



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: July 2021 Financial Report

DATE: August 16, 2021

The following is a discussion regarding the significant variances found in the City's July financial report. Please note that although the monthly financial report contains amounts reported by the School Department, this discussion is limited to the City's financial results and does not attempt to explain any variances for the School Department.

The City has completed its first month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 8.33% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through July 31st were \$1,641,399, or 2.52%, of the budget, which is higher than last year at this time by 0.30%. The accounts listed below are noteworthy.

- A. Excise taxes of \$422,028 down \$131,890 from last year. Last year due to COVID-19 excise came in late which increased July's revenue.
- B. State Revenue Sharing for the month of July is 17.28% or \$544,221. This is up from last year by \$222,293.
- C. \$331,830 was collected in July to pay current year property tax. This is \$7,787 less than the same period last year. Tax bills for 21-22 were mailed out the second week in August.



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Expenditures

City expenditures through July 31st were \$2,267,834, or 4.81%, of the budget as compared to last year at \$2,560,660, or 5.57%. The majority of the departments are below last year at this time. Most of the activity in July is related to June, therefore it is posted to the prior fiscal year. You will see a leveling out of expenditures as the year progresses.

Investments

This section contains an investment schedule as of July 31st with a comparison to June 30th. Currently the City's funds are earning an average interest rate of 0.35%, which is lower than last July.

Respectfully submitted,

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

Jill M. Eastman
Finance Director

60 Court Street • Suite 411 • Auburn, ME 04210
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CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of July 2021, June 2021, and June 2020

| | UNAUDITED July 31 2021 | UNAUDITED June 30 2021 | Increase (Decrease) | AUDITED JUNE 30 2020 |
|-------------------------------------------|------------------------------|------------------------------|------------------------|----------------------------|
| ASSETS | | | | |
| CASH | \$ 19,414,434 | \$ 23,686,573 | \$ (4,272,139) | \$ 14,712,549 |
| RECEIVABLES | | | - | |
| ACCOUNTS RECEIVABLES | 1,249,052 | 1,895,710 | (646,658) | 1,845,860 |
| TAXES RECEIVABLE-CURRENT | 46,687,769 | 55,238 | 46,632,531 | 73,187 |
| DELINQUENT TAXES | 892,447 | 809,349 | 83,098 | 600,530 |
| TAX LIENS | 965,818 | 1,091,138 | (125,320) | 1,746,106 |
| NET DUE TO/FROM OTHER FUNDS | 969,534 | - | 969,534 | 3,329,035 |
| TOTAL ASSETS | \$ 70,179,055 | \$ 27,538,008 | \$ 42,641,047 | \$ 22,307,267 |
| LIABILITIES & FUND BALANCES | | | | |
| ACCOUNTS PAYABLE | \$ (1,406) | \$ (985,754) | \$ 984,347 | \$ (936,432) |
| PAYROLL LIABILITIES | (1,430,521) | (858,084) | (572,437) | (1,140,965) |
| ACCRUED PAYROLL | (1,728,746) | (3,963,795) | 2,235,049 | (3,597,596) |
| STATE FEES PAYABLE | (47,355) | - | (47,355) | - |
| ESCROWED AMOUNTS | (27,653) | (27,653) | 0 | (258,316) |
| DEFERRED REVENUE | (48,506,383) | (1,916,073) | (39,425,359) | (2,060,409) |
| DUE TO OTHER FUNDS | - | (3,460,216) | 3,460,216 | |
| TOTAL LIABILITIES | \$ (51,742,064) | \$ (11,211,574) | \$ (40,530,489) | \$ (7,993,718) |
| FUND BALANCE - UNASSIGNED/ASSIGNED | \$ (15,639,355) | \$ (13,291,007) | \$ (2,348,348) | \$ (11,515,913) |
| FUND BALANCE - RESTRICTED | (1,364,114) | (2,273,457) | | (1,364,114) |
| FUND BALANCE - NON SPENDABLE | (1,433,522) | (761,970) | (671,552.00) | (1,433,522) |
| TOTAL FUND BALANCE | \$ (18,436,991) | \$ (16,326,434) | \$ (2,110,557) | \$ (14,313,549) |
| TOTAL LIABILITIES AND FUND BALANCE | \$ (70,179,055) | \$ (27,538,008) | \$ (42,641,046) | \$ (22,307,267) |

