

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager
FROM: Jill Eastman, Finance Director
REF: October 2017 Financial Report
DATE: November 16, 2017

The following is a discussion regarding the significant variances found in the City's October 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 fourth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 33.3% 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 October 31st, including the school department were \$35,878,933, or 42.98%, of the budget. The municipal revenues including property taxes were \$27,866,945, or 46.66% of the budget which is more than the same period last year by \$776,710. The accounts listed below are noteworthy.

- A. September 15th the first installment for real estate taxes were due. The current year tax revenue is at 49.75% as compared to 50.82% last year or \$516,857 more than last year.
- B. The Homestead Exemption Reimbursement is \$252,757 more than last year at this time due to the increase in the Homestead Exemption from \$15,000 to \$20,000.
- C. Excise tax for the month of October is at 37.29%. This is a \$11,445 increase from FY 17. Our excise revenues for FY18 are 3.96% above projections as of October 31, 2017.
- D. State Revenue Sharing for the month of October is 34.96% or \$527,528. This is a 0.49% increase from last October.

Expenditures

City expenditures through October 2017 were \$17,309,374 or 41.49%, of the budget. This is 1.27% less than the same period last year. Noteworthy variances are:

- A. Debt Service is less than last year at this time by \$64,702.
- B. Public Services is lower than last year by \$136,107.
- C. LA 911 is less than last year at this time by \$268,983, due to the timing of the payment of the quarterly subsidy.

Investments

This section contains an investment schedule as of October 31st. Currently the City's funds are earning an average interest rate of .88%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND
AS of October 2017, September 2017, and June 2016

| ASSETS | UNAUDITED October 31 2017 | UNAUDITED September 30 2017 | Increase (Decrease) | AUDITED JUNE 30 2016 |
|--|--|--|--------------------------------|-------------------------------------|
| CASH | \$ 14,317,313 | \$ 19,615,567 | \$ (5,298,254) | \$ 11,951,131 |
| RECEIVABLES | | | - | |
| ACCOUNTS RECEIVABLES | 1,986,757 | 1,620,036 | 366,721 | 2,429,419 |
| TAXES RECEIVABLE-CURRENT | 22,156,696 | 22,698,064 | (541,368) | 37,898 |
| DELINQUENT TAXES | 673,912 | 678,702 | (4,789) | 571,005 |
| TAX LIENS | 1,234,809 | 1,284,174 | (49,365) | 1,721,395 |
| NET DUE TO/FROM OTHER FUNDS | 7,987,349 | 5,318,120 | 2,669,229 | 266,370 |
| TOTAL ASSETS | \$ 48,356,836 | \$ 51,214,663 | \$ (2,857,827) | \$ 16,977,218 |
| LIABILITIES & FUND BALANCES | | | | |
| ACCOUNTS PAYABLE | \$ (14,389) | \$ (128,876) | \$ 114,487 | \$ (1,935,471) |
| PAYROLL LIABILITIES | (921,586) | (1,137,450) | 215,864 | - |
| ACCRUED PAYROLL | (119) | - | (119) | (2,329,832) |
| STATE FEES PAYABLE | (25,751) | (20,537) | (5,214) | - |
| ESCROWED AMOUNTS | (3,826) | (3,326) | (500) | (6,039) |
| DEFERRED REVENUE | (23,899,936) | (24,495,459) | 595,522 | (1,860,686) |
| TOTAL LIABILITIES | \$ (24,865,607) | \$ (25,785,648) | \$ 920,041 | \$ (6,132,028) |
| FUND BALANCE - UNASSIGNED | \$ (22,400,276) | \$ (24,338,062) | \$ 1,937,786 | \$ (8,018,394) |
| FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT | 776,017 | 776,017 | - | |
| FUND BALANCE - RESTRICTED | (1,866,970) | (1,866,970) | - | (2,826,796) |
| TOTAL FUND BALANCE | \$ (23,491,229) | \$ (25,429,015) | \$ 1,937,786 | \$ (10,845,190) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ (48,356,836) | \$ (51,214,663) | \$ 2,857,827 | \$ (16,977,218) |

