

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: April 2019 Financial Report**

**DATE: May 18, 2020**

The following is a discussion regarding the significant variances found in the City's April 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 tenth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 83.3% 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 April 30, including the school department were \$77,753,979, or 86.21%, of the budget. The municipal revenues including property taxes were \$57,540,487, or 91.69% of the budget which is less than the same period last year by 1.03%. The accounts listed below are noteworthy.

- A. March 15<sup>th</sup> the second installment for real estate taxes were due. The current year tax revenue is at 97.56% as compared to 97.12% last year. Courtesy letters were sent out in April for those taxpayers that hadn't paid their taxes. The lien process will begin in May.
- B. Excise tax for the month of April is at 81.68%. This is a \$211,532 decrease from FY 19. Due to the COVID 19 pandemic, people have been given a grace period to register their vehicles. We will collect these excise taxes once the emergency order has been lifted.

## **Expenditures**

City expenditures through April 2020 are \$37,470,022 or 83.54%, of the budget. Noteworthy variances are:

- A. The majority of operating departments are either below or right on target for April. Debt Service for FY 19 has all been paid as of April 30, so this account will end the year with a small surplus that will go to fund balance.

## **Investments**

This section contains an investment schedule as of April 30th. Currently the City's funds are earning an average interest rate of 1.58%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive, flowing style.

