\$ 998,189	100.00%	\$ 998,189	\$ 915,007	91.67%	\$ 83,182
TOTAL COMMUNITY SERVICES	\$ 3,078,237	\$ 2,522,161	81.94%	\$ 3,324,668	\$ 2,449,527	73.68%	\$ 72,634
FISCAL SERVICES							
DEBT SERVICE	\$ 6,702,508	\$ 6,709,037	100.10%	\$ 6,366,533	\$ 6,213,645	97.60%	\$ 495,392
FACILITIES	\$ 650,641	\$ 528,334	81.20%	\$ 640,201	\$ 507,936	79.34%	\$ 20,398
WORKERS COMPENSATION	\$ 581,360	\$ 581,360	100.00%	\$ 555,164	\$ 555,164	100.00%	\$ 26,196
WAGES & BENEFITS	\$ 6,471,614	\$ 5,389,892	83.29%	\$ 5,960,970	\$ 5,415,203	90.84%	\$ (25,311)
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 14,837,126	\$ 13,208,623	89.02%	\$ 13,938,322	\$ 12,691,948	91.06%	\$ 516,675
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,422,256	\$ 3,930,658	88.88%	\$ 4,227,575	\$ 4,045,558	95.69%	\$ (114,900)
FIRE EMS	\$ 683,181	\$ 621,897	91.03%	\$ 708,828	\$ 436,657	61.60%	\$ 185,240
POLICE DEPARTMENT	\$ 4,166,631	\$ 3,685,935	88.46%	\$ 4,043,998	\$ 3,718,422	91.95%	\$ (32,487)
TOTAL PUBLIC SAFETY	\$ 9,272,068	\$ 8,238,490	88.85%	\$ 8,980,401	\$ 8,200,637	91.32%	\$ 37,853
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,778,668	\$ 4,388,127	91.83%	\$ 4,611,116	\$ 4,060,319	88.06%	\$ 327,808
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 792,348	80.20%	\$ 964,118	\$ 806,463	83.65%	\$ (14,115)
WATER AND SEWER	\$ 645,216	\$ 632,716	98.06%	\$ 632,716	\$ 645,215	101.98%	\$ (12,499)
TOTAL PUBLIC WORKS	\$ 6,411,897	\$ 5,813,191	90.66%	\$ 6,207,950	\$ 5,511,997	88.79%	\$ 301,194
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,759	99.86%	\$ 167,800	\$ 167,112	99.59%	\$ 4,647
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 1,103,445	98.25%	\$ 1,088,857	\$ 1,069,122	98.19%	\$ 34,323
LATC-PUBLIC TRANSIT	\$ 199,130	\$ 199,130	100.00%	\$ 189,949	\$ 189,949	100.00%	\$ 9,181
TAX SHARING	\$ 270,000	\$ 232,025	85.94%	\$ 270,000	\$ 16,809	6.23%	\$ 215,216
TOTAL INTERGOVERNMENTAL	\$ 1,764,211	\$ 1,706,359	96.72%	\$ 1,716,606	\$ 1,442,992	84.06%	\$ 263,367
COUNTY TAX							
TIF (10108058-580000)	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 111,541
OVERLAY	\$ 3,049,803	\$ 3,049,803	100.00%	\$ 3,049,803	\$ 3,049,803	100.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 43,025,167	\$ 38,879,692	90.36%	\$ 41,720,453	\$ 37,511,490	89.91%	\$ 1,368,202
EDUCATION DEPARTMENT	\$ 43,693,783	\$ 34,513,531	78.99%	\$ 41,755,455	\$ 30,300,634	72.57%	\$ 4,212,897
TOTAL GENERAL FUND EXPENDITURES	\$ 86,718,950	\$ 73,393,223	84.63%	\$ 83,475,908	\$ 67,812,124	81.24%	\$ 5,581,099

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF May 31, 2019**

INVESTMENT		FUND	BALANCE May 31, 2019	BALANCE April 30, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,248,676.57	\$ 4,243,267.58	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,027,937.62	\$ 1,026,628.99	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,261,062.76	\$ 4,281,229.13	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,352.05	\$ 51,286.69	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 73,529.53	\$ 73,435.93	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 86,049.99	\$ 85,940.46	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 59,059.86	\$ 58,984.67	1.50%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 1,000,000.00	\$ 1,000,000.00	2.55%
GRAND TOTAL			\$ 13,307,668.38	\$ 13,320,773.45	1.92%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2018 - June 30, 2019
Report as of May 31, 2019

