



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

**TO: Phillip Crowell, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: July 2020 Financial Report**

**DATE: August 12, 2020**

The following is a discussion regarding the significant variances found in the City's July 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 first month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 8.33% 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 July 31st were \$1,418,423, or 2.22%, of the budget, which is higher than last year at this time by 0.41%. The accounts listed below are noteworthy.

- A. Excise taxes of \$553,918 up \$141,769 from last year. Some of this is due to COVID-19, and people were given until July 15<sup>th</sup> to register their vehicles since April.
- B. State Revenue Sharing for the month of July is 11.89% or \$321,928. This is up from last year by \$84,869.
- C. \$339,617 was collected in July to pay current year property tax. This is \$117,025 more than the same period last year. Tax bills for 20-21 were mailed out the first week in August.



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### Expenditures

City expenditures through July 31st were \$2,560,660, or 5.57%, of the budget as compared to last year at \$2,301,865, or 5.13%. The majority of the departments are below last year at this time. Most of the activity in July is related to June, therefore it is posted to the prior fiscal year. You will see a leveling out of expenditures as the year progresses.

### Investments

This section contains an investment schedule as of July 31<sup>st</sup> with a comparison to June 30<sup>th</sup>. Currently the City's funds are earning an average interest rate of 1.39%, which is lower than last July. We still have 6 CD's that are earning 2% or more, but they will mature soon and new CD's are below .5% at this time.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M. Eastman".

Jill M. Eastman  
Finance Director

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

<b>ASSETS</b>	<b>UNAUDITED July 31 2020</b>	<b>UNAUDITED June 30 2020</b>	<b>Increase (Decrease)</b>	<b>AUDITED JUNE 30 2019</b>
CASH	\$ 13,171,011	\$ 14,708,051	\$ (1,537,040)	\$ 13,715,463
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,287,064	1,739,270	(452,206)	1,680,559
TAXES RECEIVABLE-CURRENT	40,423,619	812,236	39,611,384	102,035
DELINQUENT TAXES	983,586	746,904	236,682	755,527
TAX LIENS	1,178,967	602,368	576,599	1,522,438
NET DUE TO/FROM OTHER FUNDS	2,310,929	2,482,953	(172,024)	3,086,807
<b>TOTAL ASSETS</b>	<b>\$ 59,355,177</b>	<b>\$ 21,091,781</b>	<b>\$ 38,263,396</b>	<b>\$ 20,862,829</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (265,996)	\$ (865,953)	\$ 599,957	\$ (793,429)
PAYROLL LIABILITIES	(793,893)	(316,542)	(477,350)	(1,140,965)
ACCRUED PAYROLL	(393,247)	(3,829,105)	3,435,858	(3,467,807)
STATE FEES PAYABLE	(60,309)	-	(60,309)	(51)
ESCROWED AMOUNTS	(25,676)	(27,504)	1,828	(25,643)
DEFERRED REVENUE	(41,586,866)	(2,161,507)	(39,425,359)	(1,508,095)
<b>TOTAL LIABILITIES</b>	<b>\$ (43,125,986)</b>	<b>\$ (7,200,611)</b>	<b>\$ (35,925,375)</b>	<b>\$ (6,935,990)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (12,696,792)	\$ (10,855,743)	\$ (1,841,049)	\$ (10,394,440)
FUND BALANCE - RESTRICTED	(1,931,802)	(2,273,457)		(1,931,802)
FUND BALANCE - NON SPENDABLE	(1,600,597)	(761,970)	(838,627.00)	(1,600,597)
<b>TOTAL FUND BALANCE</b>	<b>\$ (16,229,191)</b>	<b>\$ (13,891,170)</b>	<b>\$ (2,338,021)</b>	<b>\$ (13,926,839)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (59,355,177)</b>	<b>\$ (21,091,781)</b>	<b>\$ (38,263,396)</b>	<b>\$ (20,862,829)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH July 31, 2020 VS July 31, 2019**

