



## 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: December 2022 Financial**  
**DATE: Report January 11, 2023**

The following is a discussion regarding the significant variances found in the City's December 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 sixth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 50.0% 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 December 31st, including the school department were \$57,740,456, or 53.94%, of the budget. The municipal revenues including property taxes were \$38,534,334, or 54.68% of the budget which is 2.50% lower than last year during the same period. The accounts listed below are noteworthy.

The current year tax revenue is at 56.39% as compared to 57.08% last year. This is an increase over last year of \$1,024,633.

Excise tax for the month of December is at 52.7%. This is an increase over FY 22, of \$53,236.

State Revenue Sharing at the end of December is 61.99% or \$2,791,878 which is \$122,583 more than last year in December.

### Expenditures

City expenditures through December 2022 were \$30,020,593 or 58.5% of the budget. This is 2.24 % less than the same period last year. Noteworthy variances are:



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- A. The main variances are Debt Service is \$594,447 more than FY22, Public Safety Departments are higher than last year by \$182,358 and Public Works is higher than FY 22 by \$196,331. The departments that are under last is primarily due to the reorganization of some of these departments.

### **Investments**

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of 2.35%. I was also notified that Androscoggin Bank will be increasing the interest rate on our investments within the next couple of weeks.

Respectfully submitted,

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

Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND**  
**AS of December 2022, November 2022, and June 2022**

	December 31 2022	November 30 2022	Increase (Decrease)	UNAUDITED JUNE 30 2022
<b>ASSETS</b>				
CASH	\$ 44,481,861	\$ 36,657,863	\$ 7,823,998	\$ 25,056,314
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,235,068	1,184,016	51,052	1,461,282
TAXES RECEIVABLE-CURRENT	22,784,200	23,174,917	(390,717)	42,636
DELINQUENT TAXES	460,022	451,375	8,647	395,714
TAX LIENS	688,153	933,058	(244,905)	1,297,627
NET DUE TO/FROM OTHER FUNDS	(16,067,390)	(11,539,778)	(4,527,612)	4,391,622
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 53,581,913</b>	<b>\$ 50,861,451</b>	<b>\$ 2,720,462</b>	<b>\$ 32,645,195</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (257,305)	\$ (129,033)	\$ (128,272)	\$ (824,510)
PAYROLL LIABILITIES	(1,354,924)	3,968,052	(5,322,976)	2,948,844
ACCRUED PAYROLL	4,861,578	-	4,861,578	(263,746)
STATE FEES PAYABLE	(98,075)	-	(98,075)	(183)
ESCROWED AMOUNTS	(41,981)	(41,966)	(15)	(40,426)
DEFERRED REVENUE	(23,780,520)	(24,408,995)	628,475	(1,585,602)
DUE TO OTHER FUNDS	-	-	-	-
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (20,671,228)</b>	<b>\$ (20,611,942)</b>	<b>\$ (59,286)</b>	<b>\$ 234,377</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (29,911,869)	\$ (27,250,694)	\$ (2,661,175)	\$ (29,880,756)
FUND BALANCE - RESTRICTED	(2,309,553)	(2,309,553)		(2,309,553)
FUND BALANCE - NON SPENDABLE	(689,263)	(689,263)	-	(689,263)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (32,910,685)</b>	<b>\$ (30,249,510)</b>	<b>\$ (2,661,175)</b>	<b>\$ (32,879,572)</b>
	<hr/>			
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (53,581,913)</b>	<b>\$ (50,861,452)</b>	<b>\$ (2,720,461)</b>	<b>\$ (32,645,195)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH December 31, 2022 VS December 31, 2021**

