

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: April 2019 Financial Report**  
**DATE: May 14, 2019**

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 30, including the school department were \$77,587,765, or 89.47%, of the budget. The municipal revenues including property taxes were \$56,578,223, or 92.72% of the budget which is more than the same period last year by \$2,849,668. 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 97.12% as compared to 93.48% last year. Courtesy letters were sent out in April for those taxpayers that hadn't paid their taxes. The lien process will begin in May.
- B. Excise tax for the month of April is at 88.79%. This is a \$107,542 increase from FY 18.

## **Expenditures**

City expenditures through April 2019 are \$36,256,770 or 84.27%, of the budget. Noteworthy variances are:

- A. All of the operating departments are either below or right on target for April. Debt Service for FY 18 has all been paid as of April 30, so this account will end the year with a small surplus that will go to fund balance.

## **Investments**

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 1.92%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman". The signature is written in a cursive style with a large initial "J" and "E".

Jill M. Eastman  
Finance Director

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

<b>ASSETS</b>	<b>UNAUDITED April 30 2019</b>	<b>UNAUDITED March 31 2019</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2018</b>
CASH	\$ 20,415,444	\$ 23,780,932	\$ (3,365,489)	\$ 11,450,641
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,562,473	1,342,375	220,097	1,941,626
TAXES RECEIVABLE-CURRENT	1,788,028	3,111,813	(1,323,784)	1,822,799
DELINQUENT TAXES	755,027	755,469	(441)	664,795
TAX LIENS	643,449	683,558	(40,109)	724,636
NET DUE TO/FROM OTHER FUNDS	757,119	2,708,706	(1,951,586)	3,182,810
<b>TOTAL ASSETS</b>	<b>\$ 25,921,539</b>	<b>\$ 32,382,852</b>	<b>\$ (6,461,313)</b>	<b>\$ 19,787,307</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ 104,950	\$ (88,014)	\$ 192,964	\$ (1,073,230)
PAYROLL LIABILITIES	(450,255)	(663,016)	212,761	(709,471)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,771,642)
STATE FEES PAYABLE	(91,140)	(19,102)	(72,038)	
ESCROWED AMOUNTS	-	-	-	(1,600)
DEFERRED REVENUE	(2,268,595)	(3,633,173)	1,364,578	(2,054,690)
<b>TOTAL LIABILITIES</b>	<b>\$ (2,708,312)</b>	<b>\$ (4,406,578)</b>	<b>\$ 1,698,266</b>	<b>\$ (6,610,633)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (19,680,829)	\$ (24,443,875)	\$ 4,763,046	\$ (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)
<b>TOTAL FUND BALANCE</b>	<b>\$ (23,213,228)</b>	<b>\$ (27,976,274)</b>	<b>\$ 4,763,046</b>	<b>\$ (13,176,674)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (25,921,539)</b>	<b>\$ (32,382,852)</b>	<b>\$ 6,461,313</b>	<b>\$ (19,787,307)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2019 VS April 30, 2018**

