

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: July 2017 Financial Report**  
**DATE: August 14, 2017**

The following is a discussion regarding the significant variances found in the City's July 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 first month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 8.33% 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 July 31st were \$731,138, or 1.22%, of the budget, which is lower than last year at this time by 0.3%. The accounts listed below are noteworthy.

- A. Excise taxes of \$331,517-up \$19,302 from last year.
- B. State Revenue Sharing for the month of July is 0.0% or \$0. This is down from last year by \$135,089. We receive revenue from the State by EFT and the revenue received in July was not posted when I ran the reports.
- C. \$137,956 was collected in July to pay off prior year property tax liens. This is \$28,089 more than the same period last year.

### **Expenditures**

City expenditures through July 31st were \$2,186,035, or 5.24%, of the budget as compared to last year at \$1,945,853, or 4.89%. The majority of the departments are below last year at this time. Most of the activity in July is related to June, therefore it is posted to the prior fiscal year. You will see a leveling out of expenditures as the year progresses.

### **Investments**

This section contains an investment schedule as of July 31<sup>st</sup> with a comparison to June 30<sup>th</sup>: Currently the City's funds are earning an average interest rate of .72%, which is higher than last July.

Respectfully submitted,

A handwritten signature in cursive script 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 July 2017, June 2017, and June 2016**

