



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

**TO: Peter Crichton, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: February 2020 Financial Report**

**DATE: March 16, 2020**

The following is a discussion regarding the significant variances found in the City's February financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its eighth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 66.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

### Revenues

Revenues collected through February 29th, including the school department were \$62,212,240 or 68.98%, of the budget. The municipal revenues including property taxes were \$44,071,730, or 70.23% of the budget which is more than the same period last year by 0.96%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 72.57%, the second payment is due March 15<sup>th</sup> . We are currently \$1,153,124 higher than last year at this time.
- B. Excise tax for the month of February is at 72.29%. This is a \$174,131 increase from FY 19.
- C. State Revenue Sharing at the end of February is 80.11% or \$1,914,478.



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### **Expenditures**

City expenditures through February 2020 were \$32,432,654 or 72.31%, of the budget. This is a 8.17% increase for the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the timing of the transfer to Workers Compensation.
- B. Public Safety and Public Services are higher than at this time last year.
- C. The transfer to the TIF accounts was made in February this, and not until March last year.

### **Investments**

This section contains an investment schedule as of February 28th. Currently the City's funds are earning an average interest rate of 1.87%.

Respectfully submitted,

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

Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND**  
**AS of February 2020, January 2020, and June 2019**

	UNAUDITED February 29 2019	UNAUDITED January 31 2020	Increase (Decrease)	AUDITED JUNE 30 2019
<b>ASSETS</b>				
CASH	\$ 18,360,611	\$ 9,802,689	\$ 8,557,922	\$ 13,693,730
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,368,456	1,324,096	44,360	1,754,042
TAXES RECEIVABLE-CURRENT	14,210,580	20,861,490	(6,650,910)	1,090,970
DELINQUENT TAXES	938,838	948,931	(10,092)	755,527
TAX LIENS	654,578	723,501	(68,923)	533,503
NET DUE TO/FROM OTHER FUNDS	(1,772,573)	2,795,104	(4,567,676)	2,970,731
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 33,760,491</b>	<b>\$ 36,455,810</b>	<b>\$ (2,695,319)</b>	<b>\$ 20,798,503</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (253,630)	\$ (167,848)	\$ (85,782)	\$ (999,236)
PAYROLL LIABILITIES	(81,530)	211,987	(293,518)	(988,473)
ACCRUED PAYROLL	542	542	-	(3,484,840)
STATE FEES PAYABLE	(28,470)	(49,184)	20,714	-
ESCROWED AMOUNTS	(25,871)	(25,838)	(33)	(25,643)
DEFERRED REVENUE	(15,661,489)	(22,321,381)	6,659,893	(2,165,544)
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (16,050,446)</b>	<b>\$ (22,351,721)</b>	<b>\$ 6,301,275</b>	<b>\$ (7,663,736)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (14,674,617)	\$ (11,068,662)	\$ (3,605,955)	\$ (10,099,340)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,970)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (17,710,044)</b>	<b>\$ (14,104,089)</b>	<b>\$ (3,605,955)</b>	<b>\$ (13,134,767)</b>
	<hr/>			
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (33,760,491)</b>	<b>\$ (36,455,810)</b>	<b>\$ 2,695,319</b>	<b>\$ (20,798,503)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH February 29, 2020 VS February 28, 2019**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU FEB 2019	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 35,775,215	72.57%	\$ 48,772,945	\$ 34,622,091	70.99%	\$ 1,153,124
