



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: February 2019 Financial Report

DATE: March 11, 2019

The following is a discussion regarding the significant variances found in the City's February 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 eighth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 66.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through February 28th, including the school department were \$57,079,131 or 65.82%, of the budget. The municipal revenues including property taxes were \$42,267,527, or 69.27% of the budget which is more than the same period last year by 6.39%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 70.99%, the second payment is due March 15th .
- B. Excise tax for the month of February is at 69.16%. This is a \$102,549 increase from FY 18.
- C. State Revenue Sharing at the end of February is 68.33% or \$1,154,505.



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Expenditures

City expenditures through February 2019 were \$27,595,685 or 64.14%, of the budget. This is a 1.01% decrease for the same period last year. Noteworthy variances are:

- A. Fiscal Services is lower than last year due to the timing of the transfer to Workers Compensation.
- B. Public Safety and Public Services are higher than at this time last year.

Investments

This section contains an investment schedule as of February 28th. Currently the City's funds are earning an average interest rate of 1.91%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman".

Jill M. Eastman
Finance Director

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

	UNAUDITED January 31 2019	UNAUDITED January 31 2019	Increase (Decrease)	AUDITED JUNE 30 2018
ASSETS				
CASH	\$ 16,592,287	\$ 12,079,153	\$ 4,513,134	\$ 11,450,641
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,362,243	1,412,908	(50,666)	1,941,626
TAXES RECEIVABLE-CURRENT	14,515,197	20,644,568	(6,129,370)	1,822,799
DELINQUENT TAXES	755,500	755,500	-	664,795
TAX LIENS	762,047	804,733	(42,686)	724,636
NET DUE TO/FROM OTHER FUNDS	2,854,416	2,631,053	223,363	3,182,810
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TOTAL ASSETS	\$ 36,841,691	\$ 38,327,916	\$ (1,486,225)	\$ 19,787,307
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ 76,985	\$ (263,871)	\$ 340,856	\$ (1,073,230)
PAYROLL LIABILITIES	(995,196)	(689,558)	(305,638)	(709,471)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,771,642)
STATE FEES PAYABLE	(2,993)	(19,491)	16,499	
ESCROWED AMOUNTS	-	-	-	(1,600)
DEFERRED REVENUE	(15,109,898)	(21,237,996)	6,128,099	(2,054,690)
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TOTAL LIABILITIES	\$ (16,034,373)	\$ (22,214,189)	\$ 6,179,816	\$ (6,610,633)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (17,274,919)	\$ (12,581,329)	\$ (4,693,591)	\$ (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)
	<hr/>			
TOTAL FUND BALANCE	\$ (20,807,318)	\$ (16,113,728)	\$ (4,693,591)	\$ (13,176,674)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (36,841,691)	\$ (38,327,916)	\$ 1,486,225	\$ (19,787,307)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH February 28, 2019 VS February 28, 2018