	UNAUDITED July 31 2017	UNAUDITED June 30 2017	Increase (Decrease)	AUDITED JUNE 30 2016
<b>ASSETS</b>				
CASH	\$ 9,642,275	\$ 11,269,639	\$ (1,627,364)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,312,484	2,465,997	(153,513)	2,429,419
TAXES RECEIVABLE-CURRENT	45,861,686	1,051,346	44,810,340	37,898
DELINQUENT TAXES	684,621	612,972	71,649	571,005
TAX LIENS	1,456,025	562,273	893,752	1,721,395
NET DUE TO/FROM OTHER FUNDS	3,606,954	2,998,515	608,439	266,370
<b>TOTAL ASSETS</b>	<b>\$ 63,564,044</b>	<b>\$ 18,960,742</b>	<b>\$ 44,603,302</b>	<b>\$ 16,977,218</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (411,916)	\$ (770,940)	\$ 359,024	\$ (1,935,471)
PAYROLL LIABILITIES	(1,828,116)	(1,204,836)	(623,280)	-
ACCRUED PAYROLL	(2,501,981)	(2,501,981)	0	(2,329,832)
STATE FEES PAYABLE	(66,009)	-	(66,009)	-
ESCROWED AMOUNTS	(2,826)	(2,826)	0	(6,039)
DEFERRED REVENUE	(47,942,781)	(2,167,006)	(45,775,775)	(1,860,686)
<b>TOTAL LIABILITIES</b>	<b>\$ (52,753,629)</b>	<b>\$ (6,647,589)</b>	<b>\$ (46,106,040)</b>	<b>\$ (6,132,028)</b>
FUND BALANCE - UNASSIGNED	\$ (9,719,463)	\$ (10,446,184)	\$ 726,721	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	(783,310)	1,559,327.00	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,083,659)	(783,311)	(2,826,796)
<b>TOTAL FUND BALANCE</b>	<b>\$ (10,810,415)</b>	<b>\$ (12,313,153)</b>	<b>\$ 1,502,738</b>	<b>\$ (10,845,190)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (63,564,044)</b>	<b>\$ (18,960,742)</b>	<b>\$ (44,603,302)</b>	<b>\$ (16,977,218)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH July 31, 2017 VS July 31, 2016**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JULY 2017	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JULY 2016	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 48,061,530	\$ 193,414	0.40%	\$ 46,032,435	\$ 154,874	0.34%	\$ 38,540
PRIOR YEAR TAX REVENUE	\$ -	\$ 137,956		\$ -	\$ 109,867		\$ 28,089
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,015,000	\$ -	0.00%	\$ 750,000	\$ -	0.00%	\$ -
EXCISE	\$ 3,810,000	\$ 331,517	8.70%	\$ 3,365,000	\$ 312,215	9.28%	\$ 19,302
PENALTIES & INTEREST	\$ 150,000	\$ 8,450	5.63%	\$ 150,000	\$ 11,835	7.89%	\$ (3,385)
<b>TOTAL TAXES</b>	<b>\$ 53,036,530</b>	<b>\$ 671,337</b>	<b>1.27%</b>	<b>\$ 50,297,435</b>	<b>\$ 588,792</b>	<b>1.17%</b>	<b>\$ 82,545</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 62,000	\$ 375	0.60%	\$ 48,000	\$ 3,013	6.28%	\$ (2,638)
NON-BUSINESS	\$ 345,000	\$ 1,946	0.56%	\$ 427,384	\$ 15,622	3.66%	\$ (13,677)
<b>TOTAL LICENSES</b>	<b>\$ 407,000</b>	<b>\$ 2,321</b>	<b>0.57%</b>	<b>\$ 475,384</b>	<b>\$ 18,635</b>	<b>3.92%</b>	<b>\$ (16,314)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,509,117	\$ -	0.00%	\$ 1,468,313	\$ 135,089	9.20%	\$ (135,089)
WELFARE REIMBURSEMENT	\$ 95,000	\$ -	0.00%	\$ 59,000	\$ -	0.00%	\$ -
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 22,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 160,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,264,501</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,109,313</b>	<b>\$ 135,089</b>	<b>6.40%</b>	<b>\$ (135,089)</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 144,440	\$ 12,983	8.99%	\$ 132,640	\$ 8,540	6.44%	\$ 4,443
PUBLIC SAFETY	\$ 236,277	\$ 2,572	1.09%	\$ 139,077	\$ 2,072	1.49%	\$ 500
EMS TRANSPORT	\$ 1,250,000	\$ 514	0.04%	\$ 1,250,000	\$ 84,135	6.73%	\$ (83,621)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,630,717</b>	<b>\$ 16,069</b>	<b>0.99%</b>	<b>\$ 1,521,717</b>	<b>\$ 94,748</b>	<b>6.23%</b>	<b>\$ (78,678)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 2,688	3.84%	\$ 65,000	\$ 4,925	7.58%	\$ (2,238)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 32,000	\$ 1,500	4.69%	\$ 10,000	\$ 16	0.16%	\$ 1,484
RENTS	\$ 35,000	\$ 3,858	11.02%	\$ 18,000	\$ 650	3.61%	\$ 3,208
UNCLASSIFIED	\$ 10,000	\$ 2,160	21.60%	\$ 10,000	\$ 2,090	20.90%	\$ 70
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 11,393		\$ -	\$ 10,829		\$ 564
SALE OF PROPERTY	\$ 20,000	\$ 2,000	10.00%	\$ 20,000	\$ 239	1.19%	\$ 1,761
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 215,000	\$ 17,814	8.29%	\$ 210,000	\$ 17,554	8.36%	\$ 260
TRANSFER IN: TIF	\$ 1,287,818	\$ -	0.00%	\$ 1,537,818	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ -		\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 254,127	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
CITY FUND BALANCE CONTRIBUTION	\$ 412,500	\$ -	0.00%	\$ 825,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,308,966</b>	<b>\$ 38,724</b>	<b>1.68%</b>	<b>\$ 2,967,163</b>	<b>\$ 31,378</b>	<b>1.06%</b>	<b>\$ 7,345</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 59,717,714</b>	<b>\$ 731,138</b>	<b>1.22%</b>	<b>\$ 57,436,012</b>	<b>\$ 873,566</b>	<b>1.52%</b>	<b>\$ (142,428)</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 22,039,568	\$ -	0.00%	\$ 21,373,337	\$ 1,694,197	7.93%	\$ (1,694,197)
EDUCATION	\$ 811,744	\$ -	0.00%	\$ 814,540	\$ 40,316	4.95%	\$ (40,316)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 23,758,194</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 23,094,759</b>	<b>\$ 1,734,513</b>	<b>7.51%</b>	<b>\$ (1,734,513)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 83,475,908</b>	<b>\$ 731,138</b>	<b>0.88%</b>	<b>\$ 80,530,771</b>	<b>\$ 2,608,080</b>	<b>3.24%</b>	<b>\$ (1,876,942)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH July 31, 2017 VS July 31, 2016**