DEPARTMENT	FY 2019 BUDGET	Unaudited		FY 2018 BUDGET	Unaudited		VARIANCE
		EXP THRU APR 2019	% OF BUDGET		EXP THRU APR 2018	% OF BUDGET	
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 47,366,820	97.12%	\$ 48,061,530	\$ 44,926,732	93.48%	\$ 2,440,088
PRIOR YEAR TAX REVENUE	\$ -	\$ 759,863		\$ -	\$ 868,237		\$ (108,374)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 3,405,055	88.79%	\$ 3,810,000	\$ 3,297,513	86.55%	\$ 107,542
PENALTIES & INTEREST	\$ 150,000	\$ 120,246	80.16%	\$ 150,000	\$ 100,060	66.71%	\$ 20,186
<b>TOTAL TAXES</b>	<b>\$ 53,947,945</b>	<b>\$ 52,649,677</b>	<b>97.59%</b>	<b>\$ 53,036,530</b>	<b>\$ 50,014,387</b>	<b>94.30%</b>	<b>\$ 2,635,290</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 62,000	\$ 58,145	93.78%	\$ 62,000	\$ 58,043	93.62%	\$ 102
NON-BUSINESS	\$ 355,000	\$ 383,258	107.96%	\$ 345,000	\$ 388,582	112.63%	\$ (5,325)
<b>TOTAL LICENSES</b>	<b>\$ 417,000</b>	<b>\$ 441,402</b>	<b>105.85%</b>	<b>\$ 407,000</b>	<b>\$ 446,625</b>	<b>109.74%</b>	<b>\$ (5,223)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 403,684	100.92%	\$ 400,000	\$ 406,860	101.72%	\$ (3,176)
STATE REVENUE SHARING	\$ 1,689,669	\$ 1,293,255	76.54%	\$ 1,509,117	\$ 1,156,926	76.66%	\$ 136,329
WELFARE REIMBURSEMENT	\$ 103,747	\$ 41,886	40.37%	\$ 95,000	\$ 127,842	134.57%	\$ (85,956)
OTHER STATE AID	\$ 32,000	\$ 14,944	46.70%	\$ 32,000	\$ 14,943	46.70%	\$ 1
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 71,293	31.22%	\$ (71,293)
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,453,800</b>	<b>\$ 1,753,768</b>	<b>71.47%</b>	<b>\$ 2,264,501</b>	<b>\$ 1,777,864</b>	<b>78.51%</b>	<b>\$ (24,095)</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 144,440	\$ 134,859	93.37%	\$ 144,440	\$ 99,800	69.09%	\$ 35,059
PUBLIC SAFETY	\$ 236,277	\$ 164,044	69.43%	\$ 236,277	\$ 141,035	59.69%	\$ 23,009
EMS TRANSPORT	\$ 1,250,000	\$ 849,417	67.95%	\$ 1,250,000	\$ 798,304	63.86%	\$ 51,113
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,630,717</b>	<b>\$ 1,148,321</b>	<b>70.42%</b>	<b>\$ 1,630,717</b>	<b>\$ 1,039,139</b>	<b>63.72%</b>	<b>\$ 109,182</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 62,713	89.59%	\$ 70,000	\$ 45,450	64.93%	\$ 17,263
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 32,000	\$ 120,514	376.61%	\$ 32,000	\$ 55,362	173.01%	\$ 65,152
RENTS	\$ 35,000	\$ 23,083	65.95%	\$ 35,000	\$ 30,079	85.94%	\$ (6,997)
UNCLASSIFIED	\$ 10,000	\$ 53,878	538.78%	\$ 10,000	\$ 57,465	574.65%	\$ (3,587)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 44,289		\$ -	\$ 45,264		\$ (975)
SALE OF PROPERTY	\$ 20,000	\$ 65,542	327.71%	\$ 20,000	\$ 14,611	73.06%	\$ 50,931
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 221,000	\$ 188,116	85.12%	\$ 215,000	\$ 181,988	84.65%	\$ 6,128
TRANSFER IN: TIF	\$ 1,317,818	\$ -	0.00%	\$ 1,287,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 97,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ 10,250	4.78%	\$ 214,430	\$ 20,321	9.48%	\$ (10,071)
UTILITY REIMBURSEMENT	\$ 27,500	\$ 16,669	60.61%	\$ 27,500	\$ -	0.00%	\$ 16,669
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,502,966</b>	<b>\$ 522,341</b>	<b>20.87%</b>	<b>\$ 2,308,966</b>	<b>\$ 405,090</b>	<b>17.54%</b>	<b>\$ 117,251</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 61,022,428</b>	<b>\$ 56,578,223</b>	<b>92.72%</b>	<b>\$ 59,717,714</b>	<b>\$ 53,728,555</b>	<b>89.97%</b>	<b>\$ 2,849,668</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 20,487,812	84.30%	\$ 22,039,568	\$ 16,786,691	76.17%	\$ 3,701,121
EDUCATION	\$ 674,191	\$ 521,730	77.39%	\$ 811,744	\$ 503,549	62.03%	\$ 18,181
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 25,696,522</b>	<b>\$ 21,009,542</b>	<b>81.76%</b>	<b>\$ 23,758,194</b>	<b>\$ 17,290,240</b>	<b>72.78%</b>	<b>\$ 3,719,302</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 86,718,950</b>	<b>\$ 77,587,765</b>	<b>89.47%</b>	<b>\$ 83,475,908</b>	<b>\$ 71,018,795</b>	<b>85.08%</b>	<b>\$ 6,568,970</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2019 VS April 30, 2018**

