

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: June 2018 Financial Report (pre audit)**  
**DATE: August 28, 2018**

The following is a discussion regarding the significant variances found in the City's June 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 the final month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 100% of the annual budget. The attached reports are where we are right now. We have completed processing all invoices for FY 18 and most of the revenues have been posted. When the audit is completed, the auditors will give a formal presentation of the final year end reports.

### Revenues

- A. Revenues collected through June 30th, including the school department were \$80,949,295, or 96.97%, of the budget. The municipal revenues including property taxes were \$58,046,798 or 97.2% of the budget. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 96.26% as compared to 95.59% last year. The 30 day notice of liens were sent out in June this year instead of May as we did last year. Tax liens will be filed at the end of July on any properties that have unpaid taxes.
- C. Excise tax for the month of June is at 108.13%. This is a \$126,394 increase from FY 17. Our excise revenues for FY18 are 8.13% above projections as of June 30, 2018.
- D. State Revenue Sharing for the month of June is 101.75% or \$1,535,468.

**Expenditures**

City expenditures through June 2018 were \$40,143,264 or 96.22%, of the budget. This is 2.46% lower than last year at this time.

Noteworthy variances are:

- A. There are a few of the departmental accounts over budget at year end, but the entire municipal budget is under by \$1,577,189.

**Investments**

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 1.58%.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND**  
**AS of June 2018 (unaudited), May 2018, and June 2017**