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

| REVENUE SOURCE | FY 2018 BUDGET | ACTUAL REVENUES THRU OCT 2017 | % OF BUDGET | FY 2017 BUDGET | ACTUAL REVENUES THRU OCT 2016 | % OF BUDGET | VARIANCE |
|---|----------------------|-------------------------------------|----------------|----------------------|-------------------------------------|----------------|---------------------|
| TAXES | | | | | | | |
| PROPERTY TAX REVENUE- | \$ 48,061,530 | \$ 23,910,566 | 49.75% | \$ 46,032,435 | \$ 23,393,709 | 50.82% | \$ 516,857 |
| PRIOR YEAR TAX REVENUE | \$ - | \$ 361,320 | | \$ - | \$ 363,051 | | \$ (1,731) |
| HOMESTEAD EXEMPTION REIMBURSEMENT | \$ 1,015,000 | \$ 821,845 | 80.97% | \$ 750,000 | \$ 569,088 | 75.88% | \$ 252,757 |
| EXCISE | \$ 3,810,000 | \$ 1,420,687 | 37.29% | \$ 3,365,000 | \$ 1,409,242 | 41.88% | \$ 11,445 |
| PENALTIES & INTEREST | \$ 150,000 | \$ 28,122 | 18.75% | \$ 150,000 | \$ 30,739 | 20.49% | \$ (2,617) |
| TOTAL TAXES | \$ 53,036,530 | \$ 26,542,539 | 50.05% | \$ 50,297,435 | \$ 25,765,829 | 51.23% | \$ 776,710 |
| LICENSES AND PERMITS | | | | | | | |
| BUSINESS | \$ 62,000 | \$ 16,066 | 25.91% | \$ 48,000 | \$ 12,883 | 26.84% | \$ 3,183 |
| NON-BUSINESS | \$ 345,000 | \$ 142,121 | 41.19% | \$ 427,384 | \$ 149,021 | 34.87% | \$ (6,900) |
| TOTAL LICENSES | \$ 407,000 | \$ 158,187 | 38.87% | \$ 475,384 | \$ 161,904 | 34.06% | \$ (3,717) |
| INTERGOVERNMENTAL ASSISTANCE | | | | | | | |
| STATE-LOCAL ROAD ASSISTANCE | \$ 400,000 | \$ - | 0.00% | \$ 400,000 | \$ - | 0.00% | \$ - |
| STATE REVENUE SHARING | \$ 1,509,117 | \$ 527,528 | 34.96% | \$ 1,468,313 | \$ 506,142 | 34.47% | \$ 21,386 |
| WELFARE REIMBURSEMENT | \$ 95,000 | \$ 55,344 | 58.26% | \$ 59,000 | \$ 21,792 | 36.94% | \$ 33,552 |
| OTHER STATE AID | \$ 32,000 | \$ 11,209 | 35.03% | \$ 22,000 | \$ - | 0.00% | \$ 11,209 |
| CITY OF LEWISTON | \$ 228,384 | \$ - | 0.00% | \$ 160,000 | \$ - | 0.00% | \$ - |
| TOTAL INTERGOVERNMENTAL ASSISTANCE | \$ 2,264,501 | \$ 594,081 | 26.23% | \$ 2,109,313 | \$ 527,934 | 25.03% | \$ 66,147 |
| CHARGE FOR SERVICES | | | | | | | |
| GENERAL GOVERNMENT | \$ 144,440 | \$ 41,612 | 28.81% | \$ 132,640 | \$ 26,296 | 19.83% | \$ 15,316 |
| PUBLIC SAFETY | \$ 236,277 | \$ 58,219 | 24.64% | \$ 139,077 | \$ 26,312 | 18.92% | \$ 31,907 |
| EMS TRANSPORT | \$ 1,250,000 | \$ 308,951 | 24.72% | \$ 1,250,000 | \$ 354,417 | 28.35% | \$ (45,466) |
| TOTAL CHARGE FOR SERVICES | \$ 1,630,717 | \$ 408,781 | 25.07% | \$ 1,521,717 | \$ 407,025 | 26.75% | \$ 1,756 |
| FINES | | | | | | | |
| PARKING TICKETS & MISC FINES | \$ 70,000 | \$ 12,538 | 17.91% | \$ 65,000 | \$ 19,449 | 29.92% | \$ (6,911) |
| MISCELLANEOUS | | | | | | | |
| INVESTMENT INCOME | \$ 32,000 | \$ 13,364 | 41.76% | \$ 10,000 | \$ 4,536 | 45.36% | \$ 8,828 |
| RENTS | \$ 35,000 | \$ 16,941 | 48.40% | \$ 18,000 | \$ 12,152 | 67.51% | \$ 4,789 |
| UNCLASSIFIED | \$ 10,000 | \$ 16,239 | 162.39% | \$ 10,000 | \$ 20,361 | 203.61% | \$ (4,122) |
| COMMERCIAL SOLID WASTE FEES | \$ - | \$ 23,679 | | \$ - | \$ 22,262 | | \$ 1,417 |
| SALE OF PROPERTY | \$ 20,000 | \$ 7,800 | 39.00% | \$ 20,000 | \$ 10,427 | 52.14% | \$ (2,627) |
| RECREATION PROGRAMS/ARENA | \$ - | \$ - | | \$ - | \$ - | | \$ - |
| MMWAC HOST FEES | \$ 215,000 | \$ 72,795 | 33.86% | \$ 210,000 | \$ 177,579 | 84.56% | \$ (104,784) |
| 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 | \$ - | 0.00% | \$ 254,127 | \$ - | 0.00% | \$ - |
| UTILITY REIMBURSEMENT | \$ 27,500 | \$ - | 0.00% | \$ 27,500 | \$ - | 0.00% | \$ - |
| CITY FUND BALANCE CONTRIBUTION | \$ 412,500 | \$ - | 0.00% | \$ 825,000 | \$ - | 0.00% | \$ - |
| TOTAL MISCELLANEOUS | \$ 2,308,966 | \$ 150,818 | 6.53% | \$ 2,967,163 | \$ 248,942 | 8.39% | \$ (98,124) |
| TOTAL GENERAL FUND REVENUES | \$ 59,717,714 | \$ 27,866,945 | 46.66% | \$ 57,436,012 | \$ 27,131,083 | 47.24% | \$ 735,862 |
| SCHOOL REVENUES | | | | | | | |
| EDUCATION SUBSIDY | \$ 22,039,568 | \$ 7,752,064 | 35.17% | \$ 21,373,337 | \$ 4,041,196 | 18.91% | \$ 3,710,868 |
| EDUCATION | \$ 811,744 | \$ 259,924 | 32.02% | \$ 814,540 | \$ 206,175 | 25.31% | \$ 53,749 |
| SCHOOL FUND BALANCE CONTRIBUTION | \$ 906,882 | \$ - | 0.00% | \$ 906,882 | \$ - | 0.00% | \$ - |
| TOTAL SCHOOL | \$ 23,758,194 | \$ 8,011,988 | 33.72% | \$ 23,094,759 | \$ 4,247,371 | 18.39% | \$ 3,764,617 |
| GRAND TOTAL REVENUES | \$ 83,475,908 | \$ 35,878,933 | 42.98% | \$ 80,530,771 | \$ 31,378,454 | 38.96% | \$ 4,500,479 |