Jill M. Eastman  
Finance Director

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

	UNAUDITED April 30 2020	UNAUDITED March 31 2020	Increase (Decrease)	AUDITED JUNE 30 2019
<b>ASSETS</b>				
CASH	\$ 24,485,009	\$ 25,672,317	\$ (1,187,308)	\$ 13,693,730
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,473,690	1,246,395	227,295	1,754,042
TAXES RECEIVABLE-CURRENT	1,943,619	3,392,048	(1,448,429)	1,090,970
DELINQUENT TAXES	879,189	890,923	(11,734)	755,527
TAX LIENS	599,126	631,706	(32,580)	533,503
NET DUE TO/FROM OTHER FUNDS	(315,213)	(1,160,234)	845,021	2,970,731
<b>TOTAL ASSETS</b>	<b>\$ 29,065,419</b>	<b>\$ 30,673,156</b>	<b>\$ (1,607,736)</b>	<b>\$ 20,798,503</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (126,437)	\$ (29,634)	\$ (96,803)	\$ (999,236)
PAYROLL LIABILITIES	(767,308)	(411,956)	(355,351)	(988,473)
ACCRUED PAYROLL	542	542	-	(3,484,840)
STATE FEES PAYABLE	(6,025)	(7,111)	1,086	-
ESCROWED AMOUNTS	(27,433)	(25,901)	(1,531)	(25,643)
DEFERRED REVENUE	(3,323,841)	(4,816,514)	1,492,673	(2,165,544)
<b>TOTAL LIABILITIES</b>	<b>\$ (4,250,501)</b>	<b>\$ (5,290,574)</b>	<b>\$ 1,040,074</b>	<b>\$ (7,663,736)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (21,779,492)	\$ (22,347,154)	\$ 567,663	\$ (10,099,340)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,970)
<b>TOTAL FUND BALANCE</b>	<b>\$ (24,814,919)</b>	<b>\$ (25,382,581)</b>	<b>\$ 567,663</b>	<b>\$ (13,134,767)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (29,065,419)</b>	<b>\$ (30,673,156)</b>	<b>\$ 1,607,736</b>	<b>\$ (20,798,503)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2020 VS April 30, 2019**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU APR 2019	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 48,094,902	97.56%	\$ 48,772,945	\$ 47,366,820	97.12%	\$ 728,082
PRIOR YEAR TAX REVENUE	\$ -	\$ 344,657		\$ -	\$ 759,863		\$ (415,206)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 3,193,523	81.68%	\$ 3,835,000	\$ 3,405,055	88.79%	\$ (211,532)
PENALTIES & INTEREST	\$ 150,000	\$ 118,037	78.69%	\$ 150,000	\$ 120,246	80.16%	\$ (2,209)
<b>TOTAL TAXES</b>	<b>\$ 54,605,498</b>	<b>\$ 52,745,236</b>	<b>96.59%</b>	<b>\$ 53,947,945</b>	<b>\$ 52,649,678</b>	<b>97.59%</b>	<b>\$ 95,558</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 169,000	\$ 145,455	86.07%	\$ 62,000	\$ 58,145	93.78%	\$ 87,310
NON-BUSINESS	\$ 409,000	\$ 301,199	73.64%	\$ 355,000	\$ 383,258	107.96%	\$ (82,059)
<b>TOTAL LICENSES</b>	<b>\$ 578,000</b>	<b>\$ 446,654</b>	<b>77.28%</b>	<b>\$ 417,000</b>	<b>\$ 441,403</b>	<b>105.85%</b>	<b>\$ 5,251</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 417,352	104.34%	\$ 400,000	\$ 403,684	100.92%	\$ 13,668
STATE REVENUE SHARING	\$ 2,389,669	\$ 2,145,536	89.78%	\$ 1,689,669	\$ 1,293,255	76.54%	\$ 852,281
WELFARE REIMBURSEMENT	\$ 94,122	\$ 38,091	40.47%	\$ 103,747	\$ 41,886	40.37%	\$ (3,795)
OTHER STATE AID	\$ 32,000	\$ 14,495	45.30%	\$ 32,000	\$ 14,944	46.70%	\$ (449)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,144,175</b>	<b>\$ 2,615,474</b>	<b>83.18%</b>	<b>\$ 2,453,800</b>	<b>\$ 1,753,769</b>	<b>71.47%</b>	<b>\$ 861,705</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 148,440	\$ 110,612	74.52%	\$ 144,440	\$ 134,859	93.37%	\$ (24,247)
PUBLIC SAFETY	\$ 215,600	\$ 119,320	55.34%	\$ 236,277	\$ 164,044	69.43%	\$ (44,724)
EMS TRANSPORT	\$ 1,200,000	\$ 968,308	80.69%	\$ 1,250,000	\$ 849,417	67.95%	\$ 118,891
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,564,040</b>	<b>\$ 1,198,240</b>	<b>76.61%</b>	<b>\$ 1,630,717</b>	<b>\$ 1,148,320</b>	<b>70.42%</b>	<b>\$ 49,920</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 35,578	64.69%	\$ 70,000	\$ 62,713	89.59%	\$ (27,135)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 70,000	\$ 116,304	166.15%	\$ 32,000	\$ 120,514	376.61%	\$ (4,210)
RENTS	\$ 35,000	\$ 23,058	65.88%	\$ 35,000	\$ 23,083	65.95%	\$ (25)
UNCLASSIFIED	\$ 10,000	\$ 43,392	433.92%	\$ 10,000	\$ 53,878	538.78%	\$ (10,486)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 48,772		\$ -	\$ 44,289		\$ 4,483
SALE OF PROPERTY	\$ 20,000	\$ 62,919	314.60%	\$ 20,000	\$ 65,542	327.71%	\$ (2,623)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 225,000	\$ 191,901	85.29%	\$ 221,000	\$ 188,116	85.12%	\$ 3,785
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,317,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 566,011	\$ -	0.00%	\$ 97,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ 10,250	4.78%	\$ (10,250)
UTILITY REIMBURSEMENT	\$ 20,000	\$ 12,960	64.80%	\$ 27,500	\$ 16,669	60.61%	\$ (3,709)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,805,759</b>	<b>\$ 499,306</b>	<b>17.80%</b>	<b>\$ 2,502,966</b>	<b>\$ 522,341</b>	<b>20.87%</b>	<b>\$ (23,035)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,752,472</b>	<b>\$ 57,540,487</b>	<b>91.69%</b>	<b>\$ 61,022,428</b>	<b>\$ 56,578,224</b>	<b>92.72%</b>	<b>\$ 962,263</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 19,803,455	76.60%	\$ 24,302,914	\$ 20,487,812	84.30%	\$ (684,357)
EDUCATION	\$ 711,224	\$ 410,037	57.65%	\$ 674,191	\$ 521,730	77.39%	\$ (111,693)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,440,176</b>	<b>\$ 20,213,492</b>	<b>73.66%</b>	<b>\$ 25,696,522</b>	<b>\$ 21,009,542</b>	<b>81.76%</b>	<b>\$ (796,050)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 90,192,648</b>	<b>\$ 77,753,979</b>	<b>86.21%</b>	<b>\$ 86,718,950</b>	<b>\$ 77,587,766</b>	<b>89.47%</b>	<b>\$ 166,213</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH April 30, 2020 VS April 30, 2019**