	Beginning	May 2019					Ending
	Balance 05/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 5/31/2019
Bluecross	\$ 1,073.05	\$ 13,231.60	\$ (2,913.87)		\$ 4,094.12		\$ 15,484.90
Intercept	\$ 100.00	\$ 300.00	\$ (100.00)				\$ 300.00
Medicare	\$ 36,743.30	\$ 164,056.00	\$ (52,562.72)		\$ (106,814.50)		\$ 41,422.08
Medicaid	\$ 27,506.46	\$ 43,657.40	\$ (20,923.17)		\$ (16,571.26)		\$ 33,669.43
Other/Commercial	\$ 51,615.70	\$ 18,208.40	\$ (14,194.67)	\$ 1,537.40	\$ 15,596.35		\$ 72,763.18
Patient	\$ 147,949.69	\$ 16,463.40	\$ (8,078.65)		\$ 4,428.58	\$ (29,696.03)	\$ 131,066.99
Worker's Comp	\$ 2,442.59	\$ 1,796.60	\$ (1,817.60)				\$ 2,421.59
TOTAL	\$ 267,430.79	\$ 257,713.40	\$ (100,590.68)	\$ 1,537.40	\$ (99,266.71)	\$ (29,696.03)	\$ 297,128.17

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2018 - June 30, 2019
Report as of May 31, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Adjustment	Totals	% of Total
No Insurance Information	\$ 10,977.40	\$ 2,518.00	\$ 1,550.40	\$ 3,166.60	\$ 4,538.40	\$ 1,371.40	\$ 934.00	\$ 6,586.40	\$ 5,522.20	\$ 6,163.20	\$ -	\$ (30,949.20)	\$ 12,378.80	0.57%
Bluecross	\$ 6,344.40	\$ 8,486.40	\$ 4,124.40	\$ 7,998.20	\$ 2,676.20	\$ 12,286.20	\$ 6,583.60	\$ 6,765.40	\$ 5,279.20	\$ 3,342.80	\$ 13,231.60	\$ 3,993.00	\$ 81,111.40	3.76%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 100.00	\$ -	\$ 400.00		\$ 300.00		\$ 1,500.00	0.07%
Medicare	\$ 103,152.60	\$ 132,913.20	\$ 118,842.80	\$ 122,609.60	\$ 97,778.80	\$ 94,531.40	\$ 118,093.60	\$ 129,081.40	\$ 129,994.20	\$ 83,305.00	\$ 164,056.00	\$ 34,715.80	\$ 1,329,074.40	61.64%
Medicaid	\$ 30,752.80	\$ 47,771.60	\$ 30,102.60	\$ 31,127.20	\$ 27,115.80	\$ 25,258.20	\$ 31,541.00	\$ 29,991.20	\$ 29,461.20	\$ 22,047.00	\$ 43,657.40	\$ 7,221.20	\$ 356,047.20	16.51%
Other/Commercial	\$ 24,030.40	\$ 19,494.00	\$ 13,526.00	\$ 21,522.60	\$ 25,029.40	\$ 19,307.80	\$ 25,738.40	\$ 33,013.60	\$ 17,484.20	\$ 9,112.80	\$ 18,208.40	\$ (6,764.60)	\$ 219,703.00	10.19%
Patient	\$ 19,183.20	\$ 17,841.80	\$ 12,560.00	\$ 15,276.60	\$ 17,126.80	\$ 8,533.60	\$ 15,658.20	\$ 11,075.60	\$ 9,013.40	\$ 10,633.40	\$ 16,463.40	\$ (13,071.80)	\$ 140,294.20	6.51%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 1,880.60	\$ 1,784.00				\$ 1,796.60	\$ 4,855.60	\$ 16,144.00	0.75%
TOTAL	\$ 197,066.40	\$ 230,026.80	\$ 182,297.20	\$ 202,909.60	\$ 174,365.40	\$ 163,169.20	\$ 200,432.80	\$ 216,513.60	\$ 197,154.40	\$ 134,604.20	\$ 257,713.40	\$ -	\$ 2,156,253.00	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2018 - June 30, 2019
Report as of May 31, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	May 2019	Totals	% of Total
No Insurance Information	14	3	2	4	5	2	1	8	7	7	0	53	1.94%
Bluecross	8	10	5	10	3	15	8	8	6	4	18	95	3.48%
Intercept	2	1	0	3	1	0	1	0	4	0	5	17	0.62%
Medicare	129	164	148	153	119	116	145	161	158	104	207	1604	58.73%
Medicaid	39	60	38	42	33	32	40	40	37	28	60	449	16.44%
Other/Commercial	35	27	17	28	34	25	32	42	24	11	30	305	11.17%
Patient	23	23	16	19	23	11	20	13	11	14	22	195	7.14%
Worker's Comp	3	1	2	1	0	2	2	0			2	13	0.48%
TOTAL	253	289	228	260	218	203	249	272	247	168	344	2731	100.00%