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

| DEPARTMENT | FY 2018 BUDGET | Unaudited EXP THRU OCT 2017 | % OF BUDGET | FY 2017 BUDGET | Unaudited EXP THRU OCT 2016 | % OF BUDGET | VARIANCE |
|--|----------------------|-----------------------------------|----------------|----------------------|-----------------------------------|----------------|---------------------|
| ADMINISTRATION | | | | | | | |
| MAYOR AND COUNCIL | \$ 80,300 | \$ 31,391 | 39.09% | \$ 78,464 | \$ 42,062 | 53.61% | \$ (10,671) |
| CITY MANAGER | \$ 581,170 | \$ 173,939 | 29.93% | \$ 378,880 | \$ 95,832 | 25.29% | \$ 78,107 |
| CITY CLERK | \$ 181,332 | \$ 55,942 | 30.85% | \$ 177,906 | \$ 47,842 | 26.89% | \$ 8,100 |
| FINANCIAL SERVICES | \$ 675,239 | \$ 205,538 | 30.44% | \$ 637,754 | \$ 206,996 | 32.46% | \$ (1,458) |
| HUMAN RESOURCES | \$ 156,887 | \$ 50,234 | 32.02% | \$ 150,435 | \$ 28,279 | 18.80% | \$ 21,955 |
| INFORMATION TECHNOLOGY | \$ 531,551 | \$ 260,159 | 48.94% | \$ 479,324 | \$ 236,823 | 49.41% | \$ 23,336 |
| LEGAL SERVICES | \$ - | \$ - | | \$ 45,650 | \$ 39,562 | 86.66% | \$ (39,562) |
| TOTAL ADMINISTRATION | \$ 2,206,479 | \$ 777,203 | 35.22% | \$ 1,948,413 | \$ 697,396 | 35.79% | \$ 79,807 |
| COMMUNITY SERVICES | | | | | | | |
| ECONOMIC & COMMUNITY DEVELOPMENT | \$ 1,717,028 | \$ 373,544 | 21.76% | \$ 1,938,437 | \$ 328,374 | 16.94% | \$ 45,170 |
| HEALTH & SOCIAL SERVICES | \$ 220,870 | \$ 96,110 | 43.51% | \$ 171,474 | \$ 60,282 | 35.16% | \$ 35,828 |
| RECREATION & SPECIAL EVENTS* | \$ 388,581 | \$ 100,691 | 25.91% | \$ 341,772 | \$ 85,258 | 24.95% | \$ 15,433 |
| PUBLIC LIBRARY | \$ 998,189 | \$ 332,730 | 33.33% | \$ 979,516 | \$ 323,039 | 32.98% | \$ 9,691 |
| TOTAL COMMUNITY SERVICES | \$ 3,324,668 | \$ 903,075 | 27.16% | \$ 3,431,199 | \$ 796,953 | 23.23% | \$ 106,122 |
| FISCAL SERVICES | | | | | | | |
| DEBT SERVICE | \$ 6,366,533 | \$ 5,841,011 | 91.75% | \$ 6,406,845 | \$ 5,905,713 | 92.18% | \$ (64,702) |
| FACILITIES | \$ 640,201 | \$ 236,264 | 36.90% | \$ 645,756 | \$ 252,908 | 39.16% | \$ (16,644) |
| WORKERS COMPENSATION | \$ 555,164 | \$ - | 0.00% | \$ 522,088 | \$ - | 0.00% | \$ - |
| WAGES & BENEFITS | \$ 5,960,970 | \$ 1,963,912 | 32.95% | \$ 5,274,528 | \$ 1,832,291 | 34.74% | \$ 131,621 |
| EMERGENCY RESERVE (10108062-670000) | \$ 415,454 | \$ - | 0.00% | \$ 375,289 | \$ - | 0.00% | \$ - |
| TOTAL FISCAL SERVICES | \$ 13,938,322 | \$ 8,041,187 | 57.69% | \$ 13,224,506 | \$ 7,990,912 | 60.43% | \$ 50,275 |
| PUBLIC SAFETY | | | | | | | |
| FIRE DEPARTMENT | \$ 4,227,575 | \$ 1,495,418 | 35.37% | \$ 4,049,396 | \$ 1,373,887 | 33.93% | \$ 121,531 |
| FIRE EMS | \$ 708,828 | \$ 178,590 | 25.20% | \$ 590,997 | \$ 200,550 | 33.93% | \$ (21,960) |
| POLICE DEPARTMENT | \$ 4,043,998 | \$ 1,218,515 | 30.13% | \$ 3,875,113 | \$ 1,179,684 | 30.44% | \$ 38,831 |
| TOTAL PUBLIC SAFETY | \$ 8,980,401 | \$ 2,892,523 | 32.21% | \$ 8,515,506 | \$ 2,754,121 | 32.34% | \$ 138,402 |
| PUBLIC WORKS | | | | | | | |
| PUBLIC SERVICES DEPARTMENT | \$ 4,611,116 | \$ 1,165,280 | 25.27% | \$ 4,496,349 | \$ 1,301,387 | 28.94% | \$ (136,107) |
| SOLID WASTE DISPOSAL* | \$ 964,118 | \$ 263,922 | 27.37% | \$ 932,689 | \$ 222,257 | 23.83% | \$ 41,665 |
| WATER AND SEWER | \$ 632,716 | \$ 328,858 | 51.98% | \$ 599,013 | \$ 293,253 | 48.96% | \$ 35,605 |
| TOTAL PUBLIC WORKS | \$ 6,207,950 | \$ 1,758,060 | 28.32% | \$ 6,028,051 | \$ 1,816,897 | 30.14% | \$ (58,837) |
| INTERGOVERNMENTAL PROGRAMS | | | | | | | |
| AUBURN-LEWISTON AIRPORT | \$ 167,800 | \$ 167,063 | 99.56% | \$ 106,000 | \$ 53,000 | 50.00% | \$ 114,063 |
| E911 COMMUNICATION CENTER | \$ 1,088,857 | \$ 267,281 | 24.55% | \$ 1,088,857 | \$ 536,264 | 49.25% | \$ (268,983) |
| 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) |
| TOTAL INTERGOVERNMENTAL | \$ 1,716,606 | \$ 641,102 | 37.35% | \$ 1,647,101 | \$ 789,523 | 47.93% | \$ (148,421) |
| COUNTY TAX | | | | | | | |
| 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% | \$ - |
| | \$ - | \$ - | | \$ - | \$ - | 0.00% | \$ - |
| | \$ - | \$ - | | \$ - | \$ - | 0.00% | \$ - |
| TOTAL CITY DEPARTMENTS | \$ 41,720,453 | \$ 17,309,374 | 41.49% | \$ 39,787,403 | \$ 17,013,626 | 42.76% | \$ 295,748 |
| EDUCATION DEPARTMENT | | | | | | | |
| | \$ 41,755,455 | \$ 11,361,915 | 27.21% | \$ 40,743,368 | \$ 7,593,570 | 18.64% | \$ 3,768,345 |
| TOTAL GENERAL FUND EXPENDITURES | \$ 83,475,908 | \$ 28,671,289 | 34.35% | \$ 80,530,771 | \$ 24,607,196 | 30.56% | \$ 4,064,093 |

