

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: October 2018 Financial Report**  
**DATE: November 9, 2018**

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 \$35,604,447, or 41.06%, of the budget. The municipal revenues including property taxes were \$29,046,467, or 47.60% of the budget which is more than the same period last year by \$1,179,521,710. The accounts listed below are noteworthy.

- A. September 15<sup>th</sup> the first installment for real estate taxes were due. The current year tax revenue is at 50.82% as compared to 49.75% last year or \$876,440 more than last year.
- B. The Homestead Exemption Reimbursement is \$175,849 more than last year at this time due to the increase in the number of Homestead Exemptions.
- C. Excise tax for the month of October is at 38.04%. This is a \$38,131 increase from FY 18. Our excise revenues for FY19 are 4.07% above projections as of October 31, 2018.
- D. State Revenue Sharing for the month of October is 34.58% or \$584,303. This is a \$56,775 increase from last October.

**Expenditures**

City expenditures through October 2018 were \$17,478,564 or 40.62%, of the budget. This is 0.87% less than the same period last year. Noteworthy variances are:

- A. Debt Service is less than last year at this time by \$94,594.
- B. Public Safety is lower than last year by \$105,399.
- C. LA 911 is more than last year at this time by \$294,070, 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 1.75% compared to 0.88% at this time last year.

Respectfully submitted,



Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND, WC AND UNEMPLOYMENT FUND**  
**AS of October 2018, September 2018, and June 2018**

<b>ASSETS</b>	<b>UNAUDITED October 30 2018</b>	<b>UNAUDITED September 30 2018</b>	<b>Increase (Decrease)</b>	<b>UNAUDITED JUNE 30 2018</b>
CASH	\$ 15,101,223	\$ 20,143,611	\$ (5,042,388)	\$ 10,775,815
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,473,537	1,650,785	(177,248)	1,941,198
TAXES RECEIVABLE-CURRENT	21,834,884	22,411,593	(576,709)	1,822,799
DELINQUENT TAXES	751,586	756,402	(4,816)	664,795
TAX LIENS	1,105,471	1,213,905	(108,434)	558,177
NET DUE TO/FROM OTHER FUNDS	5,258,090	3,570,576	1,687,514	3,246,577
<b>TOTAL ASSETS</b>	<b>\$ 45,524,792</b>	<b>\$ 49,746,872</b>	<b>\$ (4,222,080)</b>	<b>\$ 19,009,361</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (312,020)	\$ (354,515)	\$ 42,495	\$ (854,236)
PAYROLL LIABILITIES	(1,325,682)	(187,593)	(1,138,089)	(542,586)
ACCRUED PAYROLL	(3,272)	(3,272)	-	(2,989,942)
STATE FEES PAYABLE	(25,376)	(17,952)	(7,424)	(701)
ESCROWED AMOUNTS	(1,600)	(1,600)	-	(1,600)
DEFERRED REVENUE	(22,723,956)	(23,401,823)	677,867	(3,020,373)
<b>TOTAL LIABILITIES</b>	<b>\$ (24,391,906)</b>	<b>\$ (23,966,755)</b>	<b>\$ (425,151)</b>	<b>\$ (7,409,438)</b>
FUND BALANCE - UNASSIGNED	\$ (20,041,933)	\$ (24,689,164)	\$ 4,647,231	\$ (10,187,912)
FUND BALANCE - RESTRICTED FOR WORKERS COMP & UNEMPLOYMENT	776,017	776,017	-	776,017
FUND BALANCE - RESTRICTED	(1,866,970)	(1,866,970)	-	(2,188,028)
<b>TOTAL FUND BALANCE</b>	<b>\$ (21,132,885)</b>	<b>\$ (25,780,117)</b>	<b>\$ 4,647,231</b>	<b>\$ (11,599,923)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (45,524,792)</b>	<b>\$ (49,746,872)</b>	<b>\$ 4,222,080</b>	<b>\$ (19,009,361)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH October 31, 2018 VS October 31, 2017**