PRIOR YEAR TAX REVENUE	\$ -	\$ 343,849		\$ -	\$ 643,729		\$ (299,880)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 2,826,344	72.29%	\$ 3,835,000	\$ 2,652,213	69.16%	\$ 174,131
PENALTIES & INTEREST	\$ 150,000	\$ 92,597	61.73%	\$ 150,000	\$ 85,765	57.18%	\$ 6,832
<b>TOTAL TAXES</b>	<b>\$ 54,605,498</b>	<b>\$ 40,032,121</b>	<b>73.31%</b>	<b>\$ 53,947,945</b>	<b>\$ 39,001,492</b>	<b>72.29%</b>	<b>\$ 1,030,629</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 169,000	\$ 116,897	69.17%	\$ 62,000	\$ 45,931	74.08%	\$ 70,966
NON-BUSINESS	\$ 409,000	\$ 201,003	49.14%	\$ 355,000	\$ 270,088	76.08%	\$ (69,085)
<b>TOTAL LICENSES</b>	<b>\$ 578,000</b>	<b>\$ 317,900</b>	<b>55.00%</b>	<b>\$ 417,000</b>	<b>\$ 316,019</b>	<b>75.78%</b>	<b>\$ 1,881</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 417,352	104.34%	\$ 400,000	\$ 403,684	100.92%	\$ 13,668
STATE REVENUE SHARING	\$ 2,389,669	\$ 1,914,478	80.11%	\$ 1,689,669	\$ 1,154,505	68.33%	\$ 759,973
WELFARE REIMBURSEMENT	\$ 94,122	\$ 26,794	28.47%	\$ 103,747	\$ 30,810	29.70%	\$ (4,016)
OTHER STATE AID	\$ 32,000	\$ 14,495	45.30%	\$ 32,000	\$ 14,819	46.31%	\$ (324)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,144,175</b>	<b>\$ 2,373,120</b>	<b>75.48%</b>	<b>\$ 2,453,800</b>	<b>\$ 1,603,818</b>	<b>65.36%</b>	<b>\$ 769,302</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 148,440	\$ 97,579	65.74%	\$ 144,440	\$ 116,022	80.33%	\$ (18,443)
PUBLIC SAFETY	\$ 215,600	\$ 78,744	36.52%	\$ 236,277	\$ 126,492	53.54%	\$ (47,748)
EMS TRANSPORT	\$ 1,200,000	\$ 753,232	62.77%	\$ 1,250,000	\$ 684,752	54.78%	\$ 68,480
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,564,040</b>	<b>\$ 929,555</b>	<b>59.43%</b>	<b>\$ 1,630,717</b>	<b>\$ 927,266</b>	<b>56.86%</b>	<b>\$ 2,289</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 29,926	54.41%	\$ 70,000	\$ 48,899	69.86%	\$ (18,973)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 70,000	\$ 97,346	139.07%	\$ 32,000	\$ 69,419	216.93%	\$ 27,927
RENTS	\$ 35,000	\$ 17,236	49.24%	\$ 35,000	\$ 18,768	53.62%	\$ (1,532)
UNCLASSIFIED	\$ 10,000	\$ 57,489	574.89%	\$ 10,000	\$ 46,314	463.14%	\$ 11,175
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 36,449		\$ -	\$ 32,528		\$ 3,921
SALE OF PROPERTY	\$ 20,000	\$ 16,324	81.62%	\$ 20,000	\$ 31,120	155.60%	\$ (14,796)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 225,000	\$ 153,521	68.23%	\$ 221,000	\$ 150,493	68.10%	\$ 3,028
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,317,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 566,011	\$ -	0.00%	\$ 97,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ 10,250	4.78%	\$ (10,250)
UTILITY REIMBURSEMENT	\$ 20,000	\$ 10,745	53.72%	\$ 27,500	\$ 11,142	40.52%	\$ (397)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,805,759</b>	<b>\$ 389,108</b>	<b>13.87%</b>	<b>\$ 2,502,966</b>	<b>\$ 370,034</b>	<b>14.78%</b>	<b>\$ 19,074</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,752,472</b>	<b>\$ 44,071,730</b>	<b>70.23%</b>	<b>\$ 61,022,428</b>	<b>\$ 42,267,528</b>	<b>69.27%</b>	<b>\$ 1,804,202</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 17,766,757	68.73%	\$ 24,302,914	\$ 14,473,553	59.55%	\$ 3,293,204
EDUCATION	\$ 711,224	\$ 373,753	52.55%	\$ 674,191	\$ 338,051	50.14%	\$ 35,702
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,440,176</b>	<b>\$ 18,140,510</b>	<b>66.11%</b>	<b>\$ 25,696,522</b>	<b>\$ 14,811,604</b>	<b>57.64%</b>	<b>\$ 3,328,906</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 90,192,648</b>	<b>\$ 62,212,240</b>	<b>68.98%</b>	<b>\$ 86,718,950</b>	<b>\$ 57,079,132</b>	<b>65.82%</b>	<b>\$ 5,133,108</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH February 29, 2020 VS February 28, 2019**