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

| REVENUE SOURCE | FY 2022 BUDGET | ACTUAL REVENUES THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | ACTUAL REVENUES THRU JULY 2020 | % OF BUDGET | VARIANCE |
|-------------------------------------------|----------------------|--------------------------------------|----------------|----------------------|--------------------------------------|----------------|--------------------|
| TAXES | | | | | | | |
| PROPERTY TAX REVENUE- | \$ 50,042,450 | \$ 331,830 | 0.66% | \$ 49,655,498 | \$ 339,617 | 0.68% | \$ (7,787) |
| PRIOR YEAR TAX REVENUE | \$ - | \$ 93,211 | | \$ - | \$ 148 | | \$ 93,063 |
| HOMESTEAD EXEMPTION REIMBURSEMENT | \$ 1,650,000 | \$ - | 0.00% | \$ 1,420,000 | \$ - | 0.00% | \$ - |
| EXCISE | \$ 4,425,000 | \$ 422,028 | 9.54% | \$ 4,112,861 | \$ 553,918 | 13.47% | \$ (131,890) |
| PENALTIES & INTEREST | \$ 120,000 | \$ 5,108 | 4.26% | \$ 150,000 | \$ 5,985 | 3.99% | \$ (877) |
| TOTAL TAXES | \$ 56,237,450 | \$ 852,176 | 1.52% | \$ 55,338,359 | \$ 899,668 | 1.63% | \$ (47,492) |
| LICENSES AND PERMITS | | | | | | | |
| BUSINESS | \$ 166,000 | \$ 29,279 | 17.64% | \$ 166,000 | \$ 11,977 | 7.21% | \$ 17,303 |
| NON-BUSINESS | \$ 300,200 | \$ 9,976 | 3.32% | \$ 392,400 | \$ 14,553 | 3.71% | \$ (4,577) |
| TOTAL LICENSES | \$ 466,200 | \$ 39,255 | 8.42% | \$ 558,400 | \$ 26,530 | 4.75% | \$ 12,726 |
| INTERGOVERNMENTAL ASSISTANCE | | | | | | | |
| STATE-LOCAL ROAD ASSISTANCE | \$ 390,000 | \$ - | 0.00% | \$ 400,000 | \$ - | 0.00% | \$ - |
| STATE REVENUE SHARING | \$ 3,150,000 | \$ 544,221 | 17.28% | \$ 2,708,312 | \$ 321,928 | 11.89% | \$ 222,293 |
| WELFARE REIMBURSEMENT | \$ 90,656 | \$ - | 0.00% | \$ 90,656 | \$ - | 0.00% | \$ - |
| OTHER STATE AID | \$ 32,000 | \$ - | 0.00% | \$ 32,000 | \$ - | 0.00% | \$ - |
| CITY OF LEWISTON | \$ 228,384 | \$ - | 0.00% | \$ 228,384 | \$ - | 0.00% | \$ - |
| TOTAL INTERGOVERNMENTAL ASSISTANCE | \$ 3,891,040 | \$ 544,221 | 13.99% | \$ 3,459,352 | \$ 321,928 | 9.31% | \$ 222,293 |
| CHARGE FOR SERVICES | | | | | | | |
| GENERAL GOVERNMENT | \$ 184,400 | \$ 11,006 | 5.97% | \$ 198,440 | \$ 8,854 | 4.46% | \$ 2,153 |
| PUBLIC SAFETY | \$ 176,600 | \$ 1,990 | 1.13% | \$ 181,600 | \$ 630 | 0.35% | \$ 1,360 |
| EMS TRANSPORT | \$ 1,250,000 | \$ 140,423 | 11.23% | \$ 1,200,000 | \$ 127,625 | 10.64% | \$ 12,798 |
| TOTAL CHARGE FOR SERVICES | \$ 1,611,000 | \$ 153,420 | 9.52% | \$ 1,580,040 | \$ 137,109 | 8.68% | \$ 16,311 |
| FINES | | | | | | | |
| PARKING TICKETS & MISC FINES | \$ 41,500 | \$ 2,165 | 5.22% | \$ 55,000 | \$ 1,277 | 2.32% | \$ 888 |
| MISCELLANEOUS | | | | | | | |
| INVESTMENT INCOME | \$ 40,000 | \$ - | 0.00% | \$ 80,000 | \$ - | 0.00% | \$ - |
| RENTS | \$ 125,000 | \$ 2,158 | 1.73% | \$ 35,000 | \$ 2,159 | 6.17% | \$ (1) |
| UNCLASSIFIED | \$ 20,000 | \$ 15,921 | 79.60% | \$ 10,000 | \$ 17,004 | 170.04% | \$ (1,083) |
| COMMERCIAL SOLID WASTE FEES | \$ - | \$ 12,740 | | \$ - | \$ 12,446 | | \$ 294 |
| SALE OF PROPERTY | \$ 120,000 | \$ - | 0.00% | \$ 25,000 | \$ 303 | 1.21% | \$ (303) |
| RECREATION PROGRAMS/ARENA | | | | | | | \$ - |
| MMWAC HOST FEES | \$ 234,000 | \$ 19,343 | 8.27% | \$ 230,000 | \$ - | 0.00% | \$ 19,343 |
| TRANSFER IN: TIF | \$ 1,140,000 | \$ - | 0.00% | \$ 1,117,818 | \$ - | 0.00% | \$ - |
| TRANSFER IN: Other Funds | \$ 473,925 | \$ - | 0.00% | \$ 578,925 | \$ - | 0.00% | \$ - |
| ENERGY EFFICIENCY | | | | | | | \$ - |
| CDBG | \$ 252,799 | \$ - | 0.00% | \$ 214,430 | \$ - | 0.00% | \$ - |
| UTILITY REIMBURSEMENT | \$ 20,000 | \$ - | 0.00% | \$ 20,000 | \$ - | 0.00% | \$ - |
| CITY FUND BALANCE CONTRIBUTION | \$ 475,000 | \$ - | 0.00% | \$ 527,500 | \$ - | 0.00% | \$ - |
| TOTAL MISCELLANEOUS | \$ 2,900,724 | \$ 50,161 | 1.73% | \$ 2,838,673 | \$ 31,912 | 1.12% | \$ 18,249 |
| TOTAL GENERAL FUND REVENUES | \$ 65,147,914 | \$ 1,641,399 | 2.52% | \$ 63,829,824 | \$ 1,418,423 | 2.22% | \$ 222,975 |
| SCHOOL REVENUES | | | | | | | |
| EDUCATION SUBSIDY | \$ 28,900,061 | \$ 2,320,043 | 8.03% | \$ 26,217,074 | \$ 2,115,512 | 8.07% | \$ 204,530 |
| EDUCATION | \$ 518,821 | \$ 5,388 | 1.04% | \$ 717,415 | \$ 4,927 | 0.69% | \$ 461 |
| SCHOOL FUND BALANCE CONTRIBUTION | \$ 879,404 | \$ - | 0.00% | \$ 970,862 | \$ - | 0.00% | \$ - |
| TOTAL SCHOOL | \$ 30,298,286 | \$ 2,325,431 | 7.68% | \$ 27,905,351 | \$ 2,120,439 | 7.60% | \$ 204,991 |
| GRAND TOTAL REVENUES | \$ 95,446,200 | \$ 3,966,829 | 4.16% | \$ 91,735,175 | \$ 3,538,863 | 3.86% | \$ 427,967 |

