

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Howard Kroll, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: April 2016 Financial Report**  
**DATE: May 10, 2016**

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% 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 April 30th including the school department were \$66,486,800, or 85.73%, of the budget. The municipal revenues including property taxes were \$51,261,374, or 93.32% of the budget which dollar wise is more than the same period last year by \$2,059,525. The accounts listed below are noteworthy.

- A. March 15<sup>th</sup> the second installment for real estate taxes were due. The current year tax revenue is at 96.01% as compared to 96.22% last year. Courtesy notices were sent out in April for those taxpayers that hadn't paid their taxes. The lien process will begin mid May.
- B. Excise tax for the month of April is at 92.47%. This is a \$144,774 increase from FY 15. Our excise revenues for FY16 are 9.1% above projections as of April 30, 2016. I believe that we will exceed our estimate by the end of the fiscal year.

C. State Revenue Sharing for the month of April is 80.37% or \$1,187,553. This is a 11.9% increase over FY 15.

**Expenditures**

City expenditures through April 2016 were \$33,066,778 or 85.91%, of the budget. Noteworthy variances are:

- A. Legal Services are currently over budget by \$20,844.
- B. Fire Department: The Fire Department is currently at 89.44% of the budget. We will continue to closely monitor expenditures through the remainder of the fiscal year.
- C. The Worker’s Compensation transfer was made in April this year and last year it was made in June. The total of this transfer was \$496,536

**Investments**

This section contains an investment schedule as of April 30th. Currently the City’s funds are earning an average interest rate of .473%.

**Special Revenue Funds**

I have included a report of all of the City’s special revenue funds as requested at the April meeting.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND**  
**AS of April 2016, March 2016, and June 2015**