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU OCT 2017	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 48,772,945	\$ 24,787,006	50.82%	\$ 48,061,530	\$ 23,910,566	49.75%	\$ 876,440
PRIOR YEAR TAX REVENUE	\$ -	\$ 305,202		\$ -	\$ 361,320		\$ (56,118)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,190,000	\$ 997,694	83.84%	\$ 1,015,000	\$ 821,845	80.97%	\$ 175,849
EXCISE	\$ 3,835,000	\$ 1,458,818	38.04%	\$ 3,810,000	\$ 1,420,687	37.29%	\$ 38,131
PENALTIES & INTEREST	\$ 150,000	\$ 34,697	23.13%	\$ 150,000	\$ 28,122	18.75%	\$ 6,575
<b>TOTAL TAXES</b>	<b>\$ 53,947,945</b>	<b>\$ 27,583,417</b>	<b>51.13%</b>	<b>\$ 53,036,530</b>	<b>\$ 26,542,540</b>	<b>50.05%</b>	<b>\$ 1,040,877</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 62,000	\$ 23,448	37.82%	\$ 62,000	\$ 16,066	25.91%	\$ 7,382
NON-BUSINESS	\$ 355,000	\$ 175,498	49.44%	\$ 345,000	\$ 142,121	41.19%	\$ 33,377
<b>TOTAL LICENSES</b>	<b>\$ 417,000</b>	<b>\$ 198,945</b>	<b>47.71%</b>	<b>\$ 407,000</b>	<b>\$ 158,187</b>	<b>38.87%</b>	<b>\$ 40,758</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 1,689,669	\$ 584,303	34.58%	\$ 1,509,117	\$ 527,528	34.96%	\$ 56,775
WELFARE REIMBURSEMENT	\$ 103,747	\$ 10,332	9.96%	\$ 95,000	\$ 55,344	58.26%	\$ (45,012)
OTHER STATE AID	\$ 32,000	\$ 11,185	34.95%	\$ 32,000	\$ 11,209	35.03%	\$ (24)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 2,453,800</b>	<b>\$ 605,820</b>	<b>24.69%</b>	<b>\$ 2,264,501</b>	<b>\$ 594,081</b>	<b>26.23%</b>	<b>\$ 11,739</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 144,440	\$ 77,317	53.53%	\$ 144,440	\$ 41,612	28.81%	\$ 35,705
PUBLIC SAFETY	\$ 236,277	\$ 52,851	22.37%	\$ 236,277	\$ 58,219	24.64%	\$ (5,368)
EMS TRANSPORT	\$ 1,250,000	\$ 357,993	28.64%	\$ 1,250,000	\$ 308,951	24.72%	\$ 49,042
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,630,717</b>	<b>\$ 488,162</b>	<b>29.94%</b>	<b>\$ 1,630,717</b>	<b>\$ 408,782</b>	<b>25.07%</b>	<b>\$ 79,380</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 70,000	\$ 13,045	18.64%	\$ 70,000	\$ 12,538	17.91%	\$ 507
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 32,000	\$ 15,069	47.09%	\$ 32,000	\$ 13,364	41.76%	\$ 1,705
RENTS	\$ 35,000	\$ 10,138	28.96%	\$ 35,000	\$ 16,941	48.40%	\$ (6,804)
UNCLASSIFIED	\$ 10,000	\$ 19,748	197.48%	\$ 10,000	\$ 16,239	162.39%	\$ 3,509
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 21,307		\$ -	\$ 23,679		\$ (2,372)
SALE OF PROPERTY	\$ 20,000	\$ 4,588	22.94%	\$ 20,000	\$ 7,800	39.00%	\$ (3,212)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 221,000	\$ 75,246	34.05%	\$ 215,000	\$ 72,795	33.86%	\$ 2,451
TRANSFER IN: TIF	\$ 1,317,818	\$ -	0.00%	\$ 1,287,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 97,718	\$ -	0.00%	\$ 54,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ -		\$ -
CDBG	\$ 214,430	\$ 7,106	3.31%	\$ 214,430	\$ -	0.00%	\$ 7,106
UTILITY REIMBURSEMENT	\$ 27,500	\$ 3,877	14.10%	\$ 27,500	\$ -	0.00%	\$ 3,877
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 412,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,502,966</b>	<b>\$ 157,079</b>	<b>6.28%</b>	<b>\$ 2,308,966</b>	<b>\$ 150,818</b>	<b>6.53%</b>	<b>\$ 6,261</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 61,022,428</b>	<b>\$ 29,046,467</b>	<b>47.60%</b>	<b>\$ 59,717,714</b>	<b>\$ 27,866,946</b>	<b>46.66%</b>	<b>\$ 1,179,521</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 24,302,914	\$ 6,488,382	26.70%	\$ 22,039,568	\$ 7,752,064	35.17%	\$ (1,263,682)
EDUCATION	\$ 674,191	\$ 69,598	10.32%	\$ 811,744	\$ 259,924	32.02%	\$ (190,326)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 719,417	\$ -	0.00%	\$ 906,882	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 25,696,522</b>	<b>\$ 6,557,980</b>	<b>25.52%</b>	<b>\$ 23,758,194</b>	<b>\$ 8,011,988</b>	<b>33.72%</b>	<b>\$ (1,454,008)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 86,718,950</b>	<b>\$ 35,604,447</b>	<b>41.06%</b>	<b>\$ 83,475,908</b>	<b>\$ 35,878,934</b>	<b>42.98%</b>	<b>\$ (274,487)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH October 31, 2018 VS October 31, 2017**