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

| DEPARTMENT | FY 2022 BUDGET | Unaudited EXP THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | Unaudited EXP THRU JULY 2020 | % OF BUDGET | VARIANCE |
|----------------------------------------|----------------------|------------------------------------|----------------|----------------------|------------------------------------|----------------|---------------------|
| ADMINISTRATION | | | | | | | |
| MAYOR AND COUNCIL | \$ 104,850 | \$ 1,050 | 1.00% | \$ 99,000 | \$ 1,050 | 1.06% | \$ - |
| CITY MANAGER | \$ 447,401 | \$ 41,038 | 9.17% | \$ 776,095 | \$ 52,733 | 6.79% | \$ (11,695) |
| COMMUNICATIONS & TECHNOLOGY | \$ 911,637 | \$ 97,092 | 10.65% | \$ 609,260 | \$ 239,929 | 39.38% | \$ (142,837) |
| CITY CLERK | \$ 237,474 | \$ 15,306 | 6.45% | \$ 216,946 | \$ 23,054 | 10.63% | \$ (7,748) |
| FINANCIAL SERVICES | \$ 810,303 | \$ 47,693 | 5.89% | \$ 751,849 | \$ 54,751 | 7.28% | \$ (7,058) |
| HUMAN RESOURCES | \$ 220,250 | \$ 12,578 | 5.71% | \$ 157,057 | \$ 10,006 | 6.37% | \$ 2,572 |
| TOTAL ADMINISTRATION | \$ 2,731,915 | \$ 214,757 | 7.86% | \$ 2,610,207 | \$ 381,523 | 14.62% | \$ (166,766) |
| COMMUNITY SERVICES | | | | | | | |
| PLANNING & PERMITTING | \$ 900,583 | \$ 52,262 | 5.80% | \$ 1,339,047 | \$ 58,113 | 4.34% | \$ (5,851) |
| ECONOMIC DEVELOPMENT | \$ 108,469 | \$ 7,792 | 7.18% | | | | \$ 7,792 |
| BUSINESS & COMMUNITY DEVELOPMENT | \$ 512,260 | \$ 18,135 | 3.54% | | | | \$ 18,135 |
| HEALTH & SOCIAL SERVICES | \$ 119,875 | \$ 3,603 | 3.01% | \$ 199,282 | \$ 9,279 | 4.66% | \$ (5,676) |
| RECREATION & SPORTS TOURISM | \$ 584,056 | \$ 30,663 | 5.25% | \$ 520,474 | \$ 46,805 | 8.99% | \$ (16,142) |
| PUBLIC LIBRARY | \$ 1,052,163 | \$ - | 0.00% | \$ 1,031,533 | \$ 92,347 | 8.95% | \$ (92,347) |
| TOTAL COMMUNITY SERVICES | \$ 3,277,406 | \$ 112,455 | 3.43% | \$ 3,090,336 | \$ 206,544 | 6.68% | \$ (94,089) |
| FISCAL SERVICES | | | | | | | |
| DEBT SERVICE | \$ 7,734,169 | \$ - | 0.00% | \$ 7,577,735 | \$ - | 0.00% | \$ - |
| FACILITIES | \$ 677,872 | \$ 168,869 | 24.91% | \$ 667,494 | \$ 154,023 | 23.07% | \$ 14,846 |
| WORKERS COMPENSATION | \$ 642,400 | \$ - | 0.00% | \$ 641,910 | \$ - | 0.00% | \$ - |
| WAGES & BENEFITS | \$ 7,334,932 | \$ 541,048 | 7.38% | \$ 6,840,635 | \$ 564,007 | 8.24% | \$ (22,959) |
| EMERGENCY RESERVE (10108062-670000) | \$ 461,230 | \$ - | 0.00% | \$ 461,230 | \$ (2,500) | -0.54% | \$ 2,500 |
| TOTAL FISCAL SERVICES | \$ 16,850,603 | \$ 709,917 | 4.21% | \$ 16,189,004 | \$ 715,530 | 4.42% | \$ (5,613) |
| PUBLIC SAFETY | | | | | | | |
| FIRE & EMS DEPARTMENT | \$ 5,446,588 | \$ 331,247 | 6.08% | \$ 5,302,131 | \$ 353,754 | 6.67% | \$ (22,507) |
| FIRE EMS | | \$ - | | | \$ - | | \$ - |
| POLICE DEPARTMENT | \$ 4,343,924 | \$ 288,742 | 6.65% | \$ 4,332,339 | \$ 273,023 | 6.30% | \$ 15,719 |
| TOTAL PUBLIC SAFETY | \$ 9,790,512 | \$ 619,989 | 6.33% | \$ 9,634,470 | \$ 626,777 | 6.51% | \$ (6,788) |
| PUBLIC WORKS | | | | | | | |
| PUBLIC WORKS DEPARTMENT | \$ 5,077,370 | \$ 239,275 | 4.71% | \$ 4,979,329 | \$ 255,881 | 5.14% | \$ (16,606) |
| SOLID WASTE DISPOSAL* | \$ 1,089,950 | \$ 25 | 0.00% | \$ 1,051,318 | \$ 1,994 | 0.19% | \$ (1,969) |
| WATER AND SEWER | \$ 792,716 | \$ 195,301 | 24.64% | \$ 792,716 | \$ 195,301 | 24.64% | \$ - |
| TOTAL PUBLIC WORKS | \$ 6,960,036 | \$ 434,601 | 6.24% | \$ 6,823,363 | \$ 453,176 | 6.64% | \$ (18,575) |
| INTERGOVERNMENTAL PROGRAMS | | | | | | | |
| AUBURN-LEWISTON AIRPORT | \$ 177,000 | \$ 176,115 | 99.50% | \$ 170,000 | \$ 167,110 | 98.30% | \$ 9,005 |
| E911 COMMUNICATION CENTER | \$ 1,161,479 | \$ - | 0.00% | \$ 1,134,304 | \$ - | 0.00% | \$ - |
| LATC-PUBLIC TRANSIT | \$ 225,000 | \$ - | 0.00% | \$ 331,138 | \$ - | 0.00% | \$ - |
| ARTS & CULTURE AUBURN | \$ 10,000 | \$ - | | \$ 10,000 | \$ 10,000 | | |
| TAX SHARING | \$ 260,000 | \$ - | 0.00% | \$ 260,000 | \$ - | 0.00% | \$ - |
| TOTAL INTERGOVERNMENTAL | \$ 1,833,479 | \$ 176,115 | 9.61% | \$ 1,905,442 | \$ 177,110 | 9.29% | \$ (995) |
| COUNTY TAX | \$ 2,611,080 | \$ - | 0.00% | \$ 2,629,938 | \$ - | 0.00% | \$ - |
| TIF (10108058-580000) | \$ 3,049,803 | \$ - | 0.00% | \$ 3,049,803 | \$ - | 0.00% | \$ - |
| OVERLAY | \$ - | \$ - | | \$ - | \$ - | | \$ - |
| TOTAL CITY DEPARTMENTS | \$ 47,104,834 | \$ 2,267,834 | 4.81% | \$ 45,932,563 | \$ 2,560,660 | 5.57% | \$ (292,826) |
| EDUCATION DEPARTMENT | \$ 48,341,366 | \$ 1,018,180 | 2.11% | \$ 45,802,612 | \$ 1,116,228 | 2.44% | \$ (98,048) |
| TOTAL GENERAL FUND EXPENDITURES | \$ 95,446,200 | \$ 3,286,014 | 3.44% | \$ 91,735,175 | \$ 3,676,888 | 4.01% | \$ (390,874) |

