

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Phillip Crowell, City Manager**  
**FROM: Jill Eastman, Finance Director**  
**REF: November 2020 Financial Report**  
**DATE: December 14, 2020**

The following is a discussion regarding the significant variances found in the City's November 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 fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% 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 November 30th, including the school department were \$43,166,047, or 47.06%, of the budget. The municipal revenues including property taxes were \$31,496,610, or 49.34% of the budget which is more than last year by 0.61%. The accounts listed below are noteworthy.

- A. Excise tax for the month of November is at 53.25%. This is a \$349,680 increase from FY 20. Our excise revenues for FY 21 are 11.55% above projections as of November 30, 2020.
- B. State Revenue Sharing for the month of November is 55.39% or \$1,500,190. This is an increase of \$301,260 from last November.
- C. Property Tax revenues are at 50.06% of the total budget, which is 0.45% less than last year at the same time.

### **Expenditures**

City expenditures through November 2020 were \$25,236,924 or 54.94% of the budget. This is 7.46% more than the same period last year. Noteworthy variances are:

- A. Debt Service is higher than last year by \$434,533.
- B. As I have discussed in the last two monthly reports, both Worker's Compensation and TIF Transfers were made earlier this fiscal year, which makes up \$3,487,533 increase over last year.
- C. The overage for Fire is due to the transfer of Capital Reserve, \$150,000, earlier than in previous years.

### **Investments**

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of 0.75%.

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 November 2020, October 2020, and June 2020**

	UNAUDITED November 30 2020	UNAUDITED October 31 2020	Increase (Decrease)	UNAUDITED JUNE 30 2020
<b>ASSETS</b>				
CASH	\$ 12,919,579	\$ 11,062,126	\$ 1,857,453	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	996,353	1,411,856	(415,503)	1,371,945
TAXES RECEIVABLE-CURRENT	21,597,655	22,649,152	(1,051,498)	185,234
DELINQUENT TAXES	1,080,817	339,199	741,617	617,814
TAX LIENS	1,033,247	1,145,135	(111,888)	884,542
NET DUE TO/FROM OTHER FUNDS	3,704,116	8,252,604	(4,548,488)	2,811,613
<b>TOTAL ASSETS</b>	<b>\$ 41,331,767</b>	<b>\$ 44,860,073</b>	<b>\$ (3,528,306)</b>	<b>\$ 20,583,697</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ 4,736	\$ (474,504)	\$ 479,240	\$ (833,548)
PAYROLL LIABILITIES	275,285	(202,827)	478,112	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(3,829,105)
STATE FEES PAYABLE	(19,590)	(47,987)	28,397	-
ESCROWED AMOUNTS	(31,083)	(31,064)	(19)	(26,004)
DEFERRED REVENUE	(23,453,462)	(23,875,230)	421,768	(2,161,507)
<b>TOTAL LIABILITIES</b>	<b>\$ (23,224,132)</b>	<b>\$ (24,631,631)</b>	<b>\$ 1,407,499</b>	<b>\$ (7,103,705)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (15,072,208)	\$ (17,193,016)	\$ 2,120,808	\$ (10,445,286)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)	-	(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,249)
<b>TOTAL FUND BALANCE</b>	<b>\$ (18,107,635)</b>	<b>\$ (20,228,443)</b>	<b>\$ 2,120,808</b>	<b>\$ (13,479,992)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (41,331,767)</b>	<b>\$ (44,860,074)</b>	<b>\$ 3,528,306</b>	<b>\$ (20,583,697)</b>