DEPARTMENT	FY 2019 BUDGET	Unaudited		FY 2018 BUDGET	Unaudited		VARIANCE
		EXP THRU APR 2019	% OF BUDGET		EXP THRU APR 2018	% OF BUDGET	
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 111,610	\$ 89,005	79.75%	\$ 80,300	\$ 65,763	81.90%	\$ 23,242
CITY MANAGER	\$ 474,086	\$ 390,203	82.31%	\$ 581,170	\$ 403,467	69.42%	\$ (13,264)
CITY CLERK	\$ 185,898	\$ 137,185	73.80%	\$ 181,332	\$ 143,648	79.22%	\$ (6,463)
FINANCIAL SERVICES	\$ 694,109	\$ 573,070	82.56%	\$ 675,239	\$ 523,968	77.60%	\$ 49,102
HUMAN RESOURCES	\$ 149,953	\$ 116,666	77.80%	\$ 156,887	\$ 119,753	76.33%	\$ (3,087)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 438,980	74.61%	\$ 531,551	\$ 440,841	82.93%	\$ (1,861)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,204,059</b>	<b>\$ 1,745,109</b>	<b>79.18%</b>	<b>\$ 2,206,479</b>	<b>\$ 1,697,440</b>	<b>76.93%</b>	<b>\$ 47,669</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 881,485	59.89%	\$ 1,717,028	\$ 917,949	53.46%	\$ (36,464)
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 125,497	56.15%	\$ 220,870	\$ 192,481	87.15%	\$ (66,984)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 353,162	91.82%	\$ 388,581	\$ 288,803	74.32%	\$ 64,359
PUBLIC LIBRARY	\$ 998,189	\$ 831,824	83.33%	\$ 998,189	\$ 927,584	92.93%	\$ (95,760)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,078,237</b>	<b>\$ 2,191,968</b>	<b>71.21%</b>	<b>\$ 3,324,668</b>	<b>\$ 2,326,817</b>	<b>69.99%</b>	<b>\$ (134,849)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,702,508	\$ 6,687,306	99.77%	\$ 6,366,533	\$ 6,298,375	98.93%	\$ 388,931
FACILITIES	\$ 650,641	\$ 502,498	77.23%	\$ 640,201	\$ 493,625	77.10%	\$ 8,873
WORKERS COMPENSATION	\$ 581,360	\$ 581,360	100.00%	\$ 555,164	\$ 555,164	100.00%	\$ 26,196
WAGES & BENEFITS	\$ 6,471,614	\$ 4,892,252	75.60%	\$ 5,960,970	\$ 4,936,604	82.82%	\$ (44,352)
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 14,837,126</b>	<b>\$ 12,663,416</b>	<b>85.35%</b>	<b>\$ 13,938,322</b>	<b>\$ 12,283,768</b>	<b>88.13%</b>	<b>\$ 379,648</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,422,256	\$ 3,516,085	79.51%	\$ 4,227,575	\$ 3,668,478	86.77%	\$ (152,393)
FIRE EMS	\$ 683,181	\$ 563,804	82.53%	\$ 708,828	\$ 391,857	55.28%	\$ 171,947
POLICE DEPARTMENT	\$ 4,166,631	\$ 3,294,353	79.07%	\$ 4,043,998	\$ 3,330,579	82.36%	\$ (36,226)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,272,068</b>	<b>\$ 7,374,242</b>	<b>79.53%</b>	<b>\$ 8,980,401</b>	<b>\$ 7,390,914</b>	<b>82.30%</b>	<b>\$ (16,672)</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,778,668	\$ 3,951,025	82.68%	\$ 4,611,116	\$ 3,710,582	80.47%	\$ 240,443
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 747,592	75.67%	\$ 964,118	\$ 708,373	73.47%	\$ 39,219
WATER AND SEWER	\$ 645,216	\$ 632,716	98.06%	\$ 632,716	\$ 328,858	51.98%	\$ 303,858
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,411,897</b>	<b>\$ 5,331,333</b>	<b>83.15%</b>	<b>\$ 6,207,950</b>	<b>\$ 4,747,813</b>	<b>76.48%</b>	<b>\$ 583,520</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,759	99.86%	\$ 167,800	\$ 166,279	99.09%	\$ 5,480
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 1,103,445	98.25%	\$ 1,088,857	\$ 835,338	76.72%	\$ 268,107
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
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,764,211</b>	<b>\$ 1,493,134</b>	<b>84.63%</b>	<b>\$ 1,716,606</b>	<b>\$ 1,208,375</b>	<b>70.39%</b>	<b>\$ 284,759</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 111,541
OVERLAY	\$ 3,049,803	\$ 3,049,803	100.00%	\$ 3,049,803	\$ 3,049,803	100.00%	\$ -
	\$ -	\$ -		\$ -	\$ -	0.00%	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 43,025,167</b>	<b>\$ 36,256,770</b>	<b>84.27%</b>	<b>\$ 41,720,453</b>	<b>\$ 35,001,154</b>	<b>83.89%</b>	<b>\$ 1,255,616</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 43,693,783	\$ 30,452,539	69.70%	\$ 41,755,455	\$ 27,437,699	65.71%	\$ 3,014,840
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 86,718,950</b>	<b>\$ 66,709,309</b>	<b>76.93%</b>	<b>\$ 83,475,908</b>	<b>\$ 62,438,853</b>	<b>74.80%</b>	<b>\$ 4,270,456</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF April 30, 2019**

