

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: February 2018 Financial Report**  
**DATE: March 14, 2018**

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 28th, including the school department were \$51,095,595 or 61.21%, of the budget. The municipal revenues including property taxes were \$37,553,418, or 62.88% of the budget which is more than the same period last year by 3.17%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 63.23%, the second payment is due March 15<sup>th</sup> .
- B. Excise tax for the month of February is at 66.92%. This is a \$68,062 increase from FY 17.
- C. State Revenue Sharing at the end of February is 68.42% or \$1,032,591.

**Expenditures**

City expenditures through February 2018 were \$27,182,449 or 65.15%, of the budget. This is a 1.85% increase for the same period last year. Noteworthy variances are:

- A. Fiscal Services is higher than last year due to the increase in Fringe Benefits and the timing of the transfer to Workers Compensation.
  
- B. Public Safety and Public Services are higher than at this time 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 .92%.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND**  
**AS of February 2018, January 2018, and June 2017**

<b>ASSETS</b>	<b>UNAUDITED February 28 2018</b>	<b>UNAUDITED January 31 2018</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2017</b>
CASH	\$ 20,012,410	\$ 18,398,697	\$ 1,613,713	\$ 11,272,850
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,964,668	1,968,887	(4,219)	2,532,611
TAXES RECEIVABLE-CURRENT	17,799,565	20,602,465	(2,802,900)	1,051,346
DELINQUENT TAXES	667,730	668,539	(808)	612,972
TAX LIENS	824,113	870,786	(46,673)	562,272
NET DUE TO/FROM OTHER FUNDS	3,137,858	2,784,221	353,637	3,021,419
<b>TOTAL ASSETS</b>	<b>\$ 44,406,344</b>	<b>\$ 45,293,594</b>	<b>\$ (887,250)</b>	<b>\$ 19,053,470</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (30,342)	\$ (14,389)	\$ (15,953)	\$ (851,716)
PAYROLL LIABILITIES	(403,561)	(330,899)	(72,662)	-
ACCRUED PAYROLL	-	-	-	(4,075,304)
STATE FEES PAYABLE	(47,085)	(29,983)	(17,102)	-
ESCROWED AMOUNTS	(9,140)	(9,140)	-	(2,826)
DEFERRED REVENUE	(19,141,877)	(21,992,258)	2,850,381	(2,057,984)
<b>TOTAL LIABILITIES</b>	<b>\$ (19,632,005)</b>	<b>\$ (22,376,669)</b>	<b>\$ 2,744,665</b>	<b>\$ (6,987,830)</b>
FUND BALANCE - UNASSIGNED	\$ (23,683,387)	\$ (21,825,972)	\$ (1,857,415)	\$ (8,863,571)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	(2,023,296)
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(1,178,773)
<b>TOTAL FUND BALANCE</b>	<b>\$ (24,774,340)</b>	<b>\$ (22,916,925)</b>	<b>\$ (1,857,415)</b>	<b>\$ (12,065,640)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (44,406,344)</b>	<b>\$ (45,293,594)</b>	<b>\$ 887,250</b>	<b>\$ (19,053,470)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2018 VS February 28, 2017**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU FEB 2017	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 48,061,530	\$ 30,391,467	63.23%	\$ 46,032,435	\$ 27,445,497	59.62%	\$ 2,945,970
PRIOR YEAR TAX REVENUE	\$ -	\$ 753,427		\$ -	\$ 723,417		\$ 30,010
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,015,000	\$ 821,845	80.97%	\$ 750,000	\$ 569,088	75.88%	\$ 252,757
EXCISE	\$ 3,810,000	\$ 2,549,664	66.92%	\$ 3,365,000	\$ 2,481,602	73.75%	\$ 68,062
PENALTIES & INTEREST	\$ 150,000	\$ 76,489	50.99%	\$ 150,000	\$ 96,568	64.38%	\$ (20,079)