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 24,859,895	50.06%	\$ 49,295,498	\$ 24,900,880	50.51%	\$ (40,985)
PRIOR YEAR TAX REVENUE	\$ -	\$ 300,420		\$ -	\$ 138,817		\$ 161,603
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 2,189,357	53.23%	\$ 3,910,000	\$ 1,839,677	47.05%	\$ 349,680
PENALTIES & INTEREST	\$ 150,000	\$ 38,325	25.55%	\$ 150,000	\$ 43,987	29.32%	\$ (5,662)
<b>TOTAL TAXES</b>	<b>\$ 55,338,359</b>	<b>\$ 28,793,537</b>	<b>52.03%</b>	<b>\$ 54,605,498</b>	<b>\$ 27,917,477</b>	<b>51.13%</b>	<b>\$ 876,060</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 166,000	\$ 107,654	64.85%	\$ 169,000	\$ 63,154	37.37%	\$ 44,500
NON-BUSINESS	\$ 392,400	\$ 166,317	42.38%	\$ 409,000	\$ 156,846	38.35%	\$ 9,471
<b>TOTAL LICENSES</b>	<b>\$ 558,400</b>	<b>\$ 273,971</b>	<b>49.06%</b>	<b>\$ 578,000</b>	<b>\$ 220,000</b>	<b>38.06%</b>	<b>\$ 53,971</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ 417,352	104.34%	\$ (417,352)
STATE REVENUE SHARING	\$ 2,708,312	\$ 1,500,190	55.39%	\$ 2,389,669	\$ 1,198,930	50.17%	\$ 301,260
WELFARE REIMBURSEMENT	\$ 90,656	\$ 11,362	12.53%	\$ 94,122	\$ 10,739	11.41%	\$ 623
OTHER STATE AID	\$ 32,000	\$ 10,269	32.09%	\$ 32,000	\$ 10,881	34.00%	\$ (612)
CITY OF LEWISTON	\$ 228,384	\$ 29,877	13.08%	\$ 228,384	\$ -	0.00%	\$ 29,877
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,459,352</b>	<b>\$ 1,551,698</b>	<b>44.86%</b>	<b>\$ 3,144,175</b>	<b>\$ 1,637,902</b>	<b>52.09%</b>	<b>\$ (86,204)</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 198,440	\$ 71,262	35.91%	\$ 148,440	\$ 44,360	29.88%	\$ 26,902
PUBLIC SAFETY	\$ 181,600	\$ 33,811	18.62%	\$ 215,600	\$ 52,597	24.40%	\$ (18,786)
EMS TRANSPORT	\$ 1,200,000	\$ 486,364	40.53%	\$ 1,200,000	\$ 453,415	37.78%	\$ 32,949
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,580,040</b>	<b>\$ 591,437</b>	<b>37.43%</b>	<b>\$ 1,564,040</b>	<b>\$ 550,372</b>	<b>35.19%</b>	<b>\$ 41,065</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 10,069	18.31%	\$ 55,000	\$ 15,339	27.89%	\$ (5,270)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 80,000	\$ 22,949	28.69%	\$ 70,000	\$ 40,915	58.45%	\$ (17,966)
RENTS	\$ 35,000	\$ 26,475	75.64%	\$ 35,000	\$ 10,763	30.75%	\$ 15,712
UNCLASSIFIED	\$ 10,000	\$ 51,081	510.81%	\$ 10,000	\$ 41,431	414.31%	\$ 9,650
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 25,122		\$ -	\$ 24,108		\$ 1,014
SALE OF PROPERTY	\$ 25,000	\$ 67,651	270.61%	\$ 20,000	\$ 17,205	86.03%	\$ 50,446
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ 77,065	33.51%	\$ 225,000	\$ 95,950	42.64%	\$ (18,885)
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	\$ 5,554	27.77%	\$ 20,000	\$ 5,536	27.68%	\$ 18
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,838,673</b>	<b>\$ 275,898</b>	<b>9.72%</b>	<b>\$ 2,805,759</b>	<b>\$ 235,908</b>	<b>8.41%</b>	<b>\$ 39,990</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 63,829,824</b>	<b>\$ 31,496,610</b>	<b>49.34%</b>	<b>\$ 62,752,472</b>	<b>\$ 30,576,998</b>	<b>48.73%</b>	<b>\$ 919,612</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 11,443,274	43.65%	\$ 25,851,656	\$ 11,428,623	44.21%	\$ 14,651
EDUCATION	\$ 717,415	\$ 66,824	9.31%	\$ 711,224	\$ 175,241	24.64%	\$ (108,417)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ 159,340	16.41%	\$ 877,296	\$ -	0.00%	\$ 159,340
<b>TOTAL SCHOOL</b>	<b>\$ 27,905,351</b>	<b>\$ 11,669,437</b>	<b>41.82%</b>	<b>\$ 27,440,176</b>	<b>\$ 11,603,864</b>	<b>42.29%</b>	<b>\$ 65,573</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 91,735,175</b>	<b>\$ 43,166,047</b>	<b>47.06%</b>	<b>\$ 90,192,648</b>	<b>\$ 42,180,862</b>	<b>46.77%</b>	<b>\$ 985,185</b>