DEPARTMENT	FY 2020 BUDGET	Unaudited EXP THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	Unaudited EXP THRU FEB 2019	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 123,137	\$ 84,343	68.50%	\$ 111,610	\$ 83,632	74.93%	\$ 711
CITY MANAGER	\$ 582,119	\$ 379,162	65.13%	\$ 474,086	\$ 317,526	66.98%	\$ 61,636
CITY CLERK	\$ 207,139	\$ 116,950	56.46%	\$ 185,898	\$ 113,401	61.00%	\$ 3,549
FINANCIAL SERVICES	\$ 734,597	\$ 484,654	65.98%	\$ 694,109	\$ 465,411	67.05%	\$ 19,243
HUMAN RESOURCES	\$ 153,182	\$ 96,412	62.94%	\$ 149,953	\$ 94,346	62.92%	\$ 2,066
INFORMATION TECHNOLOGY	\$ 713,729	\$ 606,981	85.04%	\$ 588,403	\$ 381,198	64.79%	\$ 225,783
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,513,903</b>	<b>\$ 1,768,502</b>	<b>70.35%</b>	<b>\$ 2,204,059</b>	<b>\$ 1,455,514</b>	<b>66.04%</b>	<b>\$ 312,988</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 751,247	56.33%	\$ 1,471,918	\$ 693,586	47.12%	\$ 57,661
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 98,727	46.71%	\$ 223,500	\$ 101,840	45.57%	\$ (3,113)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 362,783	80.87%	\$ 384,630	\$ 265,515	69.03%	\$ 97,268
PUBLIC LIBRARY	\$ 1,006,217	\$ 681,237	67.70%	\$ 998,189	\$ 665,459	66.67%	\$ 15,778
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,999,887</b>	<b>\$ 1,893,994</b>	<b>63.14%</b>	<b>\$ 3,078,237</b>	<b>\$ 1,726,400</b>	<b>56.08%</b>	<b>\$ 167,594</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,334,690	\$ 6,420,283	87.53%	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 263,866
FACILITIES	\$ 667,128	\$ 527,942	79.14%	\$ 650,641	\$ 446,449	68.62%	\$ 81,493
WORKERS COMPENSATION	\$ 637,910	\$ 637,910	100.00%	\$ 581,360	\$ -	0.00%	\$ 637,910
WAGES & BENEFITS	\$ 6,797,826	\$ 4,159,741	61.19%	\$ 6,471,614	\$ 3,934,011	60.79%	\$ 225,730
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ -	0.00%	\$ 431,003	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 15,883,356</b>	<b>\$ 11,745,876</b>	<b>73.95%</b>	<b>\$ 14,837,126</b>	<b>\$ 10,536,877</b>	<b>71.02%</b>	<b>\$ 1,208,999</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,515,511	\$ 2,851,517	63.15%	\$ 4,422,256	\$ 2,843,826	64.31%	\$ 7,691
FIRE EMS	\$ 695,751	\$ 480,861	69.11%	\$ 683,181	\$ 417,488	61.11%	\$ 63,373
POLICE DEPARTMENT	\$ 4,275,323	\$ 2,801,002	65.52%	\$ 4,166,631	\$ 2,656,673	63.76%	\$ 144,329
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,486,585</b>	<b>\$ 6,133,380</b>	<b>64.65%</b>	<b>\$ 9,272,068</b>	<b>\$ 5,917,987</b>	<b>63.83%</b>	<b>\$ 215,393</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 3,068,804	63.45%	\$ 4,778,668	\$ 3,236,095	67.72%	\$ (167,291)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 580,518	56.33%	\$ 988,013	\$ 608,518	61.59%	\$ (28,000)
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 645,216	\$ 474,537	73.55%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,512,514</b>	<b>\$ 4,123,859</b>	<b>63.32%</b>	<b>\$ 6,411,897</b>	<b>\$ 4,319,150</b>	<b>67.36%</b>	<b>\$ (195,291)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,200	99.06%	\$ 172,000	\$ 171,388	99.64%	\$ 17,812
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 840,301	74.08%	\$ 1,123,081	\$ 842,674	75.03%	\$ (2,373)
LATC-PUBLIC TRANSIT	\$ 331,138	\$ 331,138	100.00%	\$ 199,130	\$ 199,130	100.00%	\$ 132,008
TAX SHARING	\$ 270,000	\$ 5,398	2.00%	\$ 270,000	\$ 18,800	6.96%	\$ (13,402)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,926,442</b>	<b>\$ 1,366,037</b>	<b>70.91%</b>	<b>\$ 1,764,211</b>	<b>\$ 1,231,992</b>	<b>69.83%</b>	<b>\$ 134,045</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 74,956
OVERLAY	\$ 3,049,803	\$ 2,918,285	95.69%	\$ 3,049,803	\$ -	0.00%	\$ 2,918,285
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 44,855,211</b>	<b>\$ 32,432,654</b>	<b>72.31%</b>	<b>\$ 43,025,167</b>	<b>\$ 27,595,685</b>	<b>64.14%</b>	<b>\$ 4,836,969</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 45,337,437</b>	<b>\$ 25,556,031</b>	<b>56.37%</b>	<b>\$ 43,693,783</b>	<b>\$ 20,633,674</b>	<b>47.22%</b>	<b>\$ 4,922,357</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 90,192,648</b>	<b>\$ 57,988,685</b>	<b>64.29%</b>	<b>\$ 86,718,950</b>	<b>\$ 48,229,359</b>	<b>55.62%</b>	<b>\$ 9,759,326</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF February 29, 2020**

