

"Maine's City of Opportunity"

Financial Services

TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2021 Financial Report

DATE: February 8, 2021

The following is a discussion regarding the significant variances found in the City's January 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 seventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 58.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through January 31st, including the school department were \$3,797,657 or 58.64%, of the budget. The municipal revenues including property taxes were \$37,920,016, or 59.41% of the budget which is more than the same period last year by 6.20%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 58.17% as compared to 52.58% last year. This is a \$2,964,709 increase over last year. The reason for this difference is due to the timing of receiving the BETE (Business Equipment Tax Exemption) reimbursement from the State. Last year this was received at the end of March and this year it was received in December. The second payment is due March 15th.
- B. Excise tax for the month of January is at 69.86%. This is an increase of \$345,595 over FY 20. Our excise revenues for FY21 are 11.56% above projections as of January 31, 2021.

C. State Revenue Sharing at the end of January is 77.27% or \$2,092,676. This is an increase of \$471,163 over last January.

Expenditures

City expenditures through January 2021 were \$30,676,874 or 66.79%, of the budget. This is an increase of 18.72% more than the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year by 5.68%. The major increases are debt service and Worker's Comp Transfer. This transfer was made earlier in the year in FY 21 than in FY 20.
- B. Public Safety is higher due to the Fire & EMS Department transfer to Capital Reserves of \$150,000 was made earlier this year than in prior years.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of 0.58% compared to 1.87% in 2020.

Respectfully submitted,

Jee M Castran

Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND AS of January 2021, December 2020, and June 2020

ASSETS		UNAUDITED January 31 2021	-	JNAUDITED December 31 2020	Increase (Decrease)	AUDITED JUNE 30 2020
CASH RECEIVABLES ACCOUNTS RECEIVABLES TAXES RECEIVABLE-CURRENT DELINQUENT TAXES TAX LIENS PREPAID EXPENSES	\$	12,994,759 1,315,499 20,677,463 759,740 788,671	\$	13,214,982 1,243,217 21,185,057 760,847 867,173	\$ (220,222) - 72,283 (507,594) (1,107) (78,502)	\$ 14,712,549 1,845,860 185,234 746,904 1,487,686 753,070
NET DUE TO/FROM OTHER FUNDS		3,988,836		5,717,958	(1,729,123)	2,575,964
TOTAL ASSET	s \$	40,524,968	\$	42,989,233	\$ (2,464,265)	\$ 22,307,267
LIABILITIES & FUND BALANCES						
ACCOUNTS PAYABLE PAYROLL LIABILITIES ACCRUED PAYROLL PREPAID TAXES	\$	(219,606) (916,870) (19)	\$	(53,702) (704,864) (19)	\$ (165,904) (212,006) -	\$ (936,432) (253,541) (4,485,020) (258,316)
STATE FEES PAYABLE ESCROWED AMOUNTS DEFERRED REVENUE		(66,487) (31,107) (22,186,488)		(45,914) (31,095) (22,773,691)	(20,573) (12) 587,203	(2,060,409)
TOTAL LIABILITIE	s \$	(23,420,577)	\$	(23,609,285)	\$ 188,708	\$ (7,993,718)
FUND BALANCE - UNASSIGNED/ASSIGNED FUND BALANCE - RESTRICTED FUND BALANCE - NON SPENDABLE	\$	(14,306,755) (1,364,114) (1,433,522)	\$	(16,344,521) (2,273,457) (761,970)	2,037,766.28 909,343 (671,552.00)	\$ (11,515,913) (1,364,114) (1,433,522)
TOTAL FUND BALANC	E_\$	(17,104,391)	\$	(19,379,948)	\$ 2,275,557	\$ (14,313,549)
TOTAL LIABILITIES AND FUND BALANCE	\$	(40,524,968)	\$	(42,989,233)	\$ 2,464,265	\$ (22,307,267)