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

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU NOV 2020	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU NOV 2019	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 99,000	\$ 31,730	32.05%	\$ 123,137	\$ 40,072	32.54%	\$ (8,342)
CITY MANAGER	\$ 776,095	\$ 267,932	34.52%	\$ 582,119	\$ 227,560	39.09%	\$ 40,372
CITY CLERK	\$ 216,946	\$ 97,990	45.17%	\$ 207,139	\$ 75,723	36.56%	\$ 22,267
FINANCIAL SERVICES	\$ 751,849	\$ 301,764	40.14%	\$ 734,597	\$ 297,974	40.56%	\$ 3,790
HUMAN RESOURCES	\$ 157,057	\$ 61,093	38.90%	\$ 153,182	\$ 60,047	39.20%	\$ 1,046
INFORMATION TECHNOLOGY	\$ 609,260	\$ 388,245	63.72%	\$ 713,729	\$ 451,916	63.32%	\$ (63,671)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,610,207</b>	<b>\$ 1,148,754</b>	<b>44.01%</b>	<b>\$ 2,513,903</b>	<b>\$ 1,153,292</b>	<b>45.88%</b>	<b>\$ (4,538)</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 398,007	29.72%	\$ 1,333,724	\$ 459,205	34.43%	\$ (61,198)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 48,479	24.33%	\$ 211,371	\$ 61,719	29.20%	\$ (13,240)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 280,648	53.92%	\$ 448,575	\$ 217,085	48.39%	\$ 63,563
PUBLIC LIBRARY	\$ 1,031,533	\$ 343,844	33.33%	\$ 1,006,217	\$ 345,832	34.37%	\$ (1,988)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,090,336</b>	<b>\$ 1,070,978</b>	<b>34.66%</b>	<b>\$ 2,999,887</b>	<b>\$ 1,083,841</b>	<b>36.13%</b>	<b>\$ (12,863)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,577,735	\$ 6,859,092	90.52%	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 434,533
FACILITIES	\$ 667,494	\$ 246,875	36.99%	\$ 667,128	\$ 339,419	50.88%	\$ (92,544)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ -	0.00%	\$ 641,910
WAGES & BENEFITS	\$ 6,840,635	\$ 2,685,841	39.26%	\$ 6,797,826	\$ 2,557,817	37.63%	\$ 128,024
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>\$ 10,431,218</b>	<b>64.43%</b>	<b>\$ 15,883,356</b>	<b>\$ 9,321,795</b>	<b>58.69%</b>	<b>\$ 1,109,423</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 2,214,600	41.77%	\$ 5,211,262	\$ 2,088,531	40.08%	\$ 126,069
POLICE DEPARTMENT	\$ 4,332,339	\$ 1,712,700	39.53%	\$ 4,275,323	\$ 1,716,968	40.16%	\$ (4,268)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,634,470</b>	<b>\$ 3,927,300</b>	<b>40.76%</b>	<b>\$ 9,486,585</b>	<b>\$ 3,805,499</b>	<b>40.11%</b>	<b>\$ 121,801</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 1,694,385	34.03%	\$ 4,836,798	\$ 1,719,876	35.56%	\$ (25,491)
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 353,865	33.66%	\$ 1,030,500	\$ 337,417	32.74%	\$ 16,448
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 645,216	\$ 316,358	49.03%	\$ 74,244
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,823,363</b>	<b>\$ 2,438,852</b>	<b>35.74%</b>	<b>\$ 6,512,514</b>	<b>\$ 2,373,651</b>	<b>36.45%</b>	<b>\$ 65,201</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,014	98.96%	\$ (21,904)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 567,151	50.00%	\$ 1,134,304	\$ 556,725	49.08%	\$ 10,426
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
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>\$ 744,261</b>	<b>39.06%</b>	<b>\$ 1,926,442</b>	<b>\$ 1,076,877</b>	<b>55.90%</b>	<b>\$ (332,616)</b>
<b>COUNTY TAX</b>	<b>\$ 2,629,938</b>	<b>\$ 2,629,938</b>	<b>100.00%</b>	<b>\$ 2,482,721</b>	<b>\$ 2,482,721</b>	<b>100.00%</b>	<b>\$ 147,217</b>
<b>TIF (10108058-580000)</b>	<b>\$ 3,049,803</b>	<b>\$ 2,845,623</b>	<b>93.31%</b>	<b>\$ 3,049,803</b>	<b>\$ -</b>	<b>0.00%</b>	<b>\$ 2,845,623</b>
<b>OVERLAY</b>	<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>	<b>\$ -</b>		<b>\$ -</b>
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 45,932,563</b>	<b>\$ 25,236,924</b>	<b>54.94%</b>	<b>\$ 44,855,211</b>	<b>\$ 21,297,676</b>	<b>47.48%</b>	<b>\$ 3,939,248</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 45,802,612</b>	<b>\$ 14,451,881</b>	<b>31.55%</b>	<b>\$ 45,337,437</b>	<b>\$ 14,678,175</b>	<b>32.38%</b>	<b>\$ (226,294)</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 91,735,175</b>	<b>\$ 39,688,805</b>	<b>43.26%</b>	<b>\$ 90,192,648</b>	<b>\$ 35,975,851</b>	<b>39.89%</b>	<b>\$ 3,712,954</b>