DEPARTMENT	FY 2019 BUDGET	Unaudited EXP THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	Unaudited EXP THRU OCT 2017	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 111,610	\$ 50,349	45.11%	\$ 80,300	\$ 31,391	39.09%	\$ 18,958
CITY MANAGER	\$ 474,086	\$ 147,795	31.17%	\$ 581,170	\$ 173,939	29.93%	\$ (26,144)
CITY CLERK	\$ 185,898	\$ 49,902	26.84%	\$ 181,332	\$ 55,942	30.85%	\$ (6,040)
FINANCIAL SERVICES	\$ 694,109	\$ 224,303	32.32%	\$ 675,239	\$ 205,538	30.44%	\$ 18,765
HUMAN RESOURCES	\$ 149,953	\$ 45,184	30.13%	\$ 156,887	\$ 50,234	32.02%	\$ (5,050)
INFORMATION TECHNOLOGY	\$ 588,403	\$ 177,454	30.16%	\$ 531,551	\$ 260,159	48.94%	\$ (82,705)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,204,059</b>	<b>\$ 694,987</b>	<b>31.53%</b>	<b>\$ 2,206,479</b>	<b>\$ 777,203</b>	<b>35.22%</b>	<b>\$ (82,216)</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,471,918	\$ 331,339	22.51%	\$ 1,717,028	\$ 373,544	21.76%	\$ (42,205)
HEALTH & SOCIAL SERVICES	\$ 223,500	\$ 50,349	22.53%	\$ 220,870	\$ 96,110	43.51%	\$ (45,761)
RECREATION & SPECIAL EVENTS	\$ 384,630	\$ 127,664	33.19%	\$ 388,581	\$ 100,691	25.91%	\$ 26,973
PUBLIC LIBRARY	\$ 998,189	\$ 249,547	25.00%	\$ 998,189	\$ 332,730	33.33%	\$ (83,183)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,078,237</b>	<b>\$ 758,899</b>	<b>24.65%</b>	<b>\$ 3,324,668</b>	<b>\$ 903,075</b>	<b>27.16%</b>	<b>\$ (144,176)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 6,702,508	\$ 5,746,417	85.74%	\$ 6,366,533	\$ 5,841,011	91.75%	\$ (94,594)
FACILITIES	\$ 650,641	\$ 221,193	34.00%	\$ 640,201	\$ 236,264	36.90%	\$ (15,071)
WORKERS COMPENSATION	\$ 581,360	\$ -	0.00%	\$ 555,164	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,471,614	\$ 1,919,894	29.67%	\$ 5,960,970	\$ 1,963,912	32.95%	\$ (44,018)
EMERGENCY RESERVE (10108062-670000)	\$ 431,003	\$ -	0.00%	\$ 415,454	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 14,837,126</b>	<b>\$ 7,887,504</b>	<b>53.16%</b>	<b>\$ 13,938,322</b>	<b>\$ 8,041,187</b>	<b>57.69%</b>	<b>\$ (153,683)</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,422,256	\$ 1,309,760	29.62%	\$ 4,227,575	\$ 1,495,418	35.37%	\$ (185,658)
FIRE EMS	\$ 683,181	\$ 270,963	39.66%	\$ 708,828	\$ 178,590	25.20%	\$ 92,373
POLICE DEPARTMENT	\$ 4,166,631	\$ 1,206,401	28.95%	\$ 4,043,998	\$ 1,218,515	30.13%	\$ (12,114)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,272,068</b>	<b>\$ 2,787,124</b>	<b>30.06%</b>	<b>\$ 8,980,401</b>	<b>\$ 2,892,523</b>	<b>32.21%</b>	<b>\$ (105,399)</b>
<b>PUBLIC WORKS</b>							
PUBLIC SERVICES DEPARTMENT	\$ 4,778,668	\$ 1,368,752	28.64%	\$ 4,611,116	\$ 1,165,280	25.27%	\$ 203,472
SOLID WASTE DISPOSAL*	\$ 988,013	\$ 306,135	30.98%	\$ 964,118	\$ 263,922	27.37%	\$ 42,213
WATER AND SEWER	\$ 645,216	\$ 316,358	49.03%	\$ 632,716	\$ 328,858	51.98%	\$ (12,500)
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,411,897</b>	<b>\$ 1,991,245</b>	<b>31.06%</b>	<b>\$ 6,207,950</b>	<b>\$ 1,758,060</b>	<b>28.32%</b>	<b>\$ 233,185</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 172,000	\$ 171,759	99.86%	\$ 167,800	\$ 167,063	99.56%	\$ 4,696
E911 COMMUNICATION CENTER	\$ 1,123,081	\$ 561,351	49.98%	\$ 1,088,857	\$ 267,281	24.55%	\$ 294,070
LATC-PUBLIC TRANSIT	\$ 199,130	\$ 199,130	100.00%	\$ 189,949	\$ 189,949	100.00%	\$ 9,181
LA ARTS	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 270,000	\$ 18,800	6.96%	\$ 270,000	\$ 16,809	6.23%	\$ 1,991
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,764,211</b>	<b>\$ 951,040</b>	<b>53.91%</b>	<b>\$ 1,716,606</b>	<b>\$ 641,102</b>	<b>37.35%</b>	<b>\$ 309,938</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 2,296,224	\$ 2,296,224	100.00%	\$ 111,541
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 43,025,167</b>	<b>\$ 17,478,564</b>	<b>40.62%</b>	<b>\$ 41,720,453</b>	<b>\$ 17,309,374</b>	<b>41.49%</b>	<b>\$ 169,190</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 43,693,783</b>	<b>\$ 9,210,802</b>	<b>21.08%</b>	<b>\$ 41,755,455</b>	<b>\$ 11,361,915</b>	<b>27.21%</b>	<b>\$ (2,151,113)</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 86,718,950</b>	<b>\$ 26,689,366</b>	<b>30.78%</b>	<b>\$ 83,475,908</b>	<b>\$ 28,671,289</b>	<b>34.35%</b>	<b>\$ (1,981,923)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF October 31, 2018**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE</b> October 31, 2018	<b>BALANCE</b> September 30, 2018	<b>INTEREST</b> <b>RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 1,219,715.49	\$ 1,218,524.83	1.25%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,019,443.09	\$ 1,018,794.35	1.25%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 8,277,339.21	\$ 361,979.14	1.25%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 50,927.78	\$ 50,878.08	1.25%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 32,292.76	\$ 32,261.24	1.25%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 85,340.00	\$ -	1.25%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ -	\$ 750,000.00	1.40%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	1.50%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.90%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ -	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ -	2.55%
<b>GRAND TOTAL</b>			<b>\$ 14,185,058.33</b>	<b>\$ 6,182,437.64</b>	<b>1.75%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2018 - June 30, 2019**  
**Report as of October 31, 2018**