**EMS BILLING
AGING REPORT
July 1, 2018 to June 30, 2019
Report as of May 31, 2019**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 14,967.23	97%	\$ 339.10	2%	\$ 91.65	1%	\$ -	0%	\$ 86.92	1%	\$ 15,484.90	5.21%
Intercept	\$ 100.00	100%	\$ 200.00		\$ -		\$ -		\$ -		\$ 300.00	0.10%
Medicare	\$ 41,181.61	99%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 240.47	1%	\$ 41,422.08	13.94%
Medicaid	\$ 22,376.31	66%	\$ 6,185.83	18%	\$ 5,911.47	18%	\$ 490.30	1%	\$ (1,294.48)	-4%	\$ 33,669.43	11.33%
Other/Commercial	\$ 56,120.76	77%	\$ 8,422.35	12%	\$ 1,802.93	2%	\$ 2,012.99	3%	\$ 4,404.15	6%	\$ 72,763.18	24.49%
Patient	\$ 40,824.30	31%	\$ 16,218.76	12%	\$ 30,725.05	23%	\$ 16,064.14	12%	\$ 27,234.74	21%	\$ 131,066.99	44.11%
Worker's Comp	\$ -				\$ 2,421.59	100%	\$ -		\$ -		\$ 2,421.59	0.81%
TOTAL	\$ 175,570.21		\$ 31,366.04		\$ 40,952.69		\$ 18,567.43		\$ 30,671.80		\$ 297,128.17	
	59%		11%		14%		6%		10%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of May 31, 2019