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

INVESTMENT		FUND	BALANCE November 30, 2020	BALANCE October 31, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,825,721.95	\$ 2,823,722.00	0.55%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,047,333.05	\$ 1,046,859.75	0.55%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 5,287,404.57	\$ 2,086,322.24	0.55%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,320.90	\$ 52,297.27	0.55%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,289.10	\$ 338,136.25	0.55%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 225,877.87	\$ 225,775.79	0.55%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,802.98	\$ 60,775.51	0.55%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 4,942,986.15	\$ 5,139,745.59	0.55%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,309.14	\$ 15,302.23	0.55%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.55%
<b>GRAND TOTAL</b>			<b>\$ 19,796,045.71</b>	<b>\$ 12,788,936.63</b>	<b>0.75%</b>

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

	Beginning Balance 11/1/2020	November 2020				Write-Offs	Ending Balance 11/30/2020
		New Charges	Payments	Refunds	Adjustments		
Bluecross	\$ 5,125.02	\$ 17,449.80	\$ (2,149.18)		\$ (8,796.66)		\$ 11,628.98
Medicare	\$ 52,397.85	\$ 157,436.80	\$ (48,322.71)	\$ (123.79)	\$ (52,582.37)		\$ 108,805.78
Medicaid	\$ 36,280.68	\$ 55,812.80	\$ (41,472.51)		\$ (19,494.19)		\$ 31,126.78
Other/Commercial	\$ 78,018.82	\$ 25,139.00	\$ (10,933.47)		\$ (22,797.39)	\$ (14,113.49)	\$ 55,313.47
Patient	\$ 83,597.31	\$ 9,160.00	\$ (4,716.67)	\$ 15.00	\$ 10,498.49		\$ 98,554.13
Worker's Comp	\$ 1,743.40	\$ 717.20	\$ (861.20)				\$ 1,599.40
<b>TOTAL</b>	<b>\$ 257,163.08</b>	<b>\$ 265,715.60</b>	<b>\$ (108,455.74)</b>	<b>\$ (108.79)</b>	<b>\$ (93,172.12)</b>	<b>\$ (14,113.49)</b>	<b>\$ 307,028.54</b>

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 37,087.80	3.85%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 571,340.00	59.30%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 228,325.20	23.70%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 83,784.60	8.70%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 39,866.80	4.14%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ 3,141.40	0.33%
<b>TOTAL</b>	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 963,545.80	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Totals	% of Total
Bluecross	7	5	7	4	21	44	3.31%
Medicare	215	144	113	77	245	794	59.79%
Medicaid	81	63	52	39	73	308	23.19%
Other/Commercial	33	23	20	12	37	125	9.41%
Patient	11	15	5	10	12	53	3.99%
Worker's Comp	0		1	2	1	4	0.30%
<b>TOTAL</b>	347	250	198	144	389	1328	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2020 to June 30, 2021  
Report as of November 30, 2020**