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU DEC 2021	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 52,463,320	\$ 29,586,389	56.39%	\$ 50,042,450	\$ 28,561,756	57.08%	\$ 1,024,633
PRIOR YEAR TAX REVENUE	\$ -	\$ 597,851		\$ -	\$ 463,274		\$ 134,577
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,770,000	\$ 1,322,921	74.74%	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 32,873
EXCISE	\$ 4,435,000	\$ 2,340,248	52.77%	\$ 4,425,000	\$ 2,287,012	51.68%	\$ 53,236
PENALTIES & INTEREST	\$ 120,000	\$ 42,500	35.42%	\$ 120,000	\$ 59,213	49.34%	\$ (16,714)
<b>TOTAL TAXES</b>	<b>\$ 58,788,320</b>	<b>\$ 33,889,908</b>	<b>57.65%</b>	<b>\$ 56,237,450</b>	<b>\$ 32,661,304</b>	<b>58.08%</b>	<b>\$ 1,228,604</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 190,000	\$ 148,945	78.39%	\$ 166,000	\$ 146,146	88.04%	\$ 2,799
NON-BUSINESS	\$ 195,250	\$ 148,037	75.82%	\$ 300,200	\$ 198,549	66.14%	\$ (50,512)
<b>TOTAL LICENSES</b>	<b>\$ 385,250</b>	<b>\$ 296,982</b>	<b>77.09%</b>	<b>\$ 466,200</b>	<b>\$ 344,695</b>	<b>73.94%</b>	<b>\$ (47,713)</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 419,774	104.94%	\$ 390,000	\$ 421,592	108.10%	\$ (1,818)
STATE REVENUE SHARING	\$ 4,504,100	\$ 2,791,878	61.99%	\$ 3,150,000	\$ 2,669,295	84.74%	\$ 122,583
WELFARE REIMBURSEMENT	\$ 83,912	\$ 25,825	30.78%	\$ 90,656	\$ 25,852	28.52%	\$ (28)
OTHER STATE AID	\$ 32,000	\$ -	0.00%	\$ 32,000	\$ 12,579	39.31%	\$ (12,579)
CITY OF LEWISTON	\$ 182,000	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 5,202,012</b>	<b>\$ 3,237,477</b>	<b>62.24%</b>	<b>\$ 3,891,040</b>	<b>\$ 3,129,318</b>	<b>80.42%</b>	<b>\$ 108,158</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 361,400	\$ 97,340	26.93%	\$ 184,400	\$ 93,966	50.96%	\$ 3,374
PUBLIC SAFETY	\$ 30,800	\$ 57,323	186.11%	\$ 176,600	\$ 62,288	35.27%	\$ (4,965)
EMS TRANSPORT	\$ 1,350,000	\$ 705,546	52.26%	\$ 1,250,000	\$ 747,858	59.83%	\$ (42,312)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,742,200</b>	<b>\$ 860,209</b>	<b>49.37%</b>	<b>\$ 1,611,000</b>	<b>\$ 904,112</b>	<b>56.12%</b>	<b>\$ (43,903)</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 28,000	\$ 11,336	40.49%	\$ 41,500	\$ 22,384	53.94%	\$ (11,048)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 30,000	\$ 30,500	101.67%	\$ 40,000	\$ 10,313	25.78%	\$ 20,187
RENTS	\$ 75,000	\$ 5,259	7.01%	\$ 125,000	\$ 7,189	5.75%	\$ (1,930)
UNCLASSIFIED	\$ 20,000	\$ 57,174	285.87%	\$ 20,000	\$ 22,205	111.03%	\$ 34,969
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 26,136		\$ -	\$ 24,966		\$ 1,170
SALE OF PROPERTY	\$ 100,000	\$ 778	0.78%	\$ 120,000	\$ 2,936	2.45%	\$ (2,158)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 240,000	\$ 116,055	48.36%	\$ 234,000	\$ 116,055	49.60%	\$ -
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,140,000	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 619,000	\$ -	0.00%	\$ 473,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
SPONSORSHIPS - ECONOMIC DEVELOPMENT	\$ -						\$ -
CDBG	\$ 588,154	\$ -	0.00%	\$ 252,799	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 2,521	12.61%	\$ 20,000	\$ 5,824	29.12%	\$ (3,303)
CITY FUND BALANCE CONTRIBUTION	\$ 1,500,000	\$ -	0.00%	\$ 475,000	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 4,332,154</b>	<b>\$ 238,423</b>	<b>5.50%</b>	<b>\$ 2,900,724</b>	<b>\$ 189,488</b>	<b>6.53%</b>	<b>\$ 48,935</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 70,477,936</b>	<b>\$ 38,534,334</b>	<b>54.68%</b>	<b>\$ 65,147,914</b>	<b>\$ 37,251,301</b>	<b>57.18%</b>	<b>\$ 1,283,034</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 34,826,024	\$ 18,952,206	54.42%	\$ 28,900,061	\$ 15,640,250	54.12%	\$ 3,311,956
EDUCATION	\$ 489,465	\$ 236,193	48.26%	\$ 518,821	\$ 382,312	73.69%	\$ (146,119)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 1,251,726	\$ 17,723	1.42%	\$ 879,404	\$ -	0.00%	\$ 17,723
<b>TOTAL SCHOOL</b>	<b>\$ 36,567,215</b>	<b>\$ 19,206,121</b>	<b>52.52%</b>	<b>\$ 30,298,286</b>	<b>\$ 16,022,562</b>	<b>52.88%</b>	<b>\$ 3,183,560</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 107,045,151</b>	<b>\$ 57,740,456</b>	<b>53.94%</b>	<b>\$ 91,735,175</b>	<b>\$ 53,273,862</b>	<b>58.07%</b>	<b>\$ 4,466,593</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH December 31, 2022 VS December 31, 2021**