	Beginning	October 2018				Ending	
	Balance 10/01/18	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 10/31/2018
<b>Bluecross</b>	\$ 13,839.26	\$ 7,998.20	\$ (3,671.94)		\$ (10,071.58)		\$ 8,093.94
<b>Intercept</b>	\$ 100.00	\$ 300.00	\$ (100.00)				\$ 300.00
<b>Medicare</b>	\$ 101,318.51	\$ 122,609.60	\$ (46,572.82)		\$ (125,546.74)		\$ 51,808.55
<b>Medicaid</b>	\$ (4,945.37)	\$ 31,127.20	\$ (16,858.89)		\$ 17,544.63		\$ 26,867.57
<b>Other/Commercial</b>	\$ 69,427.23	\$ 24,689.20	\$ (15,111.65)		\$ (1,374.51)	\$ (19,598.72)	\$ 58,031.55
<b>Patient</b>	\$ 97,817.23	\$ 15,276.60	\$ (6,437.69)		\$ 28,178.56		\$ 134,834.70
<b>Worker's Comp</b>	\$ (1,212.40)	\$ 908.80	\$ (2,492.80)		\$ 2,679.35		\$ (117.05)
<b>TOTAL</b>	\$ 276,344.46	\$ 202,909.60	\$ (91,245.79)	\$ -	\$ (88,590.29)	\$ (19,598.72)	\$ 279,819.26

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2018 - June 30, 2019**  
**Report as of October 31, 2018**

	July 2018	August 2018	Sept 2018	Oct 2018	Adjustment	Totals	% of Total
No Insurance Information	\$ 10,977.40	\$ 2,518.00	\$ 1,550.40	\$ 3,166.60	\$ (15,045.80)	\$ 3,166.60	0.39%
Bluecross	\$ 6,344.40	\$ 8,486.40	\$ 4,124.40	\$ 7,998.20	\$ 1,374.20	\$ 28,327.60	3.49%
Intercept	\$ 200.00	\$ 100.00		\$ 300.00		\$ 600.00	0.07%
Medicare	\$ 103,152.60	\$ 132,913.20	\$ 118,842.80	\$ 122,609.60	\$ 10,737.20	\$ 488,255.40	60.11%
Medicaid	\$ 30,752.80	\$ 47,771.60	\$ 30,102.60	\$ 31,127.20	\$ (2,575.20)	\$ 137,179.00	16.89%
Other/Commercial	\$ 24,030.40	\$ 19,494.00	\$ 13,526.00	\$ 21,522.60	\$ 2,116.80	\$ 80,689.80	9.93%
Patient	\$ 19,183.20	\$ 17,841.80	\$ 12,560.00	\$ 15,276.60	\$ 3,392.80	\$ 68,254.40	8.40%
Worker's Comp	\$ 2,425.60	\$ 901.80	\$ 1,591.00	\$ 908.80		\$ 5,827.20	0.72%
<b>TOTAL</b>	\$ 197,066.40	\$ 230,026.80	\$ 182,297.20	\$ 202,909.60	\$ -	\$ 812,300.00	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2018 - June 30, 2019**  
**Report as of October 31, 2018**