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF July 31, 2021**

| INVESTMENT | | FUND | BALANCE July 31, 2020 | BALANCE June 30, 2020 | INTEREST RATE |
|--------------------|------|----------------------------|--------------------------|--------------------------|------------------|
| ANDROSCOGGIN BANK | 449 | CAPITAL PROJECTS | \$ 6,338,184.75 | \$ 3,835,365.56 | 0.35% |
| ANDROSCOGGIN BANK | 502 | SR-TIF | \$ 1,049,982.99 | \$ 1,049,369.08 | 0.35% |
| ANDROSCOGGIN BANK | 836 | GENERAL FUND | \$ 7,642,187.21 | \$ 6,028,133.52 | 0.35% |
| ANDROSCOGGIN BANK | 801 | WORKERS COMP | \$ 52,875.12 | \$ 52,422.61 | 0.35% |
| ANDROSCOGGIN BANK | 684 | EMS CAPITAL RESERVE | \$ 339,144.94 | \$ 338,946.66 | 0.35% |
| ANDROSCOGGIN BANK | 414 | INGERSOLL TURF FACILITY | \$ 226,449.27 | \$ 226,316.92 | 0.35% |
| ANDROSCOGGIN BANK | 0888 | ELHS FUNDRAISING | \$ 62,559.49 | \$ 62,023.06 | 0.35% |
| ANDROSCOGGIN BANK | | ELHS CONSTRUCTION | \$ 114,496.86 | \$ 1,719,034.01 | 0.35% |
| ANDROSCOGGIN BANK | 0627 | ST LOUIS BELLS FUNDRAISING | \$ 15,347.78 | \$ 15,338.85 | 0.35% |
| GRAND TOTAL | | | \$ 15,841,228.41 | \$ 13,326,950.27 | 0.35% |

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2021 - June 30, 2022
Report as of July 31, 2021

| | Beginning Balance 7/1/2021 | July 2021 | | | | Write-Offs | Ending Balance 6/31/2021 |
|------------------|----------------------------------|----------------------|------------------------|------------------|------------------------|-----------------------|--------------------------------|
| | | New Charges | Payments | Refunds | Adjustments | | |
| Bluecross | \$ 18,089.01 | \$ 4,664.60 | \$ (6,325.53) | | \$ 1,527.87 | | \$ 17,955.95 |
| Intercept | \$ 100.00 | | | | \$ 100.00 | | \$ 200.00 |
| Medicare | \$ 118,079.29 | \$ 125,563.40 | \$ (52,153.29) | | \$ (106,806.05) | | \$ 84,683.35 |
| Medicaid | \$ 44,271.14 | \$ 37,848.00 | \$ (42,310.51) | | \$ (11,339.52) | | \$ 28,469.11 |
| Other/Commercial | \$ 62,417.21 | \$ 21,179.80 | \$ (21,733.78) | \$ 232.21 | \$ (7,977.19) | | \$ 54,118.25 |
| Patient | \$ 142,676.98 | \$ 15,601.00 | \$ (9,422.05) | | \$ (21,926.64) | \$ (25,756.71) | \$ 101,172.58 |
| Worker's Comp | | \$ 915.20 | \$ (1,133.20) | | \$ 218.00 | | \$ - |
| TOTAL | \$ 385,633.63 | \$ 205,772.00 | \$ (133,078.36) | \$ 232.21 | \$ (146,203.53) | \$ (25,756.71) | \$ 286,599.24 |

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2021 - June 30, 2022
Report as of July 31, 2021

| | July 2021 | Totals | % of Total |
|------------------|----------------------|----------------------|----------------|
| Bluecross | \$ 4,664.60 | \$ 4,664.60 | 2.27% |
| Intercept | | \$ - | 0.00% |
| Medicare | \$ 125,563.40 | \$ 125,563.40 | 61.02% |
| Medicaid | \$ 37,848.00 | \$ 37,848.00 | 18.39% |
| Other/Commercial | \$ 21,179.80 | \$ 21,179.80 | 10.29% |
| Patient | \$ 15,601.00 | \$ 15,601.00 | 7.58% |
| Worker's Comp | \$ 915.20 | \$ 915.20 | 0.44% |
| TOTAL | \$ 205,772.00 | \$ 205,772.00 | 100.00% |