DEPARTMENT	FY 2020 BUDGET	EXP THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	EXP THRU APR 2019	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 123,137	\$ 89,617	72.78%	\$ 111,610	\$ 89,005	79.75%	\$ 612
CITY MANAGER	\$ 582,119	\$ 472,183	81.11%	\$ 474,086	\$ 390,203	82.31%	\$ 81,980
CITY CLERK	\$ 207,139	\$ 152,745	73.74%	\$ 185,898	\$ 137,185	73.80%	\$ 15,560
FINANCIAL SERVICES	\$ 734,597	\$ 608,274	82.80%	\$ 694,109	\$ 573,070	82.56%	\$ 35,204
HUMAN RESOURCES	\$ 153,182	\$ 121,532	79.34%	\$ 149,953	\$ 116,666	77.80%	\$ 4,866
INFORMATION TECHNOLOGY	\$ 713,729	\$ 672,296	94.19%	\$ 588,403	\$ 438,980	74.61%	\$ 233,316
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,513,903</b>	<b>\$ 2,116,647</b>	<b>84.20%</b>	<b>\$ 2,204,059</b>	<b>\$ 1,745,109</b>	<b>79.18%</b>	<b>\$ 371,538</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 878,141	65.84%	\$ 1,471,918	\$ 881,485	59.89%	\$ (3,344)
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 122,902	58.15%	\$ 223,500	\$ 125,497	56.15%	\$ (2,595)
RECREATION & SPORTS TOURISM	\$ 448,575	\$ 457,000	101.88%	\$ 384,630	\$ 353,162	91.82%	\$ 103,838
PUBLIC LIBRARY	\$ 1,006,217	\$ 766,289	76.16%	\$ 998,189	\$ 831,824	83.33%	\$ (65,535)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,999,887</b>	<b>\$ 2,224,332</b>	<b>74.15%</b>	<b>\$ 3,078,237</b>	<b>\$ 2,191,968</b>	<b>71.21%</b>	<b>\$ 32,364</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,334,690	\$ 6,950,650	94.76%	\$ 6,702,508	\$ 6,687,306	99.77%	\$ 263,344
FACILITIES	\$ 667,128	\$ 573,427	85.95%	\$ 650,641	\$ 502,498	77.23%	\$ 70,929
WORKERS COMPENSATION	\$ 637,910	\$ 637,910	100.00%	\$ 581,360	\$ 581,360	100.00%	\$ 56,550
WAGES & BENEFITS	\$ 6,797,826	\$ 5,237,414	77.05%	\$ 6,471,614	\$ 4,892,252	75.60%	\$ 345,162
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ 37,500	8.41%	\$ 431,003	\$ -	0.00%	\$ 37,500
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 15,883,356</b>	<b>\$ 13,436,901</b>	<b>84.60%</b>	<b>\$ 14,837,126</b>	<b>\$ 12,663,416</b>	<b>85.35%</b>	<b>\$ 773,485</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,515,511	\$ 3,623,129	80.24%	\$ 4,422,256	\$ 3,516,085	79.51%	\$ 107,044
FIRE EMS	\$ 695,751	\$ 545,018	78.34%	\$ 683,181	\$ 563,804	82.53%	\$ (18,786)
POLICE DEPARTMENT	\$ 4,275,323	\$ 3,500,734	81.88%	\$ 4,166,631	\$ 3,294,353	79.07%	\$ 206,381
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,486,585</b>	<b>\$ 7,668,881</b>	<b>80.84%</b>	<b>\$ 9,272,068</b>	<b>\$ 7,374,242</b>	<b>79.53%</b>	<b>\$ 294,639</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 3,849,642	79.59%	\$ 4,778,668	\$ 3,951,025	82.68%	\$ (101,383)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 735,758	71.40%	\$ 988,013	\$ 747,592	75.67%	\$ (11,834)
WATER AND SEWER	\$ 645,216	\$ 669,837	103.82%	\$ 645,216	\$ 632,716	98.06%	\$ 37,121
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,512,514</b>	<b>\$ 5,255,237</b>	<b>80.69%</b>	<b>\$ 6,411,897</b>	<b>\$ 5,331,333</b>	<b>83.15%</b>	<b>\$ (76,096)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 190,181	99.57%	\$ 172,000	\$ 171,759	99.86%	\$ 18,422
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 840,301	74.08%	\$ 1,123,081	\$ 1,103,445	98.25%	\$ (263,144)
LATC-PUBLIC TRANSIT	\$ 331,138	\$ 331,138	100.00%	\$ 199,130	\$ 199,130	100.00%	\$ 132,008
TAX SHARING	\$ 270,000	\$ 5,398	2.00%	\$ 270,000	\$ 18,800	6.96%	\$ (13,402)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,926,442</b>	<b>\$ 1,367,018</b>	<b>70.96%</b>	<b>\$ 1,764,211</b>	<b>\$ 1,493,134</b>	<b>84.63%</b>	<b>\$ (126,116)</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 74,956
OVERLAY	\$ 3,049,803	\$ 2,918,285	95.69%	\$ 3,049,803	\$ 3,049,803	100.00%	\$ (131,518)
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 44,855,211</b>	<b>\$ 37,470,022</b>	<b>83.54%</b>	<b>\$ 43,025,167</b>	<b>\$ 36,256,770</b>	<b>84.27%</b>	<b>\$ 1,213,252</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 45,337,437	\$ 28,912,255	63.77%	\$ 43,693,783	\$ 30,452,539	69.70%	\$ (1,540,284)
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 90,192,648</b>	<b>\$ 66,382,277</b>	<b>73.60%</b>	<b>\$ 86,718,950</b>	<b>\$ 66,709,309</b>	<b>76.93%</b>	<b>\$ (327,032)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF April 30, 2020**

