

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: January 2020 Financial Report

DATE: February 19, 2020

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 \$49,203,617 or 54.55%, of the budget. The municipal revenues including property taxes were \$33,393,298, or 53.21% of the budget which is more than the same period last year by 0.99%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 52.58% as compared to 58.51% last year. This is a \$2,615,900 reduction from 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 December. We have contacted the State to find out the status and were told by the Property Tax Division that they processed it in December and sent for payment. I have reached out to the State again, to ask them to check on the status of this reimbursement and am awaiting a response. The second payment is due March 15th.
- B. Excise tax for the month of January is at 64.65%. This is a \$161,797 increase from FY 19. Our excise revenues for FY20 are 6.34% above projections as of January 31, 2020.

C. State Revenue Sharing at the end of January is 67.86% or \$1,621,513. This is \$634,543 increase from last January.

D. Miscellaneous Revenues are more than FY 19 by \$6,953. Sale of property and investment income both contribute to this increase.

Expenditures

City expenditures through January 2020 were \$26,745,494 or 59.63%, of the budget. This is a 0.25% increase for the same period last year. Noteworthy variances are:

A. Administration is higher than last year by 5.94%. All administrative departments are higher this year than last year, but still where they should be at this time of the year.

B. Public Works is lower than last year by 3.73% or \$183,817. This is primarily due to winter road maintenance accounts being less than this time last year.

Investments

This section contains an investment schedule as of January 31st. Currently the City's funds are earning an average interest rate of 1.87% compared to 1.77% in 2019.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	UNAUDITED December 31 2019	UNAUDITED December 31 2019	Increase (Decrease)	AUDITED JUNE 30 2019
ASSETS				
CASH	\$ 9,802,689	\$ 12,209,150	\$ (2,406,461)	\$ 13,693,730
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,324,096	1,286,577	37,519	1,754,042
TAXES RECEIVABLE-CURRENT	20,861,490	21,329,388	(467,898)	1,090,970
DELINQUENT TAXES	948,931	971,916	(22,985)	755,527
TAX LIENS	723,501	823,890	(100,389)	533,503
NET DUE TO/FROM OTHER FUNDS	2,795,104	3,450,135	(655,031)	2,970,731
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TOTAL ASSETS	\$ 36,455,810	\$ 40,071,054	\$ (3,615,244)	\$ 20,798,503
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (167,848)	\$ (298,840)	\$ 130,992	\$ (999,236)
PAYROLL LIABILITIES	211,987	214,316	(2,328)	(988,473)
ACCRUED PAYROLL	542	542	-	(3,484,840)
STATE FEES PAYABLE	(49,184)	(51,064)	1,880	-
ESCROWED AMOUNTS	(25,838)	(25,805)	(33)	(25,643)
DEFERRED REVENUE	(22,321,381)	(22,912,653)	591,272	(2,165,544)
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TOTAL LIABILITIES	\$ (22,351,721)	\$ (23,073,503)	\$ 721,782	\$ (7,663,736)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (11,068,662)	\$ (13,962,124)	\$ 2,893,462	\$ (10,099,340)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,970)