<b>ASSETS</b>	<b>UNAUDITED April 30 2016</b>	<b>UNAUDITED March 31 2016</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2015</b>
CASH	\$ 19,730,465	\$ 20,630,915	\$ (900,451)	\$ 11,951,131
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	2,226,311	2,250,103	(23,792)	2,429,419
TAXES RECEIVABLE-CURRENT	1,755,788	2,916,533	(1,160,745)	37,898
DELINQUENT TAXES	614,953	614,992	(39)	571,005
TAX LIENS	540,325	582,816	(42,492)	1,721,395
NET DUE TO/FROM OTHER FUNDS	(20,851)	(1,052,964)	1,032,113	266,370
<b>TOTAL ASSETS</b>	<b>\$ 24,846,990</b>	<b>\$ 25,942,396</b>	<b>\$ (1,095,406)</b>	<b>\$ 16,977,218</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (297,051)	\$ (101,293)	\$ (195,758)	\$ (1,935,471)
PAYROLL LIABILITIES	(523,213)	(318,148)	(205,064)	-
ACCRUED PAYROLL	36,805	36,805	-	(2,329,832)
STATE FEES PAYABLE	(87,981)	(33,865)	(54,116)	-
ESCROWED AMOUNTS	(14,155)	(13,182)	(974)	(6,039)
DEFERRED REVENUE	(2,889,328)	(4,092,500)	1,203,172	(1,860,686)
<b>TOTAL LIABILITIES</b>	<b>\$ (3,774,923)</b>	<b>\$ (4,522,184)</b>	<b>\$ 747,260</b>	<b>\$ (6,132,028)</b>
FUND BALANCE - UNASSIGNED	\$ (19,981,114)	\$ (20,329,260)	\$ 348,146	\$ (8,018,394)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,826,796)
<b>TOTAL FUND BALANCE</b>	<b>\$ (21,072,067)</b>	<b>\$ (21,420,213)</b>	<b>\$ 348,146</b>	<b>\$ (10,845,190)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (24,846,990)</b>	<b>\$ (25,942,396)</b>	<b>\$ 1,095,406</b>	<b>\$ (16,977,218)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2016 VS April 30, 2015**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU APR 2015	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 44,021,283	\$ 42,264,083	96.01%	\$ 43,055,996	\$ 41,429,476	96.22%	\$ 834,607
PRIOR YEAR TAX REVENUE	\$ -	\$ 952,333		\$ -	\$ 898,199		\$ 54,134
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 505,000	\$ 258,527	51.19%	\$ 495,000	\$ 383,752	77.53%	\$ (125,225)
ALLOWANCE FOR ABATEMENT	\$ -	\$ -		\$ -	\$ -		\$ -
ALLOWANCE FOR UNCOLLECTIBLE TAXES	\$ -	\$ -		\$ -	\$ -		\$ -
EXCISE	\$ 3,350,000	\$ 3,097,707	92.47%	\$ 3,185,000	\$ 2,952,933	92.71%	\$ 144,774
PENALTIES & INTEREST	\$ 150,000	\$ 104,522	69.68%	\$ 145,000	\$ 113,265	78.11%	\$ (8,744)
<b>TOTAL TAXES</b>	<b>\$ 48,026,283</b>	<b>\$ 46,677,172</b>	<b>97.19%</b>	<b>\$ 46,880,996</b>	<b>\$ 45,777,625</b>	<b>97.65%</b>	<b>\$ 899,547</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 48,300	\$ 54,436	112.70%	\$ 48,300	\$ 50,438	104.43%	\$ 3,998
NON-BUSINESS	\$ 356,800	\$ 271,370	76.06%	\$ 339,300	\$ 289,906	85.44%	\$ (18,536)
<b>TOTAL LICENSES</b>	<b>\$ 405,100</b>	<b>\$ 325,806</b>	<b>80.43%</b>	<b>\$ 387,600</b>	<b>\$ 340,344</b>	<b>87.81%</b>	<b>\$ (14,538)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 440,000	\$ 401,596	91.27%	\$ 440,000	\$ 397,504	90.34%	\$ 4,092
STATE REVENUE SHARING	\$ 1,477,641	\$ 1,187,553	80.37%	\$ 1,649,470	\$ 1,129,735	68.49%	\$ 57,818
WELFARE REIMBURSEMENT	\$ 70,000	\$ 41,638	59.48%	\$ 70,000	\$ 36,897	52.71%	\$ 4,741
OTHER STATE AID	\$ 22,000	\$ 3,555	16.16%	\$ 22,000	\$ 3,356	15.25%	\$ 199
CITY OF LEWISTON	\$ 155,000	\$ 5,040	3.25%	\$ 155,000	\$ -	0.00%	\$ 5,040
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,164,641</b>	<b>\$ 1,639,382</b>	<b>75.73%</b>	<b>\$ 2,336,470</b>	<b>\$ 1,567,492</b>	<b>67.09%</b>	<b>\$ 71,890</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 133,040	\$ 107,778	81.01%	\$ 132,040	\$ 119,413	90.44%	\$ (11,635)
PUBLIC SAFETY	\$ 239,138	\$ 72,139	30.17%	\$ 485,703	\$ 322,331	66.36%	\$ (250,192)
EMS TRANSPORT	\$ 1,250,000	\$ 841,753	67.34%	\$ 987,551	\$ 443,509	44.91%	\$ 398,244
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,622,178</b>	<b>\$ 1,021,670</b>	<b>62.98%</b>	<b>\$ 1,605,294</b>	<b>\$ 885,253</b>	<b>55.15%</b>	<b>\$ 136,417</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 60,000	\$ 54,640	91.07%	\$ 26,000	\$ 56,692	218.05%	\$ (2,052)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 5,000	\$ 41,370	827.40%	\$ 10,000	\$ 2,514	25.14%	\$ 38,856
INTEREST-BOND PROCEEDS	\$ 2,000	\$ -	0.00%	\$ 2,000	\$ -	0.00%	\$ -
RENTS	\$ 18,000	\$ 160,402	891.12%	\$ 122,000	\$ -	0.00%	\$ 160,402
UNCLASSIFIED	\$ 20,000	\$ 37,200	186.00%	\$ 20,000	\$ 12,510	62.55%	\$ 24,690
SALE OF RECYCLABLES	\$ -	\$ -		\$ -	\$ -		\$ -
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 45,075		\$ -	\$ 41,532		\$ 3,543
SALE OF PROPERTY	\$ 20,000	\$ 503,063	2515.31%	\$ 20,000	\$ 2,333	11.67%	\$ 500,730
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 210,000	\$ 175,546	83.59%	\$ 206,000	\$ 174,383	84.65%	\$ 1,163
9-1-1 DEBT SERVICE REIMBURSEMENT	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
TRANSFER IN: TIF	\$ 545,000	\$ 545,000	100.00%	\$ 500,000	\$ -	0.00%	\$ 545,000
TRANSFER IN: POLICE	\$ 45,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
TRANSFER IN: PARKING PROGRAM	\$ -	\$ -		\$ 55,000	\$ -	0.00%	\$ -
TRANSFER IN: PD DRUG MONEY	\$ -	\$ -		\$ 45,000	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 42,718	\$ -	0.00%	\$ 41,720	\$ -	0.00%	\$ -
TRANSFER IN: SPECIAL REVENUE	\$ -	\$ -		\$ 290,000	\$ 304,999	105.17%	\$ (304,999)
ENERGY EFFICIENCY	\$ -	\$ 3,600		\$ -	\$ -		\$ 3,600
CDBG	\$ 58,000	\$ 18,524	31.94%	\$ 58,000	\$ 18,585	32.04%	\$ (61)
UTILITY REIMBURSEMENT	\$ 37,500	\$ 12,925	34.47%	\$ 37,500	\$ 17,587	46.90%	\$ (4,662)
CITY FUND BALANCE CONTRIBUTION	\$ 1,650,000	\$ -	0.00%	\$ 1,350,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,653,218</b>	<b>\$ 1,542,704</b>	<b>58.14%</b>	<b>\$ 2,777,220</b>	<b>\$ 574,443</b>	<b>20.68%</b>	<b>\$ 968,261</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 54,931,420</b>	<b>\$ 51,261,374</b>	<b>93.32%</b>	<b>\$ 54,013,580</b>	<b>\$ 49,201,849</b>	<b>91.09%</b>	<b>\$ 2,059,525</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 20,854,672	\$ 14,701,854	70.50%	\$ 20,411,239	\$ 15,547,424	76.17%	\$ (845,570)
EDUCATION	\$ 856,607	\$ 523,572	61.12%	\$ 774,572	\$ 443,762	57.29%	\$ 79,810
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 22,618,161</b>	<b>\$ 15,225,426</b>	<b>67.32%</b>	<b>\$ 22,092,693</b>	<b>\$ 15,991,186</b>	<b>72.38%</b>	<b>\$ (765,760)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 77,549,581</b>	<b>\$ 66,486,800</b>	<b>85.73%</b>	<b>\$ 76,106,273</b>	<b>\$ 65,193,035</b>	<b>85.66%</b>	<b>\$ 1,293,765</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2016 VS April 30, 2015**