<b>TOTAL TAXES</b>	<b>\$ 53,036,530</b>	<b>\$ 34,592,892</b>	<b>65.22%</b>	<b>\$ 50,297,435</b>	<b>\$ 31,316,172</b>	<b>62.26%</b>	<b>\$ 3,276,720</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 62,000	\$ 40,400	65.16%	\$ 48,000	\$ 36,989	77.06%	\$ 3,411
NON-BUSINESS	\$ 345,000	\$ 237,931	68.97%	\$ 427,384	\$ 279,138	65.31%	\$ (41,207)
<b>TOTAL LICENSES</b>	<b>\$ 407,000</b>	<b>\$ 278,331</b>	<b>68.39%</b>	<b>\$ 475,384</b>	<b>\$ 316,127</b>	<b>66.50%</b>	<b>\$ (37,796)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 406,860	101.72%	\$ 400,000	\$ 399,292	99.82%	\$ 7,568
STATE REVENUE SHARING	\$ 1,509,117	\$ 1,032,591	68.42%	\$ 1,468,313	\$ 993,441	67.66%	\$ 39,150
WELFARE REIMBURSEMENT	\$ 95,000	\$ 115,008	121.06%	\$ 59,000	\$ 36,663	62.14%	\$ 78,345
OTHER STATE AID	\$ 32,000	\$ 14,943	46.70%	\$ 22,000	\$ 2,681	12.19%	\$ 12,262
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 160,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,264,501</b>	<b>\$ 1,569,402</b>	<b>69.30%</b>	<b>\$ 2,109,313</b>	<b>\$ 1,432,077</b>	<b>67.89%</b>	<b>\$ 137,325</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 144,440	\$ 81,393	56.35%	\$ 132,640	\$ 65,906	49.69%	\$ 15,487
PUBLIC SAFETY	\$ 236,277	\$ 97,215	41.14%	\$ 139,077	\$ 78,182	56.21%	\$ 19,033
EMS TRANSPORT	\$ 1,250,000	\$ 622,786	49.82%	\$ 1,250,000	\$ 679,907	54.39%	\$ (57,121)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,630,717</b>	<b>\$ 801,393</b>	<b>49.14%</b>	<b>\$ 1,521,717</b>	<b>\$ 823,995</b>	<b>54.15%</b>	<b>\$ (22,602)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 31,019	44.31%	\$ 65,000	\$ 39,089	60.14%	\$ (8,070)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 32,000	\$ 25,665	80.20%	\$ 10,000	\$ 41,494	414.94%	\$ (15,829)
RENTS	\$ 35,000	\$ 27,272	77.92%	\$ 18,000	\$ 18,690	103.83%	\$ 8,582
UNCLASSIFIED	\$ 10,000	\$ 25,459	254.59%	\$ 10,000	\$ 23,916	239.16%	\$ 1,543
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 34,116		\$ -	\$ 14,120		\$ 19,996
SALE OF PROPERTY	\$ 20,000	\$ 12,611	63.05%	\$ 20,000	\$ 10,935	54.68%	\$ 1,676
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 215,000	\$ 145,590	67.72%	\$ 210,000	\$ 248,835	118.49%	\$ (103,245)
TRANSFER IN: TIF	\$ 1,287,818	\$ -	0.00%	\$ 1,537,818	\$ -	0.00%	\$ -
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ 1,625		\$ (1,625)
CDBG	\$ 214,430	\$ 9,668	4.51%	\$ 254,127	\$ 3,352	1.32%	\$ 6,316
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ 5,838	21.23%	\$ (5,838)
CITY FUND BALANCE CONTRIBUTION	\$ 412,500	\$ -	0.00%	\$ 825,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,308,966</b>	<b>\$ 280,380</b>	<b>12.14%</b>	<b>\$ 2,967,163</b>	<b>\$ 368,805</b>	<b>12.43%</b>	<b>\$ (88,425)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 59,717,714</b>	<b>\$ 37,553,418</b>	<b>62.88%</b>	<b>\$ 57,436,012</b>	<b>\$ 34,296,265</b>	<b>59.71%</b>	<b>\$ 3,257,153</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 22,039,568	\$ 12,557,145	56.98%	\$ 21,373,337	\$ 13,111,006	61.34%	\$ (553,861)
EDUCATION	\$ 811,744	\$ 985,032	121.35%	\$ 814,540	\$ 513,094	62.99%	\$ 471,938
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 23,758,194</b>	<b>\$ 13,542,177</b>	<b>57.00%</b>	<b>\$ 23,094,759</b>	<b>\$ 13,624,100</b>	<b>58.99%</b>	<b>\$ (81,923)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 83,475,908</b>	<b>\$ 51,095,595</b>	<b>61.21%</b>	<b>\$ 80,530,771</b>	<b>\$ 47,920,365</b>	<b>59.51%</b>	<b>\$ 3,175,230</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2018 VS February 28, 2017**