	Current		31-60		61-90		91-120		121+ days		Totals							
Bluecross	\$	12,034.76	103%	\$	314.47	3%	\$	-	0%	\$	(270.25)	-2%	\$	11,628.98	3.79%			
Medicare	\$	79,245.00	73%	\$	13,404.40	12%	\$	6,100.20	6%	\$	8,445.80	8%	\$	1,610.38	1%	\$	108,805.78	35.44%
Medicaid	\$	20,419.12	66%	\$	5,228.40	17%	\$	1,839.79	6%	\$	(59.96)	0%	\$	3,699.43	12%	\$	31,126.78	10.14%
Other/Commercial	\$	25,637.53	46%	\$	13,269.86	24%	\$	3,896.05	7%	\$	2,652.01	5%	\$	9,858.02	18%	\$	55,313.47	18.02%
Patient	\$	34,233.57	35%	\$	22,951.04	23%	\$	11,913.08	12%	\$	11,261.47	11%	\$	18,194.97	18%	\$	98,554.13	32.10%
Worker's Comp	\$	1,599.40		\$	-		\$	-		\$	-		\$	-		\$	1,599.40	0.52%
TOTAL	\$	173,169.38		\$	55,168.17		\$	23,749.12		\$	21,849.32		\$	33,092.55		\$	307,028.54	
		56%			18%			8%			7%			11%			100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of November 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	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			\$ 658.00		\$ 710.19	\$ 21,879.00				\$ 2,500.00					
Expenditures FY21	\$ 145,293.00				\$ 30.00		\$ 2,405.50		\$ 399.05	\$ 2,279.59			\$ 343.94		
Fund Balance 11/30/2020	\$ 617,223.19	\$ (15,099.19)	\$ 6,586.63	\$ 4,769.53	\$ 33,691.13	\$ 1,221.68	\$ 1,054.56	\$ 5,362.37	\$ (711.75)	\$ 5,011.53	\$ (566,303.71)	\$ 501.65	\$ 2,464.63		
	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)	\$ 2,366,559.15	\$ 37,353.66	\$ 2,005.87	\$ (2,685.00)	\$ 9,659.79	\$ 180.00		
Revenues FY21				\$ 10,780.50			\$ 900.00	\$ 340,880.91	\$ 1,806.60	\$ 35,192.00	\$ 4,545.00				
Expenditures FY21			\$ 67,126.81	\$ 2,594.21	\$ 3,000.49	\$ 7,846.04	\$ 600.00	\$ 592,219.24		\$ 69,728.33	\$ 1,100.00				
Fund Balance 11/30/2020	\$ 329,028.27	\$ 1,550.98	\$ (180,030.33)	\$ 9,867.68	\$ 65.56	\$ (5,093.45)	\$ (10,438.25)	\$ 2,115,220.82	\$ 39,160.26	\$ (32,530.46)	\$ 760.00	\$ 9,659.79	\$ 180.00		
	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2045 Forest Management	2050 Project Lifesaver	2051 Project Canopy	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	\$ (13,339.97)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00
Revenues FY21			\$ -	\$ 2,026.64					\$ 7,826.52	\$ 150,679.42					
Expenditures FY21		\$ 1,015.69	\$ 1,410.91	\$ 35,374.36			\$ 290.20		\$ 149.79	\$ 55,874.40	\$ 5,814.35				
Fund Balance 11/30/2020	\$ 20,536.23	\$ 26,825.30	\$ (1,410.91)	\$ 137,430.10	\$ 4,345.34	\$ 189.35	\$ (290.20)	\$ 975.05	\$ 28,661.04	\$ 282,261.91	\$ (19,154.32)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00
	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	2075 Keeps Maine Healthy	2076 Keeps Maine Healthy II	2077 CTCI Grant	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			\$ -	\$ -			\$ -			\$ 262,187.00	\$ 139.25		\$ 238,028.88		
Expenditures FY21			\$ 9,298.49	\$ 390.17	\$ -	\$ 18,279.22		\$ 126,246.12	\$ 151,810.43	\$ 107,683.44			\$ 367,825.11		
Fund Balance 11/30/2020	\$ 1,893.81	\$ 132.69	\$ (35,392.52)	\$ (1,514.17)	\$ 209.00	\$ 192,322.48	\$ (3,500.00)	\$ (126,246.12)	\$ (151,810.43)	\$ 154,503.56	\$ 1,061,730.82	\$ (1,484,407.18)	\$ (59,527.06)		
	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	\$ -	\$ 1,956,851.72	
Revenues FY21	\$ 201,360.86	\$ 456,315.88	\$ 837,349.00	\$ 172,809.75	\$ 319,924.38	\$ 465,987.95	\$ 30,435.15	\$ 32,531.42	\$ 58,978.38	\$ 49,606.63	\$ 83,937.25	\$ 118,292.78	\$ 190,093.65	\$ 4,098,362.99	
Expenditures FY21			\$ 615,500.23	\$ 220,683.00	\$ 75,182.23	\$ 439,092.00	\$ 15,217.58	\$ 32,578.92	\$ 29,489.19	\$ 12,401.66	\$ 20,984.31	\$ 127,132.98	\$ 166,797.33	\$ 3,531,488.31	
Fund Balance 11/30/2020	\$ 39,520.91	\$ 648,613.20	\$ (238,587.34)	\$ (436,640.79)	\$ 656,279.40	\$ (736,374.87)	\$ 15,217.56	\$ 29,867.73	\$ 30,610.09	\$ 37,399.72	\$ 62,952.94	\$ (8,692.93)	\$ 23,296.32	\$ 2,523,726.40	