INVESTMENT		FUND	BALANCE April 30, 2019	BALANCE March 31, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 4,243,267.58	\$ 4,238,039.62	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,026,628.99	\$ 1,025,364.19	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 4,281,229.13	\$ 4,315,212.17	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,286.69	\$ 51,223.51	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 73,435.93	\$ 32,480.27	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,940.46	\$ 85,834.58	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 58,984.67	\$ -	1.50%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 1,000,000.00	\$ 1,000,000.00	2.55%
<b>GRAND TOTAL</b>			<b>\$ 13,320,773.45</b>	<b>\$ 13,248,154.34</b>	<b>1.92%</b>

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

	Beginning	April 2019				Ending	
	Balance 04/01/19	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 4/30/2019
Bluecross	\$ 12,245.52	\$ 3,342.80	\$ (3,629.77)		\$ (10,885.50)		\$ 1,073.05
Intercept	\$ 600.00	\$ -	\$ (300.00)		\$ (200.00)		\$ 100.00
Medicare	\$ 56,977.00	\$ 89,468.20	\$ (47,113.52)		\$ (62,588.38)		\$ 36,743.30
Medicaid	\$ 35,344.76	\$ 22,047.00	\$ (19,203.34)		\$ (10,681.96)		\$ 27,506.46
Other/Commercial	\$ 84,533.60	\$ 9,112.80	\$ (12,854.91)		\$ (29,175.79)		\$ 51,615.70
Patient	\$ 106,519.09	\$ 10,633.40	\$ (7,439.36)		\$ 38,236.56		\$ 147,949.69
Worker's Comp	\$ 14,347.40		\$ (1,606.40)		\$ (10,298.41)		\$ 2,442.59
<b>TOTAL</b>	<b>\$ 310,567.37</b>	<b>\$ 134,604.20</b>	<b>\$ (92,147.30)</b>	<b>\$ -</b>	<b>\$ (85,593.48)</b>	<b>\$ -</b>	<b>\$ 267,430.79</b>

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Adjustment	Totals	% of Total
<b>No Insurance Information</b>	\$ 10,977.40	\$ 2,518.00	\$ 1,550.40	\$ 3,166.60	\$ 4,538.40	\$ 1,371.40	\$ 934.00	\$ 6,586.40	\$ 5,522.20	\$ 6,163.20	\$ (30,949.20)	\$ 12,378.80	0.65%
<b>Bluecross</b>	\$ 6,344.40	\$ 8,486.40	\$ 4,124.40	\$ 7,998.20	\$ 2,676.20	\$ 12,286.20	\$ 6,583.60	\$ 6,765.40	\$ 5,279.20	\$ 3,342.80	\$ 3,993.00	\$ 67,879.80	3.58%
<b>Intercept</b>	\$ 200.00	\$ 100.00		\$ 300.00	\$ 100.00		\$ 100.00	\$ -	\$ 400.00			\$ 1,200.00	0.06%
<b>Medicare</b>	\$ 103,152.60	\$ 132,913.20	\$ 118,842.80	\$ 122,609.60	\$ 97,778.80	\$ 94,531.40	\$ 118,093.60	\$ 129,081.40	\$ 129,994.20	\$ 83,305.00	\$ 34,715.80	\$ 1,165,018.40	61.36%
<b>Medicaid</b>	\$ 30,752.80	\$ 47,771.60	\$ 30,102.60	\$ 31,127.20	\$ 27,115.80	\$ 25,258.20	\$ 31,541.00	\$ 29,991.20	\$ 29,461.20	\$ 22,047.00	\$ 7,221.20	\$ 312,389.80	16.45%
<b>Other/Commercial</b>	\$ 24,030.40	\$ 19,494.00	\$ 13,526.00	\$ 21,522.60	\$ 25,029.40	\$ 19,307.80	\$ 25,738.40	\$ 33,013.60	\$ 17,484.20	\$ 9,112.80	\$ (6,764.60)	\$ 201,494.60	10.61%
<b>Patient</b>	\$ 19,183.20	\$ 17,841.80	\$ 12,560.00	\$ 15,276.60	\$ 17,126.80	\$ 8,533.60	\$ 15,658.20	\$ 11,075.60	\$ 9,013.40	\$ 10,633.40	\$ (13,071.80)	\$ 123,830.80	6.52%
<b>Worker's Comp</b>	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 1,880.60	\$ 1,784.00				\$ 4,855.60	\$ 14,347.40	0.76%
<b>TOTAL</b>	\$ 197,066.40	\$ 230,026.80	\$ 182,297.20	\$ 202,909.60	\$ 174,365.40	\$ 163,169.20	\$ 200,432.80	\$ 216,513.60	\$ 197,154.40	\$ 134,604.20	\$ -	\$ 1,898,539.60	100.00%