DEPARTMENT	FY 2018 BUDGET	Unaudited EXP THRU FEB 2018	% OF BUDGET	FY 2017 BUDGET	Unaudited EXP THRU FEB 2017	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 80,300	\$ 63,248	78.76%	\$ 78,464	\$ 65,047	82.90%	\$ (1,799)
CITY MANAGER	\$ 581,170	\$ 325,755	56.05%	\$ 378,880	\$ 155,739	41.11%	\$ 170,016
CITY CLERK	\$ 181,332	\$ 118,627	65.42%	\$ 177,906	\$ 113,910	64.03%	\$ 4,717
FINANCIAL SERVICES	\$ 675,239	\$ 412,668	61.11%	\$ 637,754	\$ 410,598	64.38%	\$ 2,070
HUMAN RESOURCES	\$ 156,887	\$ 95,075	60.60%	\$ 150,435	\$ 51,715	34.38%	\$ 43,360
INFORMATION TECHNOLOGY	\$ 531,551	\$ 374,998	70.55%	\$ 479,324	\$ 361,972	75.52%	\$ 13,026
LEGAL SERVICES	\$ -	\$ -		\$ 45,650	\$ 69,509	152.27%	\$ (69,509)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,206,479</b>	<b>\$ 1,390,371</b>	<b>63.01%</b>	<b>\$ 1,948,413</b>	<b>\$ 1,228,490</b>	<b>63.05%</b>	<b>\$ 161,881</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,717,028	\$ 718,710	41.86%	\$ 1,938,437	\$ 676,948	34.92%	\$ 41,762
HEALTH & SOCIAL SERVICES	\$ 220,870	\$ 156,264	70.75%	\$ 171,474	\$ 135,090	78.78%	\$ 21,174
RECREATION & SPECIAL EVENTS*	\$ 388,581	\$ 228,111	58.70%	\$ 341,772	\$ 180,205	52.73%	\$ 47,906
PUBLIC LIBRARY	\$ 998,189	\$ 582,277	58.33%	\$ 979,516	\$ 646,077	65.96%	\$ (63,800)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,324,668</b>	<b>\$ 1,685,362</b>	<b>50.69%</b>	<b>\$ 3,431,199</b>	<b>\$ 1,638,320</b>	<b>47.75%</b>	<b>\$ 47,042</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,366,533	\$ 5,999,190	94.23%	\$ 6,406,845	\$ 5,905,713	92.18%	\$ 93,477
FACILITIES	\$ 640,201	\$ 428,951	67.00%	\$ 645,756	\$ 361,252	55.94%	\$ 67,699
WORKERS COMPENSATION	\$ 555,164	\$ 555,164	100.00%	\$ 522,088	\$ -	0.00%	\$ 555,164
WAGES & BENEFITS	\$ 5,960,970	\$ 3,895,800	65.36%	\$ 5,274,528	\$ 3,427,365	64.98%	\$ 468,435
EMERGENCY RESERVE (10108062-670000)	\$ 415,454	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,938,322</b>	<b>\$ 10,879,105</b>	<b>78.05%</b>	<b>\$ 13,224,506</b>	<b>\$ 9,694,330</b>	<b>73.31%</b>	<b>\$ 1,184,775</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,227,575	\$ 2,880,527	68.14%	\$ 4,049,396	\$ 2,776,468	68.56%	\$ 104,059
FIRE EMS	\$ 708,828	\$ 317,104	44.74%	\$ 590,997	\$ 300,098	50.78%	\$ 17,006
POLICE DEPARTMENT	\$ 4,043,998	\$ 2,595,286	64.18%	\$ 3,875,113	\$ 2,469,634	63.73%	\$ 125,652
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,980,401</b>	<b>\$ 5,792,917</b>	<b>64.51%</b>	<b>\$ 8,515,506</b>	<b>\$ 5,546,200</b>	<b>65.13%</b>	<b>\$ 246,717</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,611,116	\$ 3,043,141	66.00%	\$ 4,496,349	\$ 2,892,635	64.33%	\$ 150,506
SOLID WASTE DISPOSAL*	\$ 964,118	\$ 592,325	61.44%	\$ 932,689	\$ 475,080	50.94%	\$ 117,245
WATER AND SEWER	\$ 632,716	\$ 328,858	51.98%	\$ 599,013	\$ 452,380	75.52%	\$ (123,522)
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,207,950</b>	<b>\$ 3,964,324</b>	<b>63.86%</b>	<b>\$ 6,028,051</b>	<b>\$ 3,820,095</b>	<b>63.37%</b>	<b>\$ 144,229</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 167,800	\$ 165,546	98.66%	\$ 106,000	\$ 79,730	75.22%	\$ 85,816
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 801,842	73.64%	\$ 1,088,857	\$ 804,922	73.92%	\$ (3,080)
LATC-PUBLIC TRANSIT	\$ 189,949	\$ 189,949	100.00%	\$ 182,244	\$ 182,244	100.00%	\$ 7,705
LA ARTS	\$ -	\$ -		\$ -	\$ -		\$ -
TAX SHARING	\$ 270,000	\$ 16,809	6.23%	\$ 270,000	\$ 18,015	6.67%	\$ (1,206)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,716,606</b>	<b>\$ 1,174,146</b>	<b>68.40%</b>	<b>\$ 1,647,101</b>	<b>\$ 1,084,911</b>	<b>65.87%</b>	<b>\$ 89,235</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 2,167,824	\$ 2,167,824	100.00%	\$ 128,400
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 2,824,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ 5,000	0.00%	\$ (5,000)
							\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 41,720,453</b>	<b>\$ 27,182,449</b>	<b>65.15%</b>	<b>\$ 39,787,403</b>	<b>\$ 25,185,170</b>	<b>63.30%</b>	<b>\$ 1,997,279</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 41,755,455	\$ 20,339,800	48.71%	\$ 40,743,368	\$ 20,179,490	49.53%	\$ 160,310
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 83,475,908</b>	<b>\$ 47,522,249</b>	<b>56.93%</b>	<b>\$ 80,530,771</b>	<b>\$ 45,364,660</b>	<b>56.33%</b>	<b>\$ 2,157,589</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF February 28, 2018**