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

| INVESTMENT | | FUND | BALANCE October 31, 2017 | BALANCE September 30, 2017 | INTEREST RATE |
|--------------------|-------|---------------------|-----------------------------|-------------------------------|------------------|
| ANDROSCOGGIN BANK | 449 | CAPITAL PROJECTS | \$ 2,190,100.01 | \$ 2,188,798.41 | 0.45% |
| ANDROSCOGGIN BANK | 502 | SR-TIF | \$ 1,010,636.80 | \$ 1,010,036.16 | 0.45% |
| ANDROSCOGGIN BANK | 836 | GENERAL FUND | \$ 984,909.82 | \$ 984,326.77 | 0.45% |
| ANDROSCOGGIN BANK | 801 | WORKERS COMP | \$ 50,487.95 | \$ 50,457.95 | 0.45% |
| ANDROSCOGGIN BANK | 748 | UNEMPLOYMENT | \$ 50,487.84 | \$ 50,457.84 | 0.45% |
| ANDROSCOGGIN BANK | 684 | EMS CAPITAL RESERVE | \$ 332,068.83 | \$ 331,871.48 | 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 | \$ - | 1.40% |
| NORTHERN CAPITAL | 02155 | GENERAL FUND | \$ 250,000.00 | \$ - | 1.50% |
| GRAND TOTAL | | | \$ 8,118,691.25 | \$ 7,115,948.61 | 0.88% |