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

	July 2018	August 2018	Sept 2018	Oct 2018	Nov 2018	Dec 2018	Jan 2019	Feb 2019	Mar 2019	Apr 2019	Totals	% of Total
<b>No Insurance Information</b>	14	3	2	4	5	2	1	8	7	7	53	2.22%
<b>Bluecross</b>	8	10	5	10	3	15	8	8	6	4	77	3.23%
<b>Intercept</b>	2	1	0	3	1	0	1	0	4	0	12	0.50%
<b>Medicare</b>	129	164	148	153	119	116	145	161	158	104	1397	58.53%
<b>Medicaid</b>	39	60	38	42	33	32	40	40	37	28	389	16.30%
<b>Other/Commercial</b>	35	27	17	28	34	25	32	42	24	11	275	11.52%
<b>Patient</b>	23	23	16	19	23	11	20	13	11	14	173	7.25%
<b>Worker's Comp</b>	3	1	2	1	0	2	2	0			11	0.46%
<b>TOTAL</b>	253	289	228	260	218	203	249	272	247	168	2387	100.00%



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

	Current		31-60		61-90		91-120		121+ days		Totals	
<b>Bluecross</b>	\$ 1,058.12	99%	\$ 91.65	9%	\$ 896.20	84%	\$ (16.57)	-2%	\$ (956.35)	-89%	\$ 1,073.05	0.40%
<b>Intercept</b>	\$ 100.00	100%	\$ -		\$ -		\$ -		\$ -		\$ 100.00	0.04%
<b>Medicare</b>	\$ 36,045.83	98%	\$ 669.60	2%	\$ -	0%	\$ -	0%	\$ 27.87	0%	\$ 36,743.30	13.74%
<b>Medicaid</b>	\$ 18,984.20	69%	\$ 8,501.72	31%	\$ 1,070.21	4%	\$ 86.82	0%	\$ (1,136.49)	-4%	\$ 27,506.46	10.29%
<b>Other/Commercial</b>	\$ 23,790.98	46%	\$ 14,478.02	28%	\$ 7,098.25	14%	\$ 2,477.40	5%	\$ 3,771.05	7%	\$ 51,615.70	19.30%
<b>Patient</b>	\$ 33,295.42	23%	\$ 35,894.87	24%	\$ 22,308.94	15%	\$ 16,437.16	11%	\$ 40,013.30	27%	\$ 147,949.69	55.32%
<b>Worker's Comp</b>	\$ -				\$ 2,442.59	100%	\$ -		\$ -		\$ 2,442.59	0.91%
<b>TOTAL</b>	\$ 113,274.55		\$ 59,635.86		\$ 33,816.19		\$ 18,984.81		\$ 41,719.38		\$ 267,430.79	
	42%		22%		13%		7%		16%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of April 30, 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	\$ 65,879.51	\$ 3,159.11	\$ 739.00		\$ 1,400.00		\$ 7,442.61		\$ 1,836.00		\$ 812.00						
Expenditures FY19	\$ 161,865.00	\$ 12,868.07	\$ 408.81	\$ 343.00			\$ 7,110.37	\$ 7,278.18		\$ 925.31	\$ 1,188.27			\$ 322.29			
<b>Fund Balance 4/30/19</b>	<b>\$ 873,915.42</b>	<b>\$ (15,099.19)</b>	<b>\$ 5,338.71</b>	<b>\$ 4,769.53</b>	<b>\$ 31,605.71</b>	<b>\$ (488.84)</b>	<b>\$ 5,184.09</b>	<b>\$ -</b>	<b>\$ 5,204.05</b>	<b>\$ (0.10)</b>	<b>\$ (376.27)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 762.40</b>			
	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032	2033			
	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)			
Fund Balance 7/1/18	\$ 2,808.57	\$ (101,600.31)	\$ 2,099.08	\$ 4,322.93	\$ (110,031.67)	\$ 6,158.77	\$ 9,263.39	\$ 6,931.00	\$ (7,637.91)	\$ 4,261,266.85	\$ 30,846.63	\$ (47,430.39)	\$ (4,994.50)	\$ (15,906.07)			
Revenues FY19	\$ 995.00	\$ 699,304.74			\$ 86,573.34	\$ 16,800.79	\$ 4,764.00	\$ 9,924.00	\$ 1,790.00	\$ 305,874.14	\$ 5,976.74	\$ 135,176.00	\$ 4,994.50	\$ 15,906.07			