INVESTMENT		FUND	BALANCE February 28, 2018	BALANCE January 31, 2018	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 5,200,846.57	\$ 5,198,054.68	0.45%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,012,965.06	\$ 1,012,421.32	0.45%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,141,861.96	\$ 3,140,175.44	0.45%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,604.22	\$ 50,577.06	0.45%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 232,640.00	\$ 232,515.12	0.45%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.25%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 750,000.00	\$ 750,000.00	1.40%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
<b>GRAND TOTAL</b>			<b>\$ 13,138,917.81</b>	<b>\$ 13,133,743.62</b>	<b>0.92%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2017 - June 30, 2018**  
**Report as of February 28, 2018**

	Beginning	February 2018					Ending
	Balance 02/01/18	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/28/2018
Bluecross	\$ 9,390.60	\$ 7,433.60	\$ (3,797.67)		\$ (2,705.25)		\$ 10,321.28
Intercept	\$ 100.00	\$ 200.00	\$ (200.00)				\$ 100.00
Medicare	\$ 128,284.22	\$ 103,205.40	\$ (36,501.04)		\$ (56,681.68)		\$ 138,306.90
Medicaid	\$ (792.62)	\$ 27,893.60	\$ (20,043.91)		\$ (16,957.71)		\$ (9,900.64)
Other/Commercial	\$ 121,103.87	\$ 21,946.20	\$ (13,042.39)		\$ (1,524.45)		\$ 128,483.23
Patient	\$ 202,271.15	\$ 11,613.80	\$ (6,484.92)		\$ (1,357.21)	\$ (49,355.02)	\$ 156,687.80
Worker's Comp	\$ 56.19		\$ (2,422.10)				\$ (2,365.91)
<b>TOTAL</b>	<b>\$ 460,413.41</b>	<b>\$ 172,292.60</b>	<b>\$ (82,492.03)</b>	<b>\$ -</b>	<b>\$ (79,226.30)</b>	<b>\$ (49,355.02)</b>	<b>\$ 421,632.66</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2017 - June 30, 2018**  
**Report as of February 28, 2018**

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Adjustment	Totals	% of Total
No Insurance Information								\$ 2,428.40		\$ 2,428.40	0.17%
Bluecross	\$ 7,616.80	\$ 5,319.60	\$ 8,771.40	\$ 10,276.00	\$ 6,772.40	\$ 8,671.00	\$ 8,500.40	\$ 7,433.60	\$ 36.40	\$ 63,397.60	4.45%
Intercept	\$ 200.00		\$ 400.00	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ -	\$ 1,300.00	0.09%
Medicare	\$ 93,981.80	\$ 121,672.00	\$ 73,260.80	\$ 126,451.20	\$ 96,014.80	\$ 96,588.20	\$ 106,479.80	\$ 103,205.40	\$ 26,010.00	\$ 843,664.00	59.18%
Medicaid	\$ 29,998.80	\$ 33,361.80	\$ 27,171.80	\$ 34,032.80	\$ 27,524.20	\$ 22,068.00	\$ 27,243.60	\$ 27,893.60	\$ 9,410.20	\$ 238,704.80	16.75%
Other/Commercial	\$ 26,335.20	\$ 31,967.40	\$ 28,178.40	\$ 20,213.20	\$ 20,077.80	\$ 24,490.40	\$ 24,483.40	\$ 19,517.80	\$ (26,162.20)	\$ 169,101.40	11.86%
Patient	\$ 15,784.20	\$ 20,029.80	\$ 11,348.00	\$ 10,776.00	\$ 10,916.20	\$ 15,110.60	\$ 17,456.00	\$ 11,613.80	\$ (11,829.20)	\$ 101,205.40	7.10%
Worker's Comp	\$ 872.40	\$ 685.00					\$ 1,614.80		\$ 2,534.80	\$ 5,707.00	0.40%
<b>TOTAL</b>	\$ 174,789.20	\$ 213,035.60	\$ 149,130.40	\$ 201,949.20	\$ 161,305.40	\$ 167,028.20	\$ 185,978.00	\$ 172,292.60	\$ 0.00	\$ 1,425,508.60	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2017 - June 30, 2018**  
**Report as of February 28, 2018**