DEPARTMENT	FY 2019 BUDGET	Unaudited EXP THRU FEB 2019	% OF BUDGET	FY 2018 BUDGET	Unaudited EXP THRU FEB 2018	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 34,622,091	70.99%	\$ 48,061,530	\$ 30,391,467	63.23%	\$ 4,230,624
PRIOR YEAR TAX REVENUE	\$ -	\$ 643,729		\$ -	\$ 753,427		\$ (109,698)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 2,652,213	69.16%	\$ 3,810,000	\$ 2,549,664	66.92%	\$ 102,549
PENALTIES & INTEREST	\$ 150,000	\$ 85,765	57.18%	\$ 150,000	\$ 76,489	50.99%	\$ 9,275
TOTAL TAXES	\$ 53,947,945	\$ 39,001,491	72.29%	\$ 53,036,530	\$ 34,592,892	65.22%	\$ 4,408,599
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 45,931	74.08%	\$ 62,000	\$ 40,400	65.16%	\$ 5,531
NON-BUSINESS	\$ 355,000	\$ 270,088	76.08%	\$ 345,000	\$ 237,931	68.97%	\$ 32,157
TOTAL LICENSES	\$ 417,000	\$ 316,019	75.78%	\$ 407,000	\$ 278,331	68.39%	\$ 37,688
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	\$ 1,154,505	68.33%	\$ 1,509,117	\$ 1,032,591	68.42%	\$ 121,913
WELFARE REIMBURSEMENT	\$ 103,747	\$ 30,810	29.70%	\$ 95,000	\$ 115,008	121.06%	\$ (84,198)
OTHER STATE AID	\$ 32,000	\$ 14,819	46.31%	\$ 32,000	\$ 14,943	46.70%	\$ (124)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 2,453,800	\$ 1,603,818	65.36%	\$ 2,264,501	\$ 1,569,402	69.30%	\$ 34,416
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 116,022	80.33%	\$ 144,440	\$ 81,393	56.35%	\$ 34,629
PUBLIC SAFETY	\$ 236,277	\$ 126,492	53.54%	\$ 236,277	\$ 97,215	41.14%	\$ 29,277
EMS TRANSPORT	\$ 1,250,000	\$ 684,752	54.78%	\$ 1,250,000	\$ 622,786	49.82%	\$ 61,967
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 927,266	56.86%	\$ 1,630,717	\$ 801,393	49.14%	\$ 125,873
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 48,899	69.86%	\$ 70,000	\$ 31,019	44.31%	\$ 17,880
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 69,419	216.94%	\$ 32,000	\$ 25,665	80.20%	\$ 43,754
RENTS	\$ 35,000	\$ 18,768	53.62%	\$ 35,000	\$ 27,272	77.92%	\$ (8,505)
UNCLASSIFIED	\$ 10,000	\$ 46,314	463.14%	\$ 10,000	\$ 25,459	254.59%	\$ 20,855
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 32,528		\$ -	\$ 34,116		\$ (1,588)
SALE OF PROPERTY	\$ 20,000	\$ 31,120	155.60%	\$ 20,000	\$ 12,611	63.06%	\$ 18,509
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 221,000	\$ 150,493	68.10%	\$ 215,000	\$ 145,590	67.72%	\$ 4,903
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	\$ 9,668	4.51%	\$ 582
UTILITY REIMBURSEMENT	\$ 27,500	\$ 11,142	40.52%	\$ 27,500	\$ -	0.00%	\$ 11,142
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,502,966	\$ 370,034	14.78%	\$ 2,308,966	\$ 280,381	12.14%	\$ 89,653
TOTAL GENERAL FUND REVENUES	\$ 61,022,428	\$ 42,267,527	69.27%	\$ 59,717,714	\$ 37,553,419	62.88%	\$ 4,714,108
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 14,473,553	59.55%	\$ 22,039,568	\$ 12,557,145	56.98%	\$ 1,916,408
EDUCATION	\$ 674,191	\$ 338,051	50.14%	\$ 811,744	\$ 985,032	121.35%	\$ (646,981)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 25,696,522	\$ 14,811,605	57.64%	\$ 23,758,194	\$ 13,542,177	57.00%	\$ 1,269,428
GRAND TOTAL REVENUES	\$ 86,718,950	\$ 57,079,131	65.82%	\$ 83,475,908	\$ 51,095,596	61.21%	\$ 5,983,535

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH February 28, 2019 VS February 28, 2018