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU JULY 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU JULY 2019	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 339,617	0.68%	\$ 49,295,498	\$ 222,592	0.45%	\$ 117,025
PRIOR YEAR TAX REVENUE	\$ -	\$ 148		\$ -	\$ 49,506		\$ (49,358)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ -	0.00%	\$ 1,250,000	\$ -	0.00%	\$ -
EXCISE	\$ 4,112,861	\$ 553,918	13.47%	\$ 3,910,000	\$ 412,149	10.54%	\$ 141,769
PENALTIES & INTEREST	\$ 150,000	\$ 5,985	3.99%	\$ 150,000	\$ 12,930	8.62%	\$ (6,945)
<b>TOTAL TAXES</b>	<b>\$ 55,338,359</b>	<b>\$ 899,668</b>	<b>1.63%</b>	<b>\$ 54,605,498</b>	<b>\$ 697,177</b>	<b>1.28%</b>	<b>\$ 202,491</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 166,000	\$ 11,977	7.21%	\$ 169,000	\$ 27,568	16.31%	\$ (15,592)
NON-BUSINESS	\$ 392,400	\$ 14,553	3.71%	\$ 409,000	\$ 12,968	3.17%	\$ 1,585
<b>TOTAL LICENSES</b>	<b>\$ 558,400</b>	<b>\$ 26,530</b>	<b>4.75%</b>	<b>\$ 578,000</b>	<b>\$ 40,536</b>	<b>7.01%</b>	<b>\$ (14,007)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 2,708,312	\$ 321,928	11.89%	\$ 2,389,669	\$ 237,059	9.92%	\$ 84,869
WELFARE REIMBURSEMENT	\$ 90,656	\$ -	0.00%	\$ 94,122	\$ -	0.00%	\$ -
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ -	0.00%	\$ -
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,459,352</b>	<b>\$ 321,928</b>	<b>9.31%</b>	<b>\$ 3,144,175</b>	<b>\$ 237,059</b>	<b>7.54%</b>	<b>\$ 84,869</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 198,440	\$ 8,854	4.46%	\$ 148,440	\$ 11,249	7.58%	\$ (2,395)
PUBLIC SAFETY	\$ 181,600	\$ 630	0.35%	\$ 215,600	\$ 1,837	0.85%	\$ (1,207)
EMS TRANSPORT	\$ 1,200,000	\$ 127,625	10.64%	\$ 1,200,000	\$ 87,461	7.29%	\$ 40,164
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,580,040</b>	<b>\$ 137,109</b>	<b>8.68%</b>	<b>\$ 1,564,040</b>	<b>\$ 100,547</b>	<b>6.43%</b>	<b>\$ 36,562</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 1,277	2.32%	\$ 55,000	\$ 1,366	2.48%	\$ (89)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 80,000	\$ -	0.00%	\$ 70,000	\$ 23	0.03%	\$ (23)
RENTS	\$ 35,000	\$ 2,159	6.17%	\$ 35,000	\$ 2,158	6.17%	\$ 1
UNCLASSIFIED	\$ 10,000	\$ 17,004	170.04%	\$ 10,000	\$ 25,518	255.18%	\$ (8,514)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 12,446		\$ -	\$ 11,981		\$ 465
SALE OF PROPERTY	\$ 25,000	\$ 303	1.21%	\$ 20,000	\$ -	0.00%	\$ 303
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ -	0.00%	\$ 225,000	\$ 18,812	8.36%	\$ (18,812)
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,117,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 578,925	\$ -	0.00%	\$ 566,011	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ -	0.00%	\$ 20,000	\$ -	0.00%	\$ -
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,838,673</b>	<b>\$ 31,912</b>	<b>1.12%</b>	<b>\$ 2,805,759</b>	<b>\$ 58,492</b>	<b>2.08%</b>	<b>\$ (26,580)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 63,829,824</b>	<b>\$ 1,418,423</b>	<b>2.22%</b>	<b>\$ 62,752,472</b>	<b>\$ 1,135,177</b>	<b>1.81%</b>	<b>\$ 283,246</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 2,115,512	8.07%	\$ 25,851,656	\$ 2,081,925	8.05%	\$ 33,587
EDUCATION	\$ 717,415	\$ 4,927	0.69%	\$ 711,224	\$ 1,715	0.24%	\$ 3,212
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,905,351</b>	<b>\$ 2,120,439</b>	<b>7.60%</b>	<b>\$ 27,440,176</b>	<b>\$ 2,083,640</b>	<b>7.59%</b>	<b>\$ 36,799</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 91,735,175</b>	<b>\$ 3,538,863</b>	<b>3.86%</b>	<b>\$ 90,192,648</b>	<b>\$ 3,218,817</b>	<b>3.57%</b>	<b>\$ 320,046</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH July 31, 2020 VS July 31, 2019**