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2021 - June 30, 2022
Report as of July 31, 2021

| | July 2021 | Totals | % of Total |
|------------------|--------------|------------|----------------|
| Bluecross | 5 | 5 | 2.30% |
| Intercept | 0 | 0 | 0.00% |
| Medicare | 131 | 131 | 60.37% |
| Medicaid | 41 | 41 | 18.89% |
| Other/Commercial | 23 | 23 | 10.60% |
| Patient | 16 | 16 | 7.37% |
| Worker's Comp | 1 | 1 | 0.46% |
| TOTAL | 217 | 217 | 100.00% |

**EMS BILLING
AGING REPORT
July 1, 2021 to June 30, 2022
Report as of July 31, 2021**

| | Current | | 31-60 | | 61-90 | | 91-120 | | 121+ days | | Totals | | | | | | | |
|------------------|---------|------------|-------|----|-----------|-----|--------|-----------|-----------|----|-----------|-----|----|-----------|-----|----|------------|---------|
| Bluecross | \$ | 4,327.54 | 24% | \$ | 8,965.40 | 50% | \$ | 1,140.08 | 6% | \$ | 1,259.25 | 7% | \$ | 2,263.68 | 13% | \$ | 17,955.95 | 6.27% |
| Intercept | \$ | 100.00 | | \$ | 100.00 | | | | | | | | \$ | 200.00 | | \$ | 200.00 | 0.07% |
| Medicare | \$ | 49,332.34 | 58% | \$ | 26,923.01 | 32% | \$ | 2,536.80 | 3% | \$ | 1,159.37 | 1% | \$ | 4,731.83 | 6% | \$ | 84,683.35 | 29.55% |
| Medicaid | \$ | 19,777.75 | 69% | \$ | 6,125.28 | 22% | \$ | 250.00 | 1% | \$ | 33.88 | 0% | \$ | 2,282.20 | 8% | \$ | 28,469.11 | 9.93% |
| Other/Commercial | \$ | 21,877.75 | 40% | \$ | 15,540.89 | 29% | \$ | 8,694.46 | 16% | \$ | 1,230.24 | 2% | \$ | 6,774.91 | 13% | \$ | 54,118.25 | 18.88% |
| Patient | \$ | 29,572.09 | 29% | \$ | 29,218.80 | 29% | \$ | 17,618.81 | 17% | \$ | 15,061.18 | 15% | \$ | 9,701.70 | 10% | \$ | 101,172.58 | 35.30% |
| Worker's Comp | | | | \$ | - | | \$ | - | | \$ | - | | \$ | - | | \$ | - | 0.00% |
| TOTAL | \$ | 124,987.47 | | \$ | 86,873.38 | | \$ | 30,240.15 | | \$ | 18,743.92 | | \$ | 25,754.32 | | \$ | 286,599.24 | |
| | | 44% | | | 30% | | | 11% | | | 7% | | | 9% | | | 100% | 100.00% |

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

| | 1902 | 1910 | 1914 | 1915 | 1917 | 1928 | 1929 | 1930 | 1931 | 2003 | 2005 | 2008 | 2010 | 2013 | 2014 | 2019 |
|-------------------------|---------------|-------------------|---------------------|------------------------|----------------|-----------|-----------------|-----------------|-----------|-------------|-----------------|-------------------|------------------|-------------|-------------|--------------------------|
| | Riverwatch | Community Service | Oak Hill Cemeteries | Fire Training Building | Wellness Grant | Vending | Fire Prevention | 211 Fairview | Donations | Byrne JAG | MDOT | Homeland Security | State Drug Money | OUI Grant | Speed Grant | Law Enforcement Training |
| Fund Balance 7/1/21 | \$ 599,205.19 | \$ 6,536.96 | \$ 34,366.35 | \$ 1,221.68 | \$ 5,131.38 | \$ - | \$ 4,796.03 | \$ (566,303.71) | \$ 293.40 | \$ 2,808.57 | \$ (214,592.58) | \$ (112,745.48) | \$ 6,975.14 | \$ 4,318.98 | \$ 2,820.93 | \$ (8,505.29) |
| Revenues FY22 | \$ 22,859.78 | \$ 3.00 | | | | \$ 191.00 | | | | | | | \$ 100.00 | | | |
| Expenditures FY22 | | | | | | | | | | | | | | \$ 273.34 | \$ 1,190.44 | |
| Fund Balance 07/31/2022 | \$ 622,064.97 | \$ 6,539.96 | \$ 34,366.35 | \$ 1,221.68 | \$ 5,131.38 | \$ 191.00 | \$ 4,796.03 | \$ (566,303.71) | \$ 293.40 | \$ 2,808.57 | \$ (214,592.58) | \$ (112,745.48) | \$ 7,075.14 | \$ 4,045.64 | \$ 1,630.49 | \$ (8,505.29) |

| | 2020 | 2025 | 2030 | 2034 | 2037 | 2040 | 2041 | 2043 | 2044 | 2047 | 2050 | 2051 | 2053 | 2054 | 2055 |
|-------------------------|-----------------|-----------------|--------------|---------------------|-------------------|----------------|-----------------|---------------------------|--------------------|----------------------------|-------------------|----------------|----------------|-------------------------------|-------------|
| | CDBG | Community Cords | Parking | EDUL Underage Drink | Bulletproof Vests | Great Falls TV | Blanche Stevens | DOJ Covid 19 Preventative | Federal Drug Money | American Firefighter Grant | Project Lifesaver | Project Canopy | St Louis Bells | EMS Transport Capital Reserve | Work4ME-PAL |
| Fund Balance 7/1/21 | \$ 1,677,098.02 | \$ 30,570.32 | \$ 12,839.34 | \$ (40.00) | \$ 2,729.15 | \$ 20,536.23 | \$ 26,247.04 | \$ (9,419.74) | \$ 87,504.44 | \$ (51,104.79) | \$ 189.35 | \$ (9,522.60) | \$ 28,489.54 | \$ 225,094.82 | \$ 6,215.80 |
| Revenues FY22 | \$ 1,412.24 | \$ 288.72 | \$ 2,385.00 | | | | | | | | | | | | |
| Expenditures FY22 | \$ 84,997.28 | | \$ 233.71 | | | | \$ 700.00 | | | \$ 780.00 | | | | \$ 185,326.00 | \$ 472.82 |
| Fund Balance 07/31/2022 | \$ 1,593,512.98 | \$ 30,859.04 | \$ 14,990.63 | \$ (40.00) | \$ 2,729.15 | \$ 20,536.23 | \$ 25,547.04 | \$ (9,419.74) | \$ 87,504.44 | \$ (51,884.79) | \$ 189.35 | \$ (9,522.60) | \$ 28,489.54 | \$ 39,768.82 | \$ 5,742.98 |