INVESTMENT		FUND	BALANCE February 29, 2020	BALANCE January 31, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,305,957.58	\$ 3,302,800.39	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,039,576.60	\$ 1,038,338.55	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,282,969.41	\$ 3,741,311.42	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,933.44	\$ 51,871.59	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 186,717.84	\$ 186,495.48	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 224,205.12	\$ 223,938.15	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,352.71	\$ 60,280.84	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 6,878,421.58	\$ 7,408,023.19	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,195.84	\$ 15,177.75	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>\$ 17,545,330.12</b>	<b>\$ 19,528,237.36</b>	<b>1.87%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2019 - June 30, 2020**  
**Report as of February 29, 2020**

	Beginning	February 2020					Ending
	Balance 02/01/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/29/2020
<b>Bluecross</b>	\$ 8,229.53	\$ 6,656.40	\$ (4,222.58)	\$ 751.60	\$ (5,279.63)		\$ 6,135.32
<b>Intercept</b>	\$ -	\$ 150.00			\$ 100.00		\$ 250.00
<b>Medicare</b>	\$ 85,505.83	\$ 115,774.20	\$ (40,530.36)		\$ (102,615.82)		\$ 58,133.85
<b>Medicaid</b>	\$ 32,182.23	\$ 25,589.40	\$ (27,114.01)		\$ 355.14		\$ 31,012.76
<b>Other/Commercial</b>	\$ 39,448.03	\$ 18,466.20	\$ (9,434.75)		\$ 30,674.49		\$ 79,153.97
<b>Patient</b>	\$ 147,189.94	\$ 10,122.20	\$ (9,253.12)	\$ 82.65	\$ (8,029.49)	\$ (28,134.69)	\$ 111,977.49
<b>Worker's Comp</b>	\$ -						\$ -
<b>TOTAL</b>	\$ 312,555.56	\$ 176,758.40	\$ (90,554.82)	\$ 834.25	\$ (84,795.31)	\$ (28,134.69)	\$ 286,663.39

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2019 - June 30, 2020**  
**Report as of February 29, 2020**

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Totals	% of Total
No Insurance Information	\$ 1,557.40								\$ 1,557.40	0.10%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40	\$ 6,656.40	\$ 85,159.00	5.28%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00			\$ 150.00	\$ 450.00	0.03%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40	\$ 115,774.20	\$ 947,655.20	58.71%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60	\$ 25,589.40	\$ 291,460.80	18.06%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40	\$ 18,466.20	\$ 171,087.60	10.60%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60	\$ 10,122.20	\$ 114,972.80	7.12%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80		\$ 1,800.80	0.11%
<b>TOTAL</b>	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 247,999.20	\$ 176,758.40	\$ 1,614,143.60	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2019 - June 30, 2020**  
**Report as of February 29, 2020**

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Totals	% of Total
No Insurance Information	2	0	0	0	0	0	0		2	0.10%
Bluecross	15	12	15	11	7	13	21	8	102	4.95%
Intercept	0	0	1	1	1	0	0	1	4	0.19%
Medicare	117	145	125	186	154	136	187	155	1205	58.52%
Medicaid	35	49	40	62	47	61	49	33	376	18.26%
Other/Commercial	13	35	16	32	34	34	36	29	229	11.12%
Patient	14	28	14	20	17	18	16	12	139	6.75%
Worker's Comp	0			1		0	1		2	0.10%
<b>TOTAL</b>	196	269	211	313	260	262	310	238	2059	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2019 to June 30, 2020  
Report as of Febuary 29, 2020**