DEPARTMENT	FY 2023 BUDGET	EXP THRU DEC 2022	% OF BUDGET	FY 2022 BUDGET	EXP THRU DEC 2021	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 170,500	\$ 74,675	43.80%	\$ 104,850	\$ 74,125	70.70%	\$ 550
CITY MANAGER	\$ 510,978	\$ 234,364	45.87%	\$ 447,401	\$ 275,892	61.67%	\$ (41,528)
COMMUNICATIONS & ENGAGEMENT	\$ 218,746	\$ 84,928	38.82%	\$ 911,637	\$ 530,465	58.19%	\$ (445,537)
CITY CLERK	\$ 257,506	\$ 142,509	55.34%	\$ 237,474	\$ 118,581	49.93%	\$ 23,928
FINANCIAL SERVICES	\$ 1,138,802	\$ 677,009	59.45%	\$ 810,303	\$ 380,665	46.98%	\$ 296,344
HUMAN RESOURCES	\$ 222,099	\$ 106,786	48.08%	\$ 220,250	\$ 101,835	46.24%	\$ 4,951
INFORMATION TECHNOLOGY	\$ 827,000	\$ 503,088	60.83%				
<b>TOTAL ADMINISTRATION</b>	<b>\$ 3,345,631</b>	<b>\$ 1,823,359</b>	<b>54.50%</b>	<b>\$ 2,731,915</b>	<b>\$ 1,481,563</b>	<b>54.23%</b>	<b>\$ 341,796</b>
<b>COMMUNITY SERVICES</b>							
PLANNING & PERMITTING	\$ 666,629	\$ 370,465	55.57%	\$ 900,583	\$ 390,474	43.36%	\$ (20,009)
ECONOMIC DEVELOPMENT	\$ 286,598	\$ 159,169	55.54%	\$ 108,469	\$ 48,104		\$ 111,065
BUSINESS & COMMUNITY DEVELOPMENT	\$ 671,411	\$ 143,261	21.34%	\$ 512,260	\$ 138,256		\$ 5,005
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 63,071	52.61%	\$ 119,875	\$ 41,775	34.85%	\$ 21,296
RECREATION & SPORTS TOURISM	\$ 762,440	\$ 322,955	42.36%	\$ 584,056	\$ 284,976	48.79%	\$ 37,979
PUBLIC LIBRARY	\$ 1,084,437	\$ 632,590	58.33%	\$ 1,052,163	\$ 526,082	50.00%	\$ 106,508
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,591,390</b>	<b>\$ 1,691,511</b>	<b>47.10%</b>	<b>\$ 3,277,406</b>	<b>\$ 1,429,667</b>	<b>43.62%</b>	<b>\$ 261,844</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 8,361,254	\$ 7,549,963	90.30%	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 594,447
CAPITAL INVESTMENT & PURCHASING	\$ 672,473	\$ 305,738	45.46%	\$ 677,872	\$ 435,450	64.24%	\$ (129,712)
WORKERS COMPENSATION	\$ 698,000	\$ 698,000	100.00%	\$ 642,400	\$ 642,400	100.00%	\$ 55,600
WAGES & BENEFITS	\$ 7,876,393	\$ 3,342,325	42.43%	\$ 7,334,932	\$ 3,258,388	44.42%	\$ 83,937
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ -	0.00%	\$ -
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 18,069,350</b>	<b>\$ 11,896,026</b>	<b>65.84%</b>	<b>\$ 16,850,603</b>	<b>\$ 11,291,754</b>	<b>67.01%</b>	<b>\$ 604,272</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,693,284	\$ 2,850,111	50.06%	\$ 5,446,588	\$ 2,891,401	53.09%	\$ (41,290)
POLICE DEPARTMENT	\$ 4,945,034	\$ 2,417,088	48.88%	\$ 4,343,924	\$ 2,193,440	50.49%	\$ 223,648
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 10,638,318</b>	<b>\$ 5,267,199</b>	<b>49.51%</b>	<b>\$ 9,790,512</b>	<b>\$ 5,084,841</b>	<b>51.94%</b>	<b>\$ 182,358</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 5,600,109	\$ 2,350,875	41.98%	\$ 5,077,370	\$ 2,273,209	44.77%	\$ 77,666
SOLID WASTE DISPOSAL*	\$ 1,320,000	\$ 533,662	40.43%	\$ 1,089,950	\$ 414,997	38.07%	\$ 118,665
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 7,712,825</b>	<b>\$ 3,275,139</b>	<b>42.46%</b>	<b>\$ 6,960,036</b>	<b>\$ 3,078,808</b>	<b>44.24%</b>	<b>\$ 196,331</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 205,000	\$ 203,195	99.12%	\$ 177,000	\$ 176,115	99.50%	\$ 27,080
E911 COMMUNICATION CENTER	\$ 1,217,713	\$ 608,856	50.00%	\$ 1,161,479	\$ 580,740	50.00%	\$ 28,116
LATC-PUBLIC TRANSIT	\$ 431,811	\$ -	0.00%	\$ 225,000	\$ -	0.00%	\$ -
LA ARTS	\$ 30,000	\$ 15,000		\$ 10,000	\$ 10,000		
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 2,144,524</b>	<b>\$ 827,051</b>	<b>38.57%</b>	<b>\$ 1,833,479</b>	<b>\$ 766,855</b>	<b>41.83%</b>	<b>\$ 60,196</b>
<b>COUNTY TAX</b>	<b>\$ 2,761,220</b>	<b>\$ 2,761,220</b>	<b>100.00%</b>	<b>\$ 2,611,080</b>	<b>\$ 2,611,080</b>	<b>100.00%</b>	<b>\$ 150,140</b>
<b>TIF (10108058-580000)</b>	<b>\$ 3,049,803</b>	<b>\$ 2,479,088</b>	<b>81.29%</b>	<b>\$ 3,049,803</b>	<b>\$ 2,867,365</b>	<b>94.02%</b>	<b>\$ (388,277)</b>
<b>OVERLAY</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 51,313,061</b>	<b>\$ 30,020,593</b>	<b>58.50%</b>	<b>\$ 47,104,834</b>	<b>\$ 28,611,933</b>	<b>60.74%</b>	<b>\$ 1,408,660</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 55,732,090</b>	<b>\$ 18,654,687</b>	<b>33.47%</b>	<b>\$ 48,341,366</b>	<b>\$ 15,394,746</b>	<b>31.85%</b>	<b>\$ 3,259,941</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 107,045,151</b>	<b>\$ 48,675,280</b>	<b>45.47%</b>	<b>\$ 95,446,200</b>	<b>\$ 44,006,679</b>	<b>46.11%</b>	<b>\$ 4,668,601</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF December 31, 2022**