DEPARTMENT	FY 2016	Unaudited	% OF	FY 2015	Unaudited	% OF	VARIANCE
	BUDGET	EXP THRU APR 2016	BUDGET	BUDGET	EXP THRU APR 2015	BUDGET	
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 77,366	\$ 72,855	94.17%	\$ 78,532	\$ 72,791	92.69%	\$ 64
CITY MANAGER	\$ 269,340	\$ 232,865	86.46%	\$ 280,750	\$ 200,913	71.56%	\$ 31,952
ECONOMIC DEVELOPMENT	\$ 361,080	\$ 290,968	80.58%	\$ 359,500	\$ 266,039	74.00%	\$ 24,929
CITY CLERK	\$ 165,053	\$ 137,812	83.50%	\$ 164,593	\$ 139,012	84.46%	\$ (1,200)
FINANCIAL SERVICES	\$ 619,855	\$ 517,181	83.44%	\$ 605,135	\$ 475,610	78.60%	\$ 41,571
HUMAN RESOURCES	\$ 143,526	\$ 120,967	84.28%	\$ 139,578	\$ 110,812	79.39%	\$ 10,155
INFORMATION TECHNOLOGY	\$ 390,190	\$ 327,221	83.86%	\$ 413,829	\$ 323,404	78.15%	\$ 3,817
LEGAL SERVICES	\$ 65,000	\$ 85,844	132.07%	\$ 65,000	\$ 56,761	87.32%	\$ 29,083
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,091,410</b>	<b>\$ 1,785,713</b>	<b>85.38%</b>	<b>\$ 2,106,917</b>	<b>\$ 1,645,342</b>	<b>78.09%</b>	<b>\$ 140,371</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 906,631	\$ 784,673	86.55%	\$ 902,494	\$ 692,423	76.72%	\$ 92,250
HEALTH & SOCIAL SERVICES	\$ 184,711	\$ 120,812	65.41%	\$ 192,954	\$ 143,278	74.26%	\$ (22,466)
RECREATION & SPECIAL EVENTS*	\$ 338,871	\$ 239,728	70.74%	\$ -	\$ -		\$ 239,728
PUBLIC LIBRARY	\$ 979,516	\$ 800,013	81.67%	\$ 960,692	\$ 866,362	90.18%	\$ (66,349)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,409,729</b>	<b>\$ 1,945,226</b>	<b>80.72%</b>	<b>\$ 2,056,140</b>	<b>\$ 1,702,063</b>	<b>82.78%</b>	<b>\$ 243,163</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,324,864	\$ 6,178,784	97.69%	\$ 6,263,936	\$ 6,274,784	100.17%	\$ (96,000)
FACILITIES	\$ 653,080	\$ 514,608	78.80%	\$ 698,335	\$ 363,120	52.00%	\$ 151,488
WORKERS COMPENSATION	\$ 496,536	\$ 496,536	100.00%	\$ 468,081	\$ -	0.00%	\$ 496,536
WAGES & BENEFITS	\$ 5,171,309	\$ 4,158,397	80.41%	\$ 4,737,117	\$ 3,947,616	83.33%	\$ 210,781
EMERGENCY RESERVE (10108062-670000)	\$ 375,289	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,021,078</b>	<b>\$ 11,348,325</b>	<b>87.15%</b>	<b>\$ 12,542,758</b>	<b>\$ 10,585,520</b>	<b>84.40%</b>	<b>\$ 762,805</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,099,634	\$ 3,666,671	89.44%	\$ 4,057,633	\$ 3,658,990	90.18%	\$ 7,681
FIRE EMS	\$ 549,801	\$ 310,602	56.49%	\$ 635,468	\$ 265,944	41.85%	\$ 44,658
POLICE DEPARTMENT	\$ 3,870,995	\$ 3,146,350	81.28%	\$ 3,738,108	\$ 3,097,096	82.85%	\$ 49,254
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,520,430</b>	<b>\$ 7,123,623</b>	<b>83.61%</b>	<b>\$ 8,431,209</b>	<b>\$ 7,022,030</b>	<b>83.29%</b>	<b>\$ 101,593</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,525,898	\$ 3,476,746	76.82%	\$ 5,806,379	\$ 4,797,661	82.63%	\$ (1,320,915)
SOLID WASTE DISPOSAL*	\$ 927,278	\$ 656,255	70.77%	\$ -	\$ -		\$ 656,255
WATER AND SEWER	\$ 599,013	\$ 599,013	100.00%	\$ 599,013	\$ 599,013	100.00%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,052,189</b>	<b>\$ 4,732,014</b>	<b>78.19%</b>	<b>\$ 6,405,392</b>	<b>\$ 5,396,674</b>	<b>84.25%</b>	<b>\$ (664,660)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 105,000	\$ 105,000	100.00%	\$ 105,000	\$ 105,000	100.00%	\$ -
E911 COMMUNICATION CENTER	\$ 1,069,122	\$ 805,392	75.33%	\$ 1,067,249	\$ 787,020	73.74%	\$ 18,372
LATC-PUBLIC TRANSIT	\$ 209,244	\$ 233,349	111.52%	\$ 235,373	\$ 211,378	89.81%	\$ 21,971
LA ARTS	\$ -	\$ -		\$ 17,000	\$ 8,000	47.06%	\$ (8,000)
TAX SHARING	\$ 270,000	\$ 21,066	7.80%	\$ 270,000	\$ 29,040	10.76%	\$ (7,974)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,653,366</b>	<b>\$ 1,164,807</b>	<b>70.45%</b>	<b>\$ 1,694,622</b>	<b>\$ 1,140,438</b>	<b>67.30%</b>	<b>\$ 24,369</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,142,268	\$ 2,142,268	100.00%	\$ 2,046,880	\$ 2,046,879	100.00%	\$ 95,389
OVERLAY	\$ 2,599,914	\$ 2,824,802	108.65%	\$ 2,584,032	\$ 2,599,913	100.61%	\$ 224,889
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 38,490,384</b>	<b>\$ 33,066,778</b>	<b>85.91%</b>	<b>\$ 37,867,950</b>	<b>\$ 32,138,859</b>	<b>84.87%</b>	<b>\$ 927,919</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 39,062,197	\$ 21,803,817	55.82%	\$ 38,241,323	\$ 23,459,437	61.35%	\$ (1,655,620)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 77,552,581</b>	<b>\$ 54,870,595</b>	<b>70.75%</b>	<b>\$ 76,109,273</b>	<b>\$ 55,598,296</b>	<b>73.05%</b>	<b>\$ (727,701)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF April 30, 2016**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE April 30, 2016</b>	<b>BALANCE March 31, 2016</b>	<b>INTEREST RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,262,791.29	\$ 4,261,390.19	<b>0.40%</b>
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,002,659.38	\$ 1,002,659.38	<b>0.40%</b>
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 7,045,122.93	\$ 3,052,926.48	<b>0.40%</b>
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,106.05	\$ 50,089.59	<b>0.40%</b>
ANDROSCOGGIN BANK	748	UNEMPLOYMENT	\$ 50,106.05	\$ 50,089.60	<b>0.40%</b>
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 130,276.01	\$ 130,233.20	<b>0.40%</b>
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	<b>0.45%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.50%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>0.85%</b>
<b>GRAND TOTAL</b>			<b>\$ 14,291,061.71</b>	<b>\$ 10,297,388.44</b>	<b>0.47%</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2015 - June 30, 2016**  
**Report as of April 30, 2016**

