

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: March 2019 Financial Report
DATE: April 16, 2019

The following is a discussion regarding the significant variances found in the City's March 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 ninth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 75.0% 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 March 31st, including the school department were \$73,380,198, or 84.62%, of the budget. The municipal revenues including property taxes were \$54,436,369, or 89.21% of the budget which is more than the same period last year by \$2,237,391. The accounts listed below are noteworthy.

- A. March 15th the second installment for real estate taxes were due. The City collected \$11,403,385 in the month of March.
- B. Excise tax for the month of March is at 77.69%. This is a \$71,657 increase from FY 18.
- C. State Revenue Sharing for the month of March is 71.88% or \$1,214,490. This is a 0.58% decrease from last March to this March.

Expenditures

City expenditures through March 2019 are \$30,343,972 or 70.53%, of the budget. Noteworthy variances are:

- A. Transfer to TIF: Last fiscal year the transfer from the General Fund to the TIF Funds was done in March, this year the transfer will be made in April.
- B. The transfer to Worker's Compensation was made in March last year and this year it will be done in April.

Investments

This section contains an investment schedule as of March 31st. Currently the City's funds are earning an average interest rate of 1.95%.

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 March 2019, February 2019, and June 2018

	UNAUDITED March 31 2019	UNAUDITED February 28 2019	Increase (Decrease)	AUDITED JUNE 30 2018
ASSETS				
CASH	\$ 23,780,932	\$ 16,592,287	\$ 7,188,645	\$ 11,450,641
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,342,375	1,362,243	(19,868)	1,941,626
TAXES RECEIVABLE-CURRENT	3,111,813	14,515,197	(11,403,385)	1,822,799
DELINQUENT TAXES	755,469	755,500	(32)	664,795
TAX LIENS	683,558	762,047	(78,489)	724,636
NET DUE TO/FROM OTHER FUNDS	2,708,706	2,854,416	(145,711)	3,182,810
	<hr/>			
TOTAL ASSETS	\$ 32,382,852	\$ 36,841,691	\$ (4,458,839)	\$ 19,787,307
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (88,014)	\$ 76,985	\$ (164,999)	\$ (1,073,230)
PAYROLL LIABILITIES	(663,016)	(995,196)	332,179	(709,471)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,771,642)
STATE FEES PAYABLE	(19,102)	(2,993)	(16,110)	
ESCROWED AMOUNTS	-	-	-	(1,600)
DEFERRED REVENUE	(3,633,173)	(15,109,898)	11,476,724	(2,054,690)
	<hr/>			
TOTAL LIABILITIES	\$ (4,406,578)	\$ (16,034,373)	\$ 11,627,795	\$ (6,610,633)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (24,443,875)	\$ (17,274,919)	\$ (7,168,956)	\$ (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	\$ (27,976,274)	\$ (20,807,318)	\$ (7,168,956)	\$ (13,176,674)
	<hr/>			
TOTAL LIABILITIES AND FUND BALANCE	\$ (32,382,852)	\$ (36,841,691)	\$ 4,458,839	\$ (19,787,307)