	July 2018	August 2018	Sept 2018	Oct 2018	Adjustment	Totals	% of Total
No Insurance Information	14	3	2	4		23	2.23%
Bluecross	8	10	5	10		33	3.20%
Intercept	2	1	0	3		6	0.58%
Medicare	129	164	148	153		594	57.67%
Medicaid	39	60	38	42		179	17.38%
Other/Commercial	35	27	17	28		107	10.39%
Patient	23	23	16	19		81	7.86%
Worker's Comp	3	1	2	1		7	0.68%
<b>TOTAL</b>	253	289	228	260	0	1030	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2018 to June 30, 2019  
Report as of October 31, 2018**

	Current		31-60		61-90		91-120		121+ days		Totals	
<b>Bluecross</b>	\$ 8,907.57	110%	\$ 25.00	0%	\$ -	0%	\$ -	0%	\$ (838.63)	-10%	\$ 8,093.94	2.89%
<b>Intercept</b>	\$ 400.00		\$ -		\$ -		\$ -		\$ -		\$ 400.00	0.14%
<b>Medicare</b>	\$ 51,309.06	99%	\$ -	0%	\$ -	0%	\$ 885.00	2%	\$ (385.51)	-1%	\$ 51,808.55	18.52%
<b>Medicaid</b>	\$ 26,560.00	99%	\$ 689.20	3%	\$ 736.80	3%	\$ -	0%	\$ (1,118.43)	-4%	\$ 26,867.57	9.60%
<b>Other/Commercial Patient</b>	\$ 41,405.79	72%	\$ 6,427.57	11%	\$ 3,548.28	6%	\$ 2,709.32	5%	\$ 3,723.54	6%	\$ 57,814.50	20.66%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 165,549.13		\$ 28,132.84		\$ 45,889.20		\$ 23,470.44		\$ 16,777.65		\$ 279,819.26	
	59%		10%		16%		8%		6%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS  
As of October 31, 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 7/1/18	\$ 969,900.91	\$ (5,390.23)	\$ 5,008.52	\$ 5,112.53	\$ 30,205.71	\$ (488.84)	\$ 4,851.85	\$ 7,278.18	\$ 3,368.05	\$ 925.21	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,084.69			
Revenues FY19	\$ 26,804.54		\$ 138.00		\$ 700.00		\$ 8.00		\$ 1,836.00		\$ 269.00						
Expenditures FY19	\$ 139,479.00						\$ 1,566.76				\$ 515.36			\$ 100.26			
<b>Fund Balance 10/31/18</b>	<b>\$ 857,226.45</b>	<b>\$ (5,390.23)</b>	<b>\$ 5,146.52</b>	<b>\$ 5,112.53</b>	<b>\$ 30,905.71</b>	<b>\$ (488.84)</b>	<b>\$ 3,293.09</b>	<b>\$ 7,278.18</b>	<b>\$ 5,204.05</b>	<b>\$ 925.21</b>	<b>\$ (246.36)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 984.43</b>			
	2003	2005	2006	2007	2008	2010	2013	2014	2019	2020	2025	2030	2032	2033			
	Byrne JAG	MDOT	PEACE	Seatbelt Grant	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	HEAPP	Safe School/Health (COPS)			
Fund Balance 7/1/18	\$ 2,808.57	\$ (101,600.31)	\$ 2,099.08	\$ 4,322.93	\$ (110,031.67)	\$ 6,158.77	\$ 9,263.39	\$ 6,931.00	\$ (7,637.91)	\$ 4,261,266.85	\$ 30,846.63	\$ (47,430.39)	\$ (4,994.50)	\$ (15,906.07)			
Revenues FY19						\$ 11,940.54		\$ 9,924.00	\$ 965.00	\$ 273,454.60	\$ 5,089.16	\$ 68,149.00					
Expenditures FY19		\$ 41,360.36	\$ 514.88		\$ 19,450.00	\$ 11,170.85	\$ 4,458.16	\$ 6,072.00	\$ 490.00	\$ 276,768.52	\$ 594.80	\$ 61,076.20					
<b>Fund Balance 10/31/18</b>	<b>\$ 2,808.57</b>	<b>\$ (142,960.67)</b>	<b>\$ 1,584.20</b>	<b>\$ 4,322.93</b>	<b>\$ (129,481.67)</b>	<b>\$ 6,928.46</b>	<b>\$ 4,805.23</b>	<b>\$ 10,783.00</b>	<b>\$ (7,162.91)</b>	<b>\$ 4,257,952.93</b>	<b>\$ 35,340.99</b>	<b>\$ (40,357.59)</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 7/1/18	\$ 11,994.90	\$ 7,206.21	\$ 20,536.23	\$ 24,233.19	\$ 36,044.77	\$ 4,436.52	\$ 0.57	\$ -	\$ 89.35	\$ (420.71)	\$ 975.05	\$ 1,607.75	\$ 32,161.59	\$ (13,692.41)			
Revenues FY19				\$ 3,940.00	\$ 66.13			\$ 10,400.00		\$ 8,359.06			\$ 99.65				
Expenditures FY19	\$ 4,710.15			\$ 1,639.20	\$ 2,150.00					\$ 7,938.35				\$ 12,278.79			
<b>Fund Balance 10/31/18</b>	<b>\$ 7,284.75</b>	<b>\$ 7,206.21</b>	<b>\$ 20,536.23</b>	<b>\$ 26,533.99</b>	<b>\$ 33,960.90</b>	<b>\$ 4,436.52</b>	<b>\$ 0.57</b>	<b>\$ 10,400.00</b>	<b>\$ 89.35</b>	<b>\$ -</b>	<b>\$ 975.05</b>	<b>\$ 1,607.75</b>	<b>\$ 32,261.24</b>	<b>\$ (25,971.20)</b>			
	2056	2057	2058	2059	2060	2061	2062	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 7/1/18	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ (10,736.00)	\$ -	\$ (3,154.86)	\$ 36.73	\$ (1,484,407.18)	\$ 152,783.45								
Revenues FY19				\$ 27,621.00		\$ 49,610.00	\$ 723.27		\$ 75,686.92								
Expenditures FY19				\$ 14,328.00		\$ 2,576.69	\$ 756.68		\$ 195,896.09								
<b>Fund Balance 10/31/18</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 2,557.00</b>	<b>\$ -</b>	<b>\$ 43,878.45</b>	<b>\$ 3.32</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 32,574.28</b>								
	2600	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 7/1/18	\$ 1,841.15	\$ (6,499.56)	\$ (330,682.42)	\$ 2,558.27	\$ 486.17	\$ 2,083.99	\$ 257,728.49	\$ 183.21	\$ (338,049.92)	\$ 50,325.30	\$ 3,883.14	\$ 348.35	\$ 1,366.79	\$ (61.12)	\$ (18.32)	\$ 2,919,956.60	
Revenues FY19																\$ 575,783.87	
Expenditures FY19							\$ 48,344.95		\$ 176,585.00	\$ 78,332.91	\$ 600,629.37			\$ 70,524.00		\$ 1,780,307.33	
<b>Fund Balance 10/31/18</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>\$ 209,383.54</b>	<b>\$ 183.21</b>	<b>\$ (514,634.92)</b>	<b>\$ (28,007.61)</b>	<b>\$ (596,746.23)</b>	<b>\$ 348.35</b>	<b>\$ 1,366.79</b>	<b>\$ (70,585.12)</b>	<b>\$ (18.32)</b>	<b>\$ 1,715,433.14</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 October 31, 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 October 31, 2018.