INVESTMENT		FUND	BALANCE December 31, 2022	BALANCE November 30, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 11,152,077.10	\$ 11,144,532.85	0.80%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,053,327.40	\$ 1,053,223.52	0.80%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 11,454,665.75	\$ 11,392,463.31	0.80%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,730.58	\$ 52,694.79	0.80%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 340,939.18	\$ 340,707.64	0.80%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 227,647.01	\$ 227,492.44	0.80%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 468,231.00	\$ 467,163.15	0.80%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 952,071.29	\$ 564,686.75	0.80%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,426.95	\$ 15,416.49	0.80%
NOMURA 1		ELHS Bond Proceeds	\$ -	\$ -	0.15%
NOMURA 2		ELHS Bond Proceeds	\$ 47,504,562.00	\$ 51,859,388.00	2.08%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.25%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	3.95%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.50%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.40%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.60%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.85%
Northern Capital Securities	CD	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	4.70%
<b>GRAND TOTAL</b>			<b>\$ 75,221,678.26</b>	<b>\$ 79,117,768.94</b>	<b>2.35%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2022 - June 30, 2023**  
**Report as of December 31, 2022**

	Beginning	December 2022					Ending
	Balance 12/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 12/31/2022
<b>Bluecross</b>	\$ 9,404.17	\$ 11,633.60	\$ (4,031.87)		\$ (11,117.31)		\$ 5,888.59
<b>Intercept</b>	\$ 200.00	\$ 300.00	\$ (100.00)		\$ 200.00		\$ 600.00
<b>Medicare</b>	\$ 116,486.49	\$ 190,431.40	\$ (47,655.34)		\$ (107,303.61)		\$ 151,958.94
<b>Medicaid</b>	\$ 72,417.65	\$ 51,541.80	\$ (35,664.87)		\$ (15,958.18)		\$ 72,336.40
<b>Other/Commercial</b>	\$ 78,303.43	\$ 28,491.40	\$ (19,437.43)		\$ (15,324.16)		\$ 72,033.24
	\$ 154,176.40	\$ 18,295.40	\$ (8,668.17)		\$ (2,760.76)	\$ (22,741.42)	\$ 138,301.45
<b>Worker's Comp</b>	\$ -	\$ 1,720.60	\$ (2,898.92)		\$ 1,178.32		\$ -
<b>TOTAL</b>	\$ 430,988.14	\$ 302,414.20	\$ (118,456.60)	\$ -	\$ (151,085.70)	\$ (22,741.42)	\$ 441,118.62

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2022 - June 30, 2023**  
**Report as of December 31, 2022**

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Totals	% of Total
<b>Bluecross</b>	\$ 2,477.35	\$ 13,307.40	\$ 13,596.80	\$ 13,635.40	\$ 10,192.40	\$ 11,633.60	\$ 64,842.95	3.66%
<b>Intercept</b>	\$ 100.00	\$ -	\$ 100.00	\$ 200.00	\$ 200.00	\$ 300.00	\$ 900.00	0.05%
<b>Medicare</b>	\$ 155,398.20	\$ 205,712.40	\$ 155,567.20	\$ 163,526.80	\$ 154,190.50	\$ 190,431.40	\$ 1,024,826.50	57.85%
<b>Medicaid</b>	\$ 61,000.80	\$ 82,386.60	\$ 63,625.60	\$ 50,457.40	\$ 68,679.75	\$ 51,541.80	\$ 377,691.95	21.32%
<b>Other/Commercial</b>	\$ 38,520.45	\$ 50,549.60	\$ 28,756.00	\$ 21,232.20	\$ 18,577.60	\$ 28,491.40	\$ 186,127.25	10.51%
<b>Patient</b>	\$ 8,120.20	\$ 12,558.80	\$ 18,008.60	\$ 32,205.60	\$ 18,078.20	\$ 18,295.40	\$ 107,266.80	6.06%
<b>Worker's Comp</b>	\$ 1,803.40	\$ 3,664.60	\$ -	\$ 827.00	\$ 1,805.20	\$ 1,720.60	\$ 9,820.80	0.55%
<b>TOTAL</b>	\$ 267,420.40	\$ 368,179.40	\$ 279,654.20	\$ 282,084.40	\$ 271,723.65	\$ 302,414.20	\$ 1,771,476.25	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2022 - June 30, 2023**  
**Report as of December 31, 2022**