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU JULY 2020	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU JULY 2019	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 99,000	\$ 1,050	1.06%	\$ 123,137	\$ 1,050	0.85%	\$ -
CITY MANAGER	\$ 776,095	\$ 52,733	6.79%	\$ 582,119	\$ 31,694	5.44%	\$ 21,039
CITY CLERK	\$ 216,946	\$ 23,054	10.63%	\$ 207,139	\$ 8,647	4.17%	\$ 14,407
FINANCIAL SERVICES	\$ 751,849	\$ 54,751	7.28%	\$ 734,597	\$ 46,552	6.34%	\$ 8,199
HUMAN RESOURCES	\$ 157,057	\$ 10,006	6.37%	\$ 153,182	\$ 8,070	5.27%	\$ 1,936
INFORMATION TECHNOLOGY	\$ 609,260	\$ 239,929	39.38%	\$ 713,729	\$ 13,734	1.92%	\$ 226,195
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,610,207</b>	<b>\$ 381,523</b>	<b>14.62%</b>	<b>\$ 2,513,903</b>	<b>\$ 109,747</b>	<b>4.37%</b>	<b>\$ 271,776</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 58,113	4.34%	\$ 1,333,724	\$ 75,836	5.69%	\$ (17,723)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 9,279	4.66%	\$ 211,371	\$ 8,819	4.17%	\$ 460
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 46,805	8.99%	\$ 448,575	\$ 21,900	4.88%	\$ 24,905
PUBLIC LIBRARY	\$ 1,031,533	\$ 92,347	8.95%	\$ 1,006,217	\$ 83,182	8.27%	\$ 9,165
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,090,336</b>	<b>\$ 206,544</b>	<b>6.68%</b>	<b>\$ 2,999,887</b>	<b>\$ 189,737</b>	<b>6.32%</b>	<b>\$ 16,807</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,577,735	\$ -	0.00%	\$ 7,334,690	\$ -	0.00%	\$ -
FACILITIES	\$ 667,494	\$ 154,023	23.07%	\$ 667,128	\$ 158,647	23.78%	\$ (4,624)
WORKERS COMPENSATION	\$ 641,910	\$ -	0.00%	\$ 637,910	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,840,635	\$ 564,007	8.24%	\$ 6,797,826	\$ 481,921	7.09%	\$ 82,086
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ -	0.00%	\$ (2,500)
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 16,189,004</b>	<b>\$ 715,530</b>	<b>4.42%</b>	<b>\$ 15,883,356</b>	<b>\$ 640,568</b>	<b>4.03%</b>	<b>\$ 74,962</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 353,754	6.67%	\$ 4,515,511	\$ 239,891	5.31%	\$ 113,863
FIRE EMS	\$ -	\$ -	-	\$ 695,751	\$ 31,610	4.54%	\$ (31,610)
POLICE DEPARTMENT	\$ 4,332,339	\$ 273,023	6.30%	\$ 4,275,323	\$ 238,322	5.57%	\$ 34,701
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,634,470</b>	<b>\$ 626,777</b>	<b>6.51%</b>	<b>\$ 9,486,585</b>	<b>\$ 509,823</b>	<b>5.37%</b>	<b>\$ 116,954</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 255,881	5.14%	\$ 4,836,798	\$ 220,085	4.55%	\$ 35,796
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 1,994	0.19%	\$ 1,030,500	\$ 950	0.09%	\$ 1,044
WATER AND SEWER	\$ 792,716	\$ 195,301	24.64%	\$ 645,216	\$ 158,179	24.52%	\$ 37,122
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,823,363</b>	<b>\$ 453,176</b>	<b>6.64%</b>	<b>\$ 6,512,514</b>	<b>\$ 379,214</b>	<b>5.82%</b>	<b>\$ 73,962</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,200	99.06%	\$ (22,090)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ -	0.00%	\$ 1,134,304	\$ 283,576	25.00%	\$ (283,576)
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ -	0.00%	\$ -
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000	-	\$ -	\$ -	-	\$ -
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,905,442</b>	<b>\$ 177,110</b>	<b>9.29%</b>	<b>\$ 1,926,442</b>	<b>\$ 472,776</b>	<b>24.54%</b>	<b>\$ (295,666)</b>
<b>COUNTY TAX</b>							
TIF (10108058-580000)	\$ 2,629,938	\$ -	0.00%	\$ 2,482,721	\$ -	0.00%	\$ -
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -	-	\$ -	\$ -	-	\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 45,932,563</b>	<b>\$ 2,560,660</b>	<b>5.57%</b>	<b>\$ 44,855,211</b>	<b>\$ 2,301,865</b>	<b>5.13%</b>	<b>\$ 258,795</b>
<b>EDUCATION DEPARTMENT</b>							
	\$ 45,802,612	\$ 1,116,228	2.44%	\$ 45,337,437	\$ 1,059,107	2.34%	\$ 57,121
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 91,735,175</b>	<b>\$ 3,676,888</b>	<b>4.01%</b>	<b>\$ 90,192,648</b>	<b>\$ 3,360,972</b>	<b>3.73%</b>	<b>\$ 315,916</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF July 31, 2020**