### **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, 2018.

#### **Current Assets:**

As of the end of October 2018 the total current assets of Ingersoll Turf Facility were \$85,340. This consisted of cash and cash equivalents of \$85,340 an increase from September of \$14,239.

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

#### **Liabilities:**

Ingersoll had accounts payable as of October 31, 2018, of \$172 and an interfund payable of \$268.

#### **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 2018 are \$32,794. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2018 were \$28,797. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2018, Ingersoll has an operating gain of \$3,997 compared to a net loss in September of \$9,802.

As of October 31, 2018, Ingersoll has a increase in net assets of \$3,997.

The budget to actual reports for revenue and expenditures, show that the revenue for FY19 compared to FY 18.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**October 31, 2018**  
**Business-type Activities - Enterprise Fund**

	Oct 31 2018	Sept 30 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 85,340	\$ -	\$ 85,340
Interfund receivables	\$ -	\$ 71,101	(71,101)
Accounts receivable	-	-	-
Total current assets	85,340	71,101	14,239
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(637,817)	(637,817)	-
Total noncurrent assets	172,719	172,719	-
Total assets	258,059	243,820	14,239
<b>LIABILITIES</b>			
Accounts payable	\$ 172	\$ -	\$ 172
Interfund payable	\$ 268	\$ -	\$ 268
Total liabilities	440	-	440
<b>NET ASSETS</b>			
Invested in capital assets	\$ 172,719	\$ 172,719	\$ -
Unrestricted	\$ 84,900	\$ 71,101	\$ 13,799
Total net assets	\$ 257,619	\$ 243,820	\$ 13,799