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

DEPARTMENT	FY 2019 BUDGET	Unaudited		FY 2018 BUDGET	Unaudited		VARIANCE
		EXP THRU MAR 2019	% OF BUDGET		EXP THRU MAR 2018	% OF BUDGET	
TAXES							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 46,045,527	94.41%	\$ 48,061,530	\$ 44,194,815	91.95%	\$ 1,850,712
PRIOR YEAR TAX REVENUE	\$ -	\$ 724,567		\$ -	\$ 830,051		\$ (105,484)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 2,979,407	77.69%	\$ 3,810,000	\$ 2,907,750	76.32%	\$ 71,657
PENALTIES & INTEREST	\$ 150,000	\$ 102,473	68.32%	\$ 150,000	\$ 88,435	58.96%	\$ 14,038
TOTAL TAXES	\$ 53,947,945	\$ 50,849,668	94.26%	\$ 53,036,530	\$ 48,842,896	92.09%	\$ 2,006,772
LICENSES AND PERMITS							
BUSINESS	\$ 62,000	\$ 51,811	83.57%	\$ 62,000	\$ 50,502	81.45%	\$ 1,309
NON-BUSINESS	\$ 355,000	\$ 357,743	100.77%	\$ 345,000	\$ 347,981	100.86%	\$ 9,762
TOTAL LICENSES	\$ 417,000	\$ 409,554	98.21%	\$ 407,000	\$ 398,483	97.91%	\$ 11,071
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	\$ 1,214,490	71.88%	\$ 1,509,117	\$ 1,093,529	72.46%	\$ 120,961
WELFARE REIMBURSEMENT	\$ 103,747	\$ 30,810	29.70%	\$ 95,000	\$ 127,842	134.57%	\$ (97,032)
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	\$ 1,663,803	67.81%	\$ 2,264,501	\$ 1,643,174	72.56%	\$ 20,629
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 144,440	\$ 122,819	85.03%	\$ 144,440	\$ 90,767	62.84%	\$ 32,052
PUBLIC SAFETY	\$ 236,277	\$ 128,495	54.38%	\$ 236,277	\$ 109,234	46.23%	\$ 19,261
EMS TRANSPORT	\$ 1,250,000	\$ 774,548	61.96%	\$ 1,250,000	\$ 712,592	57.01%	\$ 61,956
TOTAL CHARGE FOR SERVICES	\$ 1,630,717	\$ 1,025,862	62.91%	\$ 1,630,717	\$ 912,593	55.96%	\$ 113,269
FINES							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 55,632	79.47%	\$ 70,000	\$ 40,770	58.24%	\$ 14,862
MISCELLANEOUS							
INVESTMENT INCOME	\$ 32,000	\$ 82,836	258.86%	\$ 32,000	\$ 36,617	114.43%	\$ 46,219
RENTS	\$ 35,000	\$ 21,085	60.24%	\$ 35,000	\$ 27,922	79.78%	\$ (6,837)
UNCLASSIFIED	\$ 10,000	\$ 49,137	491.37%	\$ 10,000	\$ 57,465	574.65%	\$ (8,328)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 21,331		\$ -	\$ 45,117		\$ (23,786)
SALE OF PROPERTY	\$ 20,000	\$ 63,801	319.00%	\$ 20,000	\$ 14,611	73.06%	\$ 49,190
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 221,000	\$ 169,304	76.61%	\$ 215,000	\$ 163,789	76.18%	\$ 5,515
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	\$ 15,541	7.25%	\$ (5,291)
UTILITY REIMBURSEMENT	\$ 27,500	\$ 14,107	51.30%	\$ 27,500	\$ -	0.00%	\$ 14,107
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,502,966	\$ 431,850	17.25%	\$ 2,308,966	\$ 361,062	15.64%	\$ 70,788
TOTAL GENERAL FUND REVENUES	\$ 61,022,428	\$ 54,436,369	89.21%	\$ 59,717,714	\$ 52,198,978	87.41%	\$ 2,237,391
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 18,501,447	76.13%	\$ 22,039,568	\$ 16,786,691	76.17%	\$ 1,714,756
EDUCATION	\$ 674,191	\$ 442,382	65.62%	\$ 811,744	\$ 503,549	62.03%	\$ (61,167)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 25,696,522	\$ 18,943,829	73.72%	\$ 23,758,194	\$ 17,290,240	72.78%	\$ 1,653,589
GRAND TOTAL REVENUES	\$ 86,718,950	\$ 73,380,198	84.62%	\$ 83,475,908	\$ 69,489,218	83.24%	\$ 3,890,980