	July 2022	August 2022	Sept 2022	Oct 2022	Nov 2022	Dec 2022	Totals	% of Total
<b>Bluecross</b>	3	13	14	14	11	12	67	3.45%
<b>Intercept</b>	1	0	1	2	2	3	9	0.46%
<b>Medicare</b>	170	231	170	180	170	205	1126	57.98%
<b>Medicaid</b>	65	88	69	55	77	57	411	21.16%
<b>Other/Commercial</b>	43	54	30	23	21	33	204	10.50%
<b>Patient</b>	10	13	19	34	20	18	114	5.87%
<b>Worker's Comp</b>	2	4		1	2	2	11	0.57%
<b>TOTAL</b>	294	403	303	309	303	330	1942	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2022 to June 30, 2023  
Report as of December 31, 2022**

	Current		31-60		61-90		91-120		121+ days		Totals	
<b>Bluecross</b>	\$ 6,569.95	112%	\$ 182.12	3%	\$ 77.09	1%	\$ -	0%	\$ (940.57)	-16%	\$ 5,888.59	1.33%
<b>Intercept</b>	\$ 300.00	50%	\$ 300.00	50%	\$ -	0%	\$ -	0%	\$ -	0%	\$ 600.00	0.14%
<b>Medicare</b>	\$ 121,739.40	80%	\$ 13,824.20	9%	\$ 6,707.80	4%	\$ 6,743.80	4%	\$ 2,943.74	2%	\$ 151,958.94	34.45%
<b>Medicaid</b>	\$ 28,428.66	39%	\$ 16,209.13	22%	\$ 9,075.50	13%	\$ 12,391.69	17%	\$ 6,231.42	9%	\$ 72,336.40	16.40%
<b>Other/Commercial</b>	\$ 25,837.48	36%	\$ 12,196.25	17%	\$ 9,452.93	13%	\$ 7,910.23	11%	\$ 16,636.35	23%	\$ 72,033.24	16.33%
<b>Patient</b>	\$ 45,512.66	33%	\$ 28,013.72	20%	\$ 28,914.26	21%	\$ 19,891.07	14%	\$ 15,969.74	12%	\$ 138,301.45	31.35%
<b>Worker's Comp</b>											\$ -	0.00%
<b>TOTAL</b>	\$ 228,388.15		\$ 70,725.42		\$ 54,227.58		\$ 46,936.79		\$ 40,840.68		\$ 441,118.62	
	52%		16%		12%		11%		9%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of December 31, 2022

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant	2016 Pedestrian Safety
Fund Balance 7/1/22	\$ 517,052.67	\$ 6,919.98	\$ 34,914.39	\$ 1,421.68	\$ 3,039.35	\$ -	\$ 4,796.03	\$ 169.19	\$ 2,808.57	\$ 79,868.61	\$ (153,799.68)	\$ 4,289.65	\$ 23,595.00	\$ 4,356.29	\$ 5,520.52	\$ 409.11
Revenues FY23	\$ 38,413.25	\$ 699.00	\$ 1,211.20		\$ 3,795.00	\$ 100.00				\$ 200,100.00	\$ 101,027.87	\$ 45.00	\$ 7,327.50		\$ 3,193.29	\$ 1,053.34
Expenditures FY23	\$ 145,743.00	\$ 950.00	\$ 386.10		\$ 2,304.72	\$ 499.75		\$ 382.50		\$ 358,742.20	\$ 20,610.71	\$ 1,867.53	\$ -		\$ 3,414.26	\$ 917.14
<b>Fund Balance 11/30/2022</b>	<b>\$ 409,722.92</b>	<b>\$ 6,668.98</b>	<b>\$ 35,739.49</b>	<b>\$ 1,421.68</b>	<b>\$ 4,529.63</b>	<b>\$ (399.75)</b>	<b>\$ 4,796.03</b>	<b>\$ (213.31)</b>	<b>\$ 2,808.57</b>	<b>\$ (78,773.59)</b>	<b>\$ (73,382.52)</b>	<b>\$ 2,467.12</b>	<b>\$ 30,922.50</b>	<b>\$ 4,356.29</b>	<b>\$ 5,299.55</b>	<b>\$ 545.31</b>