<b>INVESTMENT</b>		<b>FUND</b>	<b>BALANCE July 31, 2020</b>	<b>BALANCE June 30, 2020</b>	<b>INTEREST RATE</b>
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,817,405.15	\$ 2,815,175.41	1.00%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,044,517.89	\$ 1,043,691.29	1.00%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 6,162,179.98	\$ 5,877,029.68	1.00%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,180.28	\$ 52,138.99	1.00%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 187,605.28	\$ 187,456.83	1.00%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 225,270.74	\$ 225,092.47	1.00%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,639.56	\$ 60,591.57	1.00%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 5,749,166.96	\$ 6,025,440.21	1.00%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,268.01	\$ 15,255.93	1.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.60%
<b>GRAND TOTAL</b>			<b>\$ 17,814,233.85</b>	<b>\$ 17,801,872.38</b>	<b>1.39%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2020 - June 30, 2021**  
**Report as of July 31, 2020**

	Beginning	July 2020					Ending
	Balance 7/120	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 7/31/2020
<b>Bluecross</b>	\$ 7,761.24	\$ 6,396.80	\$ (3,026.04)	\$ 78.90	\$ (1,360.51)		\$ 9,850.39
<b>Medicare</b>	\$ 100,256.01	\$ 169,046.60	\$ (69,649.66)		\$ (129,319.30)	\$ (22,794.71)	\$ 47,538.94
<b>Medicaid</b>	\$ 26,513.99	\$ 61,560.60	\$ (38,692.34)		\$ (9,552.89)		\$ 39,829.36
<b>Other/Commercial</b>	\$ 70,132.07	\$ 22,412.60	\$ (8,747.51)	\$ 8.31	\$ 8,029.21		\$ 91,834.68
<b>Patient</b>	\$ 91,716.15	\$ 8,521.20	\$ (10,238.32)		\$ 9,135.44		\$ 99,134.47
<b>Worker's Comp</b>	\$ -		\$ (762.00)		\$ 762.00		\$ -
<b>TOTAL</b>	\$ 296,379.46	\$ 267,937.80	\$ (131,115.87)	\$ 87.21	\$ (122,306.05)	\$ (22,794.71)	\$ 288,187.84

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 20209 - June 30, 2021**  
**Report as of July 31, 2020**