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Adjustment	Totals	% of Total
No Insurance Information								3		3	0.17%
Bluecross	9	7	11	12	8	10	10	9		76	4.22%
Intercept	2		4	2	0	1	2	2		13	0.72%
Medicare	117	151	98	154	121	119	133	126		1019	56.52%
Medicaid	39	44	36	44	36	28	35	35		297	16.47%
Other/Commercial	36	41	36	25	26	31	33	23		251	13.92%
Patient	20	25	14	14	13	18	22	14		140	7.76%
Worker's Comp	1	1			0		2	0		4	0.22%
<b>TOTAL</b>	224	269	199	251	204	207	237	212	0	1803	100.00%

**TOTAL REVENUE COLLECTED AS OF 2/28/18 \$622,785.82**

**TOTAL EXPENDITURES AS OF 2/28/18 \$317,104.34**

**EMS BILLING  
AGING REPORT  
July 1, 2017 to June 30, 2018  
Report as of February 28, 2018**

	<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>	\$ 4,288.43	87%	\$ 1,749.00	35%	\$ -	0%	\$ (390.60)	-8%	\$ (713.72)	-14%	\$ 4,933.11	1.17%
<b>Intercept</b>	\$ 100.00		\$ -		\$ -		\$ -		\$ -		\$ 100.00	0.02%
<b>Medicare</b>	\$ 22,808.00	90%	\$ 1,819.00	7%	\$ 876.60	3%	\$ -	0%	\$ (196.83)	-1%	\$ 25,306.77	6.00%
<b>Medicaid</b>	\$ 16,975.62	73%	\$ 1,847.89	8%	\$ 873.80	4%	\$ -	0%	\$ 3,507.46	15%	\$ 23,204.77	5.50%
<b>Other/Commercial</b>	\$ 39,867.04	64%	\$ 5,620.65	9%	\$ 1,021.85	2%	\$ 637.81	1%	\$ 14,731.43	24%	\$ 61,878.78	14.68%
<b>Patient</b>	\$ 33,924.51	11%	\$ 34,913.55	11%	\$ 22,657.55	7%	\$ 23,403.72	8%	\$ 191,309.90	62%	\$ 306,209.23	72.62%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 117,963.60		\$ 45,950.09		\$ 25,429.80		\$ 23,650.93		\$ 208,638.24		\$ 421,632.66	
	28%		11%		6%		6%		49%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of February 28, 2018