DEPARTMENT	FY 2018 BUDGET	Unaudited EXP THRU JULY 2017	% OF BUDGET	FY 2017 BUDGET	Unaudited EXP THRU JULY 2016	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 80,300	\$ 1,450	1.81%	\$ 78,464	\$ 8,445	10.76%	\$ (6,995)
CITY MANAGER	\$ 581,170	\$ 18,536	3.19%	\$ 378,880	\$ 26,073	6.88%	\$ (7,537)
CITY CLERK	\$ 181,332	\$ 11,835	6.53%	\$ 177,906	\$ 9,119	5.13%	\$ 2,716
FINANCIAL SERVICES	\$ 675,239	\$ 56,443	8.36%	\$ 637,754	\$ 39,242	6.15%	\$ 17,201
HUMAN RESOURCES	\$ 156,887	\$ 14,336	9.14%	\$ 150,435	\$ 8,785	5.84%	\$ 5,551
INFORMATION TECHNOLOGY	\$ 531,551	\$ 21,869	4.11%	\$ 479,324	\$ 13,361	2.79%	\$ 8,508
LEGAL SERVICES	\$ -	\$ -		\$ 45,650	\$ -	0.00%	\$ -
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,206,479</b>	<b>\$ 124,469</b>	<b>5.64%</b>	<b>\$ 1,948,413</b>	<b>\$ 105,025</b>	<b>5.39%</b>	<b>\$ 19,444</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,717,028	\$ 72,758	4.24%	\$ 1,938,437	\$ 68,649	3.54%	\$ 4,109
HEALTH & SOCIAL SERVICES	\$ 220,870	\$ 26,763	12.12%	\$ 171,474	\$ 14,197	8.28%	\$ 12,566
RECREATION & SPECIAL EVENTS*	\$ 388,581	\$ 21,430	5.51%	\$ 341,772	\$ 23,997	7.02%	\$ (2,567)
PUBLIC LIBRARY	\$ 998,189	\$ 11,269	1.13%	\$ 979,516	\$ -	0.00%	\$ 11,269
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,324,668</b>	<b>\$ 132,220</b>	<b>3.98%</b>	<b>\$ 3,431,199</b>	<b>\$ 106,843</b>	<b>3.11%</b>	<b>\$ 25,377</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,366,533	\$ -	0.00%	\$ 6,406,845	\$ -	0.00%	\$ -
FACILITIES	\$ 640,201	\$ 147,068	22.97%	\$ 645,756	\$ 258,981	40.11%	\$ (111,913)
WORKERS COMPENSATION	\$ 555,164	\$ -	0.00%	\$ 522,088	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 5,960,970	\$ 416,024	6.98%	\$ 5,274,528	\$ 487,094	9.23%	\$ (71,070)
EMERGENCY RESERVE (10108062-670000)	\$ 415,454	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,938,322</b>	<b>\$ 563,092</b>	<b>4.04%</b>	<b>\$ 13,224,506</b>	<b>\$ 746,075</b>	<b>5.64%</b>	<b>\$ (182,983)</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,227,575	\$ 346,964	8.21%	\$ 4,049,396	\$ 272,103	6.72%	\$ 74,861
FIRE EMS	\$ 708,828	\$ 130,515	18.41%	\$ 590,997	\$ 129,514	21.91%	\$ 1,001
POLICE DEPARTMENT	\$ 4,043,998	\$ 282,832	6.99%	\$ 3,875,113	\$ 227,792	5.88%	\$ 55,040
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,980,401</b>	<b>\$ 760,311</b>	<b>8.47%</b>	<b>\$ 8,515,506</b>	<b>\$ 629,409</b>	<b>7.39%</b>	<b>\$ 130,902</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,611,116	\$ 215,631	4.68%	\$ 4,496,349	\$ 185,374	4.12%	\$ 30,257
SOLID WASTE DISPOSAL*	\$ 964,118	\$ -	0.00%	\$ 932,689	\$ -	0.00%	\$ -
WATER AND SEWER	\$ 632,716	\$ -	0.00%	\$ 599,013	\$ 146,627	24.48%	\$ (146,627)
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,207,950</b>	<b>\$ 215,631</b>	<b>3.47%</b>	<b>\$ 6,028,051</b>	<b>\$ 332,001</b>	<b>5.51%</b>	<b>\$ (116,370)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 167,800	\$ 167,112	99.59%	\$ 106,000	\$ 26,500	25.00%	\$ 140,612
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 33,251	3.05%	\$ 1,088,857	\$ -	0.00%	\$ 33,251
LATC-PUBLIC TRANSIT	\$ 189,949	\$ 189,949	100.00%	\$ 182,244	\$ -	0.00%	\$ 189,949
LA ARTS	\$ -	\$ -		\$ -	\$ -		\$ -
TAX SHARING	\$ 270,000	\$ -	0.00%	\$ 270,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,716,606</b>	<b>\$ 390,312</b>	<b>22.74%</b>	<b>\$ 1,647,101</b>	<b>\$ 26,500</b>	<b>1.61%</b>	<b>\$ 363,812</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,296,224	\$ -	0.00%	\$ 2,167,824	\$ -	0.00%	\$ -
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 2,824,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 41,720,453</b>	<b>\$ 2,186,035</b>	<b>5.24%</b>	<b>\$ 39,787,403</b>	<b>\$ 1,945,853</b>	<b>4.89%</b>	<b>\$ 240,182</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 41,755,455</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 40,743,368</b>	<b>\$ 1,343,542</b>	<b>3.30%</b>	<b>\$ (1,343,542)</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 83,475,908</b>	<b>\$ 2,186,035</b>	<b>2.62%</b>	<b>\$ 80,530,771</b>	<b>\$ 3,289,395</b>	<b>4.08%</b>	<b>\$ (1,103,360)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF July 31, 2017**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE July 31, 2017</b>	<b>BALANCE June 30, 2017</b>	<b>INTEREST RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,186,263.46	\$ 4,184,979.31	<b>0.45%</b>
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,008,866.42	\$ 1,008,438.18	<b>0.45%</b>
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,981,466.15	\$ 4,090,593.35	<b>0.45%</b>
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,399.52	\$ 50,357.46	<b>0.45%</b>
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,399.41	\$ 50,357.42	<b>0.45%</b>
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 331,487.16	\$ 231,362.88	<b>0.45%</b>
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	<b>1.15%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.70%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>1.00%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>1.15%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 250,000.00	<b>1.25%</b>
<b>GRAND TOTAL</b>			<b>\$ 9,358,882.12</b>	<b>\$ 12,116,088.60</b>	<b>0.72%</b>