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	Adjustment	Totals	% of Total
No Insurance Information				\$ 9,878.80	\$ 9,378.20	\$ 7,920.00	\$ 15,706.00	\$ 10,867.40	\$ 16,949.20	\$ 4,292.20	\$ (67,328.80)	\$ 7,663.00	0.41%
Bluecross	\$ 4,447.40	\$ 9,313.20	\$ 16,358.80	\$ 7,914.80	\$ 8,336.80	\$ 9,136.40	\$ 5,167.40	\$ 9,445.60	\$ 8,658.40	\$ 3,327.40	\$ 18,603.60	\$ 100,709.80	5.43%
Intercept	\$ 200.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 300.00	\$ 200.00	\$ 100.00	\$ 400.00	\$ 500.00	\$ 200.00	\$ 100.00	\$ 3,300.00	0.18%
Medicare	\$ 76,994.00	\$ 81,754.00	\$ 95,440.20	\$ 83,724.40	\$ 75,419.20	\$ 105,424.20	\$ 85,563.40	\$ 75,211.60	\$ 91,344.40	\$ 96,559.00	\$ 18,524.00	\$ 885,958.40	47.76%
Medicaid	\$ 32,852.00	\$ 29,305.00	\$ 39,741.60	\$ 26,231.20	\$ 23,081.80	\$ 27,212.00	\$ 26,440.00	\$ 33,075.20	\$ 22,219.60	\$ 26,973.60	\$ 15,665.20	\$ 302,797.20	16.32%
Other/Commercial	\$ 36,705.40	\$ 31,800.40	\$ 41,227.00	\$ 33,338.80	\$ 25,727.60	\$ 24,983.40	\$ 33,851.80	\$ 32,748.60	\$ 49,548.80	\$ 42,544.20	\$ 70,480.00	\$ 422,956.00	22.80%
Patient	\$ 30,593.00	\$ 32,031.80	\$ 16,754.40	\$ 26,109.20	\$ 14,667.80	\$ 21,797.80	\$ 8,812.00	\$ 12,714.80	\$ 7,445.00	\$ 16,868.20	\$ (59,925.00)	\$ 127,869.00	6.89%
Worker's Comp											\$ 3,881.00	\$ 3,881.00	0.21%
<b>TOTAL</b>	<b>\$ 181,791.80</b>	<b>\$ 184,604.40</b>	<b>\$ 210,022.00</b>	<b>\$ 187,597.20</b>	<b>\$ 156,911.40</b>	<b>\$ 196,673.80</b>	<b>\$ 175,640.60</b>	<b>\$ 174,463.20</b>	<b>\$ 196,665.40</b>	<b>\$ 190,764.60</b>	<b>\$ -</b>	<b>\$ 1,855,134.40</b>	<b>100.00%</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2015 - June 30, 2016**  
**Report as of April 30, 2016**