	UNAUDITED June 30 2018	UNAUDITED May 31 2018	Increase (Decrease)	AUDITED JUNE 30 2017
<b>ASSETS</b>				
CASH	\$ 10,775,815	\$ 22,127,432	\$ (11,351,617)	\$ 11,272,850
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,941,198	1,732,521	208,677	2,532,611
TAXES RECEIVABLE-CURRENT	1,822,799	2,235,747	(412,948)	1,051,346
DELINQUENT TAXES	664,795	665,890	(1,094)	612,972
TAX LIENS	558,177	649,189	(91,012)	562,272
NET DUE TO/FROM OTHER FUNDS	3,246,577	1,580,587	1,665,990	3,021,419
<b>TOTAL ASSETS</b>	<b>\$ 19,009,361</b>	<b>\$ 28,991,366</b>	<b>\$ (9,982,005)</b>	<b>\$ 19,053,470</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (854,235)	\$ (24,796)	\$ (829,440)	\$ (851,716)
PAYROLL LIABILITIES	(542,586)	(501,017)	(41,569)	-
ACCRUED PAYROLL	(2,989,942)	-	(2,989,942)	(4,075,304)
STATE FEES PAYABLE	(701)	(83,026)	82,325	-
ESCROWED AMOUNTS	(1,600)	(9,140)	7,540	(2,826)
DEFERRED REVENUE	(3,020,373)	(3,401,492)	381,119	(2,057,984)
<b>TOTAL LIABILITIES</b>	<b>\$ (7,409,438)</b>	<b>\$ (4,019,470)</b>	<b>\$ (3,389,967)</b>	<b>\$ (6,987,830)</b>
FUND BALANCE - UNASSIGNED	\$ (10,187,912)	\$ (23,880,943)	\$ 13,693,031	\$ (8,863,571)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	(2,023,296)
FUND BALANCE - RESTRICTED	(2,188,028)	(1,866,970)	(321,059)	(1,178,773)
<b>TOTAL FUND BALANCE</b>	<b>\$ (11,599,923)</b>	<b>\$ (24,971,896)</b>	<b>\$ 13,371,972</b>	<b>\$ (12,065,640)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (19,009,361)</b>	<b>\$ (28,991,366)</b>	<b>\$ 9,982,005</b>	<b>\$ (19,053,470)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH June 30, 2018 VS June 30, 2017 (Unaudited)**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JUNE 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 48,061,530	\$ 46,262,079	96.26%	\$ 46,032,435	\$ 45,408,632	98.64%	\$ 853,447
PRIOR YEAR TAX REVENUE	\$ -	\$ 1,002,069		\$ -	\$ 716,241		\$ 285,828
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,015,000	\$ 1,084,829	106.88%	\$ 750,000	\$ 750,000	100.00%	\$ 334,829
EXCISE	\$ 3,810,000	\$ 4,119,850	108.13%	\$ 3,365,000	\$ 3,993,456	118.68%	\$ 126,394
PENALTIES & INTEREST	\$ 150,000	\$ 142,033	94.69%	\$ 150,000	\$ 151,577	101.05%	\$ (9,544)
<b>TOTAL TAXES</b>	<b>\$ 53,036,530</b>	<b>\$ 52,610,860</b>	<b>99.20%</b>	<b>\$ 50,297,435</b>	<b>\$ 51,019,906</b>	<b>101.44%</b>	<b>\$ 1,590,954</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 62,000	\$ 71,499	115.32%	\$ 48,000	\$ 71,066	148.05%	\$ 433
NON-BUSINESS	\$ 345,000	\$ 443,915	128.67%	\$ 427,384	\$ 493,783	115.54%	\$ (49,868)
<b>TOTAL LICENSES</b>	<b>\$ 407,000</b>	<b>\$ 515,414</b>	<b>126.64%</b>	<b>\$ 475,384</b>	<b>\$ 564,849</b>	<b>118.82%</b>	<b>\$ (49,435)</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	\$ 1,535,468	101.75%	\$ 1,468,313	\$ 1,485,600	101.18%	\$ 49,868
WELFARE REIMBURSEMENT	\$ 95,000	\$ 158,252	166.58%	\$ 59,000	\$ 80,178	135.89%	\$ 78,074
OTHER STATE AID	\$ 32,000	\$ 33,283	104.01%	\$ 22,000	\$ 31,972	145.33%	\$ 1,311
CITY OF LEWISTON	\$ 228,384	\$ 249,600	109.29%	\$ 160,000	\$ 175,252	109.53%	\$ 74,348
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,264,501</b>	<b>\$ 2,383,462</b>	<b>105.25%</b>	<b>\$ 2,109,313</b>	<b>\$ 2,172,294</b>	<b>102.99%</b>	<b>\$ 211,168</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 144,440	\$ 123,444	85.46%	\$ 132,640	\$ 115,439	87.03%	\$ 8,005
PUBLIC SAFETY	\$ 236,277	\$ 189,644	80.26%	\$ 139,077	\$ 190,427	136.92%	\$ (783)
EMS TRANSPORT	\$ 1,250,000	\$ 708,907	56.71%	\$ 1,250,000	\$ 1,090,536	87.24%	\$ (381,629)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,630,717</b>	<b>\$ 1,021,996</b>	<b>62.67%</b>	<b>\$ 1,521,717</b>	<b>\$ 1,396,402</b>	<b>91.76%</b>	<b>\$ (374,406)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 51,889	74.13%	\$ 65,000	\$ 56,895	87.53%	\$ (5,006)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 32,000	\$ 96,126	300.39%	\$ 10,000	\$ 61,093	610.93%	\$ 35,033
RENTS	\$ 35,000	\$ 34,394	98.27%	\$ 18,000	\$ 22,339	124.11%	\$ 12,055
UNCLASSIFIED	\$ 10,000	\$ 41,790	417.90%	\$ 10,000	\$ 10,001	100.01%	\$ 31,789
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 44,269		\$ -	\$ 45,090		\$ (821)
SALE OF PROPERTY	\$ 20,000	\$ 20,787	103.94%	\$ 20,000	\$ 13,355	66.78%	\$ 7,432
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 215,000	\$ 218,385	101.57%	\$ 210,000	\$ 320,092	152.42%	\$ (101,707)
TRANSFER IN: TIF	\$ 1,287,818	\$ 980,000	76.10%	\$ 1,537,818	\$ 1,537,818	100.00%	\$ (557,818)
TRANSFER IN: REC SPEC REVENUE	\$ 54,718	\$ -	0.00%	\$ 54,718	\$ 67,529	123.41%	\$ (67,529)
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ 1,625		\$ (1,625)
CDBG	\$ 214,430	\$ 27,425	12.79%	\$ 254,127	\$ 132,919	52.30%	\$ (105,494)
UTILITY REIMBURSEMENT	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ 18,013	65.50%	\$ (18,013)
CITY FUND BALANCE CONTRIBUTION	\$ 412,500	\$ -	0.00%	\$ 825,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,308,966</b>	<b>\$ 1,463,176</b>	<b>63.37%</b>	<b>\$ 2,967,163</b>	<b>\$ 2,229,874</b>	<b>75.15%</b>	<b>\$ (766,698)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 59,717,714</b>	<b>\$ 58,046,798</b>	<b>97.20%</b>	<b>\$ 57,436,012</b>	<b>\$ 57,440,220</b>	<b>100.01%</b>	<b>\$ 606,578</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 22,039,568	\$ 22,168,323	100.58%	\$ 21,373,337	\$ 21,373,338	100.00%	\$ 794,985
EDUCATION	\$ 811,744	\$ 734,174	90.44%	\$ 814,540	\$ 769,748	94.50%	\$ (35,574)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 906,882	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 23,758,194</b>	<b>\$ 22,902,498</b>	<b>96.40%</b>	<b>\$ 23,094,759</b>	<b>\$ 22,143,086</b>	<b>95.88%</b>	<b>\$ 759,412</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 83,475,908</b>	<b>\$ 80,949,295</b>	<b>96.97%</b>	<b>\$ 80,530,771</b>	<b>\$ 79,583,306</b>	<b>98.82%</b>	<b>\$ 1,365,989</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH June 30, 2018 VS June 30, 2017 (unaudited)**