	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 Androskoggin	Insurance Reimbursement	Vending	Fire Prevention	211 Fairview	Donations
Fund Balance 7/1/17	\$ 972,422.92	\$ (1,530.30)	\$ 4,380.34	\$ 5,932.53	\$ 27,343.39	\$ (1,488.84)	\$ 4,582.27	\$ 6,378.18	\$ 1,784.05	\$ 925.21	\$ (83.88)	\$ 4,791.12	\$ (566,303.71)	\$ 2,069.13
Revenues FY18	\$ 37,799.73	\$ 5,691.00	\$ 694.40		\$ 1,600.00		\$ 6,087.00	\$ 960.94	\$ 5,820.00		\$ 546.00			
Expenditures FY18	\$ 106,052.65	\$ 7,266.00	\$ 262.22	\$ (1,175.00)			\$ 4,950.75	\$ 60.94	\$ 2,604.00		\$ 992.42			\$ 984.44
<b>Fund Balance 2/28/18</b>	<b>\$ 904,170.00</b>	<b>\$ (3,105.30)</b>	<b>\$ 4,812.52</b>	<b>\$ 7,107.53</b>	<b>\$ 28,943.39</b>	<b>\$ (1,488.84)</b>	<b>\$ 5,718.52</b>	<b>\$ 7,278.18</b>	<b>\$ 5,000.05</b>	<b>\$ 925.21</b>	<b>\$ (530.30)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 1,084.69</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 7/1/17	\$ 2,808.57	\$ (300,767.41)	\$ 4,155.42	\$ 2,197.62	\$ (73,633.75)	\$ 14,432.07	\$ 6,210.37	\$ 8,831.00	\$ (5,669.72)	\$ 4,323,336.57	\$ 29,316.61	\$ 11,690.86	\$ (4,994.50)	\$ (15,906.07)
Revenues FY18	\$ -	\$ 14,466.95	\$ 1,777.40			\$ 4,797.00	\$ 7,916.00	\$ 6,643.42	\$ 5,797.78	\$ 361,308.62	\$ 1,572.12	\$ 106,886.00		
Expenditures FY18		\$ 21,228.33	\$ 2,150.22			\$ 11,787.49	\$ 6,402.00	\$ 6,655.42	\$ 8,796.78	\$ 786,828.57	\$ 804.70	\$ 126,561.53		
<b>Fund Balance 2/28/18</b>	<b>\$ 2,808.57</b>	<b>\$ (307,528.79)</b>	<b>\$ 3,782.60</b>	<b>\$ 2,197.62</b>	<b>\$ (73,633.75)</b>	<b>\$ 7,441.58</b>	<b>\$ 7,724.37</b>	<b>\$ 8,819.00</b>	<b>\$ (8,668.72)</b>	<b>\$ 3,897,816.62</b>	<b>\$ 30,084.03</b>	<b>\$ (7,984.67)</b>	<b>\$ (4,994.50)</b>	<b>\$ (15,906.07)</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 7/1/17	\$ 8,478.66	\$ 7,206.21	\$ 45,319.88	\$ 47,037.73	\$ 16,988.54	\$ 4,436.52	\$ 0.57	\$ -	\$ 150.00	\$ -	\$ 975.05	\$ 2,357.75	\$ 331,362.88	\$ (13,692.41)
Revenues FY18	\$ 4,531.24			\$ 3,940.00	\$ 10,306.80				\$ 50.00				\$ 1,152.24	
Expenditures FY18			\$ 10,828.00	\$ 2,385.94					\$ 420.71				\$ 361,060.69	\$ 4,777.21
<b>Fund Balance 2/28/18</b>	<b>\$ 13,009.90</b>	<b>\$ 7,206.21</b>	<b>\$ 34,491.88</b>	<b>\$ 48,591.79</b>	<b>\$ 27,295.34</b>	<b>\$ 4,436.52</b>	<b>\$ 0.57</b>	<b>\$ -</b>	<b>\$ 200.00</b>	<b>\$ (420.71)</b>	<b>\$ 975.05</b>	<b>\$ 2,357.75</b>	<b>\$ (28,545.57)</b>	<b>\$ (18,469.62)</b>

  

	2056	2057	2058	2059	2060	2201	2500
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Choice JJAG	EDI Grant	Parks & Recreation
Fund Balance 7/1/17	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 301.00	\$ -	\$ (1,484,407.18)	\$ 191,966.40
Revenues FY18				\$ 8,680.83	\$ 5,361.50		\$ 142,943.95
Expenditures FY18				\$ 7,480.83	\$ 5,361.50		\$ 225,450.50
<b>Fund Balance 2/28/18</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 1,501.00</b>	<b>\$ -</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 109,459.85</b>

  

	2600	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 7/1/17	\$ (8,073.02)	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 30,486.17	\$ 149,591.94	\$ (4,529.96)	\$ 183.21	\$ (350,651.92)	\$ (37,076.39)	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ 47,165.25	\$ (5.40)	\$ 3,140,347.13		
Revenues FY18																		\$ 747,330.92
Expenditures FY18	\$ 541.20				\$ 436,255.95	\$ 348,819.92		\$ 154,289.00	\$ 82,200.78	\$ 165,864.12	\$ 15,064.43			\$ 69,010.56				\$ 2,983,024.80
<b>Fund Balance 2/28/18</b>	<b>\$ (8,614.22)</b>	<b>\$ 14,500.44</b>	<b>\$ (365,270.76)</b>	<b>\$ 2,558.27</b>	<b>\$ 30,486.17</b>	<b>\$ (286,664.01)</b>	<b>\$ (353,349.88)</b>	<b>\$ 183.21</b>	<b>\$ (504,940.92)</b>	<b>\$ (119,277.17)</b>	<b>\$ (156,141.74)</b>	<b>\$ (14,703.52)</b>	<b>\$ 31,366.79</b>	<b>\$ (21,845.31)</b>	<b>\$ (5.40)</b>	<b>\$ 904,653.25</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, 2018



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 28, 2018.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 28, 2018.

#### **Current Assets:**

As of the end of February 2018 the total current assets of Ingersoll Turf Facility were \$49,254. This consisted of an interfund receivable of \$49,254 an increase from January of \$1,301.

#### **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 28, 2018 was \$167,406.

#### **Liabilities:**

Ingersoll had no accounts payable as of February 28, 2018.