	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 7/1/18	\$ 969,900.91	\$ (5,390.23)	\$ 5,008.52	\$ 5,112.53	\$ 30,205.71	\$ (488.84)	\$ 4,851.85	\$ 7,278.18	\$ 3,368.05	\$ 925.21	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,084.69			
Revenues FY19	\$ 72,300.26	\$ 3,159.11	\$ 790.00		\$ 1,600.00		\$ 7,442.61		\$ 1,836.00		\$ 812.00						
Expenditures FY19	\$ 161,865.00	\$ 12,868.07	\$ 408.81	\$ 343.00			\$ 7,362.19	\$ 7,278.18		\$ 925.31	\$ 1,312.59			\$ 432.54			
Fund Balance 5/31/19	\$ 880,336.17	\$ (15,099.19)	\$ 5,389.71	\$ 4,769.53	\$ 31,805.71	\$ (488.84)	\$ 4,932.27	\$ -	\$ 5,204.05	\$ (0.10)	\$ (500.59)	\$ 4,791.12	\$ (566,303.71)	\$ 652.15			
	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 7/1/18	\$ 2,808.57	\$ (101,600.31)	\$ 2,099.08	\$ 4,322.93	\$ (110,031.67)	\$ 6,158.77	\$ 9,263.39	\$ 6,931.00	\$ (7,637.91)	\$ 4,261,266.85	\$ 30,846.63	\$ (47,430.39)	\$ (4,994.50)	\$ (15,906.07)			
Revenues FY19	\$ 995.00	\$ 699,304.74			\$ 86,573.34	\$ 17,006.14	\$ 6,292.49	\$ 10,783.27	\$ 2,490.00	\$ 308,151.73	\$ 6,086.36	\$ 163,271.00	\$ 4,994.50	\$ 15,906.07			
Expenditures FY19	\$ 995.00	\$ 341,302.10	\$ 514.88	\$ 4,322.93	\$ 124,143.37	\$ 17,759.82	\$ 11,893.49	\$ 14,300.89	\$ 6,665.00	\$ 915,467.10	\$ 1,893.40	\$ 156,721.48					
Fund Balance 5/31/19	\$ 2,808.57	\$ 256,402.33	\$ 1,584.20	\$ -	\$ (147,601.70)	\$ 5,405.09	\$ 3,662.39	\$ 3,413.38	\$ (11,812.91)	\$ 3,653,951.48	\$ 35,039.59	\$ (40,880.87)	\$ -	\$ -			
	2034	2037	2038	2040	2041	2044	2045	2046	2048	2050	2051	2052	2053	2054			
	EDUL Underage Drink	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			
Fund Balance 7/1/18	\$ -	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 24,233.19	\$ 36,044.77	\$ 4,436.52	\$ 0.57	\$ -	\$ 89.35	\$ (420.71)	\$ 975.05	\$ 1,607.75	\$ 32,161.59			
Revenues FY19	\$ -	\$ 5,649.19			\$ 3,940.00	\$ 38,163.12			\$ 13,450.00		\$ 8,359.06			\$ 70,392.34			
Expenditures FY19	\$ 3,360.00	\$ 6,315.29	\$ 7,026.21		\$ 2,121.70	\$ 15,870.99	\$ 91.18	\$ 0.57			\$ 7,938.35		\$ 750.00	\$ 29,118.00			
Fund Balance 5/31/19	\$ (3,360.00)	\$ 11,328.80	\$ 180.00	\$ 20,536.23	\$ 26,051.49	\$ 58,336.90	\$ 4,345.34	\$ -	\$ 13,450.00	\$ 89.35	\$ -	\$ 975.05	\$ 857.75	\$ 73,435.93			
	2055	2056	2057	2058	2059	2060	2061	2062	2201	2500							
	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Life My Choice JJAG	150th Celebration	Employee Store	EDI Grant	Parks & Recreation							
Fund Balance 7/1/18	\$ (13,692.41)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (10,736.00)	\$ -	\$ (3,154.86)	\$ 36.73	\$ (1,484,407.18)	\$ 152,783.45							
Revenues FY19					\$ 33,893.00		\$ 94,515.00	\$ 852.64		\$ 270,289.27							
Expenditures FY19	\$ 17,683.44				\$ 19,828.00		\$ 70,596.65	\$ 756.68		\$ 299,545.36							
Fund Balance 5/31/19	\$ (31,375.85)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,329.00	\$ -	\$ 20,763.49	\$ 132.69	\$ (1,484,407.18)	\$ 123,527.36							
	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 7/1/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ 257,728.49	\$ 183.21	\$ (338,049.92)	\$ 50,325.30	\$ 3,883.14	\$ 348.35	\$ 1,366.79	\$ (61.12)	\$ (18.32)	\$ 2,919,956.60	
Revenues FY19	\$ 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	\$ 4,999,101.24	
Expenditures FY19	\$ 419,589.55	\$ (6,499.56)	\$ 88,145.24	\$ 2,558.27	\$ 486.17	\$ 2,871.15	\$ 386,428.31	\$ 183.21	\$ 200,310.00	\$ 159,814.94	\$ 798,618.74	\$ 30,464.35	\$ 1,366.79	\$ 137,898.88	\$ 32,482.90	\$ 4,524,496.51	
Fund Balance 5/31/19	\$ 105,531.60	\$ -	\$ (294,448.66)	\$ -	\$ -	\$ 382,500.84	\$ 687,287.18	\$ -	\$ (344,883.92)	\$ 240,148.36	\$ (333,846.60)	\$ -	\$ -	\$ -	\$ (1,711.22)	\$ 3,394,561.33	

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 2019



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, 2019.

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, 2019.

Current Assets:

As of the end of May 2019 the total current assets of Ingersoll Turf Facility were \$184,036. This consisted of cash and cash equivalents of \$85,940, an interfund receivable of \$98,096 an increase from April of \$7,111.