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

	Beginning	July 2017				Ending
	Balance 07/01/17	New Charges	Payments	Adjustments	Write-Offs	Balance 7/31/2017
<b>Bluecross</b>	\$ 5,045.84	\$ 7,616.80	\$ (2,866.70)	\$ (1,684.79)		\$ 8,111.15
<b>Intercept</b>	\$ 100.00	\$ 200.00	\$ (100.00)			\$ 200.00
<b>Medicare</b>	\$ 57,552.59	\$ 93,981.80	\$ (36,703.81)	\$ (51,449.40)		\$ 63,381.18
<b>Medicaid</b>	\$ 33,337.59	\$ 29,998.80	\$ (14,466.18)	\$ (17,170.26)		\$ 31,699.95
<b>Other/Commercial</b>	\$ 74,431.59	\$ 26,335.20	\$ (14,202.87)	\$ (1,888.17)		\$ 84,675.75
<b>Patient</b>	\$ 571,133.43	\$ 15,784.20	\$ (8,602.42)	\$ (353.90)	\$ (43,223.22)	\$ 534,738.09
<b>Worker's Comp</b>	\$ 971.39	\$ 872.40				\$ 1,843.79
<b>TOTAL</b>	<b>\$ 742,572.43</b>	<b>\$ 174,789.20</b>	<b>\$ (76,941.98)</b>	<b>\$ (72,546.52)</b>	<b>\$ (43,223.22)</b>	<b>\$ 724,649.91</b>