#### **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 2018 are \$120,993. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2018 were \$120,496. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of February 2018, Ingersoll has an operating gain of \$497 compared to a net loss in January of \$804.

As of February 28, 2018, Ingersoll has a increase in net assets of \$497.

The budget to actual reports for revenue and expenditures, show that the revenue for FY18 compared to FY 17.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**February 28, 2018**  
**Business-type Activities - Enterprise Fund**

	Feb 28, 2018	Jan 31, 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 49,254	\$ 47,953	1,301
Accounts receivable	-	-	-
Total current assets	49,254	47,953	1,301
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	86,625	86,625	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(610,082)	(610,082)	-
Total noncurrent assets	167,406	167,406	-
Total assets	216,660	215,359	1,301
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	\$ -
Total liabilities	-	-	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 167,406	\$ 167,406	\$ -
Unrestricted	\$ 49,254	\$ 47,953	\$ 1,301
Total net assets	\$ 216,660	\$ 215,359	\$ 1,301

**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 28, 2018**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 120,993
Operating expenses:	
Personnel	60,072
Supplies	11,193
Utilities	10,034
Repairs and maintenance	3,924
Rent	-
Depreciation	-
Capital expenses	33,048
Other expenses	2,225
<b>Total operating expenses</b>	<b>120,496</b>
<b>Operating gain (loss)</b>	<b>497</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	497
Transfers out	-
Change in net assets	497
Total net assets, July 1	216,163
<b>Total net assets, February 28, 2018</b>	<b>\$ 216,660</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through February 28, 2018 compared to February 28, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU FEB 2017	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 17,000	\$ 12,050	70.88%	\$ 15,000	\$ 9,500	63.33%
Batting Cages	\$ 11,520	\$ 9,694	84.15%	\$ 9,940	\$ 6,760	68.01%
Programs	\$ 80,000	\$ 57,469	71.84%	\$ 90,000	\$ 36,909	41.01%
Rental Income	\$ 103,650	\$ 41,780	40.31%	\$ 100,000	\$ 53,338	53.34%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 212,170</b>	<b>\$ 120,993</b>	<b>57.03%</b>	<b>\$ 214,940</b>	<b>\$ 106,507</b>	<b>49.55%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 212,170</b>	<b>\$ 120,993</b>	<b>57.03%</b>	<b>\$ 214,940</b>	<b>\$ 106,507</b>	<b>49.55%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
Through February 28, 2018 compared to February 28, 2017

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2018 BUDGET	EXPENDITURES THRU FEB 2018	% OF BUDGET	FY 2017 BUDGET	EXPENDITURES THRU FEB 2017	% OF BUDGET	
Salaries & Benefits	\$ 106,624	\$ 60,072	56.34%	\$ 101,899	\$ 58,998	57.90%	\$ 1,074
Purchased Services	\$ 21,110	\$ 6,149	29.13%	\$ 20,750	\$ 4,850	23.37%	\$ 1,299
Programs	\$ 7,000	\$ 4,047	57.81%	\$ 5,000	\$ 4,958	99.16%	\$ (911)
Supplies	\$ 5,000	\$ 7,146	142.92%	\$ 6,750	\$ 637	9.44%	\$ 6,509
Utilities	\$ 39,720	\$ 10,034	25.26%	\$ 41,320	\$ 10,768	26.06%	\$ (734)
Insurance Premiums	\$ 2,431	\$ -	0.00%	\$ 2,383	\$ -	0.00%	\$ -
Capital Outlay	\$ 42,490	\$ 33,048	77.78%	\$ -	\$ -		\$ 33,048
	<b>\$ 224,375</b>	<b>\$ 120,496</b>	<b>53.70%</b>	<b>\$ 178,102</b>	<b>\$ 80,211</b>	<b>45.04%</b>	<b>\$ 40,285</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 224,375</b>	<b>\$ 120,496</b>	<b>53.70%</b>	<b>\$ 178,102</b>	<b>\$ 80,211</b>	<b>45.04%</b>	<b>\$ 40,285</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 February 28, 2018

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 28, 2018.

### **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, 2018.

#### **Current Assets:**

As of the end of February 2018 the total current assets of Norway Savings Bank Arena were (\$591,442). These consisted of cash and cash equivalents of \$95,175, accounts receivable of \$159,029, and an interfund payable of \$85,646.

#### **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 28, 2018 was \$394,783.

#### **Liabilities:**

Norway Arena had accounts payable of \$47 as of February 28, 2018.

#### **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 2018 are \$741,78. 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 2018 were \$485,794. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2018, there was an operating gain of \$255,992.

As of February 2018, Norway Arena has a overall loss of \$81,665, after the debt service (rent) was deducted from the operating gain, compared to the January 2018 operating loss of \$74,865 a increase in the net loss for the fiscal year of \$8,101.