	July 2020	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 6,396.80	2.39%
Medicare	\$ 169,046.60	\$ 169,046.60	63.09%
Medicaid	\$ 61,560.60	\$ 61,560.60	22.98%
Other/Commercial	\$ 22,412.60	\$ 22,412.60	8.36%
Patient	\$ 8,521.20	\$ 8,521.20	3.18%
Worker's Comp	\$ -	\$ -	0.00%
<b>TOTAL</b>	<b>\$ 267,937.80</b>	<b>\$ 267,937.80</b>	<b>100.00%</b>

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 20209 - June 30, 2021**  
**Report as of July 31, 2020**

	July 2020	Totals	% of Total
Bluecross	7	7	2.02%
Medicare	215	215	61.96%
Medicaid	81	81	23.34%
Other/Commercial	33	33	9.51%
Patient	11	11	3.17%
Worker's Comp	0	0	0.00%
<b>TOTAL</b>	<b>347</b>	<b>347</b>	<b>100.00%</b>



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

	<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>	\$ 8,535.24	87%	\$ 686.40	7%	\$ 899.00	9%	\$ -	0%	\$ (270.25)	-3%	\$ 9,850.39	3.42%
<b>Medicare</b>	\$ 46,259.80	97%	\$ 889.20	2%	\$ -	0%	\$ 675.20	1%	\$ (285.26)	-1%	\$ 47,538.94	16.50%
<b>Medicaid</b>	\$ 33,166.85	83%	\$ 1,597.05	4%	\$ 1,831.60	5%	\$ 3,018.73	8%	\$ 215.13	1%	\$ 39,829.36	13.82%
<b>Other/Commercial Patient</b>	\$ 65,095.26	71%	\$ 9,205.68	10%	\$ 1,817.35	2%	\$ 3,419.40	4%	\$ 12,296.99	13%	\$ 91,834.68	31.87%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 184,579.65		\$ 34,284.42		\$ 20,099.66		\$ 20,157.96		\$ 29,066.15		\$ 288,187.84	
	64%		12%		7%		7%		10%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of July 31, 2021

	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	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG
Fund Balance 7/1/20	\$ 762,516.19	\$ (15,099.19)	\$ 5,928.63	\$ 4,769.53	\$ 33,010.94	\$ (20,657.32)	\$ 3,460.06	\$ 5,362.37	\$ (312.70)	\$ 4,791.12	\$ (566,303.71)	\$ 501.65	\$ 2,808.57
Revenues FY21			\$ 3.00		\$ 400.00	\$ 1,050.00							
Expenditures FY21							\$ 89.97						
<b>Fund Balance 7/31/2021</b>	<b>\$ 762,516.19</b>	<b>\$ (15,099.19)</b>	<b>\$ 5,931.63</b>	<b>\$ 4,769.53</b>	<b>\$ 33,410.94</b>	<b>\$ (19,607.32)</b>	<b>\$ 3,370.09</b>	<b>\$ 5,362.37</b>	<b>\$ (312.70)</b>	<b>\$ 4,791.12</b>	<b>\$ (566,303.71)</b>	<b>\$ 501.65</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 7/1/20	\$ 329,028.27	\$ 1,550.98	\$ (112,903.52)	\$ 1,681.39	\$ 3,066.05	\$ 2,752.59	\$ (10,738.25)	\$ 1,978,309.27	\$ 37,353.66	\$ (2,005.87)	\$ (2,685.00)	\$ 9,659.79	\$ 180.00
Revenues FY21								\$ 3,129.32	\$ 501.60	\$ 5,545.00			
Expenditures FY21			\$ 67,126.81		\$ 147.41	\$ 1,386.79		\$ 117,233.03		\$ 2,688.22			
<b>Fund Balance 7/31/2021</b>	<b>\$ 329,028.27</b>	<b>\$ 1,550.98</b>	<b>\$ (180,030.33)</b>	<b>\$ 1,681.39</b>	<b>\$ 2,918.64</b>	<b>\$ 1,365.80</b>	<b>\$ (10,738.25)</b>	<b>\$ 1,864,205.56</b>	<b>\$ 37,855.26</b>	<b>\$ 850.91</b>	<b>\$ (2,685.00)</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 7/1/20	\$ 20,536.23	\$ 27,840.99	\$ 170,777.82	\$ 4,345.34	\$ 189.35	\$ 975.05	\$ 20,984.31	\$ 187,456.89	\$ (34,979.88)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00
Revenues FY21			\$ 1,363.34			\$ 900.00							
Expenditures FY21			\$ 26,174.00						\$ 1,002.66				
<b>Fund Balance 7/31/2021</b>	<b>\$ 20,536.23</b>	<b>\$ 27,840.99</b>	<b>\$ 145,967.16</b>	<b>\$ 4,345.34</b>	<b>\$ 189.35</b>	<b>\$ 975.05</b>	<b>\$ 21,884.31</b>	<b>\$ 187,456.89</b>	<b>\$ (35,982.54)</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 Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation
Fund Balance 7/1/20	\$ 1,893.81	\$ 132.69	\$ (26,094.03)	\$ (1,124.00)	\$ 209.00	\$ 210,601.70	\$ (3,500.00)	\$ 1,061,591.57	\$ (1,484,407.18)	\$ 70,269.17
Revenues FY21			\$ -	\$ -		\$ -	\$ 47.99		\$ 27,940.23	
Expenditures FY21					\$ -	\$ -			\$ 94,366.95	
<b>Fund Balance 7/31/2021</b>	<b>\$ 1,893.81</b>	<b>\$ 132.69</b>	<b>\$ (26,094.03)</b>	<b>\$ (1,124.00)</b>	<b>\$ 209.00</b>	<b>\$ 210,601.70</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,061,639.56</b>	<b>\$ (1,484,407.18)</b>	<b>\$ 3,842.45</b>