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

DEPARTMENT	FY 2019	Unaudited	% OF	FY 2018	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU MAR 2019	BUDGET	BUDGET	EXP THRU MAR 2018	BUDGET	
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 111,610	\$ 87,292	78.21%	\$ 80,300	\$ 63,354	78.90%	\$ 23,938
CITY MANAGER	\$ 474,086	\$ 353,866	74.64%	\$ 581,170	\$ 378,465	65.12%	\$ (24,599)
CITY CLERK	\$ 185,898	\$ 125,655	67.59%	\$ 181,332	\$ 132,649	73.15%	\$ (6,994)
FINANCIAL SERVICES	\$ 694,109	\$ 520,901	75.05%	\$ 675,239	\$ 474,343	70.25%	\$ 46,558
HUMAN RESOURCES	\$ 149,953	\$ 105,617	70.43%	\$ 156,887	\$ 108,037	68.86%	\$ (2,420)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 415,365	70.59%	\$ 531,551	\$ 410,012	77.14%	\$ 5,353
TOTAL ADMINISTRATION	\$ 2,204,059	\$ 1,608,696	72.99%	\$ 2,206,479	\$ 1,566,860	71.01%	\$ 41,836
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 802,738	54.54%	\$ 1,717,028	\$ 801,960	46.71%	\$ 778
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 112,837	50.49%	\$ 220,870	\$ 174,502	79.01%	\$ (61,665)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 302,814	78.73%	\$ 388,581	\$ 254,675	65.54%	\$ 48,139
PUBLIC LIBRARY	\$ 998,189	\$ 831,824	83.33%	\$ 998,189	\$ 748,642	75.00%	\$ 83,182
TOTAL COMMUNITY SERVICES	\$ 3,078,237	\$ 2,050,213	66.60%	\$ 3,324,668	\$ 1,979,779	59.55%	\$ 70,434
FISCAL SERVICES							
DEBT SERVICE	\$ 6,702,508	\$ 6,631,152	98.94%	\$ 6,366,533	\$ 6,298,375	98.93%	\$ 332,777
FACILITIES	\$ 650,641	\$ 483,739	74.35%	\$ 640,201	\$ 438,877	68.55%	\$ 44,862
WORKERS COMPENSATION	\$ 581,360	\$ -	0.00%	\$ 555,164	\$ 555,164	100.00%	\$ (555,164)
WAGES & BENEFITS	\$ 6,471,614	\$ 4,421,308	68.32%	\$ 5,960,970	\$ 4,468,500	74.96%	\$ (47,192)
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 14,837,126	\$ 11,536,199	77.75%	\$ 13,938,322	\$ 11,760,916	84.38%	\$ (224,717)
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,422,256	\$ 3,195,342	72.26%	\$ 4,227,575	\$ 3,328,267	78.73%	\$ (132,925)
FIRE EMS	\$ 683,181	\$ 528,436	77.35%	\$ 708,828	\$ 360,490	50.86%	\$ 167,946
POLICE DEPARTMENT	\$ 4,166,631	\$ 2,982,008	71.57%	\$ 4,043,998	\$ 3,012,487	74.49%	\$ (30,479)
TOTAL PUBLIC SAFETY	\$ 9,272,068	\$ 6,705,786	72.32%	\$ 8,980,401	\$ 6,701,244	74.62%	\$ 4,542
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,778,668	\$ 3,649,942	76.38%	\$ 4,611,116	\$ 3,408,765	73.92%	\$ 241,177
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 677,409	68.56%	\$ 964,118	\$ 640,107	66.39%	\$ 37,302
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 632,716	\$ 328,858	51.98%	\$ 145,679
TOTAL PUBLIC WORKS	\$ 6,411,897	\$ 4,801,888	74.89%	\$ 6,207,950	\$ 4,377,730	70.52%	\$ 424,158
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 172,821	100.48%	\$ 167,800	\$ 164,267	97.89%	\$ 8,554
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 842,674	75.03%	\$ 1,088,857	\$ 801,841	73.64%	\$ 40,833
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	\$ 1,233,425	69.91%	\$ 1,716,606	\$ 1,172,866	68.32%	\$ 60,559
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	\$ 3,049,803	100.00%	\$ (3,049,803)
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TOTAL CITY DEPARTMENTS	\$ 43,025,167	\$ 30,343,972	70.53%	\$ 41,720,453	\$ 32,905,422	78.87%	\$ (2,561,450)
EDUCATION DEPARTMENT							
	\$ 43,693,783	\$ 26,986,286	61.76%	\$ 41,755,455	\$ 27,437,699	65.71%	\$ (451,413)
TOTAL GENERAL FUND EXPENDITURES	\$ 86,718,950	\$ 57,330,258	66.11%	\$ 83,475,908	\$ 60,343,121	72.29%	\$ (3,012,863)