	July 2015	August 2015	Sept 2015	Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Apr 2016	Adjustment	Totals	% of Total
No Insurance Information				12	12	10	19	13	20	5		91	3.90%
Bluecross	5	11	20	9	10	11	6	11	10	4		97	4.16%
Intercept	2	4	5	4	3	2	1	4	5	2		32	1.37%
Medicare	91	98	122	109	96	131	108	91	109	117		1072	45.93%
Medicaid	40	35	52	34	29	37	33	43	27	35		365	15.64%
Other/Commercial	44	39	55	42	31	33	40	45	61	54		444	19.02%
Patient	37	39	21	32	20	29	11	15	9	20		233	9.98%
Worker's Comp												0	0.00%
<b>TOTAL</b>	<b>219</b>	<b>226</b>	<b>275</b>	<b>242</b>	<b>201</b>	<b>253</b>	<b>218</b>	<b>222</b>	<b>241</b>	<b>237</b>	<b>0</b>	<b>2334</b>	<b>100.00%</b>

**TOTAL REVENUE COLLECTED AS OF 4/30/16 \$841,753**

**TOTAL EXPENDITURES AS OF 4/30/16 \$310,602**

**EMS BILLING  
AGING REPORT  
July 1, 2015 to June 30, 2016  
Report as of April 30, 2016**

	<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>	\$ 4,818.47	57%	\$ 1,854.23	22%	\$ 885.00	10%	\$ -	0%	\$ 897.49	11%	\$ 8,455.19	1.40%
<b>Intercept</b>	\$ 400.00	80%	\$ 100.00	20%	\$ -		\$ -		\$ -		\$ 500.00	0.08%
<b>Medicare</b>	\$ 64,258.20	97%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 1,997.25	3%	\$ 66,255.45	10.96%
<b>Medicaid</b>	\$ 21,212.62	77%	\$ 3,236.90	12%	\$ (882.20)	-3%	\$ -	0%	\$ 3,893.75	14%	\$ 27,461.07	4.54%
<b>Other/Commercial</b>	\$ 42,161.79	57%	\$ 15,658.87	21%	\$ 4,196.21	6%	\$ -	0%	\$ 12,321.84	17%	\$ 74,338.71	12.29%
<b>Patient</b>	\$ 50,109.13	12%	\$ 20,178.15	5%	\$ 30,505.50	7%	\$ 22,389.74	5%	\$ 304,519.68	71%	\$ 427,702.20	70.73%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 182,960.21		\$ 41,028.15		\$ 34,704.51		\$ 22,389.74		\$ 323,630.01		\$ 604,712.62	
	30%		7%		6%		4%		54%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of April 30, 2016

	1902	1905	1909	1910	1911	1913	1914	1915	1917	1922	1924	1926	1927	1928
	Riverwatch	Winter Festival	Kittyhawk Park	Community Service	Fire Prevention Trailer	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Walmart Risk/Homeless	Lucy Hood	Healthy Androscoggin	Insurance Reimbursement	Vending
Fund Balance 7/1/15	\$ 1,045,007.67	\$ 3,723.50	\$ 29,875.00	\$ 3,049.08	\$ (730.10)	\$ 5,960.03	\$ 25,536.45	\$ 3,297.79	\$ 5,466.48	\$ 7,015.51	\$ 861.04	\$ 729.55	\$ (17,898.42)	\$ 469.03
Revenues FY16	\$ 64,427.08	\$ 3,250.00		\$ 758.00			\$ 1,300.00	\$ 250.00	\$ 6,422.13	\$ 120.49		\$ 3,525.00	\$ 58,201.94	\$ 1,022.85
Expenditures FY16	\$ 118,704.85	\$ 3,468.70		\$ 48.49		\$ 27.50		\$ 36.56	\$ 7,840.05	\$ 1,131.47		\$ 1,818.00	\$ 74,048.24	\$ 1,258.85
<b>Fund Balance 4/30/16</b>	<b>\$ 990,729.90</b>	<b>\$ 3,504.80</b>	<b>\$ 29,875.00</b>	<b>\$ 3,758.59</b>	<b>\$ (730.10)</b>	<b>\$ 5,932.53</b>	<b>\$ 26,836.45</b>	<b>\$ 3,511.23</b>	<b>\$ 4,048.56</b>	<b>\$ 6,004.53</b>	<b>\$ 861.04</b>	<b>\$ 2,436.55</b>	<b>\$ (33,744.72)</b>	<b>\$ 233.03</b>

  