CITY OF AUBURN
SPECIAL REVENUE FUNDS
As of October 31, 2017

| | 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 7/1/17 | \$ 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 | \$ 22,592.16 | | \$ 210.00 | | \$ 1,600.00 | | | \$ 960.94 | \$ 5,820.00 | | \$ 354.00 | | | | | |
| Expenditures FY18 | \$ 106,052.65 | | | | | | \$ 1,406.35 | \$ 60.94 | \$ 2,604.00 | | \$ 188.17 | | | \$ 490.36 | | |
| Fund Balance 10/31/17 | \$ 888,962.43 | \$ (1,530.30) | \$ 4,590.34 | \$ 5,932.53 | \$ 28,943.39 | \$ (1,488.84) | \$ 3,175.92 | \$ 7,278.18 | \$ 5,000.05 | \$ 925.21 | \$ 81.95 | \$ 4,791.12 | \$ (566,303.71) | \$ 1,578.77 | | |
| | 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 | \$ - | | \$ 479.04 | | | \$ 2,812.00 | \$ 7,916.00 | \$ 6,643.42 | \$ 3,511.50 | \$ 257,655.69 | \$ 1,444.50 | \$ 50,799.00 | | | | |
| Expenditures FY18 | | | \$ 641.21 | | | \$ 8,626.81 | \$ 6,402.00 | \$ 6,487.42 | \$ 1,285.00 | \$ 461,976.34 | | \$ 73,110.25 | | | | |
| Fund Balance 10/31/17 | \$ 2,808.57 | \$ (300,767.41) | \$ 3,993.25 | \$ 2,197.62 | \$ (73,633.75) | \$ 8,617.26 | \$ 7,724.37 | \$ 8,987.00 | \$ (3,443.22) | \$ 4,119,015.92 | \$ 30,761.11 | \$ (10,620.39) | \$ (4,994.50) | \$ (15,906.07) | | |
| | 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 | | | | \$ 3,940.00 | \$ 9,223.62 | | | | \$ 50.00 | | | | \$ 508.60 | | | |
| Expenditures FY18 | | | \$ 10,828.00 | \$ 1,487.72 | | | | | | \$ 420.71 | | | \$ 105,826.00 | \$ 10,252.53 | | |
| Fund Balance 10/31/17 | \$ 8,478.66 | \$ 7,206.21 | \$ 34,491.88 | \$ 49,490.01 | \$ 26,212.16 | \$ 4,436.52 | \$ 0.57 | \$ - | \$ 200.00 | \$ (420.71) | \$ 975.05 | \$ 2,357.75 | \$ 226,045.48 | \$ (23,944.94) | | |
| | 2056 | 2057 | 2058 | 2059 | 2060 | 2201 | 2500 | | | | | | | | | |
| | Lake Auburn Neighborhood | ASPCA Grant | Barker Mills Greenway | Distracted Driving | My Life 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 | \$ 5,000.00 | | \$ 68,331.13 | | | | | | | | | |
| Expenditures FY18 | | | | \$ 7,144.83 | \$ 3,643.30 | | \$ 155,233.46 | | | | | | | | | |
| Fund Balance 10/31/17 | \$ 125.00 | \$ 800.00 | \$ (2,597.43) | \$ 1,837.00 | \$ 1,356.70 | \$ (1,484,407.18) | \$ 105,064.07 | | | | | | | | | |
| | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | Total |
| | Tambrands TIF 4 | J Enterprises TIF 5 | Tambrands II TIF 6 | J & A Properties TIF 7 | Formed Fiber TIF 8 | Mall TIF 9 | Downtown TIF 10 | Safe Handling TIF 11 | Auburn Industrial TIF 12 | Auburn Plaza TIF 13 | Auburn Plaza II TIF 14 | Webster School TIF 16 | Bedard Pharm TIF 17 | Slapshot LLC TIF 18 | Hartt Transport TIF 19 | Special Revenues |
| Fund Balance 7/1/17 | \$ (8,073.02) | \$ 14,500.44 | \$ (365,270.76) | \$ 2,558.27 | \$ 30,486.17 | \$ 149,591.94 | \$ (4,529.96) | \$ 183.21 | \$ (350,651.92) | \$ (37,076.39) | \$ 9,722.38 | \$ 360.91 | \$ 31,366.79 | \$ 47,165.25 | \$ (5.40) | \$ 3,140,347.13 |
| Revenues FY18 | | | | | | | | | | | | | | | | \$ 458,532.43 |
| Expenditures FY18 | \$ 541.20 | | | | | \$ 422,036.00 | \$ 336,829.87 | | \$ 154,289.00 | \$ 82,200.78 | \$ 165,864.12 | | | \$ 69,010.56 | | \$ 2,194,939.58 |
| Fund Balance 10/31/17 | \$ (8,614.22) | \$ 14,500.44 | \$ (365,270.76) | \$ 2,558.27 | \$ 30,486.17 | \$ (272,444.06) | \$ (341,359.83) | \$ 183.21 | \$ (504,940.92) | \$ (119,277.17) | \$ (156,141.74) | \$ 360.91 | \$ 31,366.79 | \$ (21,845.31) | \$ (5.40) | \$ 1,403,939.98 |

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

| | Beginning | October 2017 | | | Write-Offs | Ending |
|-------------------------|---------------|---------------|----------------|----------------|----------------|---------------|
| | Balance | New Charges | Payments | Adjustments | | Balance |
| | 10/01/17 | | | | | 10/31/2017 |
| Bluecross | \$ 4,462.17 | \$ 10,276.00 | \$ (2,499.25) | \$ (2,971.60) | | \$ 9,267.32 |
| Intercept | \$ 300.00 | \$ 200.00 | \$ (400.00) | | | \$ 100.00 |
| Medicare | \$ 88,970.75 | \$ 126,451.20 | \$ (34,085.79) | \$ (47,740.00) | | \$ 133,596.16 |
| Medicaid | \$ 30,018.19 | \$ 34,032.80 | \$ (17,610.50) | \$ (25,102.84) | | \$ 21,337.65 |
| Other/Commercial | \$ 87,003.94 | \$ 20,213.20 | \$ (8,457.53) | \$ (345.87) | | \$ 98,413.74 |
| Patient | \$ 482,474.18 | \$ 10,776.00 | \$ (6,520.36) | \$ (1,556.00) | \$ (87,414.76) | \$ 397,759.06 |
| Worker's Comp | \$ 971.39 | \$ - | \$ - | | | \$ 971.39 |
| TOTAL | \$ 694,200.62 | \$ 201,949.20 | \$ (69,573.43) | \$ (77,716.31) | \$ (87,414.76) | \$ 661,445.32 |