DEPARTMENT	FY 2018 BUDGET	Unaudited EXP THRU JUNE 2018	% OF BUDGET	FY 2017 BUDGET	Unaudited EXP THRU JUNE 2017	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 80,300	\$ 81,819	101.89%	\$ 78,464	\$ 80,986	103.21%	\$ 833
CITY MANAGER	\$ 581,170	\$ 475,192	81.76%	\$ 378,880	\$ 283,361	74.79%	\$ 191,831
CITY CLERK	\$ 181,332	\$ 185,276	102.18%	\$ 177,906	\$ 183,631	103.22%	\$ 1,645
FINANCIAL SERVICES	\$ 675,239	\$ 649,302	96.16%	\$ 637,754	\$ 643,411	100.89%	\$ 5,891
HUMAN RESOURCES	\$ 156,887	\$ 147,874	94.26%	\$ 150,435	\$ 100,012	66.48%	\$ 47,862
INFORMATION TECHNOLOGY	\$ 531,551	\$ 523,151	98.42%	\$ 479,324	\$ 521,144	108.72%	\$ 2,007
LEGAL SERVICES	\$ -	\$ -		\$ 45,650	\$ 149,415	327.31%	\$ (149,415)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,206,479</b>	<b>\$ 2,062,614</b>	<b>93.48%</b>	<b>\$ 1,948,413</b>	<b>\$ 1,961,960</b>	<b>100.70%</b>	<b>\$ 100,654</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,717,028	\$ 1,019,589	59.38%	\$ 1,938,437	\$ 1,249,651	64.47%	\$ (230,062)
HEALTH & SOCIAL SERVICES	\$ 220,870	\$ 224,537	101.66%	\$ 171,474	\$ 248,392	144.86%	\$ (23,855)
RECREATION & SPECIAL EVENTS*	\$ 388,581	\$ 341,239	87.82%	\$ 341,772	\$ 291,306	85.23%	\$ 49,933
PUBLIC LIBRARY	\$ 998,189	\$ 998,189	100.00%	\$ 979,516	\$ 969,116	98.94%	\$ 29,073
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,324,668</b>	<b>\$ 2,583,554</b>	<b>77.71%</b>	<b>\$ 3,431,199</b>	<b>\$ 2,758,465</b>	<b>80.39%</b>	<b>\$ (174,911)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,366,533	\$ 6,213,645	97.60%	\$ 6,406,845	\$ 6,340,680	98.97%	\$ (127,035)
FACILITIES	\$ 640,201	\$ 544,805	85.10%	\$ 645,756	\$ 611,206	94.65%	\$ (66,401)
WORKERS COMPENSATION	\$ 555,164	\$ 555,164	100.00%	\$ 522,088	\$ 522,088	100.00%	\$ 33,076
WAGES & BENEFITS	\$ 5,960,970	\$ 5,951,945	99.85%	\$ 5,274,528	\$ 5,271,715	99.95%	\$ 680,230
EMERGENCY RESERVE (10108062-670000)	\$ 415,454	\$ -	0.00%	\$ 375,289	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 13,938,322</b>	<b>\$ 13,265,559</b>	<b>95.17%</b>	<b>\$ 13,224,506</b>	<b>\$ 12,745,689</b>	<b>96.38%</b>	<b>\$ 519,870</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,227,575	\$ 4,515,808	106.82%	\$ 4,049,396	\$ 4,447,163	109.82%	\$ 68,645
FIRE EMS	\$ 708,828	\$ 552,899	78.00%	\$ 590,997	\$ 534,699	90.47%	\$ 18,200
POLICE DEPARTMENT	\$ 4,043,998	\$ 4,137,918	102.32%	\$ 3,875,113	\$ 3,956,465	102.10%	\$ 181,453
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 8,980,401</b>	<b>\$ 9,206,625</b>	<b>102.52%</b>	<b>\$ 8,515,506</b>	<b>\$ 8,938,327</b>	<b>104.97%</b>	<b>\$ 268,298</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,611,116	\$ 4,481,984	97.20%	\$ 4,496,349	\$ 4,526,467	100.67%	\$ (44,483)
SOLID WASTE DISPOSAL	\$ 964,118	\$ 867,479	89.98%	\$ 932,689	\$ 911,281	97.70%	\$ (43,802)
WATER AND SEWER	\$ 632,716	\$ 645,215	101.98%	\$ 599,013	\$ 610,559	101.93%	\$ 34,656
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,207,950</b>	<b>\$ 5,994,678</b>	<b>96.56%</b>	<b>\$ 6,028,051</b>	<b>\$ 6,048,307</b>	<b>100.34%</b>	<b>\$ (53,629)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 167,800	\$ 167,353	99.73%	\$ 106,000	\$ 105,688	99.71%	\$ 61,665
E911 COMMUNICATION CENTER	\$ 1,088,857	\$ 1,069,122	98.19%	\$ 1,088,857	\$ 1,073,212	98.56%	\$ (4,090)
LATC-PUBLIC TRANSIT	\$ 189,949	\$ 189,949	100.00%	\$ 182,244	\$ 182,244	100.00%	\$ 7,705
LA ARTS	\$ -	\$ -		\$ -	\$ -		\$ -
TAX SHARING	\$ 270,000	\$ 257,783	95.48%	\$ 270,000	\$ 245,721	91.01%	\$ 12,062
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,716,606</b>	<b>\$ 1,684,207</b>	<b>98.11%</b>	<b>\$ 1,647,101</b>	<b>\$ 1,606,865</b>	<b>97.56%</b>	<b>\$ 77,342</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	\$ 3,049,803	100.00%	\$ 2,824,803	\$ 2,977,134	105.39%	\$ 72,669
	\$ -	\$ -		\$ -	\$ 57,722	0.00%	\$ (57,722)
							\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 41,720,453</b>	<b>\$ 40,143,264</b>	<b>96.22%</b>	<b>\$ 39,787,403</b>	<b>\$ 39,262,293</b>	<b>98.68%</b>	<b>\$ 880,971</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 41,755,455	\$ 40,863,707	97.86%	\$ 40,743,368	\$ 39,311,161	96.48%	\$ 1,552,546
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 83,475,908</b>	<b>\$ 81,006,971</b>	<b>97.04%</b>	<b>\$ 80,530,771</b>	<b>\$ 78,573,454</b>	<b>97.57%</b>	<b>\$ 2,433,517</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF June 30, 2018**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE June 30, 2018</b>	<b>BALANCE May 31, 2018</b>	<b>INTEREST RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 5,213,864.12	\$ 5,210,030.40	<b>1.00%</b>
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,015,500.38	\$ 1,014,753.70	<b>1.00%</b>
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,350,786.46	\$ 3,147,391.37	<b>1.00%</b>
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,730.87	\$ 50,693.57	<b>1.00%</b>
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,161.59	\$ 233,050.80	<b>1.00%</b>
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	<b>2.30%</b>
NORTHERN CAPITAL	02155	GENERAL FUND		\$ 500,000.00	<b>1.30%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 750,000.00	\$ 750,000.00	<b>1.40%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	<b>1.50%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>1.90%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	<b>2.00%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>2.15%</b>
NORTHERN CAPITAL	02155	GENERAL FUND		\$ 250,000.00	<b>2.25%</b>
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	<b>2.30%</b>
<b>GRAND TOTAL</b>			<b>\$ 13,163,043.42</b>	<b>\$ 13,905,919.84</b>	<b>1.58%</b>