CITY OF AUBURN, MAINE REVENUES - GENERAL FUND COMPARATIVE THROUGH January 31, 2021 VS January 31, 2020

REVENUE SOURCE		FY 2021 BUDGET		ACTUAL REVENUES IRU JAN 2021	% OF BUDGET		FY 2020 BUDGET		ACTUAL REVENUES IRU JAN 2020	% OF	V	ARIANCE
TAXES		505021	•••		DODOL!		50502.	• • • •		DODOL!	•	att at to L
PROPERTY TAX REVENUE-	\$	49,655,498	\$	28,885,933	58.17%	\$	49,295,498	\$	25,921,224	52.58%	\$	2,964,709
PRIOR YEAR TAX REVENUE	\$	-	\$	481,767		\$	-	\$	316,558		\$	165,209
HOMESTEAD EXEMPTION REIMBURSEMENT	\$	1,420,000	\$	1,405,540	98.98%	\$	1,250,000	\$	994,116	79.53%		411,424
EXCISE	\$	4,112,861	\$	2,873,436	69.86%	\$	3.910.000	\$	2,527,841	64.65%		345,595
PENALTIES & INTEREST	\$	150,000	\$	67,866	45.24%	\$	150,000	\$	78,449	52.30%	\$	(10,583)
TOTAL TAXES	\$	55,338,359	\$	33,714,542	60.92%	\$	54,605,498	\$	29,838,188	54.64%	\$	3,876,354
LICENSES AND PERMITS												
BUSINESS	\$	166,000	\$	139,609	84.10%	\$	169,000	\$	110,351	65.30%	Ф	29,258
NON-BUSINESS	\$	392,400	\$	239,821	61.12%	\$	409,000	\$	188,519	46.09%		51,302
TOTAL LICENSES	\$	558,400	\$	379,431	67.95%	\$	578,000	\$	298,870	51.71%		80,561
TOTAL LICENSES	φ	338,400	Ψ	379,431	07.3370	φ	370,000	Φ	290,070	31.7170	φ	00,501
INTERGOVERNMENTAL ASSISTANCE												
STATE-LOCAL ROAD ASSISTANCE	\$	400,000	\$	390,976	97.74%	\$	400,000	\$	417,352	104.34%		(26,376)
STATE REVENUE SHARING	\$	2,708,312	\$	2,092,676	77.27%	\$	2,389,669	\$	1,621,513	67.86%		471,163
WELFARE REIMBURSEMENT	\$	90,656	\$	21,704	23.94%	\$	94,122	\$	26,794	28.47%	•	(5,090)
OTHER STATE AID	\$	32,000	\$	10,269	32.09%	\$	32,000	\$	14,495	45.30%	\$	(4,226)
CITY OF LEWISTON	\$	228,384	\$	29,877	13.08%	\$	228,384	\$	-	0.00%	\$	29,877
TOTAL INTERGOVERNMENTAL ASSISTANCI	E \$	3,459,352	\$	2,545,502	73.58%	\$	3,144,175	\$	2,080,154	66.16%	\$	465,348
CHARGE FOR SERVICES												
GENERAL GOVERNMENT	\$	198,440	\$	88.673	44.69%	\$	148.440	\$	62.833	42.33%	¢	25.840
PUBLIC SAFETY	\$	181,600	\$	80,280	44.21%	\$	215.600	\$	68,977	31.99%	•	11,303
EMS TRANSPORT	\$	1,200,000	\$	668,864	55.74%	\$	1,200,000	\$	671,097	55.92%	•	(2,233)
TOTAL CHARGE FOR SERVICES	\$	1,580,040	\$	837,818	53.03%	\$	1,564,040	\$	802,907	51.34%	_	34,911
	•	1,222,212	•	221,212		•	1,00 1,0 10	•	,		•	- 1,- 1
FINES	_					_					_	
PARKING TICKETS & MISC FINES	\$	55,000	\$	15,455	28.10%	\$	55,000	\$	24,379	44.33%	\$	(8,924)
MISCELLANEOUS												
INVESTMENT INCOME	\$	80,000	\$	32,095	40.12%	\$	70,000	\$	88,965	127.09%	\$	(56,870)
RENTS	\$	35,000	\$	28,632	81.81%	\$	35,000	\$	14,428	41.22%	\$	14,204
UNCLASSIFIED	\$	10,000	\$	134,101	1341.01%	\$	10,000	\$	50,124	501.24%		83,977
COMMERCIAL SOLID WASTE FEES	\$	-	\$	37,667		\$	-	\$	36,383		\$	1,284
SALE OF PROPERTY	\$	25,000	\$	70,147	280.59%	\$	20.000	\$	15,917	79.59%	•	54,230
RECREATION PROGRAMS/ARENA	•	-,	•	-,			-,	•	-,-		\$	-
MMWAC HOST FEES	\$	230,000	\$	115,750	50.33%	\$	225,000	\$	134,331	59.70%	\$	(18,581)
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	Ψ	0.0,020	Ψ		0.0070	Ψ.	000,0	Ψ.			\$	_
CDBG	\$	214,430	\$	_	0.00%	\$	214,430	\$	_	0.00%	\$	_
UTILITY REIMBURSEMENT	\$	20,000	\$	8,877	44.39%	\$	20,000	\$	8,652	43.26%	•	225
CITY FUND BALANCE CONTRIBUTION	\$	527,500	\$	-	0.00%	\$	527,500	\$	-	0.00%	•	-
TOTAL MISCELLANEOUS	\$	2,838,673	\$	427,269	15.05%	\$	2,805,759	\$	348,800	12.43%		78,469
TOTAL GENERAL FUND REVENUES	\$	63,829,824	\$	37,920,016	59.41%	\$	62,752,472	\$	33,393,298	53.21%	¢	4,526,718
	Ψ	00,020,024	Ψ	31,020,010	55.7170	Ψ	J2,1 J2,712	Ψ	00,000,200	JJ.21/0	~	.,020,110
SCHOOL REVENUES	_		_		- 4	_		_			•	
EDUCATION SUBSIDY	\$	26,217,074	\$	15,618,568	59.57%	\$	25,851,656	\$	15,479,657	59.88%		138,911
EDUCATION	\$	717,415	\$	259,073	36.11%	\$	711,224	\$	330,662	46.49%		(71,589)
SCHOOL FUND BALANCE CONTRIBUTION	\$	970,862	\$	-	0.00%	\$	877,296	\$	-	0.00%	\$	-
TOTAL SCHOOL	\$	27,905,351	\$	15,877,641	56.90%	\$	27,440,176	\$	15,810,319	57.62%	\$	67,322
	_											
GRAND TOTAL REVENUES	\$	91,735,175	\$	53,797,657	58.64%	\$	90,192,648	\$	49,203,617	54.55%	\$	4,594,040