	1929	1930	1931	1932	2003	2005	2006	2007	2008	2009	2010	2013	2014	2015
	Fire Prevention	211 Fairview	Donations	PW Surplus	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	Thermal Imaging Camera	State Drug Money	OUI Grant	Speed Grant	Juvenile Firesetter
Fund Balance 7/1/15	\$ 5,634.22	\$ (566,303.71)	\$ 2,757.60	\$ 1,849.08	\$ 5,640.06	\$ (399,095.95)	\$ 2,097.66	\$ 2,174.00	\$ 11,480.56	\$ 1,706.94	\$ 46,251.47	\$ 14,141.54	\$ 5,678.00	\$ 2,192.94
Revenues FY16	\$ 250.00				\$ 16,645.23	\$ 2,322,882.87	\$ 1,713.32				\$ 7,161.48	\$ 15,700.00	\$ 13,064.00	
Expenditures FY16	\$ 1,059.65				\$ 16,683.98	\$ 2,485,863.61	\$ 3,466.27		\$ 91,383.03		\$ 33,295.87	\$ 15,144.57	\$ 9,672.00	
<b>Fund Balance 4/30/16</b>	<b>\$ 4,824.57</b>	<b>\$ (566,303.71)</b>	<b>\$ 2,757.60</b>	<b>\$ 1,849.08</b>	<b>\$ 5,601.31</b>	<b>\$ (562,076.69)</b>	<b>\$ 344.71</b>	<b>\$ 2,174.00</b>	<b>\$ (79,902.47)</b>	<b>\$ 1,706.94</b>	<b>\$ 20,117.08</b>	<b>\$ 14,696.97</b>	<b>\$ 9,070.00</b>	<b>\$ 2,192.94</b>

  

	2017	2018	2019	2020	2025	2030	2032	2033	2034	2037	2038	2040	2041	2042
	Drug Free Commuities	Substance Abuse Prevention	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)	Enforcement Underage Drinking	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	High Visibility
Fund Balance 7/1/15	\$ 3,181.82	\$ 10,523.67	\$ 1,270.05	\$ 4,579,390.54	\$ 20,671.30	\$ (16,361.51)	\$ (4,154.50)	\$ 3,295.10	\$ (4,443.88)	\$ 19,730.19	\$ 7,206.21	\$ 42,556.97	\$ 47,019.80	\$ 3,528.71
Revenues FY16			\$ 28,770.41	\$ 726,597.53	\$ 6,131.79	\$ 131,901.78		\$ 74,838.56		\$ -		\$ 122,369.55	\$ 3,780.00	
Expenditures FY16			\$ 32,554.00	\$ 923,844.97	\$ 789.73	\$ 130,333.53		\$ 73,129.02				\$ 131,780.60	\$ 3,624.54	
<b>Fund Balance 4/30/16</b>	<b>\$ 3,181.82</b>	<b>\$ 10,523.67</b>	<b>\$ (2,513.54)</b>	<b>\$ 4,382,143.10</b>	<b>\$ 26,013.36</b>	<b>\$ (14,793.26)</b>	<b>\$ (4,154.50)</b>	<b>\$ 5,004.64</b>	<b>\$ (4,443.88)</b>	<b>\$ 19,730.19</b>	<b>\$ 7,206.21</b>	<b>\$ 33,145.92</b>	<b>\$ 47,175.26</b>	<b>\$ 3,528.71</b>

  

	2044	2045	2046	2047	2050	2052	2053	2054	2055	2056	2057	2201	2500	2501
	Federal Drug Money	Forest Management	Joint Land Use Study	American FireFighters	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	EDI Grant	Parks & Recreation	Recreation Donation
Fund Balance 7/1/15	\$ 82,212.55	\$ 4,661.52	\$ 0.57	\$ (1,004.80)	\$ 50.00	\$ 18,000.00	\$ -	\$ 130,000.00	\$ -	\$ -	\$ -	\$ (1,047,638.74)	\$ 293,092.09	\$ 1,757.00
Revenues FY16	\$ 28,200.34					\$ 8,500.00	\$ 2,357.75			\$ 450.00	\$ 800.00		\$ 167,496.58	
Expenditures FY16	\$ 34,781.42					\$ 25,524.95			\$ 6,299.92	\$ -		\$ 700,533.27	\$ 198,925.95	
<b>Fund Balance 4/30/16</b>	<b>\$ 75,631.47</b>	<b>\$ 4,661.52</b>	<b>\$ 0.57</b>	<b>\$ (1,004.80)</b>	<b>\$ 50.00</b>	<b>\$ 975.05</b>	<b>\$ 2,357.75</b>	<b>\$ 130,000.00</b>	<b>\$ (6,299.92)</b>	<b>\$ 450.00</b>	<b>\$ 800.00</b>	<b>\$ (1,748,172.01)</b>	<b>\$ 261,662.72</b>	<b>\$ 1,757.00</b>

  

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19		
Fund Balance 7/1/15	\$ (127,347.94)	\$ 14,500.44	\$ (471,230.13)	\$ 2,558.27	\$ 134,175.13	\$ 179,704.58	\$ 1,224,027.14	\$ 50,183.60	\$ (340,574.43)	\$ 435,207.03	\$ (307,092.37)	\$ 360.47	\$ 389.15	\$ (158,541.22)	\$ -	\$ 5,079,431.40	
Revenues FY16	\$ 346,567.00		\$ 67,163.00		\$ 76,401.00	\$ 358,938.00	\$ 813,711.00		\$ 143,550.00	\$ 323,593.00	\$ 504,599.00	\$ 27,849.00	\$ 29,453.00	\$ 127,574.00	\$ 5,404.00	\$ 6,643,690.68	
Expenditures FY16	\$ 346,566.68		\$ 67,162.75		\$ 76,401.40	\$ 340,000.00	\$ 1,121,135.22		\$ 176,262.51	\$ 201,914.01	\$ 391,748.09	\$ 27,848.56	\$ 29,453.35	\$ 80,405.75	\$ 5,409.40	\$ 7,991,381.31	
<b>Fund Balance 4/30/16</b>	<b>\$ (127,347.62)</b>	<b>\$ 14,500.44</b>	<b>\$ (471,229.88)</b>	<b>\$ 2,558.27</b>	<b>\$ 134,174.73</b>	<b>\$ 198,642.58</b>	<b>\$ 916,602.92</b>	<b>\$ 50,183.60</b>	<b>\$ (373,286.94)</b>	<b>\$ 556,886.02</b>	<b>\$ (194,241.46)</b>	<b>\$ 360.91</b>	<b>\$ 388.80</b>	<b>\$ (111,372.97)</b>	<b>\$ (5.40)</b>	<b>\$ 3,731,740.77</b>	