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

	Beginning	June 2018					Ending
	Balance 06/01/18	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 6/30/2018
Bluecross	\$ 14,656.86	\$ 9,550.20	\$ (3,490.80)		\$ (4,226.33)		\$ 16,489.93
Intercept	\$ 300.00		\$ (200.00)				\$ 100.00
Medicare	\$ 61,339.09	\$ 95,347.80	\$ (49,383.38)		\$ (69,415.28)		\$ 37,888.23
Medicaid	\$ 28,967.73	\$ 26,683.60	\$ (19,776.10)		\$ (25,301.97)		\$ 10,573.26
Other/Commercial	\$ 84,636.74	\$ 21,657.20	\$ (17,183.45)		\$ (1,221.29)		\$ 87,889.20
Patient	\$ 163,854.74	\$ 12,673.20	\$ (8,281.60)		\$ (2,532.61)	\$ (72,942.64)	\$ 92,771.09
Worker's Comp	\$ (713.00)	\$ 689.20					\$ (23.80)
<b>TOTAL</b>	<b>\$ 353,042.16</b>	<b>\$ 166,601.20</b>	<b>\$ (98,315.33)</b>	<b>\$ -</b>	<b>\$ (102,697.48)</b>	<b>\$ (72,942.64)</b>	<b>\$ 245,687.91</b>

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

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	June 2018	Adjustment	Totals	% of Total
<b>No Insurance Information</b>								\$ 2,428.40	\$ 2,420.00		\$ 4,459.60	\$ 669.60	\$ (9,308.00)	\$ 669.60	0.03%
<b>Bluecross</b>	\$ 7,616.80	\$ 5,319.60	\$ 8,771.40	\$ 10,276.00	\$ 6,772.40	\$ 8,671.00	\$ 8,500.40	\$ 7,433.60	\$ 8,757.80	\$ 4,912.80	\$ 8,068.60	\$ 9,550.20	\$ 447.40	\$ 95,098.00	4.32%
<b>Intercept</b>	\$ 200.00		\$ 400.00	\$ 200.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 200.00	\$ 200.00			\$ 2,000.00	0.09%
<b>Medicare</b>	\$ 93,981.80	\$ 121,672.00	\$ 73,260.80	\$ 126,451.20	\$ 96,014.80	\$ 96,588.20	\$ 106,479.80	\$ 103,205.40	\$ 148,832.40	\$ 121,193.40	\$ 103,706.00	\$ 95,347.80	\$ 34,452.00	\$ 1,321,185.60	60.06%
<b>Medicaid</b>	\$ 29,998.80	\$ 33,361.80	\$ 27,171.80	\$ 34,032.80	\$ 27,524.20	\$ 22,068.00	\$ 27,243.60	\$ 27,893.60	\$ 35,615.60	\$ 34,861.80	\$ 29,427.60	\$ 26,683.60	\$ 10,162.40	\$ 366,045.60	16.64%
<b>Other/Commercial</b>	\$ 26,335.20	\$ 31,967.40	\$ 28,178.40	\$ 20,213.20	\$ 20,077.80	\$ 24,490.40	\$ 24,483.40	\$ 19,517.80	\$ 26,316.20	\$ 12,011.20	\$ 23,263.60	\$ 20,987.60	\$ (20,967.20)	\$ 256,875.00	11.68%
<b>Patient</b>	\$ 15,784.20	\$ 20,029.80	\$ 11,348.00	\$ 10,776.00	\$ 10,916.20	\$ 15,110.60	\$ 17,456.00	\$ 11,613.80	\$ 14,056.60	\$ 12,274.40	\$ 15,303.00	\$ 12,673.20	\$ (18,739.00)	\$ 148,602.80	6.75%
<b>Worker's Comp</b>	\$ 872.40	\$ 685.00					\$ 1,614.80		\$ 1,619.00			\$ 689.20	\$ 3,952.40	\$ 9,432.80	0.43%
<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	\$ 237,917.60	\$ 185,453.60	\$ 184,428.40	\$ 166,601.20	\$ -	\$ 2,199,909.40	100.00%