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, 2019 was \$172,719.

Liabilities:

Ingersoll had accounts payable of \$115 as of May 31, 2019.

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 2019 are \$229,965. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2019 were \$126,947. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2019, Ingersoll has an operating gain of \$103,018 compared to April's of \$96,022.

As of May 31, 2019, Ingersoll has an increase in net assets of \$103,018.

The budget to actual reports for revenue and expenditures, show that the revenue for FY19 compared to FY 18.

Statement of Net Assets
Ingersoll Turf Facility
May 31, 2019
Business-type Activities - Enterprise Fund

	May 31, 2019	April 30, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 85,940	\$ 85,940	\$ -
Interfund receivables/payables	\$ 98,096	\$ 90,985	7,111
Accounts receivable	-	-	-
Total current assets	184,036	176,925	7,111
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(637,817)	(637,817)	-
Total noncurrent assets	172,719	172,719	-
Total assets	356,755	349,644	7,111
LIABILITIES			
Accounts payable	\$ 115	\$ -	\$ 115
Total liabilities	115	-	115
NET ASSETS			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 183,921	\$ 176,925	\$ 6,996
Total net assets	\$ 356,640	\$ 349,644	\$ 6,996

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, 2019

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 229,965
Operating expenses:	
Personnel	79,870
Supplies	19,321
Utilities	19,933
Repairs and maintenance	5,374
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,449
Total operating expenses	126,947
Operating gain (loss)	103,018
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	103,018
Transfers out	-
Change in net assets	103,018
Total net assets, July 1	253,622
Total net assets, May 31, 2019	\$ 356,640

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through May 31, 2019 compared to May 31, 2018

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU MAY 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 20,500	\$ 15,375	75.00%	\$ 17,000	\$ 15,750	92.65%
Batting Cages	\$ 12,240	\$ 18,908	154.48%	\$ 11,520	\$ 13,742	119.29%
Programs	\$ 90,000	\$ 76,782	85.31%	\$ 80,000	\$ 76,260	95.33%
Rental Income	\$ 102,300	\$ 118,300	115.64%	\$ 103,650	\$ 91,222	88.01%
TOTAL CHARGE FOR SERVICES	\$ 225,040	\$ 229,365	101.92%	\$ 212,170	\$ 196,974	92.84%
INTEREST ON INVESTMENTS	\$ -	\$ 600		\$ -		
GRAND TOTAL REVENUES	\$ 225,040	\$ 229,965	102.19%	\$ 212,170	\$ 196,974	92.84%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through May 31, 2019 compared to May 31, 2018

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU MAY 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU MAY 2018	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 79,870	66.56%	\$ 106,624	\$ 87,101	81.69%	\$ (7,231)
Purchased Services	\$ 19,460	\$ 7,823	40.20%	\$ 21,110	\$ 8,600	40.74%	\$ (777)
Programs	\$ 15,220	\$ 4,047	26.59%	\$ 7,000	\$ 4,047	57.81%	\$ -
Supplies	\$ 4,600	\$ 15,274	332.04%	\$ 5,000	\$ 13,646	272.92%	\$ 1,628
Utilities	\$ 30,920	\$ 19,933	64.47%	\$ 39,720	\$ 19,368	48.76%	\$ 565
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ -	0.00%	\$ -
	\$ 222,705	\$ 126,947	57.00%	\$ 224,375	\$ 132,762	59.17%	\$ (5,815)
GRAND TOTAL EXPENDITURES	\$ 222,705	\$ 126,947	57.00%	\$ 224,375	\$ 132,762	59.17%	\$ (5,815)

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, 2019



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, 2019.

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, 2019.

Current Assets:

As of the end of May 2019 the total current assets of Norway Savings Bank Arena were (\$1,426,984). These consisted of cash and cash equivalents of \$155,775, accounts receivable of \$77,326, and an interfund payable of \$1,660,085.

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, 2019 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$2,286 as of May 31, 2019.

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 2019 are \$942,359. 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 2019 were \$741,636. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2019, there was an operating gain of \$200,723.