DEPARTMENT	FY 2019	Unaudited	% OF	FY 2018	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU FEB 2019	BUDGET	BUDGET	EXP THRU FEB 2018	BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 111,610	\$ 83,632	74.93%	\$ 80,300	\$ 63,248	78.76%	\$ 20,384
CITY MANAGER	\$ 474,086	\$ 317,526	66.98%	\$ 581,170	\$ 325,755	56.05%	\$ (8,229)
CITY CLERK	\$ 185,898	\$ 113,401	61.00%	\$ 181,332	\$ 118,627	65.42%	\$ (5,226)
FINANCIAL SERVICES	\$ 694,109	\$ 465,411	67.05%	\$ 675,239	\$ 412,668	61.11%	\$ 52,743
HUMAN RESOURCES	\$ 149,953	\$ 94,346	62.92%	\$ 156,887	\$ 95,075	60.60%	\$ (729)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 381,198	64.79%	\$ 531,551	\$ 374,998	70.55%	\$ 6,200
TOTAL ADMINISTRATION	\$ 2,204,059	\$ 1,455,514	66.04%	\$ 2,206,479	\$ 1,390,371	63.01%	\$ 65,143
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 693,586	47.12%	\$ 1,717,028	\$ 718,710	41.86%	\$ (25,124)
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 101,840	45.57%	\$ 220,870	\$ 156,264	70.75%	\$ (54,424)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 265,515	69.03%	\$ 388,581	\$ 228,111	58.70%	\$ 37,404
PUBLIC LIBRARY	\$ 998,189	\$ 665,459	66.67%	\$ 998,189	\$ 582,277	58.33%	\$ 83,182
TOTAL COMMUNITY SERVICES	\$ 3,078,237	\$ 1,726,400	56.08%	\$ 3,324,668	\$ 1,685,362	50.69%	\$ 41,038
FISCAL SERVICES							
DEBT SERVICE	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 6,366,533	\$ 5,999,190	94.23%	\$ 157,227
FACILITIES	\$ 650,641	\$ 446,449	68.62%	\$ 640,201	\$ 428,951	67.00%	\$ 17,498
WORKERS COMPENSATION	\$ 581,360	\$ -	0.00%	\$ 555,164	\$ 555,164	100.00%	\$ (555,164)
WAGES & BENEFITS	\$ 6,471,614	\$ 3,934,011	60.79%	\$ 5,960,970	\$ 3,895,800	65.36%	\$ 38,211
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 14,837,126	\$ 10,536,877	71.02%	\$ 13,938,322	\$ 10,879,105	78.05%	\$ (342,228)
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,422,256	\$ 2,843,826	64.31%	\$ 4,227,575	\$ 2,880,527	68.14%	\$ (36,701)
FIRE EMS	\$ 683,181	\$ 417,488	61.11%	\$ 708,828	\$ 317,104	44.74%	\$ 100,384
POLICE DEPARTMENT	\$ 4,166,631	\$ 2,656,673	63.76%	\$ 4,043,998	\$ 2,595,286	64.18%	\$ 61,387
TOTAL PUBLIC SAFETY	\$ 9,272,068	\$ 5,917,987	63.83%	\$ 8,980,401	\$ 5,792,917	64.51%	\$ 125,070
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,778,668	\$ 3,236,095	67.72%	\$ 4,611,116	\$ 3,043,141	66.00%	\$ 192,954
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 608,518	61.59%	\$ 964,118	\$ 592,325	61.44%	\$ 16,193
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 632,716	\$ 328,858	51.98%	\$ 145,679
TOTAL PUBLIC WORKS	\$ 6,411,897	\$ 4,319,150	67.36%	\$ 6,207,950	\$ 3,964,324	63.86%	\$ 354,826
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,388	99.64%	\$ 167,800	\$ 165,546	98.66%	\$ 5,842
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 842,674	75.03%	\$ 1,088,857	\$ 801,842	73.64%	\$ 40,832
LATC-PUBLIC TRANSIT	\$ 199,130	\$ 199,130	100.00%	\$ 189,949	\$ 189,949	100.00%	\$ 9,181
TAX SHARING	\$ 270,000	\$ 18,800	6.96%	\$ 270,000	\$ 16,809	6.23%	\$ 1,991
TOTAL INTERGOVERNMENTAL	\$ 1,764,211	\$ 1,231,992	69.83%	\$ 1,716,606	\$ 1,174,146	68.40%	\$ 57,846
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	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 43,025,167	\$ 27,595,685	64.14%	\$ 41,720,453	\$ 27,182,449	65.15%	\$ 413,236
EDUCATION DEPARTMENT							
	\$ 43,693,783	\$ 20,633,674	47.22%	\$ 41,755,455	\$ 20,339,800	48.71%	\$ 293,874
TOTAL GENERAL FUND EXPENDITURES	\$ 86,718,950	\$ 48,229,359	55.62%	\$ 83,475,908	\$ 47,522,249	56.93%	\$ 707,110