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

INVESTMENT		FUND	BALANCE March 31, 2019	BALANCE February 28, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,238,039.62	\$ 4,232,644.12	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,025,364.19	\$ 1,024,058.83	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,315,212.17	\$ 4,311,325.11	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,223.51	\$ 51,158.30	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,480.27	\$ 32,438.92	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,834.58	\$ 85,725.31	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			\$ 13,248,154.34	\$ 13,237,350.59	1.95%

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

	Beginning	March 2019					Ending
	Balance 03/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 3/31/2019
Bluecross	\$ 15,110.90	\$ 5,279.20	\$ (5,116.70)		\$ (3,027.88)		\$ 12,245.52
Intercept	\$ -	\$ 400.00			\$ 200.00		\$ 600.00
Medicare	\$ 55,747.87	\$ 129,994.20	\$ (47,728.16)		\$ (81,036.91)		\$ 56,977.00
Medicaid	\$ 27,614.88	\$ 29,461.20	\$ (15,149.12)		\$ (6,582.20)		\$ 35,344.76
Other/Commercial	\$ 84,351.76	\$ 23,006.40	\$ (7,659.60)	\$ (492.06)	\$ (14,672.90)		\$ 84,533.60
Patient	\$ 122,316.99	\$ 9,013.40	\$ (6,640.66)		\$ (118.58)	\$ (18,052.06)	\$ 106,519.09
Worker's Comp	\$ 1,586.93	\$ -	\$ (1,637.20)		\$ 14,397.67		\$ 14,347.40
TOTAL	\$ 306,729.33	\$ 197,154.40	\$ (83,931.44)	\$ (492.06)	\$ (90,840.80)	\$ (18,052.06)	\$ 310,567.37

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 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	\$ (30,949.20)	\$ 6,215.60	0.35%
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	\$ 3,993.00	\$ 64,537.00	3.66%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 100.00	\$ -	\$ 400.00		\$ 1,200.00	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	\$ 34,715.80	\$ 1,081,713.40	61.32%
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	\$ 7,221.20	\$ 290,342.80	16.46%
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	\$ (6,764.60)	\$ 192,381.80	10.91%
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	\$ (13,071.80)	\$ 113,197.40	6.42%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 1,880.60	\$ 1,784.00			\$ 4,855.60	\$ 14,347.40	0.81%
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	\$ -	\$ 1,763,935.40	100.00%