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

	July 2017	August 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2018	Feb 2018	Mar 2018	Apr 2018	May 2018	June 2018	Adjustment	Totals	% of Total
<b>No Insurance Information</b>								3	3		6	1		13	0.47%
<b>Bluecross</b>	9	7	11	12	8	10	10	9	10	6	9	12		113	4.09%
<b>Intercept</b>	2		4	2	0	1	2	2	3	2	2			20	0.72%
<b>Medicare</b>	117	151	98	154	121	119	133	126	183	146	127	115		1590	57.50%
<b>Medicaid</b>	39	44	36	44	36	28	35	35	46	43	37	33		456	16.49%
<b>Other/Commercial</b>	36	41	36	25	26	31	33	23	34	18	29	28		360	13.02%
<b>Patient</b>	20	25	14	14	13	18	22	14	17	14	19	16		206	7.45%
<b>Worker's Comp</b>	1	1			0		2	0	2			1		7	0.25%
<b>TOTAL</b>	224	269	199	251	204	207	237	212	298	229	229	206	0	2765	100.00%

**EMS BILLING  
AGING REPORT  
July 1, 2017 to June 30, 2018  
Report as of June 30, 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>	\$ 4,035.80	105%	\$ 4.68	0%	\$ 892.00	23%	\$ -	0%	\$ (1,079.42)	-28%	\$ 3,853.06	1.57%
<b>Intercept</b>	\$ 100.00		\$ -		\$ -		\$ -		\$ -		\$ 100.00	0.04%
<b>Medicare</b>	\$ 23,838.44	102%	\$ -	0%	\$ -	0%	\$ -	0%	\$ (444.67)	-2%	\$ 23,393.77	9.52%
<b>Medicaid</b>	\$ 25,379.04	98%	\$ 719.55	3%	\$ 862.60	3%	\$ 1.47	0%	\$ (1,124.84)	-4%	\$ 25,837.82	10.52%
<b>Other/Commercial Patient</b>	\$ 48,882.02	73%	\$ 4,559.97	7%	\$ 4,926.49	7%	\$ 8,128.22	12%	\$ 337.03	1%	\$ 66,833.73	27.20%
<b>Worker's Comp</b>	\$ -	30%	\$ 23,927.78	19%	\$ 24,527.21	20%	\$ 25,310.48	20%	\$ 13,861.30	11%	\$ 125,669.53	51.15%
	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 140,278.06		\$ 29,211.98		\$ 31,208.30		\$ 33,440.17		\$ 11,549.40		\$ 245,687.91	
	57%		12%		13%		14%		5%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of June 30, 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 Androscoggin	Insurance Reimbursement	Vending	Fire Prevention	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	\$ 113,567.03	\$ 5,691.00	\$ 890.40		\$ 2,862.32	\$ 1,000.00	\$ 8,302.00	\$ 960.94	\$ 5,820.00		\$ 672.00			
Expenditures FY18	\$ 116,089.04	\$ 9,550.93	\$ 262.22	\$ 820.00			\$ 8,032.42	\$ 60.94	\$ 4,236.00		\$ 588.12			\$ 984.44
<b>Fund Balance 6/30/18</b>	<b>\$ 969,900.91</b>	<b>\$ (5,390.23)</b>	<b>\$ 5,008.52</b>	<b>\$ 5,112.53</b>	<b>\$ 30,205.71</b>	<b>\$ (488.84)</b>	<b>\$ 4,851.85</b>	<b>\$ 7,278.18</b>	<b>\$ 3,368.05</b>	<b>\$ 925.21</b>	<b>\$ -</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)	\$ 4,521,765.17	\$ 29,316.61	\$ 11,690.86	\$ (4,994.50)	\$ (15,906.07)
Revenues FY18	\$ 9,476.10	\$ 315,234.36	\$ 2,261.47	\$ 13,213.31		\$ 16,507.41	\$ 15,465.44	\$ 9,548.42	\$ 12,497.78	\$ 985,580.65	\$ 3,322.80	\$ 144,173.00		
Expenditures FY18	\$ 9,476.10	\$ 116,067.26	\$ 4,317.81	\$ 11,088.00	\$ 36,397.92	\$ 24,780.71	\$ 12,412.42	\$ 11,448.42	\$ 14,465.97	\$ 1,246,078.97	\$ 1,792.78	\$ 203,294.25		
<b>Fund Balance 6/30/18</b>	<b>\$ 2,808.57</b>	<b>\$ (101,600.31)</b>	<b>\$ 2,099.08</b>	<b>\$ 4,322.93</b>	<b>\$ (110,031.67)</b>	<b>\$ 6,158.77</b>	<b>\$ 9,263.39</b>	<b>\$ 6,931.00</b>	<b>\$ (7,637.91)</b>	<b>\$ 4,261,266.85</b>	<b>\$ 30,846.63</b>	<b>\$ (47,430.39)</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	\$ 22,626.95				\$ 115.91				\$ 61,859.40	
Expenditures FY18	\$ 1,015.00		\$ 24,783.65	\$ 3,226.54	\$ 3,570.72				\$ 176.56	\$ 420.71		\$ 750.00	\$ 361,060.69	\$ -
<b>Fund Balance 6/30/18</b>	<b>\$ 11,994.90</b>	<b>\$ 7,206.21</b>	<b>\$ 20,536.23</b>	<b>\$ 47,751.19</b>	<b>\$ 36,044.77</b>	<b>\$ 4,436.52</b>	<b>\$ 0.57</b>	<b>\$ -</b>	<b>\$ 89.35</b>	<b>\$ (420.71)</b>	<b>\$ 975.05</b>	<b>\$ 1,607.75</b>	<b>\$ 32,161.59</b>	<b>\$ (13,692.41)</b>