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF February 28, 2019**

INVESTMENT		FUND	BALANCE February 28, 2019	BALANCE January 31, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,232,644.12	\$ 4,227,776.68	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,024,058.83	\$ 1,022,881.21	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,311,325.11	\$ 4,306,368.03	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,158.30	\$ 51,099.48	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,438.92	\$ 32,401.63	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,725.31	\$ 85,626.74	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	\$ 500,000.00	2.55%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ -	\$ 500,000.00	1.40%
GRAND TOTAL			\$ 13,237,350.59	\$ 13,226,153.77	1.91%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2018 - June 30, 2019
Report as of February 28, 2019

	Beginning	February 2019					Ending
	Balance 02/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/28/2019
Bluecross	\$ 8,832.07	\$ 6,765.40	\$ (3,702.74)		\$ 3,216.17		\$ 15,110.90
Intercept	\$ 200.00	\$ -	\$ (100.00)		\$ (100.00)		\$ -
Medicare	\$ 52,421.08	\$ 129,081.40	\$ (40,654.99)		\$ (64,419.03)	\$ (20,680.59)	\$ 55,747.87
Medicaid	\$ 31,394.50	\$ 29,991.20	\$ (15,460.49)		\$ (18,310.33)		\$ 27,614.88
Other/Commercial	\$ 64,944.09	\$ 39,600.00	\$ (17,814.64)		\$ (2,377.69)		\$ 84,351.76
Patient	\$ 128,539.22	\$ 11,075.60	\$ (6,539.56)		\$ (10,758.27)		\$ 122,316.99
Worker's Comp	\$ 59.70	\$ -	\$ (696.20)		\$ 2,223.43		\$ 1,586.93
TOTAL	\$ 286,390.66	\$ 216,513.60	\$ (84,968.62)	\$ -	\$ (90,525.72)	\$ (20,680.59)	\$ 306,729.33

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2018 - June 30, 2019
Report as of February 28, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 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	\$ (25,056.20)	\$ 6,586.40	0.42%
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	\$ 1,163.00	\$ 56,427.80	3.60%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 100.00	\$ -		\$ 800.00	0.05%
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	\$ 27,292.00	\$ 944,295.40	60.27%
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	\$ 424.00	\$ 254,084.40	16.22%
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	\$ (344.20)	\$ 181,318.00	11.57%
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	\$ (7,398.80)	\$ 109,857.00	7.01%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 1,880.60	\$ 1,784.00		\$ 3,920.20	\$ 13,412.00	0.86%
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	\$ -	\$ 1,566,781.00	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2018 - June 30, 2019
Report as of February 28, 2019

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Adjustment	Totals	% of Total
No Insurance Information	14	3	2	4	5	2	1	8		39	1.98%
Bluecross	8	10	5	10	3	15	8	8		67	3.40%
Intercept	2	1	0	3	1	0	1	0		8	0.41%
Medicare	129	164	148	153	119	116	145	161		1135	57.56%
Medicaid	39	60	38	42	33	32	40	40		324	16.43%
Other/Commercial	35	27	17	28	34	25	32	42		240	12.17%
Patient	23	23	16	19	23	11	20	13		148	7.51%
Worker's Comp	3	1	2	1	0	2	2	0		11	0.56%
TOTAL	253	289	228	260	218	203	249	272	0	1972	100.00%

**EMS BILLING
AGING REPORT
July 1, 2018 to June 30, 2019
Report as of February 28, 2019**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 15,816.87	105%	\$ 89.84	1%	\$ 173.54	1%	\$ 73.92	0%	\$ (1,043.27)	-7%	\$ 15,110.90	4.93%
Intercept	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
Medicare	\$ 55,720.00	100%	\$ -	0%	\$ 678.00	1%	\$ (264.62)	0%	\$ (385.51)	-1%	\$ 55,747.87	18.17%
Medicaid	\$ 26,397.08	96%	\$ 762.08	3%	\$ 1,746.95	6%	\$ (975.72)	-4%	\$ (315.51)	-1%	\$ 27,614.88	9.00%
Other/Commercial	\$ 66,443.96	79%	\$ 9,315.40	11%	\$ 1,733.44	2%	\$ 2,421.40	3%	\$ 4,437.56	5%	\$ 84,351.76	27.50%
Patient	\$ 33,841.16	28%	\$ 20,485.94	17%	\$ 21,865.23	18%	\$ 19,904.07	16%	\$ 26,220.59	21%	\$ 122,316.99	39.88%
Worker's Comp	\$ 1,586.93		\$ -		\$ -		\$ -		\$ -		\$ 1,586.93	0.52%
TOTAL	\$ 199,806.00		\$ 30,653.26		\$ 26,197.16		\$ 21,159.05		\$ 28,913.86		\$ 306,729.33	
	65%		10%		9%		7%		9%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of February 28, 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 Androskoggin	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	\$ 46,548.21	\$ 3,215.00	\$ 493.00		\$ 700.00		\$ 7,442.61		\$ 1,836.00		\$ 548.00			
Expenditures FY19	\$ 139,479.00	\$ 12,175.00	\$ 282.56	\$ 343.00			\$ 3,784.67				\$ 1,113.87			\$ 199.93
Fund Balance 2/28/19	\$ 876,970.12	\$ (14,350.23)	\$ 5,218.96	\$ 4,769.53	\$ 30,905.71	\$ (488.84)	\$ 8,509.79	\$ 7,278.18	\$ 5,204.05	\$ 925.21	\$ (565.87)	\$ 4,791.12	\$ (566,303.71)	\$ 884.76