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

| | July 2017 | August 2017 | Sept 2017 | Oct 2017 | Adjustment | Totals | % of Total |
|--------------------------|---------------|----------------|---------------|---------------|----------------|---------------|---------------|
| No Insurance Information | | | | | | \$ - | 0.00% |
| Bluecross | \$ 7,616.80 | \$ 5,319.60 | \$ 8,771.40 | \$ 10,276.00 | \$ 191.60 | \$ 32,175.40 | 4.35% |
| Intercept | \$ 200.00 | | \$ 400.00 | \$ 200.00 | | \$ 800.00 | 0.11% |
| Medicare | \$ 93,981.80 | \$ 121,672.00 | \$ 73,260.80 | \$ 126,451.20 | \$ 17,338.00 | \$ 432,703.80 | 58.56% |
| Medicaid | \$ 29,998.80 | \$ 33,361.80 | \$ 27,171.80 | \$ 34,032.80 | \$ 6,259.00 | \$ 130,824.20 | 17.71% |
| Other/Commercial | \$ 26,335.20 | \$ 31,967.40 | \$ 28,178.40 | \$ 20,213.20 | \$ (18,891.20) | \$ 87,803.00 | 11.88% |
| Patient | \$ 15,784.20 | \$ 20,029.80 | \$ 11,348.00 | \$ 10,776.00 | \$ (5,790.80) | \$ 52,147.20 | 7.06% |
| Worker's Comp | \$ 872.40 | \$ 685.00 | | | \$ 893.40 | \$ 2,450.80 | 0.33% |
| TOTAL | \$ 174,789.20 | \$ 213,035.60 | \$ 149,130.40 | \$ 201,949.20 | \$ (0.00) | \$ 738,904.40 | 100.00% |

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

| | July 2017 | August 2017 | Sept 2017 | Oct 2017 | Adjustment | Totals | % of Total |
|--------------------------|--------------|----------------|--------------|-------------|------------|--------|---------------|
| No Insurance Information | | | | | | 0 | 0.00% |
| Bluecross | 9 | 7 | 11 | 12 | | 39 | 4.14% |
| Intercept | 2 | | 4 | 2 | | 8 | 0.85% |
| Medicare | 117 | 151 | 98 | 154 | | 520 | 55.14% |
| Medicaid | 39 | 44 | 36 | 44 | | 163 | 17.29% |
| Other/Commercial | 36 | 41 | 36 | 25 | | 138 | 14.63% |
| Patient | 20 | 25 | 14 | 14 | | 73 | 7.74% |
| Worker's Comp | 1 | 1 | | | | 2 | 0.21% |
| TOTAL | 224 | 269 | 199 | 251 | 0 | 943 | 100.00% |

TOTAL REVENUE COLLECTED AS OF 10/31/17 \$308,951.05
TOTAL EXPENDITURES AS OF 10/31/17 \$178,589.70

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

| | Current | | 31-60 | | 61-90 | | 91-120 | | 121+ days | | Totals | |
|-------------------------|----------------|-----|--------------|-----|--------------|-----|---------------|----|------------------|-----|---------------|---------|
| Bluecross | \$ 3,392.18 | 77% | \$ - | 0% | \$ 800.00 | 18% | \$ - | 0% | \$ 227.53 | 5% | \$ 4,419.71 | 0.67% |
| Intercept | \$ 100.00 | | \$ - | | \$ - | | \$ - | | \$ - | | \$ 100.00 | 0.02% |
| Medicare | \$ 62,148.03 | 98% | \$ 2,475.86 | 4% | \$ (650.33) | -1% | \$ - | 0% | \$ (334.42) | -1% | \$ 63,639.14 | 9.62% |
| Medicaid | \$ 25,446.43 | 77% | \$ 1,052.34 | 3% | \$ 524.38 | 2% | \$ - | 0% | \$ 6,064.99 | 18% | \$ 33,088.14 | 5.00% |
| Other/Commercial | \$ 40,579.44 | 54% | \$ 13,765.50 | 18% | \$ 1,248.02 | 2% | \$ 3,107.26 | 4% | \$ 16,767.75 | 22% | \$ 75,467.97 | 11.41% |
| Patient | \$ 48,328.52 | 10% | \$ 23,184.34 | 5% | \$ 31,201.82 | 6% | \$ 27,596.41 | 6% | \$ 353,447.88 | 73% | \$ 483,758.97 | 73.14% |
| Worker's Comp | \$ - | 0% | \$ - | | \$ 971.39 | | \$ - | 0% | \$ - | | \$ 971.39 | 0.15% |
| TOTAL | \$ 179,994.60 | | \$ 40,478.04 | | \$ 34,095.28 | | \$ 30,703.67 | | \$ 376,173.73 | | \$ 661,445.32 | |
| | 27% | | 6% | | 5% | | 5% | | 57% | | 100% | 100.00% |

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 October 31, 2017



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of October 31, 2017.

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, September 30, 2017.

Current Assets:

As of the end of October 2017 the total current assets of Norway Savings Bank Arena were (\$884,815). These consisted of cash and cash equivalents of \$91,177, accounts receivable of \$70,633, and an interfund payable of \$1,046,625.

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 October 31, 2017 was \$394,783.

Liabilities:

Norway Arena had accounts payable of \$37 as of October 31, 2017.

Statement of Activities:

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

The operating revenues for Norway Arena through October 2017 are \$297,666. 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 October 2017 were \$399,750. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of October 2017 Norway Arena has an operating loss of \$102,084 compared to the September 2017 operating loss of \$62,906 an increase in the operating loss for the fiscal year of \$39,178.

As of October 31, 2017 Norway Arena has a decrease in net assets of \$102,084.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY18 is \$35,950 less for this period than in FY17 and expenditures in FY18 are \$118,625 less than last year in October.