  

	2056	2057	2058	2059	2060	2261	2262	2201	2500
	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distracted Driving	My Choice JJAG	150th Celebration	Employee Store	EDI Grant	Parks & Recreation
Fund Balance 7/1/17	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 301.00	\$ -	\$ -	\$ -	\$ (1,484,407.18)	\$ 191,870.40
Revenues FY18				\$ 19,135.83	\$ 5,361.50		\$ 36.73		\$ 329,722.56
Expenditures FY18				\$ 30,172.83	\$ 5,361.50	\$ 3,154.86	\$ -		\$ 368,809.51
<b>Fund Balance 6/30/18</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ (10,736.00)</b>	<b>\$ -</b>	<b>\$ (3,154.86)</b>	<b>\$ 36.73</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 152,783.45</b>

  

	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands TIF 4	J Enterprises TIF 5	Tambrands II TIF 6	J & A Properties TIF 7	Formed Fiber TIF 8	Mall TIF 9	Downtown TIF 10	Safe Handling TIF 11	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Bedard Pharm TIF 17	Slapshot LLC TIF 18	Hartt Transport TIF 19		
Fund Balance 7/1/17	\$ (8,073.02)	\$ 14,500.44	\$ (365,270.76)	\$ 2,558.27	\$ 30,486.17	\$ 149,591.94	\$ 225,245.22	\$ 183.21	\$ (350,651.92)	\$ 10,088.86	\$ 9,722.38	\$ 360.91	\$ 31,366.79	\$ -	\$ (5.40)	\$ 3,568,454.91	
Revenues FY18	\$ 523,280.00		\$ 124,379.00			\$ 383,288.00	\$ 815,987.00		\$ 193,476.00	\$ 349,638.00	\$ 460,889.00	\$ 30,116.00		\$ 137,960.00	\$ 30,790.00	\$ 5,164,179.55	
Expenditures FY18	\$ 513,365.83	\$ 21,000.00	\$ 89,790.66		\$ 30,000.00	\$ 530,795.95	\$ 783,503.73		\$ 180,874.00	\$ 309,401.56	\$ 466,728.24	\$ 30,128.56	\$ 30,000.00	\$ 138,021.12	\$ 30,802.92	\$ 5,789,159.86	
<b>Fund Balance 6/30/18</b>	<b>\$ 1,841.15</b>	<b>\$ (6,499.56)</b>	<b>\$ (330,682.42)</b>	<b>\$ 2,558.27</b>	<b>\$ 486.17</b>	<b>\$ 2,083.99</b>	<b>\$ 257,728.49</b>	<b>\$ 183.21</b>	<b>\$ (338,049.92)</b>	<b>\$ 50,325.30</b>	<b>\$ 3,883.14</b>	<b>\$ 348.35</b>	<b>\$ 1,366.79</b>	<b>\$ (61.12)</b>	<b>\$ (18.32)</b>	<b>\$ 2,943,474.60</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 June 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 June 30, 2018.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of June 30, 2018.

#### **Current Assets:**

As of the end of June 2018 the total current assets of Ingersoll Turf Facility were \$81,374. This consisted of an interfund receivable of \$81,374 an increase from May of \$1,453.

#### **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 June 30, 2018 was \$172,719.

#### **Liabilities:**

Ingersoll had accounts payable of \$471 as of June 30, 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 June 2018 are \$209,922. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through June 2018 were \$172,462. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of June 30, 2018, Ingersoll has an operating gain of \$37,460 compared to May's of \$64,212.