INVESTMENT		FUND	BALANCE April 30, 2020	BALANCE March 31, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,310,833.29	\$ 2,308,745.16	1.00%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,041,774.59	\$ 1,040,833.22	1.00%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,559,354.12	\$ 3,370,868.34	1.00%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,043.24	\$ 51,996.22	1.00%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 187,112.61	\$ 186,943.54	1.00%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 224,679.12	\$ 224,476.11	1.00%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,480.30	\$ 60,425.65	1.00%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 6,624,026.79	\$ 6,803,310.43	1.00%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,227.93	\$ 15,214.19	1.00%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 1,000,000.00	\$ 1,000,000.00	2.55%
<b>GRAND TOTAL</b>			<b>\$ 17,575,531.99</b>	<b>\$ 17,562,812.86</b>	<b>1.58%</b>

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

	Beginning	April 2020					Ending
	Balance 04/01/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 4/30/2020
Bluecross	\$ 7,724.85	\$ 10,405.80	\$ (3,486.10)		\$ (5,207.24)		\$ 9,437.31
Intercept	\$ 100.00				\$ (100.00)		\$ -
Medicare	\$ 55,991.69	\$ 92,635.80	\$ (35,135.00)		\$ (65,122.32)		\$ 48,370.17
Medicaid	\$ 42,851.11	\$ 37,275.20	\$ (34,626.95)		\$ (12,226.08)		\$ 33,273.28
Other/Commercial	\$ 64,813.74	\$ 12,505.40	\$ (11,742.05)	\$ 463.27	\$ 512.97		\$ 66,553.33
Patient	\$ 124,129.07	\$ 4,865.20	\$ (6,439.41)		\$ 9,954.09	\$ (9,372.77)	\$ 123,136.18
Worker's Comp	\$ -						\$ -
<b>TOTAL</b>	<b>\$ 295,610.46</b>	<b>\$ 157,687.40</b>	<b>\$ (91,429.51)</b>	<b>\$ 463.27</b>	<b>\$ (72,188.58)</b>	<b>\$ (9,372.77)</b>	<b>\$ 280,770.27</b>

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	Totals	% of Total
<b>No Insurance Information</b>	\$ 1,557.40										\$ 1,557.40	0.08%
<b>Bluecross</b>	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40	\$ 6,656.40	\$ 9,019.00	\$ 10,405.80	\$ 104,583.80	5.31%
<b>Intercept</b>			\$ 100.00	\$ 100.00	\$ 100.00			\$ 150.00			\$ 450.00	0.02%
<b>Medicare</b>	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40	\$ 115,774.20	\$ 111,574.20	\$ 92,635.80	\$ 1,151,865.20	58.47%
<b>Medicaid</b>	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60	\$ 25,589.40	\$ 42,385.00	\$ 37,275.20	\$ 371,121.00	18.84%
<b>Other/Commercial</b>	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40	\$ 18,466.20	\$ 20,852.60	\$ 12,505.40	\$ 204,445.60	10.38%
<b>Patient</b>	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60	\$ 10,122.20	\$ 14,233.60	\$ 4,865.20	\$ 134,071.60	6.81%
<b>Worker's Comp</b>	\$ -			\$ 878.00			\$ 922.80				\$ 1,800.80	0.09%
<b>TOTAL</b>	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 247,999.20	\$ 176,758.40	\$ 198,064.40	\$ 157,687.40	\$ 1,969,895.40	100.00%