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Adjustment	Totals	% of Total
No Insurance Information	14	3	2	4	5	2	1	8	7		46	2.07%
Bluecross	8	10	5	10	3	15	8	8	6		73	3.29%
Intercept	2	1	0	3	1	0	1	0	4		12	0.54%
Medicare	129	164	148	153	119	116	145	161	158		1293	58.27%
Medicaid	39	60	38	42	33	32	40	40	37		361	16.27%
Other/Commercial	35	27	17	28	34	25	32	42	24		264	11.90%
Patient	23	23	16	19	23	11	20	13	11		159	7.17%
Worker's Comp	3	1	2	1	0	2	2	0			11	0.50%
TOTAL	253	289	228	260	218	203	249	272	247	0	2219	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 10,968.22	90%	\$ 2,089.68	17%	\$ 70.05	1%	\$ 86.92	1%	\$ (969.35)	-8%	\$ 12,245.52	3.94%
Intercept	\$ 600.00	100%	\$ -		\$ -		\$ -		\$ -		\$ 600.00	0.19%
Medicare	\$ 56,949.13	100%	\$ -	0%	\$ -	0%	\$ 678.00	1%	\$ (650.13)	-1%	\$ 56,977.00	18.35%
Medicaid	\$ 29,222.70	83%	\$ 5,345.88	15%	\$ 1,260.91	4%	\$ 573.18	2%	\$ (1,057.91)	-3%	\$ 35,344.76	11.38%
Other/Commercial Patient	\$ 50,045.90	59%	\$ 22,765.45	27%	\$ 4,459.60	5%	\$ 1,565.80	2%	\$ 5,696.85	7%	\$ 84,533.60	27.22%
Worker's Comp	\$ -		\$ 8,359.39	8%	\$ 20,756.59	19%	\$ 22,177.45	21%	\$ 15,208.99	14%	\$ 106,519.09	34.30%
	\$ -		\$ 14,347.40				\$ -		\$ -		\$ 14,347.40	4.62%
TOTAL	\$ 187,802.62		\$ 52,907.80		\$ 26,547.15		\$ 25,081.35		\$ 18,228.45		\$ 310,567.37	
	60%		17%		9%		8%		6%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of March 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	\$ 59,412.36	\$ 3,159.11	\$ 699.00		\$ 700.00		\$ 7,442.61		\$ 1,836.00		\$ 812.00					
Expenditures FY19	\$ 161,865.00	\$ 12,868.07	\$ 408.81	\$ 343.00			\$ 5,871.37				\$ 1,113.87			\$ 322.29		
Fund Balance 3/31/19	\$ 867,448.27	\$ (15,099.19)	\$ 5,298.71	\$ 4,769.53	\$ 30,905.71	\$ (488.84)	\$ 6,423.09	\$ 7,278.18	\$ 5,204.05	\$ 925.21	\$ (301.87)	\$ 4,791.12	\$ (566,303.71)	\$ 762.40		
	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		\$ 699,304.74			\$ 86,573.34	\$ 13,158.83	\$ 4,764.00	\$ 9,924.00	\$ 1,440.00	\$ 302,403.02	\$ 5,918.24	\$ 114,404.00				
Expenditures FY19	\$ 995.00	\$ 338,418.62	\$ 514.88		\$ 101,816.97	\$ 13,914.26	\$ 5,938.70	\$ 6,800.89	\$ 1,040.00	\$ 735,008.84	\$ 1,626.50	\$ 149,604.62				
Fund Balance 3/31/19	\$ 1,813.57	\$ 259,285.81	\$ 1,584.20	\$ 4,322.93	\$ (125,275.30)	\$ 5,403.34	\$ 8,088.69	\$ 10,054.11	\$ (7,237.91)	\$ 3,828,661.03	\$ 35,138.37	\$ (82,631.01)	\$ (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			\$ 70,277.33			
Expenditures FY19	\$ 6,315.29			\$ 2,121.70	\$ 15,870.99	\$ 91.18				\$ 7,938.35		\$ 750.00	\$ 29,118.00	\$ 9,752.68		
Fund Balance 3/31/19	\$ 11,328.80	\$ 7,206.21	\$ 20,536.23	\$ 26,051.49	\$ 50,313.83	\$ 4,345.34	\$ 0.57	\$ 13,450.00	\$ 89.35	\$ -	\$ 975.05	\$ 857.75	\$ 73,320.92	\$ (23,445.09)		
	2056	2057	2058	2059	2060	2061	2062	2201	2500							
	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	\$ 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		\$ 92,365.00	\$ 827.64		\$ 174,143.70							
Expenditures FY19				\$ 14,328.00		\$ 53,711.16	\$ 756.68		\$ 273,664.50							
Fund Balance 3/31/19	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 8,829.00	\$ -	\$ 35,498.98	\$ 107.69	\$ (1,484,407.18)	\$ 53,262.65							
	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																\$ 1,744,996.22
Expenditures FY19						\$ 680.00	\$ 376,465.52		\$ 200,310.00	\$ 78,332.91	\$ 641,048.09	\$ 15,375.19		\$ 141,048.00		\$ 3,406,149.93
Fund Balance 3/31/19	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 1,403.99	\$ (118,737.03)	\$ 183.21	\$ (538,359.92)	\$ (28,007.61)	\$ (637,164.95)	\$ (15,026.84)	\$ 1,366.79	\$ (141,109.12)	\$ (18.32)	\$ 1,258,802.89

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 March 31, 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 March 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 March 31, 2019.