**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, 2018**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 32,794
Operating expenses:	
Personnel	22,370
Supplies	2,078
Utilities	3,061
Repairs and maintenance	321
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	967
<b>Total operating expenses</b>	<b>28,797</b>
<b>Operating gain (loss)</b>	<b>3,997</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	3,997
Transfers out	-
Change in net assets	3,997
Total net assets, July 1	253,622
<b>Total net assets, October 31, 2018</b>	<b>\$ 257,619</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through October 31, 2018**

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU OCT 2017	% OF BUDGET	Difference
<b>CHARGE FOR SERVICES</b>							
Sponsorship	\$ 20,500	\$ 6,800	33.17%	\$ 17,000	\$ 4,000	23.53%	\$ 2,800
Batting Cages	\$ 12,240	\$ 1,140	9.31%	\$ 11,520	\$ 2,668	23.16%	\$ (1,528)
Programs	\$ 90,000	\$ 13,049	14.50%	\$ 80,000	\$ 8,299	10.37%	\$ 4,750
Rental Income	\$ 102,300	\$ 11,805	11.54%	\$ 103,650	\$ 2,271	2.19%	\$ 9,534
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 225,040</b>	<b>\$ 32,794</b>	<b>14.57%</b>	<b>\$ 212,170</b>	<b>\$ 17,238</b>	<b>8.12%</b>	<b>\$ 15,556</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>			
<b>GRAND TOTAL REVENUES</b>	<b>\$ 225,040</b>	<b>\$ 32,794</b>	<b>14.57%</b>	<b>\$ 212,170</b>	<b>\$ 17,238</b>	<b>8.12%</b>	<b>\$ 15,556</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through October 31, 2018**

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2019 BUDGET	EXPENDITURES THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU OCT 2017	% OF BUDGET	
Salaries & Benefits	\$ 120,000	\$ 22,370	18.64%	\$ 106,624	\$ 28,246	26.49%	\$ (5,876)
Purchased Services	\$ 19,460	\$ 948	4.87%	\$ 21,110	\$ 3,352	15.88%	\$ (2,404)
Programs	\$ 15,220	\$ 340	2.23%	\$ 7,000	\$ 460	6.57%	\$ (120)
Supplies	\$ 4,600	\$ 2,078	45.17%	\$ 5,000	\$ 19	0.38%	\$ 2,059
Utilities	\$ 30,920	\$ 3,061	9.90%	\$ 39,720	\$ 2,964	7.46%	\$ 97
Insurance Premiums	\$ 2,505	\$ -	0.00%	\$ 2,431	\$ -	0.00%	\$ -
Capital Outlay	\$ 30,000	\$ -	0.00%	\$ 42,490	\$ 19,900	46.83%	\$ (19,900)
	<b>\$ 222,705</b>	<b>\$ 28,797</b>	<b>12.93%</b>	<b>\$ 224,375</b>	<b>\$ 54,941</b>	<b>24.49%</b>	<b>\$ (26,144)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 222,705</b>	<b>\$ 28,797</b>	<b>12.93%</b>	<b>\$ 224,375</b>	<b>\$ 54,941</b>	<b>24.49%</b>	<b>\$ (26,144)</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 October 31, 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 October 31, 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, September 30, 2018.

#### **Current Assets:**

As of the end of October 2018 the total current assets of Norway Savings Bank Arena were (\$1,247,377). These consisted of cash and cash equivalents of \$108,123, accounts receivable of \$71,343, and an interfund payable of \$1,426,843.

#### **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, 2018 were \$342,462.

#### **Liabilities:**

Norway Arena had accounts payable of \$4,213 as of October 31, 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 October 2018 are \$314,438. 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 2018 were \$231,484. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2018, Norway Arena had an operating gain (before rent payment) of \$82,954 and a loss of \$85,874 after rental payments.

As of October 31, 2018, Norway Arena has a decrease in net assets of \$85,874.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY19 is \$18,140 less for this period than in FY1 and expenditures in FY19 are \$109,435 more than last year in October.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**October 31, 2018**  
**Business-type Activities - Enterprise Fund**

	Oct 31, 2018	Sept 30, 2018	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 108,123	\$ 108,467	\$ (344)
Interfund receivables	\$ (1,426,843)	\$ (1,422,008)	\$ (4,835)
Prepaid Rent			\$ -
Accounts receivable	71,343	62,035	\$ 9,308
Total current assets	(1,247,377)	(1,251,506)	4,129
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(230,760)	(230,760)	-
Total noncurrent assets	342,462	342,462	-
Total assets	(904,915)	(909,044)	4,129
<b>LIABILITIES</b>			
Accounts payable	\$ 4,213	\$ 4,007	\$ 206
Net pension liability	170,806	170,806	-
Total liabilities	175,019	174,813	206
<b>NET ASSETS</b>			
Invested in capital assets	\$ 342,462	\$ 342,462	\$ -
Unrestricted	\$ (1,422,396)	\$ (1,426,319)	\$ 3,923
Total net assets	\$ (1,079,934)	\$ (1,083,857)	\$ 3,923