## 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 November 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 November 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 November 30, 2020.

#### **Current Assets:**

As of the end of November 2020 the total current assets of Ingersoll Turf Facility were \$225,776. 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 November 30, 2020 were \$117,249.

#### **Liabilities:**

Ingersoll had no accounts payable as of November 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 November 2020 are \$21,470. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2020 were \$57,993. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2020, Ingersoll has an operating loss of \$36,523 compared to a net loss in October of \$25,177.

As of November 30, 2020, Ingersoll has an decrease in net assets of \$36,523.

The budget to actual reports for revenue and expenditures, show that the revenue for FY21 compared to FY 20.

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

	Nov 30, 2020	Oct 31, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 225,776	\$ 225,610	\$ 166
Interfund receivables/payables	\$ -	\$ -	-
Accounts receivable	-	-	-
Total current assets	225,776	225,610	166
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)	-
Total noncurrent assets	117,249	117,249	-
Total assets	343,025	342,859	166
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ 42,645	\$ 31,133	\$ 11,512
Total liabilities	42,645	31,133	11,512
<b>NET ASSETS</b>			
Invested in capital assets	\$ 117,249	\$ 117,249	-
Unrestricted	\$ 183,131	\$ 194,477	\$ (11,346)
Total net assets	\$ 300,380	\$ 311,726	\$ (11,346)

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

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 21,470
Operating expenses:	
Personnel	51,515
Supplies	-
Utilities	4,410
Repairs and maintenance	543
Rent	
Depreciation	-
Capital expenses	-
Other expenses	1,525
Total operating expenses	57,993
Operating gain (loss)	(36,523)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(36,523)
Transfers out	-
Change in net assets	(36,523)
Total net assets, July 1	336,903
<b>Total net assets, November 30, 2020</b>	<b>\$ 300,380</b>

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 6,300	25.20%	\$ 25,000	\$ 6,200	24.80%
Batting Cages	\$ 13,000	\$ 1,245	9.58%	\$ 13,000	\$ 2,510	19.31%
Programs	\$ 90,000	\$ 957	1.06%	\$ 90,000	\$ 34,678	38.53%
Rental Income	\$ 102,000	\$ 12,285	12.04%	\$ 102,000	\$ 30,724	30.12%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 20,787</b>	<b>9.04%</b>	<b>\$ 230,000</b>	<b>\$ 74,112</b>	<b>32.22%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 683</b>		<b>\$ -</b>	<b>\$ 326</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 21,470</b>	<b>9.33%</b>	<b>\$ 230,000</b>	<b>\$ 74,438</b>	<b>32.36%</b>

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU NOV 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU NOV 2019	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 51,515	27.47%	\$ 149,331	\$ 25,484	17.07%	\$ 26,031
Purchased Services	\$ 14,450	\$ 2,068	14.31%	\$ 18,160	\$ 2,008	11.06%	\$ 60
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 2,333	13.72%	\$ (2,333)
Supplies	\$ 4,000	\$ -	0.00%	\$ 4,900	\$ 204	4.16%	\$ (204)
Utilities	\$ 25,650	\$ 4,410	17.19%	\$ 25,100	\$ 3,778	15.05%	\$ 632
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Depreciation	\$ -	\$ -		\$ -	\$ -		
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	<b>\$ 250,146</b>	<b>\$ 57,993</b>	<b>23.18%</b>	<b>\$ 225,491</b>	<b>\$ 33,807</b>	<b>14.99%</b>	<b>\$ 24,186</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 250,146</b>	<b>\$ 57,993</b>	<b>23.18%</b>	<b>\$ 225,491</b>	<b>\$ 33,807</b>	<b>14.99%</b>	<b>\$ 24,186</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 November 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 November 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, October 31, 2020.