	<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>	\$ 7,304.80	119%	\$ -	0%	\$ -	0%	\$ -	0%	\$ (1,169.48)	-19%	\$ 6,135.32	2.14%
<b>Intercept</b>	\$ 250.00		\$ -		\$ -		\$ -		\$ -		\$ 250.00	0.09%
<b>Medicare</b>	\$ 56,086.60	96%	\$ 2,678.80	5%	\$ 1,535.00	3%	\$ -	0%	\$ (2,166.55)	-4%	\$ 58,133.85	20.28%
<b>Medicaid</b>	\$ 23,111.57	75%	\$ 6,712.45	22%	\$ 1,399.40	5%	\$ 164.60	1%	\$ (375.26)	-1%	\$ 31,012.76	10.82%
<b>Other/Commercial Patient</b>	\$ 37,598.06	47%	\$ 18,302.83	23%	\$ 10,511.62	13%	\$ 5,936.00	7%	\$ 6,805.46	9%	\$ 79,153.97	27.61%
<b>Worker's Comp</b>	\$ -	32%	\$ 30,171.48	27%	\$ 20,216.00	18%	\$ 16,114.11	4988%	\$ 9,771.82	9%	\$ 111,977.49	39.06%
	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 160,055.11		\$ 57,865.56		\$ 33,662.02		\$ 22,214.71		\$ 12,865.99		\$ 286,663.39	
	56%		20%		12%		8%		4%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of February 29, 2020

	1902	1905	1910	1913	1914	1915	1917	1926	1927	1928	1929	1930	1931	2003
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Healthy Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview	Donations	Byrne JAG
Fund Balance 7/1/19	\$ 865,812.83	\$ (15,099.19)	\$ 5,425.71	\$ 4,769.53	\$ 31,858.10	\$ (488.84)	\$ 3,306.65	\$ 5,204.05	\$ -	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ (6,628.43)
Revenues FY20	\$ 48,639.81		\$ 498.60		\$ 1,100.00	\$ (1,980.34)	\$ 3,758.00	\$ 1,109.00		\$ 701.00				\$ 9,437.00
Expenditures FY20	\$ 137,386.00		\$ 182.68			\$ (700.00)	\$ 5,032.59	\$ 950.68		\$ 679.03				
<b>Fund Balance 2/29/2020</b>	<b>\$ 777,066.64</b>	<b>\$ (15,099.19)</b>	<b>\$ 5,741.63</b>	<b>\$ 4,769.53</b>	<b>\$ 32,958.10</b>	<b>\$ (1,769.18)</b>	<b>\$ 2,032.06</b>	<b>\$ 5,362.37</b>	<b>\$ -</b>	<b>\$ 21.97</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 1,310.50</b>	<b>\$ 2,808.57</b>

  

	2005	2006	2008	2010	2013	2014	2019	2020	2025	2030	2034	2037	2038
	MDOT	PEACE	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	EDUL Underage Drink	Bulletproof Vests	Community Action Team
Fund Balance 7/1/19	\$ 126,306.37	\$ 1,550.98	\$ (125,601.70)	\$ 4,003.67	\$ 4,152.83	\$ 2,877.18	\$ (12,461.91)	\$ 2,238,538.46	\$ 35,272.33	\$ (44,238.20)	\$ 960.00	\$ 11,328.80	\$ 180.00
Revenues FY20	\$ 159,863.27		\$ 77,313.40	\$ 2,594.93	\$ 7,871.01	\$ 8,975.73	\$ 3,333.94	\$ 1,392,552.49	\$ 2,145.15	\$ 127,677.00			
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 6,097.47	\$ 10,086.54	\$ 10,262.10	\$ 2,406.77	\$ 1,598,547.47	\$ 493.80	\$ 56,832.44	\$ 550.00		
<b>Fund Balance 2/29/2020</b>	<b>\$ 286,054.14</b>	<b>\$ 1,550.98</b>	<b>\$ (82,903.52)</b>	<b>\$ 501.13</b>	<b>\$ 1,937.30</b>	<b>\$ 1,590.81</b>	<b>\$ (11,534.74)</b>	<b>\$ 2,032,543.48</b>	<b>\$ 36,923.68</b>	<b>\$ 26,606.36</b>	<b>\$ 410.00</b>	<b>\$ 11,328.80</b>	<b>\$ 180.00</b>