	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		\$ 103,458.08			\$ 86,573.34	\$ 12,993.83	\$ 4,764.00	\$ 9,924.00	\$ 1,365.00	\$ 295,140.85	\$ 5,918.24	\$ 107,004.00		
Expenditures FY19	\$ 995.00	\$ 70,086.67	\$ 514.88		\$ 101,816.97	\$ 13,351.10	\$ 5,430.52	\$ 6,800.89	\$ 1,040.00	\$ 642,500.48	\$ 1,357.60	\$ 135,447.59		
Fund Balance 2/28/19	\$ 1,813.57	\$ (68,228.90)	\$ 1,584.20	\$ 4,322.93	\$ (125,275.30)	\$ 5,801.50	\$ 8,596.87	\$ 10,054.11	\$ (7,312.91)	\$ 3,913,907.22	\$ 35,407.27	\$ (75,873.98)	\$ (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 7/1/18	\$ 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	\$ (13,692.41)
Revenues FY19	\$ 5,649.19			\$ 3,940.00	\$ 30,140.05			\$ 13,450.00		\$ 8,359.06			\$ 240.04	
Expenditures FY19	\$ 6,315.29			\$ 1,921.70	\$ 6,240.68	\$ 91.18			\$ 7,938.35			\$ 750.00	\$ 28,984.00	\$ 6,619.17
Fund Balance 2/28/19	\$ 11,328.80	\$ 7,206.21	\$ 20,536.23	\$ 26,251.49	\$ 59,944.14	\$ 4,345.34	\$ 0.57	\$ 13,450.00	\$ 89.35	\$ -	\$ 975.05	\$ 857.75	\$ 3,417.63	\$ (20,311.58)

	2056	2057	2058	2059	2060	2061	2062	2201	2500
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Choice JJAG	150th Celebration	Employee Store	EDI Grant	Parks & Recreation
Fund Balance 7/1/18	\$ 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		\$ 91,610.00	\$ 827.64		\$ 149,274.05
Expenditures FY19				\$ 14,328.00		\$ 50,063.67	\$ 756.68		\$ 261,256.14
Fund Balance 2/28/19	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 8,289.00	\$ -	\$ 38,391.47	\$ 107.69	\$ (1,484,407.18)	\$ 40,801.36

	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 7/1/18	\$ 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																\$ 1,025,307.19
Expenditures FY19							\$ 376,465.52		\$ 176,585.00	\$ 78,332.91	\$ 600,629.37	\$ 15,375.19		\$ 70,524.00		\$ 2,839,896.58
Fund Balance 2/28/19	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ (118,737.03)	\$ 183.21	\$ (514,634.92)	\$ (28,007.61)	\$ (596,746.23)	\$ (15,026.84)	\$ 1,366.79	\$ (70,585.12)	\$ (18.32)	\$ 1,105,367.21



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for February 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 February 28, 2019.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 28, 2019.

Current Assets:

As of the end of February 2019 the total current assets of Ingersoll Turf Facility were \$143,950. This consisted of cash and cash equivalents of \$85,627 and an interfund receivable of \$58,323 an increase from January of \$3,300.