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	Totals	% of Total
<b>No Insurance Information</b>	2	0	0	0	0	0	0				2	0.08%
<b>Bluecross</b>	15	12	15	11	7	13	21	8	11	13	126	5.02%
<b>Intercept</b>	0	0	1	1	1	0	0	1	0	0	4	0.16%
<b>Medicare</b>	117	145	125	186	154	136	187	155	141	116	1462	58.20%
<b>Medicaid</b>	35	49	40	62	47	61	49	33	54	49	479	19.07%
<b>Other/Commercial</b>	13	35	16	32	34	34	36	29	27	18	274	10.91%
<b>Patient</b>	14	28	14	20	17	18	16	12	18	6	163	6.49%
<b>Worker's Comp</b>	0			1		0	1				2	0.08%
<b>TOTAL</b>	196	269	211	313	260	262	310	238	251	202	2512	100.00%



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

	Current		31-60		61-90		91-120		121+ days		Totals	
<b>Bluecross</b>	\$ 8,562.07	91%	\$ 1,109.32	12%	\$ 935.40	10%	\$ -	0%	\$ (1,169.48)	-12%	\$ 9,437.31	3.36%
<b>Intercept</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>Medicare</b>	\$ 42,114.88	87%	\$ 2,639.60	5%	\$ 1,539.20	3%	\$ 1,792.40	4%	\$ 284.09	1%	\$ 48,370.17	17.23%
<b>Medicaid</b>	\$ 29,020.10	87%	\$ 1,036.05	3%	\$ 1,595.27	5%	\$ 1,385.40	4%	\$ 236.46	1%	\$ 33,273.28	11.85%
<b>Other/Commercial</b>	\$ 18,641.61	28%	\$ 13,733.13	21%	\$ 8,419.38	13%	\$ 8,805.44	13%	\$ 16,953.77	25%	\$ 66,553.33	23.70%
<b>Patient</b>	\$ 32,045.36	26%	\$ 22,126.74	18%	\$ 32,292.08	26%	\$ 16,056.92	13%	\$ 20,615.08	17%	\$ 123,136.18	43.86%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 130,384.02		\$ 40,644.84		\$ 44,781.33		\$ 28,040.16		\$ 36,919.92		\$ 280,770.27	
	46%		14%		16%		10%		13%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of April 30, 2020