CITY OF AUBURN, MAINE EXPENDITURES - GENERAL FUND COMPARATIVE THROUGH January 31, 2021 VS January 31, 2020

DEPARTMENT SUDGET													
DEPARTMENT SUDGET THRU JAN 2021 SUDGET THRU JAN 2020 SUDGET VARIANCE			FY 2021		Unaudited FXP	% OF		FY 2020		Unaudited FXP	% OF		
MAYOR AND COUNCIL \$ 99.000 \$ 55.9395 56.50% \$ \$ 122,137 \$ 8.80,79 67.47% \$ (27,144)	DEPARTMENT			ТН					THI			VARIANCE	
CITY CLERK	ADMINISTRATION												
CITY CLERK \$ 216,946 \$ 122,860 \$ 5.25% \$ 207,139 \$ 104,157 \$ 50,28% \$ 256 \$ 161,040 \$ 75,057 \$ 186,559 \$ 170,057 \$ 186,559 \$ 51,146 \$ 153,162 \$ 56,092 \$ 55,55% \$ 1,467 \$ 104,167 \$ 50,000 \$ 1,690,000 \$ 1,593,778 \$ 153,162 \$ 56,092 \$ 55,55% \$ 1,467 \$ 1,000 \$ 1,0			,					-, -		,		* (, ,	
FINANCIAL SERVICES \$ 751,849 \$ 428,102 \$ 66,94% \$ 734,697 \$ 427,846 \$ 52,24% \$ 266 IMDAN RESOURCES \$ 15,7057 \$ 86,559 \$ 51,767 \$ 81,07% \$ 55,50% \$ 1,670 TOTAL ADMINISTRATION \$ 2,610,207 \$ 1,593,778 \$ 61,06% \$ 2,513,303 \$ 1,614,835 \$ 64,24% \$ (21,057) COMMUNITY SERVICES \$ 1,339,047 \$ 559,082 \$ 1,333,744 \$ 61,466 \$ 48,85% \$ (92,141) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,333,744 \$ 661,466 \$ 48,85% \$ (92,141) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,333,744 \$ 661,466 \$ 48,85% \$ (92,141) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,333,744 \$ 661,466 \$ 48,85% \$ (92,141) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,333,744 \$ 661,466 \$ 48,85% \$ (92,141) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,333,744 \$ 661,466 \$ 48,85% \$ (92,414) HEALTH & SOCIAL SERVICES \$ 199,282 \$ 72,389 \$ 36,32% \$ 1,471,450 \$ 57,38% \$ (61,3769) RECREATION & SPORTS TOURISM \$ 1,031,333 \$ 687,689 \$ 67,49% \$ 448,575 \$ 50,325,599 \$ 67,45% \$ 48,728 TOTAL COMMUNITY SERVICES \$ 3,090,336 \$ 1,670,445 \$ 54,05% \$ 2,999,887 \$ 1,721,450 \$ 57,38% \$ (51,005) FISCAL SERVICES \$ 7,577,735 \$ 6,859,092 90,52% \$ 7,334,690 \$ 6,424,559 \$ 75,38% \$ (51,005) FISCAL SERVICES \$ 7,577,735 \$ 6,899,092 90,52% \$ 7,334,690 \$ 6,424,559 \$ 75,38% \$ (94,940) WORKERS COMPENSATION \$ 61,4910 \$ 64,												. ,	
HUMAN RESOURCES \$ 157.067 \$ 86.059 \$ 5.11% \$ 153.182 \$ 85.092 \$ 55.55% \$ (3.1467)													
INFORMATION TECHNOLOGY					,					,		•	
COMMUNITY SERVICES COMMUNITY DEVELOPMENT S. 1,339,047 S. 559,082 41.75% S. 1,333,724 S. 661,496 48.85% (22.1057)					,			,		,		. ,	
ECONOMIC & COMMUNITY DEVELOPMENT			,						_			. , , ,	
ECONOMIC & COMMUNITY DEVELOPMENT												, , ,	
HEALTH & SOCIAL SERVICES \$ 199,822 \$ 72,389 36,276 \$ 2,113,71 \$ 86,158 \$ 40,76% \$ (13,769) \$ PUBLIC LIBRARY \$ 1,031,533 \$ 687,889 66,67% \$ 1,006,217 \$ 681,237 67,70% \$ 64,522 \$ 707AL COMMUNITY SERVICES \$ 3,090,336 \$ 1,670,445 54,05% \$ 2,999,887 \$ 1,721,450 57,38% \$ (61,005) \$ 687,899 \$ 66,67% \$ 1,006,217 \$ 681,237 67,70% \$ 64,522 \$ 681,005 \$ 6,424 \$ 687,005 \$ 6,424 \$ 6,41,005 \$ 6,424		•	4 000 047	•	550,000	44.750/	•	4 000 704	•	054 400	10.050/	Φ (00.444)	
RECREATION & SPORTS TOURISM PUBLIC LUBRARY S. 1.031.533 & 687.885 & 67.49 \$ \$.045.259 & 67.76% \$ \$.49.250 B. 6452 B. COLLING F. COLI					,					,		, ,	
PUBLIC LIBRARY \$ 1,031,533 \$ 887,689 66.67% \$ 1,006,217 \$ 681,237 67.70% \$ 6,452			,		,			,		,		, ,	
TOTAL COMMUNITY SERVICES \$ 3,090,336 \$ 1,670,445 \$ 64.05% \$ 2,999,887 \$ 1,721,450 \$ 57.38% \$ (51,005)			,	- :	,			,		,		. ,	
Debt Service							_		_				
Debt Service			, ,		. ,		·	, ,				, , ,	
FACILITIES		•	-	*	0.050.000	00 =00/	•	7.00 / 00 -	•	0.404.===	0= =05:	A 40.1 = 22	
WAGES COMPENSATION \$ 641,910 \$ 641,910 \$ 60,00% \$ 637,910 \$ - 0.00% \$ 641,910 WAGES & BENEFITS \$ 6,840,635 \$ 3,723,435 \$ 54,43% \$ 6,797,826 \$ 3,579,568 \$ 2,66% \$ 143,867 \$ 10,00% \$ 11,659,695 \$ 72.02% \$ 15,883,356 \$ 10,536,725 \$ 66,34% \$ 1,122,970 \$ 1,142,970 \$, ,		. ,	
MAGES & BENEFITS \$ 6,840,635 \$ 3,723,435 \$ 44,396 \$ 6,797,826 \$ 3,579,568 \$ 2,666% \$ 143,867 Modes			,		,			,		532,598		, ,	
EMERGENCY RESERVE (10108062-670000) \$ 461,230 \$ (2.500) -0.54% \$ 445,802 \$ - 0.00% \$ (2.500) TOTAL FISCAL SERVICES \$ 16,189,004 \$ 11,659,695 72.02% \$ 15,883,356 \$ 10,536,725 66.34% \$ 1,122,970 \$ 15,883,356 \$ 10,536,725 66.34% \$ 1,122,970 \$ 1,050,00			,		,			,		3 570 568		. ,	
PUBLIC SAFETY			, ,							3,379,300		. ,	
FIRE & EMS DEPARTMENT \$ 5,302,131 \$ 3,118,696 \$ 58.82% \$ 5,211,262 \$ 2,950,718 \$ 56.62% \$ 167,978 POLICE DEPARTMENT \$ 4,332,339 \$ 2,450,191 \$ 56.56% \$ 4,275,323 \$ 2,472,502 \$ 57.83% \$ (22,311) TOTAL PUBLIC SAFETY \$ 9,634,470 \$ 5,568,887 \$ 57.80% \$ 9,486,585 \$ 5,423,220 \$ 57.87% \$ 145,667 PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,567,678 \$ 51.57% \$ 4,836,798 \$ 2,624,207 \$ 54.26% \$ (56,529) SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 526,902 \$ 50,12% \$ 1,030,500 \$ 501,150 \$ 48.63% \$ 25,752 WATER AND SEWER \$ 792,716 \$ 585,902 \$ 73,91% \$ 645,216 \$ 474,537 \$ 73,55% \$ 111,365 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 3,680,482 \$ 53,94% \$ 6,512,514 \$ 3,599,894 \$ 55,28% \$ 80,588 PUBLIC WORKS PRINCE PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 \$ 98.30% \$ 191,000 \$ 189,200 \$ 99.66% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 850,916 \$ 75,02% \$ 1,134,304 \$ 840,913 \$ 74,13% \$ 10,003 \$ 147,217 PUBLIC TRANSIT \$ 331,138 \$ 100,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 10,000 \$ 2,000 \$ 5,398 \$ 2.00% \$ (5,398) POLITINERGOVERNMENTAL PROGRAMS \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 \$ 2.00% \$ (5,398) POLITINERGOVERNMENTAL PROGRAMS \$ 2,629,938 \$ 1,000,800 \$ 2,482,721 \$ 2,482,721 \$ 100,000 \$ (5,398) POLITINERGOVERNMENTAL \$ 1,905,442 \$ 1,028,026 \$ 53,95% \$ 1,926,442 \$ 1,366,649 \$ 70,94% \$ (338,623) POURLY TAX \$ 2,629,938 \$ 2,629,938 \$ 1,000,00% \$ 2,482,721 \$ 2,482,721 \$ 100,00% \$ 147,217 PUBLIC PRARTMENTS \$ 45,932,563 \$ 3,049,803 \$ 2,845,623 \$ 93,31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ 0,000 \$ 2,845,	· · · · · · · · · · · · · · · · · · ·		,		(, ,		_	-,		10,536,725		. , ,	
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POLICE DEPARTMENT \$ 4,332,339 \$ 2,450,191 \$ 56.56% \$ 4,275,323 \$ 2,472,502 \$ 57.83% \$ (22,311) \$ 100.00% \$ 147,217 \$ 100.00% \$ 149,000 \$ 140,000 \$		_		_					_				