| | 2064 | 2065 | 2067 | 2068 | 2070 | 2075 | 2076 | 2077 | 2080 | 2201 | 2300 | 2500 |
|-------------------------|--------------------------|---------------------------|------------------------|------------------------|---------------|---------------------|------------------------|---------------|----------------------|-------------------|-----------------|--------------------|
| | MDOT Sopers Mill Culvert | State Bi-Centenial Parade | Hometown Heros Banners | Northern Borders Grant | Leadercast | Keeps Maine Healthy | Keeps Maine Healthy II | CTCI Gramt | FutsoI Court Project | EDI Grant | ARPA Grant | Parks & Recreation |
| Fund Balance 7/1/21 | \$ (46,370.03) | \$ (1,610.17) | \$ 209.00 | \$ 201,371.71 | \$ (3,500.00) | \$ 182,189.53 | \$ (15,556.55) | \$ 29,816.71 | \$ - | \$ (1,484,407.18) | \$ 6,772,899.50 | \$ 225,757.94 |
| Revenues FY22 | | | | | | | | \$ (3,111.14) | | | | \$ 27,094.71 |
| Expenditures FY22 | | | | \$ 16,400.00 | | | | \$ 12,452.78 | | | | \$ 83,875.63 |
| Fund Balance 07/31/2022 | \$ (46,370.03) | \$ (1,610.17) | \$ 209.00 | \$ 184,971.71 | \$ (3,500.00) | \$ 182,189.53 | \$ (15,556.55) | \$ 14,252.79 | \$ - | \$ (1,484,407.18) | \$ 6,772,899.50 | \$ 168,977.02 |

| | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | 2600 | Total |
|-------------------------|--------------------|---------------|-----------------|--------------------------|---------------------|------------------------|-----------------------|------------------------|---------------------|------------------|------------------------|------------------------------------|-----------------|-------------------|------|------------------|
| | Tambrands II TIF 6 | Mall TIF 9 | Downtown TIF 10 | Auburn Industrial TIF 12 | Auburn Plaza TIF 13 | Auburn Plaza II TIF 14 | Webster School TIF 16 | Hartt Transport TIF 19 | 62 Spring St TIF 20 | Minot Ave TIF 21 | 48 Hampshire St TIF 22 | Auburn Memory Care Facility TIF 23 | Millbran TIF 24 | Futurguard TIF 25 | | Special Revenues |
| Fund Balance 7/1/21 | \$ (41,023.43) | \$ 348,613.20 | \$ (269,889.73) | \$ (454,099.79) | \$ 281,097.17 | \$ (752,490.87) | \$ (0.02) | \$ (2,663.69) | \$ 1,120.90 | \$ 24,998.06 | \$ 41,968.63 | \$ 97,738.81 | \$ 11,128.45 | \$ (83,459.35) | | \$ 6,886,098.56 |
| Revenues FY22 | | | | | | | | | | | | | | | | \$ 51,223.31 |
| Expenditures FY22 | | | | | | | | | | | | | | | | \$ 386,702.00 |
| Fund Balance 07/31/2022 | \$ (41,023.43) | \$ 348,613.20 | \$ (269,889.73) | \$ (454,099.79) | \$ 281,097.17 | \$ (752,490.87) | \$ (0.02) | \$ (2,663.69) | \$ 1,120.90 | \$ 24,998.06 | \$ 41,968.63 | \$ 97,738.81 | \$ 11,128.45 | \$ (83,459.35) | | \$ 6,550,619.87 |

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for July 31, 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 July 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 July 31, 2021.

Current Assets:

As of the end of July 2021 the total current assets of Ingersoll Turf Facility were \$226,382. This consisted of cash and cash equivalents of \$226,382.

Noncurrent Assets:

Ingersoll's noncurrent assets are the building and equipment that was purchased, less depreciation. The total value of the noncurrent assets as of July 31, 2021, was \$89,514.

Liabilities:

Ingersoll had no accounts payable and an interfund payable of \$53,783 as of July 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 Ingersoll Turf Facility through July 2021 are \$5,275. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through July 2021 were \$8,153. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of July 31, 2021, Ingersoll has an operating loss of \$2,878.

As of July 31, 2021, Ingersoll has a decrease in net assets of \$2,878.

The budget to actual reports for revenue and expenditures, show the revenue for FY22 compared to FY21.