	1902 Riverwatch	1905 Winter Festival	1910 Community Service	1913 Police Fitness Equipment	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1926 Healthy Androscoggin	1927 Insurance Reimbursement	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG	
Fund Balance 7/1/19	\$ 865,812.83	\$ (15,099.19)	\$ 5,425.71	\$ 4,769.53	\$ 31,858.10	\$ (488.84)	\$ 3,306.65	\$ 5,204.05	\$ -	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ (6,628.43)	
Revenues FY20	\$ 54,382.36		\$ 612.60		\$ 1,100.00	\$ (321.00)	\$ 6,163.00	\$ 1,109.00		\$ 701.00				\$ 10,137.00	
Expenditures FY20	\$ 157,679.00		\$ 182.68			\$ 16,760.95	\$ 6,625.59	\$ 950.68		\$ 764.27				\$ 700.00	
<b>Fund Balance 4/30/2020</b>	<b>\$ 762,516.19</b>	<b>\$ (15,099.19)</b>	<b>\$ 5,855.63</b>	<b>\$ 4,769.53</b>	<b>\$ 32,958.10</b>	<b>\$ (17,570.79)</b>	<b>\$ 2,844.06</b>	<b>\$ 5,362.37</b>	<b>\$ -</b>	<b>\$ (63.27)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 1,310.50</b>	<b>\$ 2,808.57</b>	
	2005 MDOT	2006 PEACE	2008 Homeland Security	2010 State Drug Money	2013 OUI Grant	2014 Speed Grant	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2038 Community Action Team		
Fund Balance 7/1/19	\$ 126,306.37	\$ 1,550.98	\$ (125,601.70)	\$ 4,003.67	\$ 4,152.83	\$ 2,877.18	\$ (12,461.91)	\$ 2,238,538.46	\$ 35,272.33	\$ (44,238.20)	\$ 960.00	\$ 11,328.80	\$ 180.00		
Revenues FY20	\$ 159,863.27		\$ 77,313.40	\$ 6,306.43	\$ 7,871.01	\$ 9,614.02	\$ 4,033.94	\$ 1,598,617.92	\$ 2,261.61	\$ 131,382.00					
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 6,906.32	\$ 10,534.99	\$ 10,601.63	\$ 2,461.28	\$ 1,777,217.23	\$ 723.70	\$ 87,012.38	\$ 550.00	\$ 1,669.01			
<b>Fund Balance 4/30/2020</b>	<b>\$ 286,054.14</b>	<b>\$ 1,550.98</b>	<b>\$ (82,903.52)</b>	<b>\$ 3,403.78</b>	<b>\$ 1,488.85</b>	<b>\$ 1,889.57</b>	<b>\$ (10,889.25)</b>	<b>\$ 2,059,939.15</b>	<b>\$ 36,810.24</b>	<b>\$ 131.42</b>	<b>\$ 410.00</b>	<b>\$ 9,659.79</b>	<b>\$ 180.00</b>		
	2040 Great Falls TV	2041 Blanche Stevens	2044 Federal Drug Money	2045 Forest Management	2050 Project Lifesaver	2052 Nature Conservancy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway	2059 Distracted Driving		
Fund Balance 7/1/19	\$ 20,536.23	\$ 25,775.90	\$ 101,453.23	\$ 4,345.34	\$ 89.35	\$ 975.05	\$ 4,743.92	\$ 73,620.23	\$ (38,086.09)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,329.00		
Revenues FY20		\$ 4,030.00	\$ 107,219.71		\$ 100.00		\$ 20,983.65	\$ 151,720.31							
Expenditures FY20		\$ 1,639.91	\$ 35,804.38				\$ 50.00	\$ 38,396.94	\$ 10,867.08				\$ 2,500.00		
<b>Fund Balance 4/30/2020</b>	<b>\$ 20,536.23</b>	<b>\$ 28,165.99</b>	<b>\$ 172,868.56</b>	<b>\$ 4,345.34</b>	<b>\$ 189.35</b>	<b>\$ 975.05</b>	<b>\$ 25,677.57</b>	<b>\$ 186,943.60</b>	<b>\$ (48,953.17)</b>	<b>\$ 125.00</b>	<b>\$ 800.00</b>	<b>\$ (2,597.43)</b>	<b>\$ 829.00</b>		
	2061 150th Celebration	2062 Employee Store	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Herors Banners	2068 Northern Borders Grant	2070 Leadercast	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation					
Fund Balance 7/1/19	\$ 14,761.28	\$ 132.69	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,165.65	\$ (1,484,407.18)	\$ 129,724.79					
Revenues FY20	\$ 8,378.70		\$ -	\$ -	\$ 209.00	\$ 210,601.70	\$ -	\$ 1,002,260.00		\$ 252,825.24					
Expenditures FY20	\$ 20,726.17		\$ 23,177.53	\$ 98.00	\$ -	\$ -	\$ 3,500.00			\$ 312,164.81					
<b>Fund Balance 4/30/2020</b>	<b>\$ 2,413.81</b>	<b>\$ 132.69</b>	<b>\$ (23,177.53)</b>	<b>\$ (98.00)</b>	<b>\$ 209.00</b>	<b>\$ 210,601.70</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,061,425.65</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 70,385.22</b>					
	2600 Tambrands TIF 4	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Slapshot LLC TIF 18	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	Total Special Revenues
Fund Balance 7/1/19	\$ 105,531.60	\$ (294,448.66)	\$ 32,500.84	\$ (27,857.63)	\$ (344,883.92)	\$ 240,148.36	\$ (333,846.60)	\$ -	\$ -	\$ (1,711.22)	\$ -	\$ -	\$ -	\$ -	\$ 866,746.86
Revenues FY20		\$ 221,014.51	\$ 483,324.38	\$ 778,114.13	\$ 175,524.38	\$ 323,375.25	\$ 672,495.50	\$ 30,435.15	\$ 141,464.50	\$ 31,626.45	\$ 54,884.64	\$ 194.75	\$ 5,684.56	\$ 147.27	\$ 6,747,761.34
Expenditures FY20		\$ 88,405.80		\$ 891,625.77	\$ 219,408.00	\$ 151,986.36	\$ 1,101,919.72	\$ 30,435.16	\$ 70,524.00		\$ 53,763.74		\$ 5,684.56		\$ 5,178,748.36
<b>Fund Balance 4/30/2020</b>	<b>\$ 105,531.60</b>	<b>\$ (161,839.95)</b>	<b>\$ 515,825.22</b>	<b>\$ (141,369.27)</b>	<b>\$ (388,767.54)</b>	<b>\$ 411,537.25</b>	<b>\$ (763,270.82)</b>	<b>\$ (0.01)</b>	<b>\$ 70,940.50</b>	<b>\$ 29,915.23</b>	<b>\$ 1,120.90</b>	<b>\$ 194.75</b>	<b>\$ -</b>	<b>\$ 147.27</b>	<b>\$ 2,435,759.84</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 April 30, 2020



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Ingersoll Turf Facility for revenue and expenditures as of April 30, 2020.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of April 30, 2020.