  

	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 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	2600 Millbran TIF 24	Total Special Revenues
Fund Balance 7/1/20	\$ (161,839.95)	\$ 192,297.32	\$ (460,436.11)	\$ (388,767.54)	\$ 411,537.25	\$ (763,270.82)	\$ (0.01)	\$ 29,915.23	\$ 1,120.90	\$ 194.75	\$ -	\$ 147.27	\$ -	\$ 1,543,779.19
Revenues FY21													\$ 172,000.00	\$ 212,880.48
Expenditures FY21			\$ 192,884.59										\$ 13,990.35	\$ 517,090.78
<b>Fund Balance 7/31/2021</b>	<b>\$ (161,839.95)</b>	<b>\$ 192,297.32</b>	<b>\$ (653,320.70)</b>	<b>\$ (388,767.54)</b>	<b>\$ 411,537.25</b>	<b>\$ (763,270.82)</b>	<b>\$ (0.01)</b>	<b>\$ 29,915.23</b>	<b>\$ 1,120.90</b>	<b>\$ 194.75</b>	<b>\$ -</b>	<b>\$ 147.27</b>	<b>\$ 158,009.65</b>	<b>\$ 1,239,568.89</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Financial Reports for July 31, 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 July 31, 2020.

### **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of July 31, 2020.

#### **Current Assets:**

As of the end of July 2020 the total current assets of Ingersoll Turf Facility were \$225,092. This consisted of cash and cash equivalents of \$225,092.

#### **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 July 31, 20 was \$117,249.

#### **Liabilities:**

Ingersoll had accounts payable of \$549 and an interfund payable of \$14,934 as of July 31, 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 July 2020 are -\$1,515. This was a refund of revenue paid for rental that was not used. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through July 2020 were \$8,530. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of July 31, 2020, Ingersoll has an operating loss of \$10,045.

As of July 31, 2020, Ingersoll has a decrease in net assets of \$10,045.