As of May 2019, Norway Arena has an overall loss of \$263,554, after the debt service (rent) was deducted from the operating gain, compared to the April 2019 operating loss of \$204,532 an increase in the net loss for the fiscal year of \$59,022.

As of May 31, 2019, Norway Arena has a decrease in net assets of \$263,554.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
May 31, 2019
Business-type Activities - Enterprise Fund

	May 31, 2019	April 30, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 155,775	\$ 145,426	\$ 10,349
Interfund receivables	\$ (1,660,085)	\$ (1,575,015)	\$ (85,070)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	77,326	61,264	16,062
Total current assets	(1,426,984)	(1,368,325)	(58,659)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(230,760)	-
Total noncurrent assets	342,462	342,462	-
Total assets	(1,084,522)	(1,025,863)	(58,659)
LIABILITIES			
Accounts payable	\$ 2,286	\$ 1,923	\$ 363
Net pension liability	170,806	170,806	-
Total liabilities	173,092	172,729	363
NET ASSETS			
Invested in capital assets	\$ 342,462	\$ 342,462	-
Unrestricted	\$ (1,600,076)	\$ (1,541,054)	\$ (59,022)
Total net assets	\$ (1,257,614)	\$ (1,198,592)	\$ (59,022)

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, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 942,359
Operating expenses:	
Personnel	342,600
Supplies	70,946
Utilities	227,228
Repairs and maintenance	43,609
Depreciation	-
Capital expenses	19,156
Other expenses	38,097
Total operating expenses	741,636
Operating gain (loss)	200,723
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(464,277)
Interest expense (debt service)	-
Total nonoperating expense	(464,277)
Gain (Loss) before transfer	(263,554)
Transfers out	-
Change in net assets	(263,554)
Total net assets, July 1	(994,060)
Total net assets, May 31, 2019	\$ (1,257,614)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through May 31, 2019 compared to May 31, 2018

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU MAY 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 16,500	\$ 16,500	100.00%	\$ 18,000	\$ 7,985	44.36%	\$ 8,515
Vending Machines	\$ 9,000	\$ 7,092	78.80%	\$ -	\$ 8,295		\$ (1,203)
Skate Rentals	\$ 5,000	\$ 1,010	20.20%	\$ -	\$ 5,428		\$ (4,418)
Sponsorships	\$ 300,000	\$ 179,200	59.73%	\$ 275,000	\$ 190,068	69.12%	\$ (10,868)
Pro Shop	\$ 8,500	\$ 7,143	84.04%	\$ 8,500	\$ 4,745	55.82%	\$ 2,398
Programs	\$ 31,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 774,000	\$ 690,679	89.24%	\$ 705,250	\$ 556,771	78.95%	\$ 133,908
Camps/Clinics	\$ 50,000	\$ 19,060	38.12%	\$ 50,000	\$ 42,878		\$ (23,818)
Tournaments	\$ 50,000	\$ 21,675	43.35%	\$ 50,000	\$ 39,944	79.89%	\$ (18,269)
TOTAL CHARGE FOR SERVICES	\$ 1,244,000	\$ 942,359	75.75%	\$ 1,137,750	\$ 874,326	76.85%	\$ 68,033

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through May 31, 2019 compared to May 31, 2018

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU MAY 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU MAY 2018	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 342,600	99.59%	\$ 344,000	\$ 286,962	83.42%	\$ 55,638
Purchased Services	\$ 71,656	\$ 81,706	114.03%	\$ 71,656	\$ 51,896	72.42%	\$ 29,810
Supplies	\$ 37,100	\$ 70,946	191.23%	\$ 37,100	\$ 50,788	136.89%	\$ 20,158
Utilities	\$ 225,150	\$ 227,228	100.92%	\$ 225,150	\$ 156,278	69.41%	\$ 70,950
Capital Outlay	\$ 103,500	\$ 19,156	18.51%	\$ 103,500	\$ 12,585	12.16%	\$ 6,571
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 507,000	\$ 379,863	74.92%	\$ 84,414
	\$ 1,288,406	\$ 1,205,913	93.60%	\$ 1,288,406	\$ 938,372	72.83%	\$ 267,541
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 1,205,913	93.60%	\$ 1,288,406	\$ 938,372	72.83%	\$ 267,541