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

| | October 31, 2017 | September 30, 2017 | Increase/ (Decrease) |
|-------------------------------|---------------------|-----------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 91,177 | \$ 91,181 | \$ (4) |
| Interfund receivables | \$ (1,046,625) | \$ (996,996) | \$ (49,629) |
| Prepaid Rent | | \$ - | \$ - |
| Accounts receivable | 70,633 | 61,156 | \$ 9,477 |
| Total current assets | (884,815) | (844,659) | (40,156) |
| 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 | (490,032) | (449,876) | (40,156) |
| LIABILITIES | | | |
| Accounts payable | \$ 37 | \$ 1,015 | \$ (978) |
| Net pension liability | 100,398 | 100,398 | - |
| Total liabilities | 100,435 | 101,413 | (978) |
| NET ASSETS | | | |
| Invested in capital assets | \$ 394,783 | \$ 394,783 | - |
| Unrestricted | \$ (985,250) | \$ (946,072) | \$ (39,178) |
| Total net assets | \$ (590,467) | \$ (551,289) | \$ (39,178) |

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
October 31, 2017

| | Norway Savings Arena |
|---|-------------------------------------|
| Operating revenues: | |
| Charges for services | \$ 297,666 |
| Operating expenses: | |
| Personnel | 124,474 |
| Supplies | 11,963 |
| Utilities | 84,176 |
| Repairs and maintenance | 6,398 |
| Rent | 168,828 |
| Depreciation | - |
| Capital expenses | - |
| Other expenses | 3,911 |
| Total operating expenses | 399,750 |
| Operating gain (loss) | (102,084) |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | - |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | (102,084) |
| Transfers out | - |
| Change in net assets | (102,084) |
| Total net assets, July 1 | (488,383) |
| Total net assets, October 31, 2017 | \$ (590,467) |

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

| REVENUE SOURCE | FY 2018 BUDGET | ACTUAL REVENUES THRU OCT 2017 | % OF BUDGET | FY 2017 BUDGET | ACTUAL REVENUES THRU OCT 2016 | % OF BUDGET | VARIANCE |
|-----------------------------|---------------------|-------------------------------------|----------------|---------------------|-------------------------------------|----------------|--------------------|
| CHARGE FOR SERVICES | | | | | | | |
| Concussions | \$ 18,000 | \$ - | 0.00% | \$ 18,000 | \$ - | 0.00% | \$ - |
| Vending Machines | \$ - | \$ 938 | | | \$ - | | |
| Skate Rentals | \$ - | \$ 100 | | | \$ - | | |
| Sponsorships | \$ 275,000 | \$ 93,837 | 34.12% | \$ 230,000 | \$ 126,769 | 55.12% | \$ (32,932) |
| Pro Shop | \$ 8,500 | \$ 1,044 | 12.28% | \$ 8,500 | \$ 2,183 | 25.68% | \$ (1,139) |
| Programs | \$ 31,000 | \$ 18,212 | 58.75% | \$ 31,000 | | 0.00% | \$ 18,212 |
| Rental Income | \$ 705,250 | \$ 150,447 | 21.33% | \$ 672,250 | \$ 164,731 | 24.50% | \$ (14,284) |
| Camps/Clinics | \$ 50,000 | \$ 27,838 | 55.68% | \$ 50,000 | \$ 38,895 | 77.79% | \$ (11,057) |
| Tournaments | \$ 50,000 | \$ 5,250 | 10.50% | \$ 50,000 | \$ - | 0.00% | \$ 5,250 |
| GRAND TOTAL REVENUES | \$ 1,137,750 | \$ 297,666 | 26.16% | \$ 1,059,750 | \$ 332,578 | 31.38% | \$ (35,950) |

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

| DESCRIPTION | ACTUAL | | | ACTUAL | | | VARIANCE |
|---------------------------------|---------------------|-------------------------------|----------------|---------------------|-------------------------------|----------------|---------------------|
| | FY 2016 BUDGET | EXPENDITURES THRU OCT 2017 | % OF BUDGET | FY 2016 BUDGET | EXPENDITURES THRU OCT 2016 | % OF BUDGET | |
| Salaries & Benefits | \$ 344,000 | \$ 88,495 | 25.73% | \$ 311,000 | \$ 122,565 | 39.41% | \$ (34,070) |
| Purchased Services | \$ 71,656 | \$ 5,989 | 8.36% | \$ 87,306 | \$ 12,927 | 14.81% | \$ (6,938) |
| Supplies | \$ 37,100 | \$ 7,328 | 19.75% | \$ 37,150 | \$ 14,507 | 39.05% | \$ (7,179) |
| Utilities | \$ 225,150 | \$ 62,444 | 27.73% | \$ 199,800 | \$ 79,507 | 39.79% | \$ (17,063) |
| Capital Outlay | \$ 103,500 | \$ - | 0.00% | \$ 57,000 | \$ 11,168 | 19.59% | \$ (11,168) |
| Rent | \$ 507,000 | \$ 126,621 | 24.97% | \$ 507,000 | \$ 168,828 | 33.30% | \$ (42,207) |
| | \$ 1,288,406 | \$ 290,877 | 22.58% | \$ 1,199,256 | \$ 409,502 | 34.15% | \$ (118,625) |
| GRAND TOTAL EXPENDITURES | \$ 1,288,406 | \$ 290,877 | 22.58% | \$ 1,199,256 | \$ 409,502 | 34.15% | \$ (118,625) |

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 October, 2017



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of October 31, 2017.