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

	July 2017	Adjustment	Totals	% of Total
No Insurance Information			\$ -	0.00%
Bluecross	\$ 7,616.80		\$ 7,616.80	4.36%
Intercept	\$ 200.00		\$ 200.00	0.11%
Medicare	\$ 93,981.80		\$ 93,981.80	53.77%
Medicaid	\$ 29,998.80		\$ 29,998.80	17.16%
Other/Commercial	\$ 26,335.20		\$ 26,335.20	15.07%
Patient	\$ 15,784.20		\$ 15,784.20	9.03%
Worker's Comp	\$ 872.40		\$ 872.40	0.50%
<b>TOTAL</b>	\$ 174,789.20	\$ -	\$ 174,789.20	100.00%

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

	July 2017	Adjustment	Totals	% of Total
No Insurance Information			0	0.00%
Bluecross	9		9	4.02%
Intercept	2		2	0.89%
Medicare	117		117	52.23%
Medicaid	39		39	17.41%
Other/Commercial	36		36	16.07%
Patient	20		20	8.93%
Worker's Comp	1		1	0.45%
<b>TOTAL</b>	224	0	224	100.00%

**TOTAL REVENUE COLLECTED AS OF 07/31/17 \$514.**

**TOTAL EXPENDITURES AS OF 07/31/17 \$130,515.**



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

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 7,537.90	87%	\$ -	0%	\$ 1,561.60	18%	\$ -	0%	\$ (443.47)	-5%	\$ 8,656.03	1.19%
<b>Intercept</b>	\$ 100.00	50%	\$ 100.00		\$ -		\$ -		\$ -		\$ 200.00	0.03%
<b>Medicare</b>	\$ 36,163.30	87%	\$ 5,184.68	12%	\$ 757.61	2%	\$ -	0%	\$ (365.51)	-1%	\$ 41,740.08	5.76%
<b>Medicaid</b>	\$ 22,763.64	56%	\$ 8,647.76	21%	\$ 3,207.80	8%	\$ 1,785.04	4%	\$ 4,016.20	10%	\$ 40,420.44	5.58%
<b>Other/Commercial</b>	\$ 42,863.86	56%	\$ 12,607.82	16%	\$ 7,145.89	9%	\$ 2,045.46	3%	\$ 12,432.53	16%	\$ 77,095.56	10.64%
<b>Patient</b>	\$ 35,611.85	6%	\$ 18,209.44	3%	\$ 23,816.89	4%	\$ 11,985.63	2%	\$ 466,041.59	84%	\$ 555,665.40	76.68%
<b>Worker's Comp</b>	\$ 872.40	100%	\$ -		\$ -		\$ -	0%	\$ -		\$ 872.40	0.12%
<b>TOTAL</b>	\$ 145,912.95		\$ 44,749.70		\$ 36,489.79		\$ 15,816.13		\$ 481,681.34		\$ 724,649.91	
	20%		6%		5%		2%		66%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of June 30, 2087