	2018 Nat Opioid Settlement	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2026 State Grant Non-GA Heat Asst	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2048 TD Tree Days	2050 Project Lifesaver	2051 Project Canopy
Fund Balance 7/1/22	\$ -	\$ (8,205.29)	\$ 1,069,816.45	\$ 30,822.46	\$ -	\$ 46,171.40	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 22,850.45	\$ (930.00)	\$ 92,332.26	\$ (1,695.00)	\$ -	\$ 189.35	\$ (9,519.48)
Revenues FY23	\$ 211,035.72		\$ 447,339.73	\$ 119.34	\$ 31,165.02	\$ 72,384.50		\$ 2,288.40		\$ 3,360.73	\$ 930.00	\$ 15,066.91		\$ 12,000.00		\$ 7,996.88
Expenditures FY23			\$ 650,295.87	\$ 137.00		\$ 83,087.07		\$ 2,909.14		\$ 2,437.50		\$ 3,407.21	\$ 49,569.53	\$ 9,786.95		
<b>Fund Balance 11/30/2022</b>	<b>\$ 211,035.72</b>	<b>\$ (8,205.29)</b>	<b>\$ 866,860.31</b>	<b>\$ 30,804.80</b>	<b>\$ 31,165.02</b>	<b>\$ 35,468.83</b>	<b>\$ 2,560.00</b>	<b>\$ 7,660.50</b>	<b>\$ 20,536.23</b>	<b>\$ 23,773.68</b>	<b>\$ -</b>	<b>\$ 103,991.96</b>	<b>\$ (51,264.53)</b>	<b>\$ 2,213.05</b>	<b>\$ 189.35</b>	<b>\$ (1,522.60)</b>

	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2059 Distracted Driving	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsal Court Project	2300 ARPA Grant	2400 NRPA Youth Mentoring	2405 Elmina B Sewall Grant	2500 Parks & Recreation	6200 Ingersoll Turf
Fund Balance 7/1/22	\$ 21,359.27	\$ 170,048.62	\$ 4,911.03	\$ 898.69	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 1,719.02	\$ 25,353.61	\$ 12,716,078.13	\$ (1,443.69)	\$ 10,000.00	\$ 232,365.87	
Revenues FY23	\$ (169.65)	\$ 175,713.64		\$ 508.14						\$ 271,022.81	\$ 6,829.89		\$ 195,374.73	
Expenditures FY23				\$ 604.26				\$ 481.25		\$ 768,354.31	\$ 9,979.29		\$ 314,531.28	
<b>Fund Balance 11/30/2022</b>	<b>\$ 21,189.62</b>	<b>\$ 345,762.26</b>	<b>\$ 4,911.03</b>	<b>\$ 802.57</b>	<b>\$ 209.00</b>	<b>\$ 178,046.71</b>	<b>\$ (3,500.00)</b>	<b>\$ 1,237.77</b>	<b>\$ 25,353.61</b>	<b>\$ 12,218,746.63</b>	<b>\$ (4,593.09)</b>	<b>\$ 10,000.00</b>	<b>\$ 113,209.32</b>	<b>\$ -</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	2600 Futurguard TIF 25	2600 W Shore Landing TIF 26	Total Special Revenues
Fund Balance 7/1/22	\$ 78,950.70	\$ 806,274.01	\$ 237,684.12	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ -	\$ 15,400,711.98
Revenues FY23	\$ 190,974.78		\$ 865,341.00	\$ 157,316.00	\$ 294,264.43	\$ 448,773.33	\$ 48,589.45	\$ 30,616.50	\$ 56,495.08	\$ 48,218.63	\$ 96,002.45	\$ 113,293.40	\$ 35,248.40	\$ 34,426.44	\$ 59,527.65	\$ 4,289,019.78
Expenditures FY23			\$ 299,441.66	\$ 244,200.00	\$ 69,152.14	\$ 105,461.73	\$ 14,576.84			\$ 12,054.66	\$ 24,000.61	\$ 136,134.34	\$ 17,624.20	\$ 6,034.48		\$ 3,360,079.23
<b>Fund Balance 11/30/2022</b>	<b>\$ 269,925.48</b>	<b>\$ 806,274.01</b>	<b>\$ 803,583.46</b>	<b>\$ (606,311.49)</b>	<b>\$ 680,606.94</b>	<b>\$ (557,153.65)</b>	<b>\$ 34,012.58</b>	<b>\$ 27,952.81</b>	<b>\$ 57,615.99</b>	<b>\$ 86,405.28</b>	<b>\$ 156,062.79</b>	<b>\$ 10,272.87</b>	<b>\$ 31,538.55</b>	<b>\$ (73,812.10)</b>	<b>\$ 59,527.65</b>	<b>\$ 16,329,652.53</b>



# 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  
Re: Financial Reports for December 31, 2022

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 December 31, 2022.

## **INGERSOLL TURF FACILITY**

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

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of December 31, 2022.