INGERSOLL TURF FACILITY

Statement of Net Assets:

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

Current Assets:

As of the end of October 2017 the total current assets of Ingersoll Turf Facility were \$11,054. This consisted of an interfund receivable of \$11,054 a reduction from September of \$15,621.

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 October 31, 2017 was \$167,406.

Liabilities:

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

Statement of Activities:

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

The operating revenues for Ingersoll Turf Facility through October 2017 are \$17,238. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2017 were \$54,941. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2017 Ingersoll has an operating loss of \$37,703 compared to a net loss in September of \$22,254.

As of October 31, 2017 Ingersoll has a decrease in net assets of \$37,703.

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
October 31, 2017
Business-type Activities - Enterprise Fund

| | Oct 31, 2017 | Sept 30, 2017 | Increase/ (Decrease) |
|--------------------------------|-----------------|------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | | \$ - | \$ - |
| Interfund receivables/payables | \$ 11,054 | \$ 26,675 | (15,621) |
| Accounts receivable | - | - | - |
| Total current assets | 11,054 | 26,675 | (15,621) |
| 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 | 178,460 | 194,081 | (15,621) |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ 172 | \$ (172) |
| Total liabilities | - | 172 | (172) |
| NET ASSETS | | | |
| Invested in capital assets | \$ 167,406 | \$ 167,406 | \$ - |
| Unrestricted | \$ 11,054 | \$ 26,503 | \$ (15,449) |
| Total net assets | \$ 178,460 | \$ 193,909 | \$ (15,449) |

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

| | Ingersoll Turf Facility |
|---|--|
| Operating revenues: | |
| Charges for services | \$ 17,238 |
| Operating expenses: | |
| Personnel | 28,246 |
| Supplies | |
| Utilities | 2,964 |
| Repairs and maintenance | 1,646 |
| Rent | - |
| Depreciation | - |
| Capital expenses | 19,900 |
| Other expenses | 2,185 |
| Total operating expenses | 54,941 |
| Operating gain (loss) | (37,703) |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | - |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | (37,703) |
| Transfers out | - |
| Change in net assets | (37,703) |
| Total net assets, July 1 | 216,163 |
| Total net assets, October 31, 2017 | \$ 178,460 |

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through October 31, 2017 compared to October 31, 2016

| REVENUE SOURCE | FY 2018 BUDGET | ACTUAL REVENUES THRU OCT 2017 | % OF BUDGET | FY 2017 BUDGET | ACTUAL REVENUES THRU OCT 2016 | % OF BUDGET |
|----------------------------------|-------------------|-------------------------------------|----------------|-------------------|-------------------------------------|----------------|
| CHARGE FOR SERVICES | | | | | | |
| Sponsorship | \$ 17,000 | \$ 4,000 | 23.53% | \$ 15,000 | \$ 6,000 | 40.00% |
| Batting Cages | \$ 11,520 | \$ 2,668 | 23.16% | \$ 9,940 | \$ 2,755 | 27.72% |
| Programs | \$ 80,000 | \$ 8,299 | 10.37% | \$ 90,000 | \$ 8,414 | 9.35% |
| Rental Income | \$ 103,650 | \$ 2,271 | 2.19% | \$ 100,000 | \$ 5,830 | 5.83% |
| TOTAL CHARGE FOR SERVICES | \$ 212,170 | \$ 17,238 | 8.12% | \$ 214,940 | \$ 22,999 | 10.70% |
| INTEREST ON INVESTMENTS | \$ - | | | \$ - | | |
| GRAND TOTAL REVENUES | \$ 212,170 | \$ 17,238 | 8.12% | \$ 214,940 | \$ 22,999 | 10.70% |

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through October 31, 2017 compared to October 31, 2016

| DESCRIPTION | ACTUAL | | | ACTUAL | | | Difference |
|---------------------------------|-------------------|-------------------------------|----------------|-------------------|-------------------------------|----------------|------------------|
| | FY 2018 BUDGET | EXPENDITURES THRU OCT 2017 | % OF BUDGET | FY 2017 BUDGET | EXPENDITURES THRU OCT 2016 | % OF BUDGET | |
| Salaries & Benefits | \$ 106,624 | \$ 28,246 | 26.49% | \$ 101,899 | \$ 25,548 | 25.07% | \$ 2,698 |
| Purchased Services | \$ 21,110 | \$ 3,352 | 15.88% | \$ 20,750 | \$ 3,271 | 15.76% | \$ 81 |
| Programs | \$ 7,000 | \$ 460 | 6.57% | \$ 5,000 | \$ 730 | 14.60% | \$ (270) |
| Supplies | \$ 5,000 | \$ 19 | 0.38% | \$ 6,750 | \$ 188 | 2.79% | \$ (169) |
| Utilities | \$ 39,720 | \$ 2,964 | 7.46% | \$ 41,320 | \$ 2,276 | 5.51% | \$ 688 |
| Insurance Premiums | \$ 2,431 | \$ - | 0.00% | \$ 2,383 | \$ - | 0.00% | \$ - |
| Capital Outlay | \$ 42,490 | \$ 19,900 | 46.83% | \$ - | \$ - | | \$ 19,900 |
| | \$ 224,375 | \$ 54,941 | 24.49% | \$ 178,102 | \$ 32,013 | 17.97% | \$ 22,928 |
| GRAND TOTAL EXPENDITURES | \$ 224,375 | \$ 54,941 | 24.49% | \$ 178,102 | \$ 32,013 | 17.97% | \$ 22,928 |