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TOTAL FUND BALANCE	\$ (14,104,089)	\$ (16,997,551)	\$ 2,893,462	\$ (13,134,767)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (36,455,810)	\$ (40,071,054)	\$ 3,615,244	\$ (20,798,503)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU JAN 2019	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 25,921,224	52.58%	\$ 48,772,945	\$ 28,537,124	58.51%	\$ (2,615,900)
PRIOR YEAR TAX REVENUE	\$ -	\$ 316,558		\$ -	\$ 602,979		\$ (286,421)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 2,527,841	64.65%	\$ 3,835,000	\$ 2,366,044	61.70%	\$ 161,797
PENALTIES & INTEREST	\$ 150,000	\$ 78,449	52.30%	\$ 150,000	\$ 81,076	54.05%	\$ (2,627)
TOTAL TAXES	\$ 54,605,498	\$ 29,838,188	54.64%	\$ 53,947,945	\$ 32,584,917	60.40%	\$ (2,746,729)
LICENSES AND PERMITS							
BUSINESS	\$ 169,000	\$ 110,351	65.30%	\$ 62,000	\$ 43,042	69.42%	\$ 67,309
NON-BUSINESS	\$ 409,000	\$ 188,519	46.09%	\$ 355,000	\$ 237,924	67.02%	\$ (49,405)
TOTAL LICENSES	\$ 578,000	\$ 298,869	51.71%	\$ 417,000	\$ 280,966	67.38%	\$ 17,903
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 417,352	104.34%	\$ 400,000	\$ 403,684	100.92%	\$ 13,668
STATE REVENUE SHARING	\$ 2,389,669	\$ 1,621,513	67.86%	\$ 1,689,669	\$ 986,970	58.41%	\$ 634,543
WELFARE REIMBURSEMENT	\$ 94,122	\$ 26,794	28.47%	\$ 103,747	\$ 20,775	20.02%	\$ 6,019
OTHER STATE AID	\$ 32,000	\$ 14,495	45.30%	\$ 32,000	\$ 14,819	46.31%	\$ (324)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,144,175	\$ 2,080,155	66.16%	\$ 2,453,800	\$ 1,426,248	58.12%	\$ 653,907
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 148,440	\$ 62,833	42.33%	\$ 144,440	\$ 104,891	72.62%	\$ (42,058)
PUBLIC SAFETY	\$ 215,600	\$ 68,977	31.99%	\$ 236,277	\$ 104,950	44.42%	\$ (35,973)
EMS TRANSPORT	\$ 1,200,000	\$ 671,097	55.92%	\$ 1,250,000	\$ 600,677	48.05%	\$ 70,420
TOTAL CHARGE FOR SERVICES	\$ 1,564,040	\$ 802,907	51.34%	\$ 1,630,717	\$ 810,518	49.70%	\$ (7,611)
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 24,379	44.33%	\$ 70,000	\$ 27,574	39.39%	\$ (3,195)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 70,000	\$ 88,965	127.09%	\$ 32,000	\$ 55,301	172.82%	\$ 33,664
RENTS	\$ 35,000	\$ 14,428	41.22%	\$ 35,000	\$ 14,453	41.29%	\$ (25)
UNCLASSIFIED	\$ 10,000	\$ 50,124	501.24%	\$ 10,000	\$ 43,171	431.71%	\$ 6,953
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 36,383		\$ -	\$ 32,528		\$ 3,855
SALE OF PROPERTY	\$ 20,000	\$ 15,917	79.59%	\$ 20,000	\$ 38,828	194.14%	\$ (22,911)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 225,000	\$ 134,331	59.70%	\$ 221,000	\$ 131,681	59.58%	\$ 2,650
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,317,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 566,011	\$ -	0.00%	\$ 97,718	\$ -	0.00%	\$ -
ENERGY EFFICIENCY	\$ -	\$ -		\$ -	\$ -		\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ 10,250	4.78%	\$ (10,250)
UTILITY REIMBURSEMENT	\$ 20,000	\$ 8,652	43.26%	\$ 27,500	\$ 8,818	32.07%	\$ (166)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,805,759	\$ 348,800	12.43%	\$ 2,502,966	\$ 335,030	13.39%	\$ 13,770
TOTAL GENERAL FUND REVENUES	\$ 62,752,472	\$ 33,393,298	53.21%	\$ 61,022,428	\$ 35,465,253	58.12%	\$ (2,071,955)
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 15,479,657	59.88%	\$ 24,302,914	\$ 14,473,553	59.55%	\$ 1,006,104
EDUCATION	\$ 711,224	\$ 330,662	46.49%	\$ 674,191	\$ 338,051	50.14%	\$ (7,389)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,440,176	\$ 15,810,319	57.62%	\$ 25,696,522	\$ 14,811,604	57.64%	\$ 998,715
GRAND TOTAL REVENUES	\$ 90,192,648	\$ 49,203,617	54.55%	\$ 86,718,950	\$ 50,276,857	57.98%	\$ (1,073,240)