#### **Current Assets:**

As of the end of April 2020 the total current assets of Ingersoll Turf Facility were \$254,629. This consisted of cash and cash equivalents of \$224,476 and an interfund receivable of \$30,153 a decrease from March of \$16,575.

#### **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 April 30, 2020 was \$144,984.

#### **Liabilities:**

Ingersoll had no accounts payable as of April 30, 2020.

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

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

The operating revenues for Ingersoll Turf Facility through April 2020 are \$176,675. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through April 2020 were \$106,217. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of April 2020, Ingersoll has an operating gain of \$70,458.

As of April 30, 2020, Ingersoll has an increase in net assets of \$72,064.

The budget to actual reports for revenue and expenditures, show that the revenue for FY20 compared to FY 19.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**April 30, 2020**  
**Business-type Activities - Enterprise Fund**

	Apr 30, 2020	Mar 31, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 224,476	\$ 224,205	\$ 271
Interfund receivables/payables	\$ 30,153	\$ 46,999	(16,846)
Accounts receivable	-	-	-
Total current assets	254,629	271,204	(16,575)
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(665,552)	(665,552)	-
Total noncurrent assets	144,984	144,984	-
Total assets	399,613	416,188	(16,575)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 254,629	\$ 271,204	\$ (16,575)
Total net assets	\$ 399,613	\$ 416,188	\$ (16,575)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**April 30, 2020**

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 176,675
Operating expenses:	
Personnel	63,814
Supplies	20,950
Utilities	15,635
Repairs and maintenance	2,407
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,411
Total operating expenses	106,217
Operating gain (loss)	70,458
Nonoperating revenue (expense):	
Interest income	1,606
Interest expense (debt service)	-
Total nonoperating expense	1,606
Gain (Loss) before transfer	72,064
Transfers out	-
Change in net assets	72,064
Total net assets, July 1	327,549
<b>Total net assets, April 30, 2020</b>	<b>\$ 399,613</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
**Through April 30, 2020 compared to April 30, 2019**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU APR 2019	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 12,425	49.70%	\$ 20,500	\$ 15,375	75.00%
Batting Cages	\$ 13,000	\$ 14,250	109.62%	\$ 12,240	\$ 18,478	150.96%
Programs	\$ 90,000	\$ 75,055	83.39%	\$ 90,000	\$ 73,094	81.22%
Rental Income	\$ 102,000	\$ 74,945	73.48%	\$ 102,300	\$ 104,728	102.37%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 176,675</b>	<b>76.82%</b>	<b>\$ 225,040</b>	<b>\$ 211,675</b>	<b>94.06%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 1,606</b>		<b>\$ -</b>	<b>\$ 600</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 178,281</b>	<b>77.51%</b>	<b>\$ 225,040</b>	<b>\$ 212,275</b>	<b>94.33%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through April 30, 2020 compared to April 30, 2019**

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU APR 2019	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 63,814	42.73%	\$ 120,000	\$ 72,015	60.01%	\$ (8,201)
Purchased Services	\$ 18,160	\$ 5,818	32.04%	\$ 19,460	\$ 7,652	39.32%	\$ (1,834)
Programs	\$ 17,000	\$ 18,476	108.68%	\$ 15,220	\$ 4,047	26.59%	\$ 14,429
Supplies	\$ 4,900	\$ 2,474	50.49%	\$ 4,600	\$ 14,283	310.50%	\$ (11,809)
Utilities	\$ 25,100	\$ 15,635	62.29%	\$ 30,920	\$ 18,256	59.04%	\$ (2,621)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	<b>\$ 225,491</b>	<b>\$ 106,217</b>	<b>47.10%</b>	<b>\$ 222,705</b>	<b>\$ 116,253</b>	<b>52.20%</b>	<b>\$ (10,036)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 225,491</b>	<b>\$ 106,217</b>	<b>47.10%</b>	<b>\$ 222,705</b>	<b>\$ 116,253</b>	<b>52.20%</b>	<b>\$ (10,036)</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 April 30, 2020



Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of April 30, 2020.