PUBLIC WORKS PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,667,678 51.57% \$ 4,836,798 \$ 2,624,207 54.26% \$ 145,667 PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,567,678 51.57% \$ 4,836,798 \$ 2,624,207 54.26% \$ (56,529) SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 526,902 50.12% \$ 1,030,500 \$ 501,150 48.63% \$ 25,752 WATER AND SEWER \$ 792,716 \$ 585,902 73.91% \$ 645,216 \$ 474,537 73.55% \$ 111,365 TOTAL PUBLIC WORKS \$ 6,823,363 \$ 3,680,482 53.94% \$ 6,512,514 \$ 3,599,894 55.28% \$ 80,588 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 850,916 75.02% \$ 1,134,304 \$ 840,913 74.13% \$ 10,003 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 331,138 301,000												. ,	
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PUBLIC WORKS DEPARTMENT \$ 4,979,329 \$ 2,567,678 51.57% \$ 4,836,798 \$ 2,624,207 54.26% \$ (56,529) \$ SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 526,902 50.12% \$ 1,030,500 \$ 501,150 48.63% \$ 25,752 \$ WATER AND SEWER \$ 792,716 \$ 585,902 73.91% \$ 645,216 \$ 474,537 73.55% \$ 111,365 \$ TOTAL PUBLIC WORKS \$ 6,823,363 \$ 3,680,482 53.94% \$ 6,512,514 \$ 3,599,894 \$ 55.28% \$ 80,588 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	TOTAL PUBLIC SAFETY	Ф	9,634,470	Ф	5,566,667	57.80%	Ф	9,466,565	Ф	5,423,220	57.17%	\$ 145,007	
SOLID WASTE DISPOSAL* \$ 1,051,318 \$ 526,902	PUBLIC WORKS												
WATER AND SEWER TOTAL PUBLIC WORKS \$ 792,716 \$ 585,902 73.91% \$ 645,216 \$ 474,537 73.55% \$ 111,365 INTERGOVERNMENTAL PROGRAMS AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 850,916 75.02% \$ 1,134,304 \$ 840,913 74.13% \$ 10,003 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 10,000 \$ 10,000 \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 1,028,026 53.95% \$ 1,926,442 \$ 1,366,649 70.94% \$ (338,623) COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 OVERLAY \$ 45,932,563 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>, ,</td><td></td><td> , ,</td></td<>										, ,		, ,	
TOTAL PUBLIC WORKS \$ 6,823,363 \$ 3,680,482 53.94% \$ 6,512,514 \$ 3,599,894 55.28% \$ 80,588					,					,			
INTERGOVERNMENTAL PROGRAMS							_		_				
AUBURN-LEWISTON AIRPORT \$ 170,000 \$ 167,110 98.30% \$ 191,000 \$ 189,200 99.06% \$ (22,090) E911 COMMUNICATION CENTER \$ 1,134,304 \$ 850,916 75.02% \$ 1,134,304 \$ 840,913 74.13% \$ 10,003 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 \$ 100.00% \$ (331,138) ARTS & CULTURE AUBURN \$ 10,000 \$ 10,	TOTAL PUBLIC WORKS	\$	6,823,363	\$	3,680,482	53.94%	\$	6,512,514	\$	3,599,894	55.28%	\$ 80,588	
E911 COMMUNICATION CENTER \$ 1,134,304 \$ 850,916 75.02% \$ 1,134,304 \$ 840,913 74.13% \$ 10,003 LATC-PUBLIC TRANSIT \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 \$ 100.00% \$ (331,138) ARTS & CULTURE AUBURN TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 \$ 100.00% \$ 147,217 TIF (10108058-580000) OVERLAY \$ 45,932,563 \$ 30,676,874 66.79% \$ 44,855,211 \$ 26,745,494 59.63% \$ 3,931,380 EDUCATION DEPARTMENT \$ 45,802,612 \$ 20,831,516 45.48% \$ 45,337,437 \$ 21,302,633 46.99% \$ (471,117)	INTERGOVERNMENTAL PROGRAMS												
LATC-PUBLIC TRANSIT ARTS & CULTURE AUBURN TAX SHARING TOTAL INTERGOVERNMENTAL \$ 331,138 \$ - 0.00% \$ 331,138 \$ 331,138 \$ 100.00% \$ (331,138) \$ 100.00% \$ (331,138) \$ 100.00% \$ (331,138) \$ 100.00% \$ (331,138) \$ 100.00% \$ (331,138) \$ 100.00% \$ 10,000 \$ 10,00	AUBURN-LEWISTON AIRPORT	\$	170,000	\$	167,110	98.30%	\$	191,000	\$	189,200	99.06%	\$ (22,090)	
ARTS & CULTURE AUBURN TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 \$ 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 1,028,026 53.95% \$ 1,926,442 \$ 1,366,649 70.94% \$ (338,623) COUNTY TAX TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,482,721 \$ 0.00% \$ 2,482,721 \$ 0.00% \$ 2,482,721 \$ 0.00% \$ 2,482,623 \$ 0.00% \$	E911 COMMUNICATION CENTER	\$	1,134,304	\$	850,916	75.02%		1,134,304	\$	840,913			
TAX SHARING \$ 260,000 \$ - 0.00% \$ 270,000 \$ 5,398 2.00% \$ (5,398) TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 1,028,026 53.95% \$ 1,926,442 \$ 1,366,649 70.94% \$ (338,623) COUNTY TAX \$ 2,629,938 \$ 2,629,938 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TIF (10108058-580000) \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 OVERLAY \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -					-	0.00%	\$	331,138	\$	331,138	100.00%	\$ (331,138)	
TOTAL INTERGOVERNMENTAL \$ 1,905,442 \$ 1,028,026 53.95% \$ 1,926,442 \$ 1,366,649 70.94% \$ (338,623) COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 100.00% \$ 147,217 TOTAL CITY DEPARTMENTS \$ 3,049,803 \$ 2,845,623 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 TOTAL CITY DEPARTMENTS \$ 45,932,563 \$ 30,676,874 66.79% \$ 44,855,211 \$ 26,745,494 59.63% \$ 3,931,380 EDUCATION DEPARTMENT \$ 45,802,612 \$ 20,831,516 45.48% \$ 45,337,437 \$ 21,302,633 46.99% \$ (471,117)			,	- :	10,000		_		_				
COUNTY TAX TIF (10108058-580000) OVERLAY \$ 2,629,938 \$ 2,629,938 \$ 100.00% \$ 2,482,721 \$ 2,482,721 \$ 100.00% \$ 147,217 \$ 100.00% \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 0.00% \$ 2,845,623 \$ 0.00% \$ 0.00			,		-					,			
TIF (10108058-580000) OVERLAY \$ 3,049,803 \$ 2,845,623 \$ 93.31% \$ 3,049,803 \$ - 0.00% \$ 2,845,623 \$ - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 - 5 -	TOTAL INTERGOVERNMENTAL	\$	1,905,442	\$	1,028,026	53.95%	\$	1,926,442	\$	1,366,649	70.94%	\$ (338,623)	
OVERLAY \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ - \$ -	COUNTY TAX	\$	2,629,938	\$	2,629,938	100.00%	\$	2,482,721	\$	2,482,721	100.00%	\$ 147,217	
*** TOTAL CITY DEPARTMENTS	TIF (10108058-580000)	\$	3,049,803	\$	2,845,623	93.31%	\$	3,049,803	\$	-	0.00%	\$ 2,845,623	
TOTAL CITY DEPARTMENTS \$ 45,932,563 \$ 30,676,874 66.79% \$ 44,855,211 \$ 26,745,494 59.63% \$ 3,931,380 EDUCATION DEPARTMENT \$ 45,802,612 \$ 20,831,516 45.48% \$ 45,337,437 \$ 21,302,633 46.99% \$ (471,117)	OVERLAY	\$	-	\$	-		\$	-	\$	-		₹	
EDUCATION DEPARTMENT \$ 45,802,612 \$ 20,831,516 45.48% \$ 45,337,437 \$ 21,302,633 46.99% \$ (471,117)	TOTAL CITY DEDARTMENTS	_	45 000 500	•	20.676.074	66.700/	•	44.055.044	•	00 745 404	F0 C20/		
	IUIAL CITY DEPARTMENTS	Þ	45,932,563	Ф	30,676,874	oo./9%	\$	44,855,211	Þ	∠ 6,745,494	59.63%	a 3,931,380	
TOTAL GENERAL FUND EXPENDITURES \$ 91,735,175 \$ 51,508,390 56.15% \$ 90,192,648 \$ 48,048,127 53.27% \$ 3,460,263	EDUCATION DEPARTMENT	\$	45,802,612	\$	20,831,516	45.48%	\$	45,337,437	\$	21,302,633	46.99%	\$ (471,117)	
	TOTAL GENERAL FUND EXPENDITURES	\$	91,735,175	\$	51,508,390	56.15%	\$	90,192,648	\$	48,048,127	53.27%	\$ 3,460,263	