Expenditures FY19	\$ 995.00	\$ 341,302.10	\$ 514.88	\$ 4,322.93	\$ 101,816.97	\$ 16,673.64	\$ 6,341.72	\$ 6,800.89	\$ 1,040.00	\$ 795,196.65	\$ 1,626.50	\$ 153,249.13					
<b>Fund Balance 4/30/19</b>	<b>\$ 2,808.57</b>	<b>\$ 256,402.33</b>	<b>\$ 1,584.20</b>	<b>\$ -</b>	<b>\$ (125,275.30)</b>	<b>\$ 6,285.92</b>	<b>\$ 7,685.67</b>	<b>\$ 10,054.11</b>	<b>\$ (6,887.91)</b>	<b>\$ 3,771,944.34</b>	<b>\$ 35,196.87</b>	<b>\$ (65,503.52)</b>	<b>\$ -</b>	<b>\$ -</b>			
	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			\$ 70,392.34				
Expenditures FY19	\$ 6,315.29	\$ 7,026.21		\$ 2,121.70	\$ 15,870.99	\$ 91.18	\$ 0.57			\$ 7,938.35		\$ 750.00	\$ 29,118.00	\$ 13,546.56			
<b>Fund Balance 4/30/19</b>	<b>\$ 11,328.80</b>	<b>\$ 180.00</b>	<b>\$ 20,536.23</b>	<b>\$ 26,051.49</b>	<b>\$ 50,313.83</b>	<b>\$ 4,345.34</b>	<b>\$ -</b>	<b>\$ 13,450.00</b>	<b>\$ 89.35</b>	<b>\$ -</b>	<b>\$ 975.05</b>	<b>\$ 857.75</b>	<b>\$ 73,435.93</b>	<b>\$ (27,238.97)</b>			
	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		\$ 93,435.00	\$ 827.64		\$ 224,291.61								
Expenditures FY19				\$ 14,328.00		\$ 57,050.35	\$ 756.68		\$ 284,984.69								
<b>Fund Balance 4/30/19</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 8,829.00</b>	<b>\$ -</b>	<b>\$ 33,229.79</b>	<b>\$ 107.69</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 92,090.37</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 7/1/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ 257,728.49	\$ 183.21	\$ (338,049.92)	\$ 50,325.30	\$ 3,883.14	\$ 348.35	\$ 1,366.79	\$ (61.12)	\$ (18.32)	\$ 2,919,956.60	
Revenues FY19	\$ 523,280.00		\$ 124,379.00			\$ 383,288.00	\$ 815,987.00		\$ 193,476.00	\$ 349,638.00	\$ 460,889.00	\$ 30,116.00		\$ 137,960.00	\$ 30,790.00	\$ 4,903,528.44	
Expenditures FY19	\$ 419,589.55		\$ 88,145.24			\$ 680.00	\$ 384,728.31		\$ 200,310.00	\$ 156,665.82	\$ 798,618.74	\$ 30,750.38		\$ 141,048.00	\$ 32,482.90	\$ 4,315,107.22	
<b>Fund Balance 4/30/19</b>	<b>\$ 105,531.60</b>	<b>\$ (6,499.56)</b>	<b>\$ (294,448.66)</b>	<b>\$ 2,558.27</b>	<b>\$ 486.17</b>	<b>\$ 384,691.99</b>	<b>\$ 688,987.18</b>	<b>\$ 183.21</b>	<b>\$ (344,883.92)</b>	<b>\$ 243,297.48</b>	<b>\$ (333,846.60)</b>	<b>\$ (286.03)</b>	<b>\$ 1,366.79</b>	<b>\$ (3,149.12)</b>	<b>\$ (1,711.22)</b>	<b>\$ 3,508,377.82</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 April 30, 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 April 30, 2019.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2019.

#### **Current Assets:**

As of the end of April 2019 the total current assets of Ingersoll Turf Facility were \$176,925. This consisted of cash and cash equivalents of \$85,940 and an interfund receivable of \$90,985 an increase from March of \$12,328.