### **Current Assets:**

As of the end of December 2022 the total current assets of Ingersoll Turf Facility were \$257,362. This consisted of cash and cash equivalents.

### **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 December 31, 2022, were \$61,779.

### **Liabilities:**

Ingersoll had accounts payable of \$105 as of December 31, 2022.

### **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 December 2022 are \$76,802. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2022 were \$21,280. These expenses include program costs and capital purchases. Personal and operating costs are now in the Recreation budget.

As of December 2022, Ingersoll has an operating gain of \$55,522 compared to a net gain in November 2022 of \$34,336.

As of December 31, 2022, Ingersoll has an increase in net assets of \$55,522.

The budget to actual reports for revenue and expenditures, show that the revenue for FY23 compared to FY 22.

**Statement of Net Assets**  
**Ingersoll Turf Facility**  
**December 31, 2022**  
**Business-type Activities - Enterprise Fund**

	December 31, 2022	November 30, 2022	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 227,492	\$ 227,360	\$ 132
Interfund receivables/payables	\$ 29,870	\$ 9,116	20,754
Accounts receivable	-	-	-
Total current assets	257,362	236,476	20,886
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(748,757)	(748,757)	-
Total noncurrent assets	61,779	61,779	-
Total assets	319,141	298,255	20,886
<b>LIABILITIES</b>			
Accounts payable	\$ 105	\$ 405	(300)
Interfund payable	\$ -	\$ -	-
Total liabilities	105	405	(300)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 61,779	\$ 61,779	\$ -
Unrestricted	\$ 257,257	\$ 236,071	\$ 21,186
Total net assets	\$ 319,036	\$ 297,850	\$ 21,186

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**December 31, 2022**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 76,802
Operating expenses:	
Personnel	172
Supplies	5,331
Utilities	
Repairs and maintenance	-
Rent	-
Depreciation	-
Capital expenses	14,136
Other expenses	1,641
<b>Total operating expenses</b>	<b>21,280</b>
<b>Operating gain (loss)</b>	<b>55,522</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	55,522
Transfers out	-
Change in net assets	55,522
Total net assets, July 1	263,514
<b>Total net assets, December 31, 2022</b>	<b>\$ 319,036</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through December 31, 2022 compared to December 31, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU DEC 2021	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship		\$ 2,000		\$ 25,000	\$ 5,275	21.10%
Batting Cages		\$ 5,322		\$ 16,000	\$ 7,870	49.19%
Programs		\$ 18,707		\$ 94,000	\$ 23,775	25.29%
Rental Income		\$ 50,297		\$ 138,000	\$ 43,566	31.57%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ -</b>	<b>\$ 76,326</b>		<b>\$ 273,000</b>	<b>\$ 80,486</b>	<b>29.48%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 476</b>		<b>\$ -</b>	<b>\$ 304</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ -</b>	<b>\$ 76,802</b>		<b>\$ 273,000</b>	<b>\$ 80,790</b>	<b>29.59%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY Through**  
**December 31, 2022 compared to December 31, 2021**

DESCRIPTION	FY 2023 BUDGET	ACTUAL		FY 2022 BUDGET	ACTUAL		Difference
		EXPENDITURES THRU DEC 2022	% OF BUDGET		EXPENDITURES THRU DEC 2021	% OF BUDGET	
Salaries & Benefits	See Recreation B	\$ 172		\$ 133,041	\$ 52,682	39.60%	\$ (52,510)
Purchased Services				\$ 15,750	\$ 1,952	12.39%	\$ (1,952)
Programs		\$ 5,331		\$ 16,300	\$ -	0.00%	\$ 5,331
Supplies		\$ 1,641		\$ 2,500	\$ 5,243	209.72%	\$ (3,602)
Utilities				\$ 24,150	\$ 5,045	20.89%	\$ (5,045)
Insurance Premiums	\$ -			\$ -	\$ -		
Capital Outlay	\$ -	\$ 14,136		\$ -	\$ 3,000		\$ 11,136
	\$ -	\$ 21,280		\$ 191,741	\$ 67,922	35.42%	\$ (46,642)
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 21,280</b>		<b>\$ 191,741</b>	<b>\$ 67,922</b>	<b>35.42%</b>	<b>\$ (46,642)</b>



## 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  
Re: Arena Financial Reports for December 31, 2022

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 December 31, 2022.

### **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, November 30, 2022.

#### **Current Assets:**

As of the end of December 2022 the total current assets of Norway Savings Bank Arena were (\$1,315,743). These consisted of cash and cash equivalents of \$281,162, accounts receivable of \$133,331, and an interfund payable of \$1,730,236.

#### **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 December 31, 2022, was \$147,691.

#### **Liabilities:**

Norway Arena had no accounts payable as of December 31, 2022.

#### **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 December 2022 are \$421,435. 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 December 2022 were \$353,637. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2022, Norway Arena had an operating gain of \$67,798.