Current Assets:

As of the end of March 2018 the total current assets of Ingersoll Turf Facility were \$164,597. This consisted cash and cash equivalents of \$85,725 and an interfund receivable of \$78,872 an increase from February of \$20,549.

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 March 31, 2019 was \$172,719.

Liabilities:

Ingersoll had accounts payable of \$301 as of March 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 March 2019 are \$187,394. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through March 2019 were \$104,001. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of March 2019, Ingersoll has an operating gain of \$83,393 compared to February's of \$61,814.

As of March 31, 2019, Ingersoll has an increase in net assets of \$83,393.

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
March 31, 2019
Business-type Activities - Enterprise Fund

	March 31, 2019	February 28, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 85,725	\$ 85,627	\$ 98
Interfund receivables/payables	\$ 78,872	\$ 58,323	20,549
Accounts receivable	-	-	-
Total current assets	164,597	143,950	20,647
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	337,316	316,669	20,647
LIABILITIES			
Accounts payable	\$ 301	\$ 1,233	\$ (932)
Total liabilities	301	1,233	(932)
NET ASSETS			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 164,296	\$ 142,717	\$ 21,579
Total net assets	\$ 337,015	\$ 315,436	\$ 21,579

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
March 31, 2019

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 187,394
Operating expenses:	
Personnel	63,488
Supplies	17,180
Utilities	15,646
Repairs and maintenance	5,189
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,498
Total operating expenses	104,001
Operating gain (loss)	83,393
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	83,393
Transfers out	-
Change in net assets	83,393
Total net assets, July 1	253,622
Total net assets, March 31, 2019	\$ 337,015

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

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU MAR 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU MAR 2018	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 20,500	\$ 13,075	63.78%	\$ 17,000	\$ 14,250	83.82%
Batting Cages	\$ 12,240	\$ 15,423	126.00%	\$ 11,520	\$ 12,221	106.09%
Programs	\$ 90,000	\$ 70,105	77.89%	\$ 80,000	\$ 62,604	78.26%
Rental Income	\$ 102,300	\$ 88,406	86.42%	\$ 103,650	\$ 57,684	55.65%
TOTAL CHARGE FOR SERVICES	\$ 225,040	\$ 187,009	83.10%	\$ 212,170	\$ 146,759	69.17%
INTEREST ON INVESTMENTS	\$ -	\$ 385		\$ -		
GRAND TOTAL REVENUES	\$ 225,040	\$ 187,394	83.27%	\$ 212,170	\$ 146,759	69.17%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU MAR 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU MAR 2018	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 63,488	52.91%	\$ 106,624	\$ 70,053	65.70%	\$ (6,565)
Purchased Services	\$ 19,460	\$ 7,687	39.50%	\$ 21,110	\$ 8,590	40.69%	\$ (903)
Programs	\$ 15,220	\$ 4,047	26.59%	\$ 7,000	\$ 4,047	57.81%	\$ -
Supplies	\$ 4,600	\$ 13,133	285.50%	\$ 5,000	\$ 8,906	178.12%	\$ 4,227
Utilities	\$ 30,920	\$ 15,646	50.60%	\$ 39,720	\$ 10,311	25.96%	\$ 5,335
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	\$ 104,001	46.70%	\$ 224,375	\$ 134,955	60.15%	\$ (30,954)
GRAND TOTAL EXPENDITURES	\$ 222,705	\$ 104,001	46.70%	\$ 224,375	\$ 134,955	60.15%	\$ (30,954)

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 March 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 March 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, February 28, 2019.

Current Assets:

As of the end of March 2019 the total current assets of Norway Savings Bank Arena were (\$1,306,715). These consisted of cash and cash equivalents of \$138,251, accounts receivable of \$97,291, and an interfund payable of \$1,542,257.

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 March 31, 2019 was \$342,462.