As of June 30, 2018, Ingersoll has an increase in net assets of \$37,460.

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**  
**June 30, 2018**  
**Business-type Activities - Enterprise Fund**

	June 30 2018	May 31 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents		\$ -	\$ -
Interfund receivables/payables	\$ 81,374	\$ 79,921	1,453
Accounts receivable	-	-	-
Total current assets	81,374	79,921	1,453
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(637,817)	(610,082)	(27,735)
Total noncurrent assets	172,719	200,454	(27,735)
Total assets	254,093	280,375	(26,282)
<b>LIABILITIES</b>			
Accounts payable	\$ 471	\$ -	\$ 471
Total liabilities	471	-	471
<b>NET ASSETS</b>			
Invested in capital assets	\$ 172,719	\$ 200,454	\$ (27,735)
Unrestricted	\$ 80,903	\$ 79,921	\$ 982
Total net assets	\$ 253,622	\$ 280,375	\$ (26,753)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**June 30, 2018**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 209,922
Operating expenses:	
Personnel	95,516
Supplies	19,560
Utilities	20,796
Repairs and maintenance	4,204
Rent	-
Depreciation	27,735
Capital expenses	-
Other expenses	4,651
<b>Total operating expenses</b>	<b>172,462</b>
<b>Operating gain (loss)</b>	<b>37,460</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	37,460
Transfers out	-
Change in net assets	37,460
Total net assets, July 1	216,162
<b>Total net assets, June 30, 2018</b>	<b>\$ 253,622</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through June 30, 2018 compared to June 30, 2017**

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JUNE 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 17,000	\$ 15,750	92.65%	\$ 15,000	\$ 12,100	80.67%
Batting Cages	\$ 11,520	\$ 13,832	120.07%	\$ 9,940	\$ 11,785	118.56%
Programs	\$ 80,000	\$ 78,433	98.04%	\$ 90,000	\$ 47,698	53.00%
Rental Income	\$ 103,650	\$ 101,907	98.32%	\$ 100,000	\$ 96,745	96.75%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 212,170</b>	<b>\$ 209,922</b>	<b>98.94%</b>	<b>\$ 214,940</b>	<b>\$ 168,328</b>	<b>78.31%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>		
<b>GRAND TOTAL REVENUES</b>	<b>\$ 212,170</b>	<b>\$ 209,922</b>	<b>98.94%</b>	<b>\$ 214,940</b>	<b>\$ 168,328</b>	<b>78.31%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
Through June 30, 2018 compared to June 30, 2017

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2018 BUDGET	EXPENDITURES THRU JUNE 2018	% OF BUDGET	FY 2017 BUDGET	EXPENDITURES THRU JUNE 2017	% OF BUDGET	
Salaries & Benefits	\$ 106,624	\$ 95,516	89.58%	\$ 101,899	\$ 95,198	93.42%	\$ 318
Purchased Services	\$ 21,110	\$ 8,855	41.95%	\$ 20,750	\$ 6,283	30.28%	\$ 2,572
Programs	\$ 7,000	\$ 4,047	57.81%	\$ 5,000	\$ 7,819	156.38%	\$ (3,772)
Supplies	\$ 5,000	\$ 15,513	310.26%	\$ 6,750	\$ 2,664	39.47%	\$ 12,849
Utilities	\$ 39,720	\$ 20,796	52.36%	\$ 41,320	\$ 19,061	46.13%	\$ 1,735
Insurance Premiums	\$ 2,431	\$ -	0.00%	\$ 2,383	\$ -	0.00%	\$ -
Depreciation	\$ -	\$ 27,735		\$ -	\$ -		\$ 27,735
Capital Outlay	\$ 42,490	\$ -	0.00%	\$ -	\$ -		\$ -
	<b>\$ 224,375</b>	<b>\$ 172,462</b>	<b>76.86%</b>	<b>\$ 178,102</b>	<b>\$ 131,025</b>	<b>73.57%</b>	<b>\$ 41,437</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 224,375</b>	<b>\$ 172,462</b>	<b>76.86%</b>	<b>\$ 178,102</b>	<b>\$ 131,025</b>	<b>73.57%</b>	<b>\$ 41,437</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 June 30, 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 June 30, 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, May 31, 2018.

#### **Current Assets:**

As of the end of June 2018 the total current assets of Norway Savings Bank Arena were (\$1,219,815). These consisted of cash and cash equivalents of \$96,252, accounts receivable of \$46,318, and an interfund payable of \$1,362,385.

#### **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 June 30, 2018 was \$342,462.

#### **Liabilities:**

Norway Arena had accounts payable of \$16,309 as of June 30, 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 June 2018 are \$924,954. 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 June 2018 were \$863,164. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of June 2018, there was an operating gain of \$61,790.

As of June 2018, Norway Arena has an overall loss of \$444,694, after the debt service (rent) was deducted from the operating gain, compared to the May 2018 operating loss of \$286,271 an increase in the net loss for the fiscal year of \$158,423.