	1902	1905	1910	1913	1914	1915	1917	1922	1926	1927	1928	1929	1930				
	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				
Fund Balance 7/1/17	\$ 972,422.92	\$ (1,530.30)	\$ 4,380.34	\$ 5,932.53	\$ 27,343.39	\$ (1,488.84)	\$ 4,582.27	\$ 6,378.18	\$ 1,784.05	\$ 925.21	\$ (83.88)	\$ 4,791.12	\$ (566,303.71)				
Revenues FY18			\$ 77.00														
Expenditures FY18									\$ 786.00								
<b>Fund Balance 6/30/18</b>	<b>\$ 972,422.92</b>	<b>\$ (1,530.30)</b>	<b>\$ 4,457.34</b>	<b>\$ 5,932.53</b>	<b>\$ 27,343.39</b>	<b>\$ (1,488.84)</b>	<b>\$ 4,582.27</b>	<b>\$ 6,378.18</b>	<b>\$ 998.05</b>	<b>\$ 925.21</b>	<b>\$ (83.88)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>				
	1931	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032			
	Donations	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP			
Fund Balance 7/1/17	\$ 2,069.13	\$ 2,808.57	\$ (300,767.41)	\$ 4,155.42	\$ 2,197.62	\$ (73,633.75)	\$ 14,432.07	\$ 6,210.37	\$ 815.00	\$ (5,669.72)	\$ 4,410,656.23	\$ 29,316.61	\$ 11,690.86	\$ (4,994.50)			
Revenues FY18										\$ 750.00	\$ 2,033.00	\$ 160.02	\$ 800.00				
Expenditures FY18							\$ 315.00	\$ 2,016.00	\$ 2,280.00		\$ 10,696.09		\$ 3,978.86				
<b>Fund Balance 6/30/18</b>	<b>\$ 2,069.13</b>	<b>\$ 2,808.57</b>	<b>\$ (300,767.41)</b>	<b>\$ 4,155.42</b>	<b>\$ 2,197.62</b>	<b>\$ (73,633.75)</b>	<b>\$ 14,117.07</b>	<b>\$ 4,194.37</b>	<b>\$ (1,465.00)</b>	<b>\$ (4,919.72)</b>	<b>\$ 4,401,993.14</b>	<b>\$ 29,476.63</b>	<b>\$ 8,512.00</b>	<b>\$ (4,994.50)</b>			
	2033	2036	2037	2038	2040	2041	2042	2044	2045	2046	2048	2050	2051	2052			
	Safe School/Health (COPS)	COPSAP Grant	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility	Federal Drug Money	Forest Management	Joint Land Use Study	TD Tree Days Grant	Project Lifesaver	Project Canopy	Nature Conservancy			
Fund Balance 7/1/17	\$ (15,906.07)	\$ -	\$ 8,478.66	\$ 7,206.21	\$ 45,319.88	\$ 47,037.73	\$ -	\$ 16,988.54	\$ 4,436.52	\$ 0.57	\$ -	\$ 150.00	\$ -	\$ 975.05			
Revenues FY18																	
Expenditures FY18						\$ 710.56											
<b>Fund Balance 6/30/18</b>	<b>\$ (15,906.07)</b>	<b>\$ -</b>	<b>\$ 8,478.66</b>	<b>\$ 7,206.21</b>	<b>\$ 45,319.88</b>	<b>\$ 46,327.17</b>	<b>\$ -</b>	<b>\$ 16,988.54</b>	<b>\$ 4,436.52</b>	<b>\$ 0.57</b>	<b>\$ -</b>	<b>\$ 150.00</b>	<b>\$ -</b>	<b>\$ 975.05</b>			
	2053	2054	2055	2056	2057	2058	2059	2201	2500								
	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	EDI Grant	Parks & Recreation								
Fund Balance 7/1/17	\$ 2,357.75	\$ 331,362.88	\$ (13,692.41)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 301.00	\$ (1,337,403.99)	\$ 191,870.40								
Revenues FY18									\$ 35,948.94								
Expenditures FY18			\$ 1,012.50				\$ 1,248.00		\$ 48,120.17								
<b>Fund Balance 6/30/18</b>	<b>\$ 2,357.75</b>	<b>\$ 331,362.88</b>	<b>\$ (14,704.91)</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ (947.00)</b>	<b>\$ (1,337,403.99)</b>	<b>\$ 179,699.17</b>								
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19	Special Revenues	
Fund Balance 7/1/17	\$ (8,073.02)	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 30,486.17	\$ 149,591.94	\$ (4,529.96)	\$ 183.21	\$ (350,651.92)	\$ (37,076.39)	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ 47,165.25	\$ (5.40)	\$ 3,366,557.98	
Revenues FY18																\$ 39,768.96	
Expenditures FY18																\$ 71,163.18	
<b>Fund Balance 6/30/18</b>	<b>\$ (8,073.02)</b>	<b>\$ 14,500.44</b>	<b>\$ (365,270.76)</b>	<b>\$ 2,558.27</b>	<b>\$ 30,486.17</b>	<b>\$ 149,591.94</b>	<b>\$ (4,529.96)</b>	<b>\$ 183.21</b>	<b>\$ (350,651.92)</b>	<b>\$ (37,076.39)</b>	<b>\$ 9,722.38</b>	<b>\$ 360.91</b>	<b>\$ 31,366.79</b>	<b>\$ 47,165.25</b>	<b>\$ (5.40)</b>	<b>\$ 3,335,163.76</b>	

# 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 July 31, 2017

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 July 31, 2017.

The Norway Savings Bank Arena report now includes a budget to actual comparison with last fiscal year for both revenues and expenditures.

### **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, June 30, 2017.

#### **Current Assets:**

As of the end of July 2017 the total current assets of Norway Savings Bank Arena were (\$669,700). These consisted of cash and cash equivalents of \$91,189, accounts receivable of \$101,558, and an interfund payable of \$862,447, which means that Norway owes the General Fund \$862,447 at the end of July.