Liabilities:

Norway Arena had accounts payable of \$12,569 as of March 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 March 2018 are \$825,989. 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 March 2019 were \$599,694. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of March 2019, there was an operating gain of \$226,295.

As of March 2019, Norway Arena has a overall loss of \$153,568, after the debt service (rent) was deducted from the operating gain, compared to the February 2019 operating loss of \$69,215 an increase in the net loss for the fiscal year of \$84,353.

As of March 31, 2019, Norway Arena has a decrease in net assets of \$153,568.

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

	March 31, 2019	February 28, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 138,251	\$ 138,022	\$ 229
Interfund receivables	\$ (1,542,257)	\$ (1,530,792)	\$ (11,465)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	97,291	165,711	(68,420)
Total current assets	(1,306,715)	(1,227,059)	(79,656)
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	(964,253)	(884,597)	(79,656)
LIABILITIES			
Accounts payable	\$ 12,569	\$ 7,872	\$ 4,697
Net pension liability	170,806	170,806	-
Total liabilities	183,375	178,678	4,697
NET ASSETS			
Invested in capital assets	\$ 342,462	\$ 342,462	\$ -
Unrestricted	\$ (1,490,090)	\$ (1,405,737)	\$ (84,353)
Total net assets	\$ (1,147,628)	\$ (1,063,275)	\$ (84,353)

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
March 31, 2019

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 825,989
Operating expenses:	
Personnel	274,610
Supplies	47,447
Utilities	195,465
Repairs and maintenance	26,694
Depreciation	-
Capital expenses	19,156
Other expenses	36,322
Total operating expenses	599,694
Operating gain (loss)	226,295
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(379,863)
Interest expense (debt service)	-
Total nonoperating expense	(379,863)
Gain (Loss) before transfer	(153,568)
Transfers out	-
Change in net assets	(153,568)
Total net assets, July 1	(994,060)
Total net assets, March 31, 2019	\$ (1,147,628)

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

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU MAR 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU MAR 2018	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concissions	\$ 16,500	\$ 12,000	72.73%	\$ 18,000	\$ 6,485	36.03%	\$ 5,515
Vending Machines	\$ 9,000	\$ 6,536	72.62%	\$ -	\$ 8,253		\$ (1,717)
Skate Rentals	\$ 5,000	\$ 1,010	20.20%	\$ -	\$ 5,328		\$ (4,318)
Sponsorships	\$ 300,000	\$ 143,450	47.82%	\$ 275,000	\$ 159,818	58.12%	\$ (16,368)
Pro Shop	\$ 8,500	\$ 5,908	69.50%	\$ 8,500	\$ 3,517	41.38%	\$ 2,391
Programs	\$ 31,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 774,000	\$ 622,930	80.48%	\$ 705,250	\$ 544,873	77.26%	\$ 78,057
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	\$ 825,989	66.40%	\$ 1,137,750	\$ 787,374	69.20%	\$ 38,615

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU MAR 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU MAR 2018	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 274,610	79.83%	\$ 344,000	\$ 286,962	83.42%	\$ (12,352)
Purchased Services	\$ 71,656	\$ 63,016	87.94%	\$ 71,656	\$ 51,896	72.42%	\$ 11,120
Supplies	\$ 37,100	\$ 47,447	127.89%	\$ 37,100	\$ 50,788	136.89%	\$ (3,341)
Utilities	\$ 225,150	\$ 195,465	86.82%	\$ 225,150	\$ 156,278	69.41%	\$ 39,187
Capital Outlay	\$ 103,500	\$ 19,156	18.51%	\$ 103,500	\$ 12,585	12.16%	\$ 6,571
Rent	\$ 507,000	\$ 379,863	74.92%	\$ 507,000	\$ 379,863	74.92%	\$ -
	\$ 1,288,406	\$ 979,557	76.03%	\$ 1,288,406	\$ 938,372	72.83%	\$ 41,185
GRAND TOTAL EXPENDITURES	\$ 1,288,406	\$ 979,557	76.03%	\$ 1,288,406	\$ 938,372	72.83%	\$ 41,185