  

	2040	2041	2044	2045	2050	2052	2053	2054	2055	2056	2057	2058	2059
	Great Falls TV	Blanche Stevens	Federal Drug Money	Forest Management	Project Lifesaver	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving
Fund Balance 7/1/19	\$ 20,536.23	\$ 25,775.90	\$ 101,453.23	\$ 4,345.34	\$ 89.35	\$ 975.05	\$ 4,743.92	\$ 73,620.23	\$ (38,086.09)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,329.00
Revenues FY20		\$ 4,030.00	\$ 97,313.64		\$ 100.00		\$ 20,647.21	\$ 151,272.25					
Expenditures FY20		\$ 1,639.91	\$ 7,945.49				\$ 50.00	\$ 38,396.94	\$ 2,718.57				\$ 2,500.00
<b>Fund Balance 2/29/2020</b>	<b>\$ 20,536.23</b>	<b>\$ 28,165.99</b>	<b>\$ 190,821.38</b>	<b>\$ 4,345.34</b>	<b>\$ 189.35</b>	<b>\$ 975.05</b>	<b>\$ 25,341.13</b>	<b>\$ 186,495.54</b>	<b>\$ (40,804.66)</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 829.00</b>

  

	2061	2062	2064	2065	2070	2100	2201	2500
	150th Celebration	Employee Store	MDOT Sopers Mill Culvert	State Bi-Centennial Parade	Leadercast	ELHS Fundraising	EDI Grant	Parks & Recreation
Fund Balance 7/1/19	\$ 14,761.28	\$ 132.69	\$ -	\$ -	\$ -	\$ 59,165.65	\$ (1,484,407.18)	\$ 129,724.79
Revenues FY20	\$ 6,885.00		\$ -	\$ -	\$ -	\$ 1,002,187.06		\$ 184,025.87
Expenditures FY20	\$ 20,726.17		\$ 10,983.43	\$ 74.00	\$ 3,500.00			\$ 293,050.26
<b>Fund Balance 2/29/2020</b>	<b>\$ 920.11</b>	<b>\$ 132.69</b>	<b>\$ (10,983.43)</b>	<b>\$ (74.00)</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,061,352.71</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 20,700.40</b>

  

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	Tambrands II TIF 6	Mall TIF 9	Downtown TIF 10	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Slapshot LLC TIF 18	Hartt Transport TIF 19	62 Spring St TIF 20	Minot Ave TIF 21	48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23					
Fund Balance 7/1/19	\$ 105,531.60	\$ (294,448.66)	\$ 32,500.84	\$ (27,857.63)	\$ (344,883.92)	\$ 240,148.36	\$ (333,846.60)	\$ -	\$ -	\$ (1,711.22)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 866,746.86
Revenues FY20		\$ 221,014.51	\$ 483,324.38	\$ 778,114.13	\$ 175,524.38	\$ 323,375.25	\$ 672,495.50	\$ 30,435.15	\$ 141,464.50	\$ 31,626.45	\$ 54,884.64	\$ 194.75	\$ 5,684.56	\$ 147.27					\$ 6,230,336.49
Expenditures FY20				\$ 751,741.14	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00		\$ 26,881.87		\$ 2,842.28						\$ 4,153,802.94
<b>Fund Balance 2/29/2020</b>	<b>\$ 105,531.60</b>	<b>\$ (73,434.15)</b>	<b>\$ 515,825.22</b>	<b>\$ (1,484.64)</b>	<b>\$ (368,084.54)</b>	<b>\$ 487,530.43</b>	<b>\$ (428,105.93)</b>	<b>\$ 15,217.57</b>	<b>\$ 70,940.50</b>	<b>\$ 29,915.23</b>	<b>\$ 28,002.77</b>	<b>\$ 194.75</b>	<b>\$ 2,842.28</b>	<b>\$ 147.27</b>					<b>\$ 2,943,280.41</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 February 2020



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of February 29, 2020.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 29, 2020.

#### **Current Assets:**

As of the end of February 2020 the total current assets of Ingersoll Turf Facility were \$263,318. This consisted of cash and cash equivalents of \$223,935 and an interfund receivable of \$39,380 an increase from January of \$9,066.