#### **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 July 31, 2017 was \$318,203.

#### **Liabilities:**

Norway Arena had no accounts payable as of July 31, 2017.

#### **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 July 2017 are \$138,738. 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 July 2017 were \$79,150. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of July 2017 Norway Arena has an operating gain of \$59,588 compared to the July 2016 operating loss of \$12,996.

As of July 31, 2016 Norway Arena has a increase in net assets of \$59,588.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY18 is \$65,518 more than in FY16 and expenditures in FY18 are \$4,384 more than last year in July.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**July 31, 2017**  
**Business-type Activities - Enterprise Fund**

	July 31, 2017	(Pre-Audit) June 30, 2017	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 91,189	\$ 91,189	\$ -
Interfund receivables	\$ (862,447)	\$ (837,249)	\$ (25,198)
Prepaid Rent		\$ -	\$ -
Accounts receivable	101,558	23,721	\$ 77,837
Total current assets	(669,700)	(722,339)	52,639
Noncurrent assets:			
Capital assets:			
Buildings	35,905	35,905	-
Equipment	417,455	417,455	-
Land improvements	-	-	-
Less accumulated depreciation	(135,157)	(135,157)	-
Total noncurrent assets	318,203	318,203	-
Total assets	(351,497)	(404,136)	52,639
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 6,949	\$ (6,949)
Net pension liability	77,298	77,298	-
Total liabilities	77,298	84,247	(6,949)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 318,203	\$ 318,203	\$ -
Unrestricted	\$ (746,998)	\$ (806,586)	\$ 59,588
Total net assets	\$ (428,795)	\$ (488,383)	\$ 59,588

**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**  
**July 31, 2017**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 138,738
Operating expenses:	
Personnel	17,063
Supplies	1,051
Utilities	15,687
Repairs and maintenance	-
Rent	42,207
Depreciation	-
Capital expenses	-
Other expenses	3,142
<b>Total operating expenses</b>	<b>79,150</b>
<b>Operating gain (loss)</b>	<b>59,588</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	59,588
Transfers out	-
Change in net assets	59,588
Total net assets, July 1	(488,383)
<b>Total net assets, July 31, 2017</b>	<b>\$ (428,795)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through July 31, 2017 compared to July 31, 2016

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JULY 2017	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JULY 2016	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 18,000	\$ -	0.00%	\$ 18,000	\$ -	0.00%	\$ -
Sponsorships	\$ 275,000	\$ 66,560	24.20%	\$ 230,000	\$ 31,375	13.64%	\$ 35,185
Pro Shop	\$ 8,500	\$ 585	6.88%	\$ 8,500	\$ 560	6.59%	\$ 25
Programs	\$ 31,000		0.00%	\$ 31,000		0.00%	\$ -
Rental Income	\$ 705,250	\$ 60,143	8.53%	\$ 672,250	\$ 29,835	4.44%	\$ 30,308
Camps/Clinics	\$ 50,000	\$ 11,450	22.90%	\$ 50,000			
Tournaments	\$ 50,000	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,137,750</b>	<b>\$ 138,738</b>	<b>12.19%</b>	<b>\$ 1,059,750</b>	<b>\$ 61,770</b>	<b>5.83%</b>	<b>\$ 65,518</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>			
<b>GRAND TOTAL REVENUES</b>	<b>\$ 1,137,750</b>	<b>\$ 138,738</b>	<b>12.19%</b>	<b>\$ 1,059,750</b>	<b>\$ 61,770</b>	<b>5.83%</b>	<b>\$ 65,518</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through July 31, 2017 compared to July 31, 2016**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU JULY 2016	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU JULY 2016	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 17,063	4.96%	\$ 311,000	\$ 15,125	4.86%	\$ 1,938
Purchased Services	\$ 71,656	\$ 3,142	4.38%	\$ 87,306	\$ 2,359	2.70%	\$ 783
Supplies	\$ 37,100	\$ 1,051	2.83%	\$ 37,150	\$ 912	2.45%	\$ 139
Utilities	\$ 225,150	\$ 15,687	6.97%	\$ 199,800	\$ 14,163	7.09%	\$ 1,524
Capital Outlay	\$ 103,500	\$ -	0.00%	\$ 57,000	\$ -	0.00%	\$ -
Rent	\$ 507,000	\$ 42,207	8.32%	\$ 507,000	\$ 42,207	8.32%	\$ -
	\$ 1,288,406	\$ 79,150	6.14%	\$ 1,199,256	\$ 74,766	6.23%	\$ 4,384
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,288,406</b>	<b>\$ 79,150</b>	<b>6.14%</b>	<b>\$ 1,199,256</b>	<b>\$ 74,766</b>	<b>6.23%</b>	<b>\$ 4,384</b>