CITY OF AUBURN, MAINE INVESTMENT SCHEDULE AS OF January 31, 2021

INVESTMENT		FUND	Ja	BALANCE nuary 31, 2021	De	BALANCE ecember 31, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$	3,830,955.44	\$	6,828,910.89	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$	1,048,162.51	\$	1,047,822.33	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$	5,512,286.23	\$	5,510,516.02	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$	52,362.33	\$	52,345.34	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$	338,557.00	\$	338,447.15	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$	226,056.76	\$	225,983.39	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$	61,851.79	\$	61,831.72	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$	4,725,421.74	\$	4,723,869.24	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$	15,321.26	\$	15,316.29	0.35%
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%
GRAND TOTAL		- -	\$	16,810,975.06	\$	19,805,042.37	0.58%

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

	Beginning					Ending
	Balance		January 3	2021		Balance
	1/1/2021	New Charges	Payments	Refunds Adjustments	Write-Offs	1/31/2021
Bluecross	\$ 3,397.52	\$ 9,291.15	\$ (4,004.32)	\$ (2,987.00)		\$ 5,697.35
Intercept	\$ 200.00	\$ 200.00	\$ (200.00)	\$ 100.00		\$ 300.00
Medicare	\$ 87,364.40	\$ 110,482.60	\$ (32,059.30) \$	192.48 \$ (45,980.24)		\$ 119,999.94
Medicaid	\$ 24,086.62	\$ 56,621.80	\$ (20,096.01)	\$ (5,389.47)		\$ 55,222.94
Other/Commercial	\$ 66,372.02	\$ 16,984.00	\$ (7,645.94)	\$ (67.53)	\$ (14,766.63)	\$ 60,875.92
Patient	\$ 115,932.33	\$ 9,705.60	\$ (10,163.37)	\$ (3,435.48)		\$ 112,039.08
Worker's Comp	\$ 1,018.64					\$ 1,018.64
TOTAL	\$ 298,371.53	\$ 203,285.15	\$ (74,168.94) \$	192.48 \$ (57,759.72)	\$ (14,766.63)	\$ 355,153.87

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

	July	August	Sept	Oct	Nov	Dec	Jan		% of
	2020	2020	2020	2020	2020	2020	2021	Totals	Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 9,291.15	\$ 9,291.15	\$ 55,670.10	4.06%
Intercept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 400.00	0.03%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 110,482.60	\$ 110,482.60	\$ 792,305.20	57.83%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 56,621.80	\$ 56,621.80	\$ 341,568.80	24.93%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 16,984.00	\$ 16,984.00	\$ 117,752.60	8.59%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 9,705.60	\$ 9,705.60	\$ 59,278.00	4.33%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ -		\$ 3,141.40	0.23%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 203,285.15	\$ 203,285.15	\$ 1,370,116.10	100.00%