#### **Noncurrent Assets:**

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of February 29, 2020 were \$144,984.

#### **Liabilities:**

Ingersoll had accounts payable of \$695 as of February 29, 2020.

#### **Statement of Activities:**

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through February 2020 are \$165,185. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2020 were \$85,127. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of February 2020, Ingersoll has an operating gain of \$80,058 compared to \$71,162 in January a gain of \$8,896.

As of February 29, 2020, Ingersoll has a increase in net assets of \$80,058.

The budget to actual reports for revenue and expenditures, show that the revenue for FY20 compared to FY 199

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**February 29, 2020**  
**Business-type Activities - Enterprise Fund**

	Feb 29, 2020	Jan 31, 2019	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 223,938	\$ 223,653	\$ 285
Interfund receivables/payables	\$ 39,380	\$ 30,599	8,781
Accounts receivable	-	-	-
Total current assets	263,318	254,252	9,066
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(665,552)	(665,552)	-
Total noncurrent assets	144,984	144,984	-
Total assets	408,302	399,236	9,066
<b>LIABILITIES</b>			
Accounts payable	\$ 695	\$ 525	170
Interfund payable	\$ -	\$ -	-
Total liabilities	695	525	170
<b>NET ASSETS</b>			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 262,623	\$ 253,727	\$ 8,896
Total net assets	\$ 407,607	\$ 398,711	\$ 8,896

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**February 29, 2020**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 165,185
Operating expenses:	
Personnel	51,973
Supplies	18,593
Utilities	10,843
Repairs and maintenance	3,718
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
<b>Total operating expenses</b>	<b>85,127</b>
<b>Operating gain (loss)</b>	<b>80,058</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	80,058
Transfers out	-
Change in net assets	80,058
Total net assets, July 1	327,549
<b>Total net assets, February 29, 2020</b>	<b>\$ 407,607</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through February 29, 2020 compared to February 28, 2019

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU FEB 2019	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 11,050	44.20%	\$ 20,500	\$ 9,300	45.37%
Batting Cages	\$ 13,000	\$ 11,335	87.19%	\$ 12,240	\$ 9,905	80.92%
Programs	\$ 90,000	\$ 67,507	75.01%	\$ 90,000	\$ 63,802	70.89%
Rental Income	\$ 102,000	\$ 74,225	72.77%	\$ 102,300	\$ 68,180	66.65%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 164,117</b>	<b>71.36%</b>	<b>\$ 225,040</b>	<b>\$ 151,187</b>	<b>67.18%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 1,068</b>		<b>\$ -</b>	<b>\$ 287</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 165,185</b>	<b>71.82%</b>	<b>\$ 225,040</b>	<b>\$ 151,474</b>	<b>67.31%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
Through February 29, 2020 compared to February 28, 2019

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU FEB 2019	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 51,973	34.80%	\$ 120,000	\$ 54,961	45.80%	\$ (2,988)
Purchased Services	\$ 18,160	\$ 3,252	17.91%	\$ 19,460	\$ 7,624	39.18%	\$ (4,372)
Programs	\$ 17,000	\$ 12,678	74.58%	\$ 15,220	\$ 4,047	26.59%	\$ 8,631
Supplies	\$ 4,900	\$ 6,381	130.22%	\$ 4,600	\$ 10,545	229.24%	\$ (4,164)
Utilities	\$ 25,100	\$ 10,843	43.20%	\$ 30,920	\$ 12,483	40.37%	\$ (1,640)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	<b>\$ 225,491</b>	<b>\$ 85,127</b>	<b>37.75%</b>	<b>\$ 222,705</b>	<b>\$ 89,660</b>	<b>40.26%</b>	<b>\$ (4,533)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 225,491</b>	<b>\$ 85,127</b>	<b>37.75%</b>	<b>\$ 222,705</b>	<b>\$ 89,660</b>	<b>40.26%</b>	<b>\$ (4,533)</b>



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Peter Crichton, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for February 29, 2020

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of February 29, 2020.

### **NORWAY SAVINGS BANK ARENA**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, January 31, 2020.

#### **Current Assets:**

As of the end of February 2020 the total current assets of Norway Savings Bank Arena were (\$1,356,187). These consisted of cash and cash equivalents of \$206,440, accounts receivable of \$198,650, and an interfund payable of \$1,761,277.

#### **Noncurrent Assets:**

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of February 29, 2020 was \$293,394.