# 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 July, 2017



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 July 31, 2017.

### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of July 31, 2017.

#### **Current Assets:**

As of the end of July 2017 the total current assets of Ingersoll Turf Facility were \$41,582. This consisted of an interfund receivable of \$41,582, which means that the General Fund owes Ingersoll \$41,582 at the end of July.

#### **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 July 31, 2017 was \$195,659.

#### **Liabilities:**

Ingersoll had no accounts payable as of July 31, 2017.

#### **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 July 2017 are \$652. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through July 2017 were \$7,827. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of July 2017 Ingersoll has an operating loss of \$7,175.

As of July 31, 2017 Ingersoll has a decrease in net assets of \$7,175.

The budget to actual reports for revenue and expenditures, show the revenue for FY18 compared to FY17.



**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**July 31, 2017**  
**Business-type Activities - Enterprise Fund**

	July 31 2017	June 30 2017	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 41,582	\$ 49,158	(7,576)
Accounts receivable	-	-	-
Total current assets	41,582	49,158	(7,576)
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(581,829)	(581,829)	-
Total noncurrent assets	195,659	195,659	-
Total assets	237,241	244,817	(7,576)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 401	\$ (401)
Total liabilities	-	401	(401)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 195,659	\$ 195,659	\$ -
Unrestricted	\$ 41,582	\$ 48,757	\$ (7,175)
Total net assets	\$ 237,241	\$ 244,416	\$ (7,175)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**July 31, 2017**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 652
Operating expenses:	
Personnel	6,935
Supplies	-
Utilities	424
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	468
<b>Total operating expenses</b>	<b>7,827</b>
<b>Operating gain (loss)</b>	<b>(7,175)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(7,175)
Transfers out	-
Change in net assets	(7,175)
Total net assets, July 1	244,416
<b>Total net assets, July 31, 2017</b>	<b>\$ 237,241</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through July 31, 2016**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JULY 2017	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JULY 2016	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 17,000		0.00%	\$ 15,000		0.00%
Batting Cages	\$ 11,520	\$ 40	0.35%	\$ 9,940	\$ 325	3.27%
Programs	\$ 80,000	\$ 359	0.45%	\$ 90,000	\$ 159	0.18%
Rental Income	\$ 103,650	\$ 253	0.24%	\$ 100,000	\$ 125	0.13%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 212,170</b>	<b>\$ 652</b>	<b>0.31%</b>	<b>\$ 214,940</b>	<b>\$ 609</b>	<b>0.28%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 212,170</b>	<b>\$ 652</b>	<b>0.31%</b>	<b>\$ 214,940</b>	<b>\$ 609</b>	<b>0.28%</b>

CITY OF AUBURN, MA  
 EXPENDITURES - INGERSOLL TRUST  
 Through July 31, 2017

DESCRIPTION	FY 2018 BUDGET	ACTUAL	
		EXPENDITURES THRU JULY 2017	% OF BUDGET
Salaries & Benefits	\$ 106,624	\$ 6,935	6.50%
Purchased Services	\$ 21,110	\$ 468	2.22%
Programs	\$ 7,000		0.00%
Supplies	\$ 5,000		0.00%
Utilities	\$ 39,720	\$ 424	1.07%
Insurance Premiums	\$ 2,431	\$ -	0.00%
Capital Outlay	\$ 42,490	\$ -	0.00%
	<b>\$ 224,375</b>	<b>\$ 7,827</b>	<b>3.49%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 224,375</b>	<b>\$ 7,827</b>	<b>3.49%</b>