#### **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 April 30, 2019 was \$172,719.

#### **Liabilities:**

Ingersoll had no accounts payable as of April 30, 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 April 2019 are \$212,275. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2019 were \$116,253. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2019, Ingersoll has an operating gain of \$96,022 compared to March's of \$83,393.

As of April 30, 2019, Ingersoll has an increase in net assets of \$96,022.

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**  
**April 30, 2019**  
**Business-type Activities - Enterprise Fund**

	April 30, 2019	March 31, 2019	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 85,940	\$ 85,725	\$ 215
Interfund receivables/payables	\$ 90,985	\$ 78,872	12,113
Accounts receivable	-	-	-
Total current assets	176,925	164,597	12,328
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	349,644	337,316	12,328
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 301	\$ (301)
Total liabilities	-	301	(301)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 176,925	\$ 164,296	\$ 12,629
Total net assets	<b>\$ 349,644</b>	<b>\$ 337,015</b>	<b>\$ 12,629</b>

**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, 2019**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 212,275
Operating expenses:	
Personnel	72,015
Supplies	18,330
Utilities	18,256
Repairs and maintenance	5,227
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	2,425
<b>Total operating expenses</b>	<b>116,253</b>
<b>Operating gain (loss)</b>	<b>96,022</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	96,022
Transfers out	-
Change in net assets	96,022
Total net assets, July 1	253,622
<b>Total net assets, April 30, 2019</b>	<b>\$ 349,644</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through April 30, 2019 compared to April 30, 2018

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU APR 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2018	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 20,500	\$ 15,375	75.00%	\$ 17,000	\$ 14,750	86.76%
Batting Cages	\$ 12,240	\$ 18,478	150.96%	\$ 11,520	\$ 15,065	130.77%
Programs	\$ 90,000	\$ 73,094	81.22%	\$ 80,000	\$ 71,722	89.65%
Rental Income	\$ 102,300	\$ 104,728	102.37%	\$ 103,650	\$ 85,562	82.55%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 225,040</b>	<b>\$ 211,675</b>	<b>94.06%</b>	<b>\$ 212,170</b>	<b>\$ 187,099</b>	<b>88.18%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 600</b>		<b>\$ -</b>		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 225,040</b>	<b>\$ 212,275</b>	<b>94.33%</b>	<b>\$ 212,170</b>	<b>\$ 187,099</b>	<b>88.18%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through April 30, 2019 compared to April 30, 2018**

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU APR 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU APR 2018	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 72,015	60.01%	\$ 106,624	\$ 76,573	71.82%	\$ (4,558)
Purchased Services	\$ 19,460	\$ 7,652	39.32%	\$ 21,110	\$ 10,351	49.03%	\$ (2,699)
Programs	\$ 15,220	\$ 4,047	26.59%	\$ 7,000	\$ 4,047	57.81%	\$ -
Supplies	\$ 4,600	\$ 14,283	310.50%	\$ 5,000	\$ 12,169	243.38%	\$ 2,114
Utilities	\$ 30,920	\$ 18,256	59.04%	\$ 39,720	\$ 17,584	44.27%	\$ 672
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ 33,048	77.78%	\$ (33,048)
	<b>\$ 222,705</b>	<b>\$ 116,253</b>	<b>52.20%</b>	<b>\$ 224,375</b>	<b>\$ 153,772</b>	<b>68.53%</b>	<b>\$ (37,519)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 222,705</b>	<b>\$ 116,253</b>	<b>52.20%</b>	<b>\$ 224,375</b>	<b>\$ 153,772</b>	<b>68.53%</b>	<b>\$ (37,519)</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 April 30, 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 April 30, 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, March 31, 2019.

#### **Current Assets:**

As of the end of April 2019 the total current assets of Norway Savings Bank Arena were (\$1,368,325). These consisted of cash and cash equivalents of \$145,426, accounts receivable of \$61,264, and an interfund payable of \$1,575,015.

#### **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, 2019 was \$342,462.

#### **Liabilities:**

Norway Arena had accounts payable of \$1,923 as of April 30, 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 April 2019 are \$882,772. 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 2019 were \$665,234. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2019, there was an operating gain of \$217,538.

As of April 2019, Norway Arena has an overall loss of \$422,070, after the debt service (rent) was deducted from the operating gain, compared to the March 2019 overall loss of \$153,568 an increase in the net loss for the fiscal year of \$268,502.