#### **Current Assets:**

As of the end of November 2020 the total current assets of Norway Savings Bank Arena were (\$1,558,236). These consisted of cash and cash equivalents of \$241,497, accounts receivable of \$84,799, and an interfund payable of \$1,884,532.

#### **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 November 30, 2020 was \$244,326.

#### **Liabilities:**

Norway Arena had no accounts payable as of November 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 November 2020 are \$259,941. 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 November 2020 were \$275,096. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2020, Norway Arena had an operating loss of \$15,155.

As of November 30, 2020 Norway Arena has a decrease in net assets of \$15,155

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$104,343 less than in FY20 and expenditures in FY21 are \$14,214 more than last year in November.



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

	November 30, 2020	October 31, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 241,497	\$ 238,873	\$ 2,624
Interfund receivables	\$ (1,884,532)	\$ (1,895,571)	\$ 11,039
Prepaid Rent			\$ -
Accounts receivable	84,799	110,289	\$ (25,490)
Total current assets	(1,558,236)	(1,546,409)	(11,827)
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	(1,313,910)	(1,302,083)	(11,827)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ 668	\$ (668)
Net OPEB liability	\$ 44,026	\$ 44,026	-
Net pension liability	60,901	60,901	-
Total liabilities	104,927	105,595	(668)
<b>NET ASSETS</b>			
Invested in capital assets	\$ 244,326	\$ 244,326	-
Unrestricted	\$ (1,663,163)	\$ (1,652,004)	\$ (11,159)
Total net assets	\$ (1,418,837)	\$ (1,407,678)	\$ (11,159)

**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**  
**November 30, 2020**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 259,941
Operating expenses:	
Personnel	\$ 118,204
Supplies	\$ 32,961
Utilities	\$ 97,023
Repairs and maintenance	\$ 7,994
Insurance Premium	
Depreciation	
Capital expenses	
Other expenses	18,914
Total operating expenses	275,096
Operating gain (loss)	(15,155)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	(15,155)
Transfers out	-
Change in net assets	(15,155)
Total net assets, July 1	(1,403,682)
<b>Total net assets, November 30, 2020</b>	<b>\$ (1,418,837)</b>

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU NOV 2019	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 6,000	36.36%	\$ (6,000)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 191	6.37%	\$ (191)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 284	9.47%	\$ (284)
Vending Food	\$ 3,000	\$ 5	0.17%	\$ 3,000	\$ 204	6.80%	\$ (199)
Sponsorships	\$ 230,000	\$ 79,950	34.76%	\$ 230,000	\$ 90,550	39.37%	\$ (10,600)
Pro Shop	\$ 7,000	\$ 1,053	15.04%	\$ 7,000	\$ 981	14.01%	\$ 72
Programs	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 165,473	22.24%	\$ 744,000	\$ 255,794	34.38%	\$ (90,321)
Camps/Clinics	\$ 50,000	\$ 13,460	26.92%	\$ 50,000	\$ 6,780	13.56%	\$ 6,680
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 3,500	6.36%	\$ (3,500)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 259,941</b>	<b>22.67%</b>	<b>\$ 1,146,500</b>	<b>\$ 364,284</b>	<b>31.77%</b>	<b>\$ (104,343)</b>

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU NOV 2020	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU NOV 2019	% OF BUDGET	
Salaries & Benefits	\$ 328,913	\$ 118,204	35.94%	\$ 347,736	\$ 117,174	33.70%	\$ 1,030
Purchased Services	\$ 120,000	\$ 26,908	22.42%	\$ 49,500	\$ 23,857	48.20%	\$ 3,051
Supplies	\$ 83,000	\$ 32,961	39.71%	\$ 68,150	\$ 35,596	52.23%	\$ (2,635)
Utilities	\$ 244,650	\$ 97,023	39.66%	\$ 238,000	\$ 84,255	35.40%	\$ 12,768
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ -	0.00%	\$ -
Rent		\$ -		\$ -	\$ -		\$ -
	<b>\$ 826,563</b>	<b>\$ 275,096</b>	<b>33.28%</b>	<b>\$ 718,386</b>	<b>\$ 260,882</b>	<b>36.32%</b>	<b>\$ 14,214</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 826,563</b>	<b>\$ 275,096</b>	<b>33.28%</b>	<b>\$ 718,386</b>	<b>\$ 260,882</b>	<b>36.32%</b>	<b>\$ 14,214</b>