Statement of Net Assets
Ingersoll Turf Facility
July 31, 2021
Business-type Activities - Enterprise Fund

| | July 31, 2021 | June 30, 2021 | Increase/ (Decrease) |
|--------------------------------|------------------|------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 226,382 | \$ 226,382 | \$ - |
| Interfund receivables/payables | | \$ - | - |
| Accounts receivable | - | - | - |
| Total current assets | 226,382 | 226,382 | - |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Buildings | 672,279 | 672,279 | - |
| Equipment | 119,673 | 119,673 | - |
| Land improvements | 18,584 | 18,584 | - |
| Less accumulated depreciation | (721,022) | (721,022) | - |
| Total noncurrent assets | 89,514 | 89,514 | - |
| Total assets | 315,896 | 315,896 | - |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ 553 | (553) |
| Interfund payable | \$ 53,783 | \$ 50,352 | 3,431 |
| Total liabilities | 53,783 | 50,905 | 2,878 |
| NET ASSETS | | | |
| Invested in capital assets | \$ 89,514 | \$ 89,514 | \$ - |
| Unrestricted | \$ 172,599 | \$ 175,477 | \$ (2,878) |
| Total net assets | \$ 262,113 | \$ 264,991 | \$ (2,878) |

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
July 31, 2021

| | Ingersoll Turf Facility |
|----------------------------------------|----------------------------------------|
| Operating revenues: | |
| Charges for services | \$ 5,275 |
| Operating expenses: | |
| Personnel | 7,620 |
| Supplies | |
| Utilities | 533 |
| Repairs and maintenance | |
| Rent | - |
| Depreciation | - |
| Capital expenses | - |
| Other expenses | - |
| Total operating expenses | 8,153 |
| Operating gain (loss) | (2,878) |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | - |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | (2,878) |
| Transfers out | - |
| Change in net assets | (2,878) |
| Total net assets, July 1 | 264,991 |
| Total net assets, July 31, 2021 | \$ 262,113 |

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through July 31, 2021 compared to July 31, 2020

| REVENUE SOURCE | FY 2022 BUDGET | ACTUAL REVENUES THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | ACTUAL REVENUES THRU JULY 2020 | % OF BUDGET |
|----------------------------------|-------------------|--------------------------------------|----------------|-------------------|--------------------------------------|----------------|
| CHARGE FOR SERVICES | | | | | | |
| Sponsorship | \$ 25,000 | \$ - | 0.00% | \$ 25,000 | \$ 1,800 | 7.20% |
| Batting Cages | \$ 16,000 | \$ - | 0.00% | \$ 13,000 | \$ - | 0.00% |
| Programs | \$ 94,000 | \$ 145 | 0.15% | \$ 90,000 | \$ 250 | 0.28% |
| Rental Income | \$ 138,000 | \$ 5,130 | 3.72% | \$ 102,000 | \$ - | 0.00% |
| TOTAL CHARGE FOR SERVICES | \$ 273,000 | \$ 5,275 | 1.93% | \$ 230,000 | \$ 2,050 | 0.89% |
| INTEREST ON INVESTMENTS | \$ - | \$ - | | \$ - | \$ - | |
| GRAND TOTAL REVENUES | \$ 273,000 | \$ 5,275 | 1.93% | \$ 230,000 | \$ 2,050 | 0.89% |

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

| DESCRIPTION | ACTUAL | | | | ACTUAL | | | |
|---------------------------------|-------------------|--------------------------------|----------------|-------------------|--------------------------------|----------------|------------|--------------|
| | FY 2022 BUDGET | EXPENDITURES THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | EXPENDITURES THRU JULY 2020 | % OF BUDGET | Difference | |
| Salaries & Benefits | \$ 133,041 | \$ 7,620 | 5.73% | \$ 187,546 | \$ 6,676 | 3.56% | \$ | 944 |
| Purchased Services | \$ 15,750 | \$ - | 0.00% | \$ 14,450 | \$ 1,470 | 10.17% | \$ | (1,470) |
| Programs | \$ 16,300 | \$ - | 0.00% | \$ 18,500 | \$ - | 0.00% | \$ | - |
| Supplies | \$ 2,500 | \$ - | 0.00% | \$ 4,000 | \$ - | 0.00% | \$ | - |
| Utilities | \$ 24,150 | \$ 533 | 2.21% | \$ 25,650 | \$ 384 | 1.50% | \$ | 149 |
| Insurance Premiums | \$ - | \$ - | | \$ - | \$ - | | \$ | - |
| Capital Outlay | \$ - | \$ - | | \$ - | \$ - | | \$ | - |
| | \$ 191,741 | \$ 8,153 | 4.25% | \$ 250,146 | \$ 8,530 | 3.41% | \$ | (377) |
| GRAND TOTAL EXPENDITURES | \$ 191,741 | \$ 8,153 | 4.25% | \$ 250,146 | \$ 8,530 | 3.41% | \$ | (377) |

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for July 31, 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 July 31, 2021.

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

NORWAY SAVINGS BANK ARENA

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets and shows a comparison to the previous month, in this case, June 30, 2021.

Current Assets:

As of the end of July 2021 the total current assets of Norway Savings Bank Arena were (\$1,392,950). These consisted of cash and cash equivalents of \$262,231, accounts receivable of \$59,693, and an interfund payable of \$1,714,874, which means that Norway owes the General Fund \$1,714,874 at the end of July.

Noncurrent Assets:

Norway's noncurrent assets are equipment that was purchased, less depreciation (depreciation is posted at year end). The total value of the noncurrent assets as of July 31, 2021 were \$195,258.

Liabilities:

Norway Arena had no accounts payable as of July 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 July 2021 are \$75,177. This revenue comes from the concessions, sign advertisements, pro shop lease, youth programming, shinny hockey, public skating and ice rentals.

The operating expenses for Norway Arena through July 2021 were \$26,194. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of July 2021 Norway Arena has an operating gain of \$48,983, compared to the July 2020 operating gain of \$8,484.