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Howard Kroll, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for April 30, 2016



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 April 30, 2016.

### **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, March 31, 2016.

#### **Current Assets:**

As of the end of April 2016 the total current assets of Norway Savings Bank Arena were (\$209,541). These consisted of cash and cash equivalents of \$91,249, accounts receivable of \$42,429 and an interfund payable of \$343,219, which means that Norway owes the General Fund \$343,219 at the end of April.

#### **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 April 30, 2016 was \$215,947.

#### **Liabilities:**

Norway Arena had accounts payable of \$87,440 as of April 30, 2016.

#### **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 April 2016 are \$886,963. 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 April 2016 were \$1,033,176. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of April 2016 Norway Arena has an operating loss of \$146,213 compared to the April 2015 operating loss of \$209,365 a decrease in the operating loss for the fiscal year of \$63,152.

As of April 30, 2016 Norway Arena has a decrease in net assets of \$146,213.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY16 is \$62,921 more than in FY15 and expenditures in FY16 are \$231 less than last year in April.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**April 30, 2016**  
**Business-type Activities - Enterprise Fund**

	April 30, 2016	March 31, 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 91,249	\$ 91,253	\$ (4)
Interfund receivables/payables	(343,219)	(316,497)	(26,722)
Prepaid Rent	-	-	-
Accounts receivable	42,429	74,382	(31,953)
Total current assets	(209,541)	(150,862)	(58,679)
Noncurrent assets:			
Capital assets:			
Buildings	38,905	38,905	-
Equipment	285,813	285,813	-
Land improvements	-	-	-
Less accumulated depreciation	(108,771)	(108,771)	-
Total noncurrent assets	215,947	215,947	-
Total assets	6,406	65,085	(58,679)
<b>LIABILITIES</b>			
Accounts payable	\$ 87,440	\$ 88,065	\$ (625)
Total liabilities	87,440	88,065	(625)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 215,947	\$ 215,947	\$ -
Unrestricted	\$ (296,981)	\$ (238,927)	\$ (58,054)
Total net assets	\$ (81,034)	\$ (22,980)	\$ (58,054)

**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**  
**April 30, 2016**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 886,963
Operating expenses:	
Personnel	292,959
Supplies	28,699
Utilities	183,405
Repairs and maintenance	14,382
Rent	464,277
Depreciation	-
Capital expenses	1,600
Other expenses	47,854
<b>Total operating expenses</b>	<b>1,033,176</b>
<b>Operating gain (loss)</b>	<b>(146,213)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(146,213)
Transfers out	-
Change in net assets	(146,213)
Total net assets, July 1	65,179
<b>Total net assets, April 30, 2016</b>	<b>\$ (81,034)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through April 30, 2016 compared to April 30, 2015

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	ACTUAL REVENUES THRU APR 2015	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concissions	\$ 30,000	\$ 8,563	28.54%	\$ 30,000	\$ 9,343	31.14%	\$ (780)
Sign Advertisements	\$ 230,000	\$ 164,247	71.41%	\$ 233,225	\$ 162,008	69.46%	\$ 2,239
Pro Shop	\$ 8,500	\$ 6,394	75.22%	\$ 8,500	\$ 6,362	74.85%	\$ 32
Programs	\$ 280,000	\$ 300,688	107.39%	\$ 172,450	\$ 242,093	140.38%	\$ 58,595
Rental Income	\$ 398,500	\$ 375,535	94.24%	\$ 753,260	\$ 359,350	47.71%	\$ 16,185
Tournaments	\$ 50,000	\$ 31,536	63.07%	\$ 24,500	\$ 44,886	183.21%	\$ (13,350)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 997,000</b>	<b>\$ 886,963</b>	<b>88.96%</b>	<b>\$ 1,221,935</b>	<b>\$ 824,042</b>	<b>67.44%</b>	<b>\$ 62,921</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>			
<b>GRAND TOTAL REVENUES</b>	<b>\$ 997,000</b>	<b>\$ 886,963</b>	<b>88.96%</b>	<b>\$ 1,221,935</b>	<b>\$ 824,042</b>	<b>67.44%</b>	<b>\$ 62,921</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through April 30, 2016 compared to April 30, 2015**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2016 BUDGET	EXPENDITURES THRU APR 2016	% OF BUDGET	FY 2015 BUDGET	EXPENDITURES THRU APR 2015	% OF BUDGET	
Salaries & Benefits	\$ 311,000	\$ 292,959	94.20%	\$ 318,446	\$ 267,764	84.08%	\$ 25,195
Purchased Services	\$ 96,150	\$ 62,236	64.73%	\$ 67,800	\$ 91,108	134.38%	\$ (28,872)
Supplies	\$ 17,500	\$ 28,699	163.99%	\$ 9,000	\$ 44,828	498.09%	\$ (16,129)
Utilities	\$ 200,200	\$ 183,405	91.61%	\$ 204,846	\$ 161,396	78.79%	\$ 22,009
Capital Outlay	\$ 57,000	\$ 1,600	2.81%	\$ 80,000	\$ 4,034	5.04%	\$ (2,434)
Rent	\$ 507,000	\$ 464,277	91.57%	\$ 528,408	\$ 464,277	87.86%	\$ -
	<b>\$ 1,188,850</b>	<b>\$ 1,033,176</b>	<b>86.91%</b>	<b>\$ 1,208,500</b>	<b>\$ 1,033,407</b>	<b>85.51%</b>	<b>\$ (231)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,188,850</b>	<b>\$ 1,033,176</b>	<b>86.91%</b>	<b>\$ 1,208,500</b>	<b>\$ 1,033,407</b>	<b>85.51%</b>	<b>\$ (231)</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Howard Kroll, City Manager  
From: Jill Eastman, Finance Director  
Re: Financial Reports for April, 2016