As of February 28, 2018, Norway Arena has a decrease in net assets of \$81,665.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY18 is \$77,227 less than in FY17 and expenditures in FY18 are \$9,308 less than last year in January.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**February 28, 2018**  
**Business-type Activities - Enterprise Fund**

	February 28, 2018	January 31, 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 95,175	\$ 94,948	\$ 227
Interfund receivables	\$ (845,646)	\$ (851,615)	\$ 5,969
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	159,029	172,002	(12,973)
Total current assets	(591,442)	(584,665)	(6,777)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(178,439)	(178,439)	-
Total noncurrent assets	394,783	394,783	-
Total assets	(196,659)	(189,882)	(6,777)
<b>LIABILITIES</b>			
Accounts payable	\$ 47	\$ 24	\$ 23
Net pension liability	100,398	100,398	-
Total liabilities	100,445	100,422	23
<b>NET ASSETS</b>			
Invested in capital assets	\$ 394,783	\$ 394,783	\$ -
Unrestricted	\$ (691,887)	\$ (685,087)	\$ (6,800)
Total net assets	\$ (297,104)	\$ (290,304)	\$ (6,800)

**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 28, 2018**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 741,785
Operating expenses:	
Personnel	251,096
Supplies	41,309
Utilities	148,373
Repairs and maintenance	7,754
Depreciation	-
Capital expenses	12,585
Other expenses	24,677
<b>Total operating expenses</b>	<b>485,794</b>
<b>Operating gain (loss)</b>	<b>255,992</b>
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(337,656)
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>(337,656)</b>
Gain (Loss) before transfer	(81,665)
Transfers out	-
Change in net assets	(81,665)
Total net assets, July 1	(215,439)
<b>Total net assets, February 28, 2018</b>	<b>\$ (297,104)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2018 compared to February 28, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU FEB 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU FEB 2017	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concissions	\$ 18,000	\$ 4,485	24.92%	\$ 18,000	\$ 4,870	27.06%	\$ (385)
Vending Machines	\$ -	\$ 6,833					\$ 6,833
Skate Rentals	\$ -	\$ 4,438					\$ 4,438
Sponsorships	\$ 275,000	\$ 156,668	56.97%	\$ 230,000	\$ 194,250	84.46%	\$ (37,582)
Pro Shop	\$ 8,500	\$ 3,517	41.38%	\$ 8,500	\$ 4,769	56.11%	\$ (1,252)
Programs	\$ 31,000	\$ 18,212	58.75%	\$ 31,000		0.00%	\$ 18,212
Rental Income	\$ 705,250	\$ 506,744	71.85%	\$ 672,250	\$ 555,811	82.68%	\$ (49,067)
Camps/Clinics	\$ 50,000	\$ 27,838	55.68%	\$ 50,000	\$ 38,895		\$ (11,057)
Tournaments	\$ 50,000	\$ 13,050	26.10%	\$ 50,000	\$ 20,417	40.83%	\$ (7,367)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,137,750</b>	<b>\$ 741,785</b>	<b>65.20%</b>	<b>\$ 1,059,750</b>	<b>\$ 819,012</b>	<b>77.28%</b>	<b>\$ (77,227)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2018 compared to February 28, 2017

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2017 BUDGET	EXPENDITURES THRU FEB 2018	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU FEB 2017	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 251,096	72.99%	\$ 311,000	\$ 229,024	73.64%	\$ 22,072
Purchased Services	\$ 71,656	\$ 32,431	45.26%	\$ 87,306	\$ 30,634	35.09%	\$ 1,797
Supplies	\$ 37,100	\$ 41,309	111.35%	\$ 37,150	\$ 48,664	130.99%	\$ (7,355)
Utilities	\$ 225,150	\$ 148,373	65.90%	\$ 199,800	\$ 166,411	83.29%	\$ (18,038)
Capital Outlay	\$ 103,500	\$ 12,585	12.16%	\$ 57,000	\$ 20,368	35.73%	\$ (7,783)
Rent	\$ 507,000	\$ 337,656	66.60%	\$ 507,000	\$ 337,656	66.60%	\$ -
	<b>\$ 1,288,406</b>	<b>\$ 823,450</b>	<b>63.91%</b>	<b>\$ 1,199,256</b>	<b>\$ 832,757</b>	<b>69.44%</b>	<b>\$ (9,308)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,288,406</b>	<b>\$ 823,450</b>	<b>63.91%</b>	<b>\$ 1,199,256</b>	<b>\$ 832,757</b>	<b>69.44%</b>	<b>\$ (9,308)</b>