As of July 31, 2021, Norway Arena has a increase in net assets of \$48,983.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$30,044 more than in FY21 and expenditures in FY21 are \$10,455 less than last year in July.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
July 31, 2021
Business-type Activities - Enterprise Fund

| | July 31, 2021 | June 30, 2021 | Increase/ (Decrease) |
|-------------------------------|------------------|------------------|-------------------------|
| ASSETS | | | |
| Current assets: | | | |
| Cash and cash equivalents | \$ 262,231 | \$ 253,226 | \$ 9,005 |
| Interfund receivables | \$ (1,714,874) | \$ (1,755,231) | \$ 40,357 |
| Prepaid Rent | | | \$ - |
| Accounts receivable | 59,693 | 97,149 | \$ (37,456) |
| Total current assets | (1,392,950) | (1,404,856) | 11,906 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Buildings | 58,223 | 58,223 | - |
| Equipment | 514,999 | 514,999 | - |
| Land improvements | - | - | - |
| Less accumulated depreciation | (377,964) | (328,896) | (49,068) |
| Total noncurrent assets | 195,258 | 244,326 | (49,068) |
| Total assets | (1,197,692) | (1,160,530) | (37,162) |
| LIABILITIES | | | |
| Accounts payable | \$ - | \$ 1,969 | \$ (1,969) |
| Net OPEB liability | \$ 44,026 | \$ 44,026 | \$ - |
| Net pension liability | 60,901 | 60,901 | - |
| Total liabilities | 104,927 | 106,896 | (1,969) |
| NET ASSETS | | | |
| Invested in capital assets | \$ 195,258 | \$ 244,326 | \$ (49,068) |
| Unrestricted | \$ (1,497,877) | \$ (1,595,928) | \$ 98,051 |
| Total net assets | \$ (1,302,619) | \$ (1,351,602) | \$ 48,983 |

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
July 31, 2021

| | Norway Savings Arena |
|----------------------------------------|-------------------------------------|
| Operating revenues: | |
| Charges for services | \$ 75,177 |
| Operating expenses: | |
| Personnel | 14,352 |
| Supplies | 8,208 |
| Utilities | 786 |
| Repairs and maintenance | 2,848 |
| Insurance Premium | |
| Depreciation | |
| Capital expenses | |
| Other expenses | |
| Total operating expenses | 26,194 |
| Operating gain (loss) | 48,983 |
| Nonoperating revenue (expense): | |
| Interest income | - |
| Interest expense (debt service) | |
| Total nonoperating expense | - |
| Gain (Loss) before transfer | 48,983 |
| Transfers out | - |
| Change in net assets | 48,983 |
| Total net assets, July 1 | (1,351,602) |
| Total net assets, July 31, 2021 | \$ (1,302,619) |

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

| REVENUE SOURCE | FY 2022 BUDGET | ACTUAL REVENUES THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | ACTUAL REVENUES THRU JULY 2020 | % OF BUDGET | VARIANCE |
|----------------------------------|---------------------|--------------------------------------|----------------|---------------------|--------------------------------------|----------------|------------------|
| CHARGE FOR SERVICES | | | | | | | |
| Concussions | \$ 16,500 | \$ 1,000 | 6.06% | \$ 16,500 | | 0.00% | \$ 1,000 |
| Skate Rentals | \$ 6,000 | \$ 320 | 5.33% | \$ 7,500 | | 0.00% | \$ 320 |
| Pepsi Vending Machines | \$ 2,000 | \$ 320 | 16.00% | \$ 3,000 | | 0.00% | \$ 320 |
| Games Vending Machines | \$ 3,000 | \$ - | 0.00% | \$ 3,000 | | 0.00% | \$ - |
| Vending Food | \$ 2,000 | | 0.00% | \$ 3,000 | | 0.00% | \$ - |
| Sponsorships | \$ 185,000 | \$ 56,617 | 30.60% | \$ 230,000 | \$ 20,000 | 8.70% | \$ 36,617 |
| Pro Shop | \$ 7,000 | \$ 585 | 8.36% | \$ 7,000 | \$ 468 | 6.69% | \$ 117 |
| Programs | \$ 20,000 | | 0.00% | \$ 20,000 | \$ 485 | 2.43% | \$ (485) |
| Rental Income | \$ 683,500 | \$ 9,475 | 1.39% | \$ 727,850 | \$ 22,180 | 3.05% | \$ (12,705) |
| Camps/Clinics | \$ 50,000 | \$ 6,860 | 13.72% | \$ 50,000 | \$ 2,000 | 4.00% | \$ 4,860 |
| Tournaments | \$ 50,000 | | 0.00% | \$ 55,000 | | 0.00% | \$ - |
| TOTAL CHARGE FOR SERVICES | \$ 1,025,000 | \$ 75,177 | 7.33% | \$ 1,122,850 | \$ 45,133 | 4.02% | \$ 30,044 |

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

| DESCRIPTION | ACTUAL | | | | ACTUAL | | | |
|---------------------------------|-------------------|--------------------------------|----------------|-------------------|--------------------------------|----------------|--------------------|--|
| | FY 2022 BUDGET | EXPENDITURES THRU JULY 2021 | % OF BUDGET | FY 2021 BUDGET | EXPENDITURES THRU JULY 2020 | % OF BUDGET | VARIANCE | |
| Salaries & Benefits | \$ 339,437 | \$ 14,352 | 4.23% | \$ 328,913 | \$ 16,331 | 4.97% | \$ (1,979) | |
| Purchased Services | \$ 123,928 | \$ 2,848 | 2.30% | \$ 120,000 | \$ 1,008 | 0.84% | \$ 1,840 | |
| Supplies | \$ 79,000 | \$ 8,208 | 10.39% | \$ 83,000 | \$ 6,137 | 7.39% | \$ 2,071 | |
| Utilities | \$ 250,350 | \$ 786 | 0.31% | \$ 244,650 | \$ 13,173 | 5.38% | \$ (12,387) | |
| Capital Outlay | \$ 42,500 | \$ - | 0.00% | \$ 50,000 | \$ - | 0.00% | \$ - | |
| Rent | \$ - | \$ - | | \$ - | \$ - | | \$ - | |
| | \$ 835,215 | \$ 26,194 | 3.14% | \$ 826,563 | \$ 36,649 | 4.43% | \$ (10,455) | |
| GRAND TOTAL EXPENDITURES | \$ 835,215 | \$ 26,194 | 3.14% | \$ 826,563 | \$ 36,649 | 4.43% | \$ (10,455) | |