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

	July	August	Sept	Oct	Nov	Dec	Jan		% of
	2020	2020	2020	2020	2020	2020	2021	Totals	Total
Bluecross	7	5	7	4	21	11	15	70	3.78%
Intercept	0	0	0	0	0	2	2	4	0.22%
Medicare	215	144	113	77	245	162	138	1094	59.07%
Medicaid	81	63	52	39	73	65	64	437	23.60%
Other/Commercial	33	23	20	12	37	26	21	172	9.29%
Patient	11	15	5	10	12	7	10	70	3.78%
Worker's Comp	0		1	2	1	1		5	0.27%
TOTAL	347	250	198	144	389	274	250	1852	100.00%

EMS BILLING AGING REPORT

July 1, 2020 to June 30, 2021

Report as of December 31, 2020

	 Current		31-60		61-90		91-120		:	121+ days	Totals	
Bluecross	\$ 6,417.60	113%	\$ -	0%	\$ -	0%	\$ -	0%	\$	(720.25) -13%	\$ 5,697.35	1.60%
Intercept	\$ 300.00		\$ -		\$ -		\$ -		\$	-	\$ 300.00	0.08%
Medicare	\$ 89,248.15	74%	\$ 9,607.00	8%	\$ 11,705.80	10%	\$ 3,971.80	3%	\$	5,467.19 5%	\$ 119,999.94	33.79%
Medicaid	\$ 49,379.99	89%	\$ 1,874.83	3%	\$ 1,010.86	2%	\$ 1,320.91	2%	\$	1,636.35 3%	\$ 55,222.94	15.55%
Other/Commercial	\$ 17,947.68	29%	\$ 11,850.98	19%	\$ 14,877.15	24%	\$ 3,245.85	5%	\$	12,954.26 21%	\$ 60,875.92	17.14%
Patient	\$ 39,312.33	35%	\$ 20,733.44	19%	\$ 17,836.79	16%	\$ 17,121.51	15%	\$	17,035.01 15%	\$ 112,039.08	31.55%
Worker's Comp		0%	\$ 1,018.64		\$ -		\$ -		\$	-	\$ 1,018.64	0.29%
TOTAL	\$ 202,605.75		\$ 45,084.89		\$ 45,430.60		\$ 25,660.07		\$	36,372.56	\$ 355,153.87	
	57%		13%		13%		7%			10%	100%	100.00%

	1902	1905 Winter	1910 Community	1913 Police Fitness	1914 Oak Hill	1915 Fire Training	1917 Wellness	1926 Healthy	1928	1929 Fire	1930 211	1931	2003 Byrne		
Fund Balance 7/1/20	Riverwatch \$ 762,516.19 \$	(15,099.19)	\$ 5,928.63	Equipment \$ 4,769.53 \$	Cemeteries 33,010.94 \$	Building (20,657.32) \$	Grant 3,460.06 S	Androscoggin 5,362.37	Vending \$ (312.70) \$	Prevention 4,791.12	Fairview \$ (566,303.71) \$	Donations 501.65 \$	JAG 2,808.57		
Revenues FY21			\$ 712.00	Ş	758.63	\$ 21,879.00		:	\$ 332.00 \$	2,500.00					
Expenditures FY21	\$ 145,293.00		\$ 339.67	Ş	30.00	Ç	564.26	:	\$ 703.02 \$	2,495.09	Ç	120.00 \$	-		
Fund Balance 01/31/2021	\$ 617,223.19 \$	(15,099.19)	\$ 6,300.96	\$ 4,769.53 \$	33,739.57	\$ 1,221.68	2,895.80	5,362.37	\$ (683.72) \$	4,796.03	\$ (566,303.71)	\$ 381.65 \$	2,808.57		
	2005	2006	2008 Homeland	2010 State Drug	2013 OUI	•	2019 Law Enforcement	2020	2025 Community	2030	2034 EDUL	2037 Bulletproof	2038 Community	2040 Great Falls	2041 Blanche
Fund Balance 7/1/20	MDOT \$ 126,190.87 \$	PEACE 1,550.98	\$ (112,903.52) \$	Money \$ 1,681.39 \$	Grant 3,066.05 \$	Grant \$ 2,752.59 \$	Training (10.738.25)	CDBG 5 1,973,266.67	Cords \$ 37,353.66 \$		\$ (2,685.00) \$	Vests 9,659.79 \$	Action Team 180.00	TV \$ 20,536.23 \$	Stevens 27,840.99
Revenues FY21	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,									,		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,
Expenditures FY21	\$ 813,995.94		\$ 67,126.81					846,571.29	\$	•		\$ 8,880.56		\$	1,118.69
Fund Balance 01/31/2021	\$ (687,805.07) \$	1,550.98	\$ (180,030.33)					1,490,580.01	\$ 39,572.28 \$				180.00	\$ 20,536.23 \$	
	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2045 Forest Management	2047 American Firefighter Grant	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	2061 150th Celebration
Fund Balance 7/1/20	\$ - \$	•									-		•		
Revenues FY21	\$ - \$	2,026.64					Ş	7,840.58	\$ 150,990.32						
Expenditures FY21	\$ 6,905.95 \$	63,588.36			Ş	\$ 9,522.60	Ş	762.28	\$ 55,874.40 \$	2,714.70					
Fund Balance 01/31/2021	\$ (6,905.95) \$		\$ 4,345.34	\$ - \$	189.35		975.05			(16,054.67)	\$ 125.00	\$ 800.00 \$	(2,597.43)	\$ 829.00 \$	1,893.81
	, (3,222.22,)		,			, (-)-		•	,	(3,73 3 7		,	() = = = /		,
	2062 Employee	2063 COPS Stop	2064 MDOT Sopers	2065 State Bi-	2067 Hometown	2068 Northern	2070	2075 Keeps Maine	2076 Keeps Maine	2077 CTCl Gramt	2100 ELHS	2201 EDI	2500 Parks &		
Fund Balance 7/1/20	\$ 132.69 \$	School Violence -	Mill Culvert \$ (26,094.03) \$		Heros Banners	Borders Grant \$ 210,601.70 \$	Leadercast (3,500.00) \$	Healthy -	Healthy II	-	Fundraising \$ - \$	Grant (1,484,407.18) \$	70,269.17		
Revenues FY21	\$	376,481.00	\$ - 5	\$ -		9	- 9	332.886.62	\$ 157,475.89 \$	262.512.00	\$ 139.25	\$	479,611.65		
Expenditures FY21	\$							126,243.86				\$	548,699.12		
Fund Balance 01/31/2021	\$ 132.69 \$			\$ (1,538.17) \$	209.00	\$ 192,322.48		206,642.76		80,054.63	\$ 139.25	\$ (1,484,407.18) \$			
												2600			
												Auburn			
	2600 Tambrands II	2600 Mall	2600 Downtown	2600 Auburn Industrial	2600 Auburn Plaza	2600 Auburn Plaza II	2600 Webster School	2600 Hartt Transport	2600 62 Spring St	2600 Minot Ave	2600 48 Hampshire St	Memory Care Facility	2600 Millbran	\$ 2,600.00 Futurguard	Total Special
	TIF 6	TIF 9	TIF 10	TIF 12	TIF 13	TIF 14	TIF 16	TIF 19	TIF 20	TIF 21	TIF 22	TIF 23	TIF 24	TIF 25	Revenues
Fund Balance 7/1/20	\$ (161,839.95) \$	192,297.32	\$ (477,918.13)	\$ (388,767.54) \$	411,537.25	\$ (763,270.82)	(0.01)			194.75	\$ - 5	\$ 147.27 \$	-	\$ -	\$ 278,465.51
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	\$ -	\$ 5,262,051.28
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 \$	169,918.37	\$ 6,083.74	\$ 5,320,130.09
Fund Balance 01/31/2021	\$ 39,520.91 \$	648,613.20	\$ (256,069.36)	\$ (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) \$	20,175.28	\$ (6,083.74)	\$ 220,386.70