The budget to actual reports for revenue and expenditures, show the revenue for FY21 compared to FY20.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**July 31, 2020**  
**Business-type Activities - Enterprise Fund**

	July 31, 2020	June 30, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 225,092	\$ 225,092	\$ -
Interfund receivables/payables	\$ -	\$ -	-
Accounts receivable	-	-	-
Total current assets	225,092	225,092	-
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(693,287)	(693,287)	(0)
Total noncurrent assets	117,249	117,249	(0)
Total assets	342,341	342,341	(0)
<b>LIABILITIES</b>			
Accounts payable	\$ 549	\$ 390	159
Interfund payable	\$ 14,934	\$ 5,048	9,886
Total liabilities	15,483	5,438	10,045
<b>NET ASSETS</b>			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ (0)
Unrestricted	\$ 209,609	\$ 219,654	\$ (10,045)
Total net assets	\$ 326,858	\$ 336,903	\$ (10,045)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**July 31, 2020**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ (1,515)
Operating expenses:	
Personnel	6,676
Supplies	-
Utilities	384
Repairs and maintenance	430
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	1,040
<b>Total operating expenses</b>	<b>8,530</b>
<b>Operating gain (loss)</b>	<b>(10,045)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(10,045)
Transfers out	-
Change in net assets	(10,045)
Total net assets, July 1	336,903
<b>Total net assets, July 31, 2020</b>	<b>\$ 326,858</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through July 31, 2020 compared to July 31, 2019

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU JULY 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU JULY 2019	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 500	2.00%	\$ 25,000	\$ 1,800	7.20%
Batting Cages	\$ 13,000	\$ -	0.00%	\$ 13,000	\$ -	0.00%
Programs	\$ 90,000	\$ -	0.00%	\$ 90,000	\$ 250	0.28%
Rental Income	\$ 102,000	\$ (2,015)	-1.98%	\$ 102,000	\$ -	0.00%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ (1,515)</b>	<b>-0.66%</b>	<b>\$ 230,000</b>	<b>\$ 2,050</b>	<b>0.89%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ (1,515)</b>	<b>-0.66%</b>	<b>\$ 230,000</b>	<b>\$ 2,050</b>	<b>0.89%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
**Through July 31, 2020 compared to July 31, 2019**

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2021 BUDGET	EXPENDITURES THRU JULY 2020	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU JULY 2019	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 6,676	3.56%	\$ 149,331	\$ 2,618	1.75%	\$ 4,058
Purchased Services	\$ 14,450	\$ 1,470	10.17%	\$ 18,160	\$ 2,271	12.51%	\$ (801)
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ -	0.00%	\$ -
Supplies	\$ 4,000	\$ -	0.00%	\$ 4,900	\$ -	0.00%	\$ -
Utilities	\$ 25,650	\$ 384	1.50%	\$ 25,100	\$ 494	1.97%	\$ (110)
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	<b>\$ 250,146</b>	<b>\$ 8,530</b>	<b>3.41%</b>	<b>\$ 225,491</b>	<b>\$ 5,383</b>	<b>2.39%</b>	<b>\$ 3,147</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 250,146</b>	<b>\$ 8,530</b>	<b>3.41%</b>	<b>\$ 225,491</b>	<b>\$ 5,383</b>	<b>2.39%</b>	<b>\$ 3,147</b>

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for July 31, 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 July 31, 2020.

The Norway Savings Bank Arena report now includes a budget to actual comparison with last fiscal year for both revenues and expenditures.

### **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, June 30, 2020.

#### **Current Assets:**

As of the end of July 2020 the total current assets of Norway Savings Bank Arena were (\$1,506,757). These consisted of cash and cash equivalents of \$232,993, accounts receivable of \$77,037, and an interfund payable of \$1,816,787, which means that Norway owes the General Fund \$1,816,787 at the end of July.

#### **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 July 31, 2020 were \$244,326.

#### **Liabilities:**

Norway Arena had accounts payable of \$7,620 as of July 31, 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 July 2020 are \$45,133. 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 July 2020 were \$36,649. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of July 2020 Norway Arena has an operating gain of \$8,484, compared to the July 2019 operating loss of \$25,480.