As of December 31, 2022 Norway Arena has an increase in net assets of \$67,798.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY23 is \$80,388 more than in FY22 and expenditures in FY23 are \$57,312 more than last year in December.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**December 30, 2022**  
**Business-type Activities - Enterprise Fund**

	December 31 2022	November 30 2022	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 281,162	\$ 280,889	\$ 273
Interfund receivables	\$ (1,730,236)	\$ (1,720,627)	\$ (9,609)
Prepaid Rent			\$ -
Accounts receivable	133,331	99,561	\$ 33,770
Total current assets	(1,315,743)	(1,340,177)	24,434
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(425,531)	(425,531)	-
Total noncurrent assets	147,691	147,691	-
Total assets	(1,168,052)	(1,192,486)	24,434
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Net OPEB liability	\$ 43,810	\$ 43,810	-
Net pension liability	42,634	42,634	-
Total liabilities	86,444	86,444	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 147,691	\$ 147,691	-
Unrestricted	\$ (1,402,187)	\$ (1,426,621)	\$ 24,434
Total net assets	\$ (1,254,496)	\$ (1,278,930)	\$ 24,434

**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**  
**December 30, 2022**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 421,435
Operating expenses:	
Personnel	181,926
Supplies	20,818
Utilities	69,447
Repairs and maintenance	41,393
Insurance Premium	-
Depreciation	
Capital expenses	23,794
Other expenses	16,259
<b>Total operating expenses</b>	<b>353,637</b>
<b>Operating gain (loss)</b>	<b>67,798</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	67,798
Transfers out	-
Change in net assets	67,798
Total net assets, July 1	(1,322,294)
<b>Total net assets, December 31, 2022</b>	<b>\$ (1,254,496)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through December 31, 2022 compared to December 31, 2021

REVENUE SOURCE	FY 2023 BUDGET	ACTUAL REVENUES THRU DEC 2022	% OF BUDGET	FY 2022 BUDGET	ACTUAL REVENUES THRU DEC 2021	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500		0.00%	\$ 16,500	\$ 9,000	54.55%	\$ (9,000)
Skate Rentals	\$ 6,000		0.00%	\$ 6,000	\$ 425	7.08%	\$ (425)
Pepsi Vending Machines	\$ 2,000	\$ 523	26.15%	\$ 2,000	\$ 494	24.70%	\$ 29
Games Vending Machines	\$ 3,000		0.00%	\$ 3,000	\$ 739	24.63%	\$ (739)
Vending Food	\$ 2,000	\$ 374	18.70%	\$ 2,000	\$ 66	3.30%	\$ 308
Sponsorships	\$ 230,000	\$ 86,382	37.56%	\$ 185,000	\$ 81,034	43.80%	\$ 5,348
Pro Shop	\$ 7,000	\$ 2,340	33.43%	\$ 7,000	\$ 2,754	39.34%	\$ (414)
Programs	\$ 20,000		0.00%	\$ 20,000	-	0.00%	\$ -
Rental Income	\$ 702,000	\$ 273,824	39.01%	\$ 683,500	\$ 221,675	32.43%	\$ 52,149
Camps/Clinics	\$ 50,000	\$ 21,010	42.02%	\$ 50,000	\$ 24,860	49.72%	\$ (3,850)
Tournaments	\$ 50,000	\$ 36,982	73.96%	\$ 50,000	-	0.00%	\$ 36,982
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,088,500</b>	<b>\$ 421,435</b>	<b>38.72%</b>	<b>\$ 1,025,000</b>	<b>\$ 341,047</b>	<b>33.27%</b>	<b>\$ 80,388</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
**Through December 31, 2022 compared to December 31, 2021**

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2023 BUDGET	EXPENDITURES THRU DEC 2022	% OF BUDGET	FY 2022 BUDGET	EXPENDITURES THRU DEC 2021	% OF BUDGET	
Salaries & Benefits	\$ 291,095	\$ 181,926	62.50%	\$ 339,437	\$ 104,595	30.81%	\$ 77,331
Purchased Services	\$ 136,900	\$ 57,652	42.11%	\$ 123,928	\$ 45,200	36.47%	\$ 12,452
Supplies	\$ 76,562	\$ 20,818	27.19%	\$ 79,000	\$ 37,598	47.59%	\$ (16,780)
Utilities	\$ 267,000	\$ 69,447	26.01%	\$ 250,350	\$ 108,932	43.51%	\$ (39,485)
Capital Outlay	\$ 50,000	\$ 23,794	47.59%	\$ 42,500	\$ -	0.00%	\$ 23,794
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 821,557</b>	<b>\$ 353,637</b>	<b>43.04%</b>	<b>\$ 835,215</b>	<b>\$ 296,325</b>	<b>35.48%</b>	<b>\$ 57,312</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 821,557</b>	<b>\$ 353,637</b>	<b>43.04%</b>	<b>\$ 835,215</b>	<b>\$ 296,325</b>	<b>35.48%</b>	<b>\$ 57,312</b>