"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager From: Jill Eastman, Finance Director Re: Financial Reports for January 2021

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 January 31, 2021.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of January 31, 2021.

Current Assets:

As of the end of January 2021 the total current assets of Ingersoll Turf Facility were \$225,983. This consisted of cash and cash equivalents of \$225,983.

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 January 31, 2021 were \$117,249.

Liabilities:

Ingersoll had accounts payable of \$360 as of January 31, 2021 and an interfund payable of d\$39,441.

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 January 2021 are \$52,510. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2021 were \$85,982. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2021, Ingersoll has an operating loss of \$33,471 compared to a net loss in December of \$32,985.

As of January 31, 2021, Ingersoll has a decrease in net assets of \$33,471.

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 January 31, 2021 Business-type Activities - Enterprise Fund

		Jan 31, 2021	Dec 31, 2020		crease/ crease)
ASSETS				•	
Current assets:					
Cash and cash equivalents		\$ 225,983	\$ 225,878	\$	105
Interfund receivables/payables			\$ -		-
Accounts receivable		-	-		-
	Total current assets	225,983	225,878		105
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	343,232	343,127		105
LIABILITIES					
Accounts payable		\$ 360	\$ 318		42
Interfund payable		\$ 39,441	\$ 38,891		550
Total liabilities		39,801	39,209		592
NET ASSETS					
Invested in capital assets		\$ 117,249	\$ 117,249	\$	-
Unrestricted		\$ 186,182	\$ 186,669	\$	(487)
Total net assets		\$ 303,431	\$ 303,918	\$	(487)

CITY OF AUBURN, MAINE

Statement of Revenues, Expenses and Changes in Net Assets Ingersoll Turf Facility

Business-type Activities - Enterprise Funds Statement of Activities January 31, 2021

	ngersoll Turf Facility
Operating revenues:	
Charges for services	\$ 52,510
On anothing assessment	
Operating expenses: Personnel	75 047
	75,847
Supplies	718
Utilities	7,192 543
Repairs and maintenance	543
Rent	-
Depreciation	-
Capital expenses	4 602
Other expenses	1,682
Total operating expenses	85,982
Operating gain (loss)	(33,472)
Nonoperating revenue (expense):	
Interest income	_
Interest expense (debt service)	_
Total nonoperating expense	-
Gain (Loss) before transfer	(33,472)
Transfers out	-
Change in net assets	(33,472)
Total net assets, July 1	336,903
Total net assets, January 31, 2021	\$ 303,431

CITY OF AUBURN, MAINE

REVENUES - INGERSOLL TURF FACILITY

Through January 31, 2021 compared to January 31, 2020

				ACTUAL				ACTUAL	
		FY 2021	1	REVENUES	% OF	FY 2020		REVENUES	% OF
REVENUE SOURCE	E	BUDGET	TH	IRU JAN 2021	BUDGET	BUDGET	TH	IRU JAN 2020	BUDGET
CHARGE FOR SERVICES									
Sponsorship	\$	25,000	\$	8,825	35.30%	\$ 25,000	\$	8,325	33.30%
Batting Cages	\$	13,000	\$	9,280	71.38%	\$ 13,000	\$	9,075	69.81%
Programs	\$	90,000	\$	2,337	2.60%	\$ 90,000	\$	60,245	66.94%
Rental Income	\$	102,000	\$	31,177	30.57%	\$ 102,000	\$	61,287	60.09%
TOTAL CHARGE FOR SERVICES	\$	230,000	\$	51,619	22.44%	\$ 230,000	\$	138,932	60.41%
INTEREST ON INVESTMENTS	\$	-	\$	891		\$ -	\$	178	
GRAND TOTAL REVENUES	\$	230,000	\$	52,510	22.83%	\$ 230,000	\$	139,110	60.48%

CITY OF AUBURN, MAINE EXPENDITURES - INGERSOLL TURF FACILITY Through January 31, 2021 compared to January 31, 2020

DESCRIPTION	FY 2021 BUDGET	 ACTUAL PENDITURES IRU JAN 2021	% OF BUDGET	FY 2020 BUDGET	 ACTUAL PENDITURES IRU JAN 2020	% OF BUDGET	D	ifference
Salaries & Benefits	\$ 187,546	\$ 75,847	40.44%	\$ 149,331	\$ 44,003	29.47%	\$	31,844
Purchased Services	\$ 14,700	\$ 2,225	15.14%	\$ 18,160	\$ 3,252	17.91%	\$	(1,027)
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 12,678	74.58%	\$	(12,678)
Supplies	\$ 3,750	\$ 718	19.15%	\$ 4,900	\$ 502	10.24%	\$	216
Utilities	\$ 25,650	\$ 7,192	28.04%	\$ 25,100	\$ 8,118	32.34%	\$	(926)
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$	-
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$	-
	\$ 250,146	\$ 85,982	34.37%	\$ 225,491	\$ 68,553	30.40%	\$	17,429
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 85,982	34.37%	\$ 225,491	\$ 68,553	30.40%	\$	17,429



"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager From: Jill Eastman, Finance Director

Re: Arena Financial Reports for January 31, 2021

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 January 31, 2021.