#### **Liabilities:**

Norway Arena had accounts payable of \$6,817 as of February 29, 2020.

#### **Statement of Activities:**

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through February 2020 are \$691,145. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through February 2020 were \$488,500. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2020, there was an operating gain of \$202,645.

As of February 29, 2020, Norway Arena has a increase in net assets of \$202,645.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$95,523 less than in FY19 and expenditures in FY20 are \$244,565 less than last year in February.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**February 29, 2020**  
**Business-type Activities - Enterprise Fund**

	February 29, 2020	January 31, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 206,440	\$ 205,152	\$ 1,288
Interfund receivables	\$ (1,761,277)	\$ (1,788,396)	\$ 27,119
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	198,650	215,967	\$ (17,317)
Total current assets	(1,356,187)	(1,367,277)	11,090
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(279,828)	(279,828)	-
Total noncurrent assets	293,394	293,394	-
Total assets	(1,062,793)	(1,073,883)	11,090
<b>LIABILITIES</b>			
Accounts payable	\$ 6,817	\$ 7,476	\$ (659)
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	131,964	132,623	(659)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,488,151)	\$ (1,499,900)	\$ 11,749
Total net assets	\$ (1,194,757)	\$ (1,206,506)	\$ 11,749

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Norway Savings Bank Arena**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**February 29, 2020**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 691,145
Operating expenses:	
Personnel	203,750
Supplies	70,623
Utilities	149,010
Repairs and maintenance	32,421
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	5,108
<b>Total operating expenses</b>	<b>488,500</b>
<b>Operating gain (loss)</b>	<b>202,645</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	202,645
Transfers out	-
Change in net assets	202,645
Total net assets, July 1	(1,397,402)
<b>Total net assets, February 29, 2020</b>	<b>\$ (1,194,757)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
**Through February 29, 2020 compared to February 28, 2019**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU FEB 2019	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ 12,000	72.73%	\$ 18,000	\$ 12,000	66.67%	\$ -
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ -	\$ 1,010		\$ (1,010)
Pepsi Vending Machines	\$ 3,000	\$ 513	17.10%	\$ -	\$ 1,600		\$ (1,087)
Games Vending Machines	\$ 3,000	\$ 848	28.27%	\$ -	\$ 3,000		\$ (2,152)
Vending Food	\$ 3,000	\$ 321	10.70%	\$ -	\$ 1,340		\$ (1,019)
Sponsorships	\$ 230,000	\$ 135,300	58.83%	\$ 275,000	\$ 130,700	47.53%	\$ 4,600
Pro Shop	\$ 7,000	\$ 4,227	60.39%	\$ 8,500	\$ 3,598	42.33%	\$ 629
Programs	\$ 27,500	\$ -	0.00%	\$ 31,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 527,656	70.92%	\$ 705,250	\$ 599,265	84.97%	\$ (71,609)
Camps/Clinics	\$ 50,000	\$ 6,780	13.56%	\$ 50,000	\$ 12,480		\$ (5,700)
Tournaments	\$ 55,000	\$ 3,500	6.36%	\$ 50,000	\$ 21,675	43.35%	\$ (18,175)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 691,145</b>	<b>60.28%</b>	<b>\$ 1,137,750</b>	<b>\$ 786,668</b>	<b>69.14%</b>	<b>\$ (95,523)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through February 29, 2020 compared to February 28, 2019

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU FEB 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU FEB 2019	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 203,750	58.59%	\$ 344,000	\$ 209,125	60.79%	\$ (5,375)
Purchased Services	\$ 49,500	\$ 63,117	127.51%	\$ 71,656	\$ 25,246	35.23%	\$ 37,871
Supplies	\$ 68,150	\$ 70,623	103.63%	\$ 37,100	\$ 35,211	94.91%	\$ 35,412
Utilities	\$ 238,000	\$ 149,010	62.61%	\$ 225,150	\$ 148,878	66.12%	\$ 132
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 295,449	58.27%	\$ (295,449)
	\$ 718,386	\$ 488,500	68.00%	\$ 1,288,406	\$ 733,065	56.90%	\$ (244,565)
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 718,386</b>	<b>\$ 488,500</b>	<b>68.00%</b>	<b>\$ 1,288,406</b>	<b>\$ 733,065</b>	<b>56.90%</b>	<b>\$ (244,565)</b>