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 February 28, 2019 were \$172,719.

Liabilities:

Ingersoll had accounts payable of \$1,233 as of February 28, 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 February 2019 are \$151,474. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2019 were \$89,660. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of February 2019, Ingersoll has an operating gain of \$61,814 compared to \$58,666 in January a gain of \$3,148.

As of February 28, 2019, Ingersoll has a increase in net assets of \$61,814.

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
February 28, 2019
Business-type Activities - Enterprise Fund

	Feb 28, 2019	Jan 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 85,627	\$ 85,518	\$ 109
Interfund receivables/payables	\$ 58,323	\$ 55,132	3,191
Accounts receivable	-	-	-
Total current assets	143,950	140,650	3,300
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	316,669	313,369	3,300
LIABILITIES			
Accounts payable	\$ 1,233	\$ 1,081	\$ 152
Total liabilities	1,233	1,081	152
NET ASSETS			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 142,717	\$ 139,569	\$ 3,148
Total net assets	\$ 315,436	\$ 312,288	\$ 3,148

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
February 28, 2019

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 151,474
Operating expenses:	
Personnel	54,961
Supplies	14,592
Utilities	12,483
Repairs and maintenance	5,148
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,476
Total operating expenses	89,660
Operating gain (loss)	61,814
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	61,814
Transfers out	-
Change in net assets	61,814
Total net assets, July 1	253,622
Total net assets, February 28, 2019	\$ 315,436

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through February 28, 2019 compared to February 28, 2018

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU FEB 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 20,500	\$ 9,300	45.37%	\$ 17,000	\$ 12,050	70.88%
Batting Cages	\$ 12,240	\$ 9,905	80.92%	\$ 11,520	\$ 9,694	84.15%
Programs	\$ 90,000	\$ 63,802	70.89%	\$ 80,000	\$ 57,469	71.84%
Rental Income	\$ 102,300	\$ 68,180	66.65%	\$ 103,650	\$ 41,780	40.31%
TOTAL CHARGE FOR SERVICES	\$ 225,040	\$ 151,187	67.18%	\$ 212,170	\$ 120,993	57.03%
INTEREST ON INVESTMENTS	\$ -	\$ 287		\$ -		
GRAND TOTAL REVENUES	\$ 225,040	\$ 151,474	67.31%	\$ 212,170	\$ 120,993	57.03%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through February 28, 2019 compared to February 28, 2018

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU FEB 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU FEB 2018	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 54,961	45.80%	\$ 106,624	\$ 60,072	56.34%	\$ (5,111)
Purchased Services	\$ 19,460	\$ 7,624	39.18%	\$ 21,110	\$ 6,149	29.13%	\$ 1,475
Programs	\$ 15,220	\$ 4,047	26.59%	\$ 7,000	\$ 4,047	57.81%	\$ -
Supplies	\$ 4,600	\$ 10,545	229.24%	\$ 5,000	\$ 7,146	142.92%	\$ 3,399
Utilities	\$ 30,920	\$ 12,483	40.37%	\$ 39,720	\$ 10,034	25.26%	\$ 2,449
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ 33,048	77.78%	\$ (33,048)
	\$ 222,705	\$ 89,660	40.26%	\$ 224,375	\$ 120,496	53.70%	\$ (30,836)
GRAND TOTAL EXPENDITURES	\$ 222,705	\$ 89,660	40.26%	\$ 224,375	\$ 120,496	53.70%	\$ (30,836)



City of Auburn, Maine

Finance Department

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Auburn, Maine 04210

207.333.6601

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for February 28, 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 February 28, 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, January 31, 2019.

Current Assets:

As of the end of February 2019 the total current assets of Norway Savings Bank Arena were (\$884,597). These consisted of cash and cash equivalents of \$138,022, accounts receivable of \$165,711, and an interfund payable of \$1,530,792.

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 February 28, 2019 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$7,872 as of February 28, 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 February 2019 are \$786,668. 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 February 2019 were \$518,227. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2019, there was an operating gain of \$268,441.



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As of February 2019, Norway Arena has an overall loss of \$69,215, after the debt service (rent) was deducted from the operating gain, compared to the January 2019 operating loss of \$52,485 a increase in the net loss for the fiscal year of \$16,730.