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 April 31, 2016. Ingersoll opened in October 2015 and I have not given you any reports to date. After 7 months of operation Ingersoll is operating in the black as you will see from the attached report and narrative below.

### **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, 2016.

#### **Current Assets:**

As of the end of March 2016 the total current assets of Ingersoll Turf Facility were \$53,122. These consisted of an interfund receivable of \$53,122, which means that the General Fund owes Ingersoll \$53,122 at the end of April.

#### **Noncurrent Assets:**

Ingersoll'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 April 30, 2016 was \$20,915.

#### **Liabilities:**

Ingersoll had accounts payable of \$120 as of April 30, 2016.

#### **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 April 2016 are \$138,017. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2016 were \$64,100. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2016 Ingersoll has an operating gain of \$73,917.

As of April 30, 2016 Norway Arena has an increase in net assets of \$73,917.

The budget to actual reports for revenue and expenditures, show that the revenue for FY16 , after 7 months is 64.21% of the budget and expenditures are at 35.88% of budget.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**April 30, 2016**  
**Business-type Activities - Enterprise Fund**

	April 30 2016	March 31 2016	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ -	\$ -	\$ -
Interfund receivables/payables	53,122	42,167	10,955
Accounts receivable		-	-
Total current assets	53,122	42,167	10,955
Noncurrent assets:			
Capital assets:			
Buildings	-	-	-
Equipment	20,915	20,915	-
Land improvements	-	-	-
Less accumulated depreciation	-	-	-
Total noncurrent assets	20,915	20,915	-
Total assets	74,037	63,082	10,955
<b>LIABILITIES</b>			
Accounts payable	\$ 120	\$ 211	\$ (91)
Total liabilities	120	211	(91)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 20,915	\$ 20,915	\$ -
Unrestricted	\$ 53,002	\$ 41,956	\$ 11,046
Total net assets	\$ 73,917	\$ 62,871	\$ 11,046

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**April 30, 2016**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 138,017
Operating expenses:	
Personnel	41,891
Supplies	1,086
Utilities	12,416
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	8,707
<b>Total operating expenses</b>	<b>64,100</b>
<b>Operating gain (loss)</b>	<b>73,917</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	73,917
Transfers out	-
Change in net assets	73,917
Total net assets, July 1	-
<b>Total net assets, April 30, 2016</b>	<b>\$ 73,917</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through April 30, 2016**

REVENUE SOURCE	FY 2016 BUDGET	ACTUAL REVENUES THRU APR 2016	% OF BUDGET
<b>CHARGE FOR SERVICES</b>			
Sponsorship	\$ 15,000	\$ 7,135	47.57%
Batting Cages	\$ -	\$ 9,430	
Programs	\$ 8,640	\$ 45,085	521.82%
Rental Income	\$ 191,300	\$ 76,367	39.92%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 214,940</b>	<b>\$ 138,017</b>	<b>64.21%</b>
<b>INTEREST ON INVESTMENTS</b>			
	\$ -		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 214,940</b>	<b>\$ 138,017</b>	<b>64.21%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through April 30, 2016**

<b>DESCRIPTION</b>	<b>FY 2016 BUDGET</b>	<b>ACTUAL EXPENDITURES THRU APR 2016</b>	<b>% OF BUDGET</b>
Salaries & Benefits	\$ 102,719	\$ 41,891	40.78%
Purchased Services	\$ 20,250	\$ 3,315	16.37%
Programs	\$ -	\$ 5,392	
Supplies	\$ 6,750	\$ 1,086	16.09%
Utilities	\$ 44,320	\$ 12,416	28.01%
Insurance Premiums	\$ 4,600	\$ -	0.00%
Capital Outlay	\$ -	\$ -	
	<b>\$ 178,639</b>	<b>\$ 64,100</b>	<b>35.88%</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 178,639</b>	<b>\$ 64,100</b>	<b>35.88%</b>