As of June 30, 2018, Norway Arena has a decrease in net assets of \$444,694.

**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**June 30, 2018 Unaudited**  
**Business-type Activities - Enterprise Fund**

	June 30, 2018	May 31, 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 96,252	\$ 96,273	\$ (21)
Interfund receivables	\$ (1,362,385)	\$ (967,414)	\$ (394,971)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	46,318	75,057	\$ (28,739)
Total current assets	(1,219,815)	(796,084)	(423,731)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(178,439)	(52,321)
Total noncurrent assets	342,462	394,783	(52,321)
Total assets	(877,353)	(401,301)	(476,052)
<b>LIABILITIES</b>			
Accounts payable	\$ 16,309	\$ 11	\$ 16,298
Net pension liability	100,398	100,398	-
Total liabilities	116,707	100,409	16,298
<b>NET ASSETS</b>			
Invested in capital assets	\$ 342,462	\$ 394,783	\$ (52,321)
Unrestricted	\$ (1,336,522)	\$ (896,493)	\$ (440,029)
Total net assets	\$ (994,060)	\$ (501,710)	\$ (492,350)

**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**  
**June 30, 2018**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 924,954
Operating expenses:	
Personnel	382,562
Supplies	69,563
Utilities	265,816
Repairs and maintenance	37,297
Depreciation	52,322
Capital expenses	17,139
Other expenses	38,465
<b>Total operating expenses</b>	<b>863,164</b>
<b>Operating gain (loss)</b>	<b>61,790</b>
Nonoperating revenue (expense):	
Interest income	-
Debt Service (Rent)	(506,484)
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>(506,484)</b>
Gain (Loss) before transfer	(444,694)
Transfers out	-
Change in net assets	(444,694)
Total net position (deficit), July 1	(549,366)
<b>Total net position (deficit), June 30, 2018</b>	<b>\$ (994,060)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through June 30, 2018 compared to June 30, 2017

REVENUE SOURCE	FY 2018 BUDGET	ACTUAL REVENUES THRU JUNE 2018	% OF BUDGET	FY 2017 BUDGET	ACTUAL REVENUES THRU JUNE 2017	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concissions	\$ 18,000	\$ 10,985	61.03%	\$ 18,000	\$ 4,870	27.06%	\$ 6,115
Vending Machines	\$ -	\$ 8,647					\$ 8,647
Skate Rentals	\$ -	\$ 5,674					\$ 5,674
Sponsorships	\$ 275,000	\$ 195,818	71.21%	\$ 230,000	\$ 229,391	99.74%	\$ (33,573)
Pro Shop	\$ 8,500	\$ 7,025	82.65%	\$ 8,500	\$ 5,984	70.40%	\$ 1,041
Programs	\$ 31,000	\$ 18,212	58.75%	\$ 31,000		0.00%	\$ 18,212
Rental Income	\$ 705,250	\$ 589,991	83.66%	\$ 672,250	\$ 670,925	99.80%	\$ (80,934)
Camps/Clinics	\$ 50,000	\$ 43,058	86.12%	\$ 50,000	\$ 57,225		\$ (14,167)
Tournaments	\$ 50,000	\$ 45,544	91.09%	\$ 50,000		0.00%	\$ 45,544
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,137,750</b>	<b>\$ 924,954</b>	<b>81.30%</b>	<b>\$ 1,059,750</b>	<b>\$ 968,395</b>	<b>91.38%</b>	<b>\$ (43,441)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through June 30, 2018 compared to June 30, 2017**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2017 BUDGET	EXPENDITURES THRU JUNE 2018	% OF BUDGET	FY 2016 BUDGET	EXPENDITURES THRU JUNE 2017	% OF BUDGET	
Salaries & Benefits	\$ 344,000	\$ 382,562	111.21%	\$ 311,000	\$ 304,972	98.06%	\$ 77,590
Purchased Services	\$ 71,656	\$ 75,762	105.73%	\$ 87,306	\$ 46,628	53.41%	\$ 29,134
Supplies	\$ 37,100	\$ 69,563	187.50%	\$ 37,150	\$ 71,086	191.35%	\$ (1,523)
Utilities	\$ 225,150	\$ 265,816	118.06%	\$ 199,800	\$ 228,037	114.13%	\$ 37,779
Capital Outlay	\$ 103,500	\$ 17,139	16.56%	\$ 57,000	\$ 46,542	81.65%	\$ (29,403)
Depreciation	\$ -	\$ 52,322		\$ -	\$ 43,282		\$ 9,040
Rent	\$ 507,000	\$ 506,484	99.90%	\$ 507,000	\$ 464,277	91.57%	\$ 42,207
	<b>\$ 1,288,406</b>	<b>\$ 1,369,648</b>	<b>106.31%</b>	<b>\$ 1,199,256</b>	<b>\$ 1,204,824</b>	<b>100.46%</b>	<b>\$ 164,824</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,288,406</b>	<b>\$ 1,369,648</b>	<b>106.31%</b>	<b>\$ 1,199,256</b>	<b>\$ 1,204,824</b>	<b>100.46%</b>	<b>\$ 164,824</b>