### **NORWAY SAVINGS BANK ARENA**

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

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

#### **Current Assets:**

As of the end of April 2020 the total current assets of Norway Savings Bank Arena were (\$1,357,457). These consisted of cash and cash equivalents of \$208,363, accounts receivable of \$115,761, and an interfund payable of \$1,681,581.

#### **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 April 30, 2020 was \$293,394.

#### **Liabilities:**

Norway Arena had accounts payable of \$6,817 as of April 30, 2020.

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

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

The operating revenues for Norway Arena through April 2020 are \$788,415. 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 April 2020 were \$587,040. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of April 2020, there was an operating gain of \$201,375.

As of April 30, 2020, Norway Arena has a increase in net assets of \$201,375.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**April 30, 2020**  
**Business-type Activities - Enterprise Fund**

	April 30, 2020	March 31, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 208,363	\$ 206,440	\$ 1,923
Interfund receivables	\$ (1,681,581)	\$ (1,749,458)	\$ 67,877
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	115,761	208,921	\$ (93,160)
Total current assets	(1,357,457)	(1,334,097)	(23,360)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(279,828)	(279,828)	-
Total noncurrent assets	293,394	293,394	-
Total assets	(1,064,063)	(1,040,703)	(23,360)
<b>LIABILITIES</b>			
Accounts payable	\$ 6,817	\$ 6,817	\$ -
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	131,964	131,964	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,489,421)	\$ (1,466,061)	\$ (23,360)
Total net assets	\$ (1,196,027)	\$ (1,172,667)	\$ (23,360)

**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**  
**April 30, 2020**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 788,415
Operating expenses:	
Personnel	251,076
Supplies	78,225
Utilities	186,306
Repairs and maintenance	43,845
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	
Total operating expenses	587,040
Operating gain (loss)	201,375
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	201,375
Transfers out	-
Change in net assets	201,375
Total net assets, July 1	(1,397,402)
<b>Total net assets, April 30, 2020</b>	<b>\$ (1,196,027)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
**Through April 30, 2020 compared to April 30, 2019**

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU APR 2019	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ 12,000	72.73%	\$ 16,500	\$ 13,500	81.82%	\$ (1,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 5,000	\$ 1,010	20.20%	\$ (1,010)
Pepsi Vending Machines	\$ 3,000	\$ 513	17.10%	\$ 9,000	\$ 7,092	78.80%	\$ (6,579)
Games Vending Machines	\$ 3,000	\$ 1,561	52.03%	\$ -			\$ 1,561
Vending Food	\$ 3,000	\$ 321	10.70%	\$ -			\$ 321
Sponsorships	\$ 230,000	\$ 181,000	78.70%	\$ 300,000	\$ 162,450	54.15%	\$ 18,550
Pro Shop	\$ 7,000	\$ 4,792	68.46%	\$ 8,500	\$ 6,483	76.26%	\$ (1,691)
Programs	\$ 27,500	\$ -	0.00%	\$ 31,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 567,273	76.25%	\$ 774,000	\$ 658,082	85.02%	\$ (90,809)
Camps/Clinics	\$ 50,000	\$ 6,780	13.56%	\$ 50,000	\$ 12,480	24.96%	\$ (5,700)
Tournaments	\$ 55,000	\$ 14,175	25.77%	\$ 50,000	\$ 21,675	43.35%	\$ (7,500)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 788,415</b>	<b>68.77%</b>	<b>\$ 1,244,000</b>	<b>\$ 882,772</b>	<b>70.96%</b>	<b>\$ (94,357)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through April 30, 2020 compared to April 30, 2019**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU APR 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU APR 2019	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 251,076	72.20%	\$ 344,000	\$ 305,667	88.86%	\$ (54,591)
Purchased Services	\$ 49,500	\$ 69,433	140.27%	\$ 71,656	\$ 70,857	98.88%	\$ (1,424)
Supplies	\$ 68,150	\$ 78,225	114.78%	\$ 37,100	\$ 55,677	150.07%	\$ 22,548
Utilities	\$ 238,000	\$ 186,306	78.28%	\$ 225,150	\$ 213,877	94.99%	\$ (27,571)
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 422,070	83.25%	\$ (422,070)
	<b>\$ 718,386</b>	<b>\$ 587,040</b>	<b>81.72%</b>	<b>\$ 1,288,406</b>	<b>\$ 1,087,304</b>	<b>84.39%</b>	<b>\$ (500,264)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 718,386</b>	<b>\$ 587,040</b>	<b>81.72%</b>	<b>\$ 1,288,406</b>	<b>\$ 1,087,304</b>	<b>84.39%</b>	<b>\$ (500,264)</b>