**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, 2018**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 314,438
Operating expenses:	
Personnel	111,362
Supplies	11,962
Utilities	79,749
Repairs and maintenance	4,032
Depreciation	-
Capital expenses	17,464
Other expenses	6,915
<b>Total operating expenses</b>	<b>231,484</b>
<b>Operating gain (loss)</b>	<b>82,954</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	(168,828)
<b>Total nonoperating expense</b>	<b>(168,828)</b>
Gain (Loss) before transfer	(85,874)
Transfers out	-
Change in net assets	(85,874)
Total net assets, July 1	(994,060)
<b>Total net assets, October 31, 2018</b>	<b>\$ (1,079,934)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through October 31, 2018 compared to October 31, 2017

REVENUE SOURCE	FY 2019 BUDGET	ACTUAL REVENUES THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	ACTUAL REVENUES THRU OCT 2017	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concsions	\$ 16,500	\$ 4,500	27.27%	\$ 18,000		0.00%	\$ 4,500
Skate Rentals	\$ 5,000	\$ 350	7.00%	\$ -			\$ 350
Pepsi Vending Machines	\$ 3,000	\$ 716	23.87%	\$ -			\$ 716
Games Vending Machines	\$ 3,000	\$ 859	28.63%	\$ -			\$ 859
VendinG Food	\$ 3,000	\$ 242	8.07%	\$ -			\$ 242
Sponsorships	\$ 300,000	\$ 85,350	28.45%	\$ 275,000	\$ 126,769	46.10%	\$ (41,419)
Pro Shop	\$ 8,500	\$ 505	5.94%	\$ 8,500	\$ 2,183	25.68%	\$ (1,678)
Programs	\$ 30,000	\$ -	0.00%	\$ 31,000		0.00%	\$ -
Rental Income	\$ 775,000	\$ 203,336	26.24%	\$ 705,250	\$ 164,731	23.36%	\$ 38,605
Camps/Clinics	\$ 50,000	\$ 12,480	24.96%	\$ 50,000	\$ 38,895		\$ (26,415)
Tournaments	\$ 50,000	\$ 6,100	12.20%	\$ 50,000	\$ -	0.00%	\$ 6,100
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,244,000</b>	<b>\$ 314,438</b>	<b>25.28%</b>	<b>\$ 1,137,750</b>	<b>\$ 332,578</b>	<b>29.23%</b>	<b>\$ (18,140)</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>			<b>\$ -</b>			
<b>GRAND TOTAL REVENUES</b>	<b>\$ 1,244,000</b>	<b>\$ 314,438</b>	<b>25.28%</b>	<b>\$ 1,137,750</b>	<b>\$ 332,578</b>	<b>29.23%</b>	<b>\$ (18,140)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through October 31, 2018 compared to October 31, 2017**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2019 BUDGET	EXPENDITURES THRU OCT 2018	% OF BUDGET	FY 2018 BUDGET	EXPENDITURES THRU OCT 2017	% OF BUDGET	
Salaries & Benefits	\$ 377,000	\$ 111,362	29.54%	\$ 344,000	\$ 88,495	25.73%	\$ 22,867
Purchased Services	\$ 62,825	\$ 10,947	17.42%	\$ 71,656	\$ 5,989	8.36%	\$ 4,958
Supplies	\$ 45,600	\$ 11,962	26.23%	\$ 37,100	\$ 7,328	19.75%	\$ 4,634
Utilities	\$ 225,000	\$ 79,749	35.44%	\$ 225,150	\$ 62,444	27.73%	\$ 17,305
Capital Outlay	\$ 25,000	\$ 17,464	69.86%	\$ 103,500	\$ -	0.00%	\$ 17,464
Rent	\$ 507,000	\$ 168,828	33.30%	\$ 507,000	\$ 126,621	24.97%	\$ 42,207
	<b>\$ 1,242,425</b>	<b>\$ 400,312</b>	<b>32.22%</b>	<b>\$ 1,288,406</b>	<b>\$ 290,877</b>	<b>22.58%</b>	<b>\$ 109,435</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 1,242,425</b>	<b>\$ 400,312</b>	<b>32.22%</b>	<b>\$ 1,288,406</b>	<b>\$ 290,877</b>	<b>22.58%</b>	<b>\$ 109,435</b>