As of July 31, 2020, Norway Arena has a increase in net assets of \$8,484.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$32,397 more than in FY20 and expenditures in FY21 are \$43,435 less than last year in July.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**May 31, 2020**  
**Business-type Activities - Enterprise Fund**

	July 31, 2020	June 30, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 232,993	\$ 232,993	\$ -
Interfund receivables	\$ (1,816,787)	\$ (1,655,302)	\$ (161,485)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	77,037	60,037	\$ 17,000
Total current assets	(1,506,757)	(1,362,272)	(144,485)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(328,896)	(328,896)	-
Total noncurrent assets	244,326	244,326	-
Total assets	(1,262,431)	(1,117,946)	(144,485)
<b>LIABILITIES</b>			
Accounts payable	\$ 7,620	\$ 11,674	\$ (4,054)
Net OPEB liability	\$ 67,511	\$ 57,839	\$ 9,672
Net pension liability	57,636	57,636	-
Total liabilities	132,767	127,149	5,618
<b>NET ASSETS</b>			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,639,524)	\$ (1,489,421)	\$ (150,103)
Total net assets	\$ (1,395,198)	\$ (1,245,095)	\$ (150,103)

**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**  
**May 31, 2020**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 45,133
Operating expenses:	
Personnel	\$ 16,331
Supplies	\$ 7,145
Utilities	\$ 13,173
Repairs and maintenance	\$ -
Insurance Premium	
Depreciation	
Capital expenses	
Other expenses	
<b>Total operating expenses</b>	<b>36,649</b>
<b>Operating gain (loss)</b>	<b>8,484</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	8,484
Transfers out	-
Change in net assets	8,484
Total net assets, July 1	(1,403,682)
<b>Total net assets, July 31, 2020</b>	<b>\$ (1,395,198)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through July 31, 2020 compared to July 31, 2019

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU JULY 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU JULY 2019	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 1,500	9.09%	\$ (1,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 89	2.97%	\$ (89)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000		0.00%	\$ -
Vending Food	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 63	2.10%	\$ (63)
Sponsorships	\$ 230,000	\$ 20,000	8.70%	\$ 230,000	\$ 2,000	0.87%	\$ 18,000
Pro Shop	\$ 7,000	\$ 468	6.69%	\$ 7,000	\$ -	0.00%	\$ 468
Programs	\$ 27,500	\$ 485	1.76%	\$ 27,500	\$ 405	1.47%	\$ 80
Rental Income	\$ 744,000	\$ 22,180	2.98%	\$ 744,000	\$ 1,760	0.24%	\$ 20,420
Camps/Clinics	\$ 50,000	\$ 2,000	4.00%	\$ 50,000	\$ 6,580	13.16%	\$ (4,580)
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ -	0.00%	\$ -
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 45,133</b>	<b>3.94%</b>	<b>\$ 1,146,500</b>	<b>\$ 12,397</b>	<b>1.08%</b>	<b>\$ 32,736</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through July 31, 2020 compared to July 31, 2019**

DESCRIPTION	FY 2021 BUDGET	ACTUAL		FY 2020 BUDGET	ACTUAL		VARIANCE
		EXPENDITURES THRU JULY 2020	% OF BUDGET		EXPENDITURES THRU JULY 2019	% OF BUDGET	
Salaries & Benefits	\$ 328,913	\$ 16,331	4.97%	\$ 347,736	\$ 12,760	3.67%	\$ 3,571
Purchased Services	\$ 120,000	\$ 1,008	0.84%	\$ 49,500	\$ 3,571	7.21%	\$ (2,563)
Supplies	\$ 83,000	\$ 6,137	7.39%	\$ 68,150	\$ 11,416	16.75%	\$ (5,279)
Utilities	\$ 244,650	\$ 13,173	5.38%	\$ 238,000	\$ 10,130	4.26%	\$ 3,043
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ -	0.00%	\$ -
Rent		\$ -		\$ -	\$ 42,207		\$ (42,207)
	<b>\$ 826,563</b>	<b>\$ 36,649</b>	<b>4.43%</b>	<b>\$ 718,386</b>	<b>\$ 80,084</b>	<b>11.15%</b>	<b>\$ (43,435)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 826,563</b>	<b>\$ 36,649</b>	<b>4.43%</b>	<b>\$ 718,386</b>	<b>\$ 80,084</b>	<b>11.15%</b>	<b>\$ (43,435)</b>