As of February 28, 2019, Norway Arena has a decrease in net assets of \$69,215.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY18 is \$77,227 less than in FY17 and expenditures in FY18 are \$9,308 less than last year in January.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
February 28, 2019
Business-type Activities - Enterprise Fund

	February 28, 2019	January 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 138,022	\$ 133,329	\$ 4,693
Interfund receivables	\$ (1,530,792)	\$ (1,499,370)	\$ (31,422)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	165,711	152,134	13,577
Total current assets	(1,227,059)	(1,213,907)	(13,152)
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	(884,597)	(871,445)	(13,152)
LIABILITIES			
Accounts payable	\$ 7,872	\$ 4,294	\$ 3,578
Net pension liability	170,806	170,806	-
Total liabilities	178,678	175,100	3,578
NET ASSETS			
Invested in capital assets	\$ 342,462	\$ 342,462	-
Unrestricted	\$ (1,405,737)	\$ (1,389,007)	\$ (16,730)
Total net assets	\$ (1,063,275)	\$ (1,046,545)	\$ (16,730)

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
February 28, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 786,668
Operating expenses:	
Personnel	244,922
Supplies	24,921
Utilities	170,456
Repairs and maintenance	24,110
Depreciation	-
Capital expenses	19,156
Other expenses	34,662
Total operating expenses	518,227
Operating gain (loss)	268,441
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(337,656)
Interest expense (debt service)	-
Total nonoperating expense	(337,656)
Gain (Loss) before transfer	(69,215)
Transfers out	-
Change in net assets	(69,215)
Total net assets, July 1	(994,060)
Total net assets, February 28, 2019	\$ (1,063,275)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through February 28, 2019 compared to February 28, 2018

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 16,500	\$ 12,000	72.73%	\$ 18,000	\$ 4,485	24.92%	\$ 7,515
Vending Machines	\$ 9,000	\$ 5,940	66.00%	\$ -	\$ 6,833		\$ (893)
Skate Rentals	\$ 5,000	\$ 1,010	20.20%	\$ -	\$ 4,438		\$ (3,428)
Sponsorships	\$ 300,000	\$ 130,700	43.57%	\$ 275,000	\$ 156,668	56.97%	\$ (25,968)
Pro Shop	\$ 8,500	\$ 3,598	42.33%	\$ 8,500	\$ 3,517	41.38%	\$ 81
Programs	\$ 31,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 774,000	\$ 599,265	77.42%	\$ 705,250	\$ 506,744	71.85%	\$ 92,521
Camps/Clinics	\$ 50,000	\$ 12,480	24.96%	\$ 50,000	\$ 27,838		\$ (15,358)
Tournaments	\$ 50,000	\$ 21,675	43.35%	\$ 50,000	\$ 13,050	26.10%	\$ 8,625
TOTAL CHARGE FOR SERVICES	\$ 1,244,000	\$ 786,668	63.24%	\$ 1,137,750	\$ 741,785	65.20%	\$ 44,883

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through February 28, 2019 compared to February 28, 2018

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU FEB 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU FEB 2018	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 244,922	71.20%	\$ 344,000	\$ 251,096	72.99%	\$ (6,174)
Purchased Services	\$ 71,656	\$ 58,772	82.02%	\$ 71,656	\$ 32,431	45.26%	\$ 26,341
Supplies	\$ 37,100	\$ 24,921	67.17%	\$ 37,100	\$ 41,309	111.35%	\$ (16,388)
Utilities	\$ 225,150	\$ 170,456	75.71%	\$ 225,150	\$ 148,373	65.90%	\$ 22,083
Capital Outlay	\$ 103,500	\$ 19,156	18.51%	\$ 103,500	\$ 12,585	12.16%	\$ 6,571
Rent	\$ 507,000	\$ 337,656	66.60%	\$ 507,000	\$ 337,656	66.60%	\$ -
	\$ 1,288,406	\$ 855,883	66.43%	\$ 1,288,406	\$ 823,450	63.91%	\$ 32,433
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 855,883	66.43%	\$ 1,288,406	\$ 823,450	63.91%	\$ 32,433