As of April 30, 2019, Norway Arena has a decrease in net assets of \$422,070.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**April 30, 2019**  
**Business-type Activities - Enterprise Fund**

	April 30, 2019	March 31, 2019	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 145,426	\$ 138,251	\$ 7,175
Interfund receivables	\$ (1,575,015)	\$ (1,542,257)	\$ (32,758)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	61,264	97,291	(36,027)
Total current assets	(1,368,325)	(1,306,715)	(61,610)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(230,760)	-
Total noncurrent assets	342,462	342,462	-
Total assets	(1,025,863)	(964,253)	(61,610)
<b>LIABILITIES</b>			
Accounts payable	\$ 1,923	\$ 12,569	\$ (10,646)
Net pension liability	170,806	170,806	-
Total liabilities	172,729	183,375	(10,646)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 342,462	\$ 342,462	\$ -
Unrestricted	\$ (1,541,054)	\$ (1,490,090)	\$ (50,964)
Total net assets	\$ (1,198,592)	\$ (1,147,628)	\$ (50,964)

**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, 2019**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 882,772
<hr/>	
Operating expenses:	
Personnel	305,667
Supplies	55,677
Utilities	213,877
Repairs and maintenance	34,749
Depreciation	-
Capital expenses	19,156
Other expenses	36,108
<b>Total operating expenses</b>	<b>665,234</b>
<hr/>	
Operating gain (loss)	217,538
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(422,070)
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>(422,070)</b>
<hr/>	
Gain (Loss) before transfer	(204,532)
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	(204,532)
<hr/>	
Total net assets, July 1	(994,060)
<hr/>	
<b>Total net assets, April 30, 2019</b>	<b>\$ (1,198,592)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
**Through April 30, 2019 compared to April 30, 2018**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2019	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU APR 2018	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concissions	\$ 16,500	\$ 13,500	81.82%	\$ 18,000	\$ 7,985	44.36%	\$ 5,515
Vending Machines	\$ 9,000	\$ 7,092	78.80%	\$ -	\$ 8,295		\$ (1,203)
Skate Rentals	\$ 5,000	\$ 1,010	20.20%	\$ -	\$ 5,428		\$ (4,418)
Sponsorships	\$ 300,000	\$ 162,450	54.15%	\$ 275,000	\$ 190,068	69.12%	\$ (27,618)
Pro Shop	\$ 8,500	\$ 6,483	76.26%	\$ 8,500	\$ 4,745	55.82%	\$ 1,738
Programs	\$ 31,000	\$ -	0.00%	\$ 31,000	\$ 18,212	58.75%	\$ (18,212)
Rental Income	\$ 774,000	\$ 658,082	85.02%	\$ 705,250	\$ 556,771	78.95%	\$ 101,311
Camps/Clinics	\$ 50,000	\$ 12,480	24.96%	\$ 50,000	\$ 42,878		\$ (30,398)
Tournaments	\$ 50,000	\$ 21,675	43.35%	\$ 50,000	\$ 39,944	79.89%	\$ (18,269)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,244,000</b>	<b>\$ 882,772</b>	<b>70.96%</b>	<b>\$ 1,137,750</b>	<b>\$ 874,326</b>	<b>76.85%</b>	<b>\$ 8,446</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through April 30, 2019 compared to April 30, 2018**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU APR 2019	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU APR 2018	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 305,667	88.86%	\$ 344,000	\$ 286,962	83.42%	\$ 18,705
Purchased Services	\$ 71,656	\$ 70,857	98.88%	\$ 71,656	\$ 51,896	72.42%	\$ 18,961
Supplies	\$ 37,100	\$ 55,677	150.07%	\$ 37,100	\$ 50,788	136.89%	\$ 4,889
Utilities	\$ 225,150	\$ 213,877	94.99%	\$ 225,150	\$ 156,278	69.41%	\$ 57,599
Capital Outlay	\$ 103,500	\$ 19,156	18.51%	\$ 103,500	\$ 12,585	12.16%	\$ 6,571
Rent	\$ 507,000	\$ 422,070	83.25%	\$ 507,000	\$ 379,863	74.92%	\$ 42,207
	<b>\$ 1,288,406</b>	<b>\$ 1,087,304</b>	<b>84.39%</b>	<b>\$ 1,288,406</b>	<b>\$ 938,372</b>	<b>72.83%</b>	<b>\$ 148,932</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,288,406</b>	<b>\$ 1,087,304</b>	<b>84.39%</b>	<b>\$ 1,288,406</b>	<b>\$ 938,372</b>	<b>72.83%</b>	<b>\$ 148,932</b>