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, December 31, 2020.

Current Assets:

As of the end of January 2021 the total current assets of Norway Savings Bank Arena were (\$1,443,939). These consisted of cash and cash equivalents of \$242,930, accounts receivable of \$124,704, and an interfund payable of \$1,811,573.

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 January 31, 2021 were \$244,326.

Liabilities:

Norway Arena had accounts payable of \$1,573 as of January 31, 2021.

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 January 2021 are \$490,067. 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 January 2021 were \$419,535. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2021, Norway Arena has an operating and net gain of \$70,532.

As of January 31, 2021, Norway Arena has an increase in net assets of \$70,532.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$123,099 less than in FY20 and expenditures in F21 are \$2,735 less than last year in January.

CITY OF AUBURN, MAINE Statement of Net Assets Norway Savings Bank Arena January 31, 2021

Business-type Activities - Enterprise Fund

		January 31, 2021		D	ecember 31, 2020	Increase/ (Decrease)		
ASSETS								
Current assets:								
Cash and cash equivalents		\$	242,930	\$	242,930	\$	-	
Interfund receivables		\$	(1,811,573)	\$	(1,966,179)	\$	154,606	
Prepaid Rent				\$	-	\$	-	
Accounts receivable			124,704		120,622	\$	4,082	
	Total current assets		(1,443,939)		(1,602,627)		158,688	
Noncurrent assets:								
Capital assets:								
Buildings			58,223		58,223		-	
Equipment			514,999		514,999		-	
Land improvements			-		-		-	
Less accumulated depreciation			(328,896)		(279,828)		(49,068)	
	Total noncurrent assets		244,326		293,394		(49,068)	
	Total assets		(1,199,613)		(1,309,233)		109,620	
LIABILITIES								
Accounts payable		\$	1,573	\$	577	\$	996	
Net OPEB liability		\$	44,026	\$	44,026	\$	-	
Net pension liability			60,901		60,901		-	
Total liabilities			106,500		105,504		996	
NET ASSETS								
Invested in capital assets		\$	244,326	\$	293,394	\$	(49,068)	
Unrestricted		\$	(1,550,439)	\$	(1,708,131)	\$	157,692	
Total net assets		\$	(1,306,113)	\$	(1,414,737)	\$	108,624	

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

January 31, 2021

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 490,067
Operating expenses:	
Personnel	160,761
Supplies	43,233
Utilities	135,195
Repairs and maintenance	29,335
Insurance Premium	25,820
Depreciation	13,623
Capital expenses	<u>-</u>
Other expenses	25,191
Total operating expenses	419,535
Operating gain (loss)	70,532
Nonoperating revenue (expense):	
Interest income	
Interest income Interest expense (debt service)	
Total nonoperating expense	-
Gain (Loss) before transfer	70,532
Transfers out	-
Change in net assets	70,532
Total net assets, July 1	(1,376,645)
Total net assets, January 31, 2021	\$ (1,306,113)

CITY OF AUBURN, MAINE REVENUES - NORWAY SAVINGS BANK ARENA Through January 31, 2021 compared to January 31, 2020

REVENUE SOURCE	FY 2021 BUDGET		ACTUAL REVENUES THRU JAN 2021		% OF BUDGET		FY 2020 BUDGET		ACTUAL REVENUES HRU JAN 2020	% OF BUDGET	VARIANCE	
CHARGE FOR SERVICES												
Concssions	\$	16,500	\$	-	0.00%	\$	16,500	\$	10,500	63.64%	\$	(10,500)
Skate Rentals	\$	7,500	\$	-	0.00%	\$	7,500	\$	-	0.00%	\$	-
Pepsi Vending Machines	\$	3,000	\$	-	0.00%	\$	3,000	\$	513	17.10%	\$	(513)
Games Vending Machines	\$	3,000	\$	-	0.00%	\$	3,000	\$	848	28.27%	\$	(848)
Vending Food	\$	3,000	\$	5	0.17%	\$	3,000	\$	321	10.70%	\$	(316)
Sponsorships	\$	230,000	\$	101,625	44.18%	\$	230,000	\$	135,300	58.83%	\$	(33,675)
Pro Shop	\$	7,000	\$	1,459	20.84%	\$	7,000	\$	3,680	52.57%	\$	(2,221)
Programs	\$	20,000			0.00%	\$	27,500	\$	-	0.00%	\$	-
Rental Income	\$	727,850	\$	372,618	51.19%	\$	744,000	\$	451,724	60.72%	\$	(79,106)
Camps/Clinics	\$	50,000	\$	14,360	28.72%	\$	50,000	\$	6,780		\$	7,580
Tournaments	\$	55,000			0.00%	\$	55,000	\$	3,500	6.36%	\$	(3,500)
TOTAL CHARGE FOR SERVICES	\$	1,122,850	\$	490,067	43.64%	\$	1,146,500	\$	613,166	53.48%	\$	(123,099)

CITY OF AUBURN, MAINE EXPENDITURES - NORWAY SAVINGS BANK ARENA Through January 31, 2021 compared to January 31, 2020

DESCRIPTION	FY 2021 BUDGET	 ACTUAL PENDITURES RU JAN 2021	% OF BUDGET	FY 2020 BUDGET	 ACTUAL XPENDITURES HRU JAN 2020	% OF BUDGET	VA	ARIANCE
Salaries & Benefits	\$ 380,990	\$ 160,761	42.20%	\$ 347,736	\$ 174,325	50.13%	\$	(13,564)
Purchased Services	\$ 145,000	\$ 80,346	55.41%	\$ 49,500	\$ 61,174	123.58%	\$	19,173
Supplies	\$ 77,000	\$ 43,233	56.15%	\$ 68,150	\$ 56,785	83.32%	\$	(13,552)
Utilities	\$ 244,650	\$ 135,195	55.26%	\$ 238,000	\$ 127,986	53.78%	\$	7,209
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,000	13.33%	\$	(2,000)
Rent	\$ -	\$ -		\$ -	\$ -		\$	-
	\$ 897,640	\$ 419,535	46.74%	\$ 718,386	\$ 422,270	58.78%	\$	(2,735)
GRAND TOTAL EXPENDITURES	\$ 897,640	\$ 419,535	46.74%	\$ 718,386	\$ 422,270	58.78%	\$	(2,735)