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

DEPARTMENT	FY 2020 BUDGET	Unaudited EXP THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	Unaudited EXP THRU JAN 2019	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 123,137	\$ 83,079	67.47%	\$ 111,610	\$ 59,566	53.37%	\$ 23,513
CITY MANAGER	\$ 582,119	\$ 338,865	58.21%	\$ 474,086	\$ 275,827	58.18%	\$ 63,038
CITY CLERK	\$ 207,139	\$ 104,157	50.28%	\$ 185,898	\$ 101,113	54.39%	\$ 3,044
FINANCIAL SERVICES	\$ 734,597	\$ 427,846	58.24%	\$ 694,109	\$ 410,756	59.18%	\$ 17,090
HUMAN RESOURCES	\$ 153,182	\$ 85,092	55.55%	\$ 149,953	\$ 83,942	55.98%	\$ 1,150
INFORMATION TECHNOLOGY	\$ 713,729	\$ 575,796	80.67%	\$ 588,403	\$ 353,795	60.13%	\$ 222,001
TOTAL ADMINISTRATION	\$ 2,513,903	\$ 1,614,835	64.24%	\$ 2,204,059	\$ 1,284,999	58.30%	\$ 329,836
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 651,496	48.85%	\$ 1,471,918	\$ 609,506	41.41%	\$ 41,990
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 86,158	40.76%	\$ 223,500	\$ 89,852	40.20%	\$ (3,694)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 302,559	67.45%	\$ 384,630	\$ 226,435	58.87%	\$ 76,124
PUBLIC LIBRARY	\$ 1,006,217	\$ 681,237	67.70%	\$ 998,189	\$ 665,459	66.67%	\$ 15,778
TOTAL COMMUNITY SERVICES	\$ 2,999,887	\$ 1,721,450	57.38%	\$ 3,078,237	\$ 1,591,252	51.69%	\$ 130,198
FISCAL SERVICES							
DEBT SERVICE	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 6,702,508	\$ 6,156,417	91.85%	\$ 268,142
FACILITIES	\$ 667,128	\$ 532,598	79.83%	\$ 650,641	\$ 427,764	65.75%	\$ 104,834
WORKERS COMPENSATION	\$ 637,910	\$ -	0.00%	\$ 581,360	\$ -	0.00%	\$ -
WAGES & BENEFITS	\$ 6,797,826	\$ 3,579,568	52.66%	\$ 6,471,614	\$ 3,442,760	53.20%	\$ 136,808
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ -	0.00%	\$ 431,003	\$ -	0.00%	\$ -
TOTAL FISCAL SERVICES	\$ 15,883,356	\$ 10,536,725	66.34%	\$ 14,837,126	\$ 10,026,941	67.58%	\$ 509,784
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,515,511	\$ 2,501,906	55.41%	\$ 4,422,256	\$ 2,485,683	56.21%	\$ 16,223
FIRE EMS	\$ 695,751	\$ 448,812	64.51%	\$ 683,181	\$ 384,826	56.33%	\$ 63,986
POLICE DEPARTMENT	\$ 4,275,323	\$ 2,472,502	57.83%	\$ 4,166,631	\$ 2,350,216	56.41%	\$ 122,286
TOTAL PUBLIC SAFETY	\$ 9,486,585	\$ 5,423,220	57.17%	\$ 9,272,068	\$ 5,220,725	56.31%	\$ 202,495
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 2,624,207	54.26%	\$ 4,778,668	\$ 2,773,337	58.04%	\$ (149,130)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 501,150	48.63%	\$ 988,013	\$ 535,837	54.23%	\$ (34,687)
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 645,216	\$ 474,537	73.55%	\$ -
TOTAL PUBLIC WORKS	\$ 6,512,514	\$ 3,599,894	55.28%	\$ 6,411,897	\$ 3,783,711	59.01%	\$ (183,817)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,200	99.06%	\$ 172,000	\$ 171,759	99.86%	\$ 17,441
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 840,913	74.13%	\$ 1,123,081	\$ 842,674	75.03%	\$ (1,761)
LATC-PUBLIC TRANSIT	\$ 331,138	\$ 331,138	100.00%	\$ 199,130	\$ 199,130	100.00%	\$ 132,008
TAX SHARING	\$ 270,000	\$ 5,398	2.00%	\$ 270,000	\$ 18,800	6.96%	\$ (13,402)
TOTAL INTERGOVERNMENTAL	\$ 1,926,442	\$ 1,366,649	70.94%	\$ 1,764,211	\$ 1,232,363	69.85%	\$ 134,286
COUNTY TAX							
TIF (10108058-580000)	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 2,407,766	\$ 2,407,765	100.00%	\$ 74,956
OVERLAY	\$ 3,049,803	\$ -	0.00%	\$ 3,049,803	\$ -	0.00%	\$ -
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 44,855,211	\$ 26,745,494	59.63%	\$ 43,025,167	\$ 25,547,756	59.38%	\$ 1,197,738
EDUCATION DEPARTMENT	\$ 45,337,437	\$ 21,302,633	46.99%	\$ 43,693,783	\$ 20,633,674	47.22%	\$ 668,959
TOTAL GENERAL FUND EXPENDITURES	\$ 90,192,648	\$ 48,048,127	53.27%	\$ 86,718,950	\$ 46,181,430	53.25%	\$ 1,866,697

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

INVESTMENT		FUND	BALANCE January 31, 2020	BALANCE December 31, 2019	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 3,302,800.39	\$ 4,298,061.72	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,038,338.55	\$ 1,037,016.74	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,741,311.42	\$ 5,735,410.96	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,871.59	\$ 51,805.56	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 186,495.48	\$ 186,258.06	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 223,938.15	\$ 223,653.10	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,280.84	\$ 60,204.12	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 7,408,023.19	\$ 7,398,592.20	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,177.75	\$ 15,158.44	1.50%
NORTHERN CAPITAL	02155	CAPITAL PROJECTS	\$ 750,000.00	\$ 750,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.45%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.00%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.15%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	2.30%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 250,000.00	\$ 250,000.00	2.60%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 1,000,000.00	\$ 1,000,000.00	2.55%
GRAND TOTAL			\$ 19,528,237.36	\$ 22,506,160.90	1.87%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2019 - June 30, 2020
Report as of January 31, 2020

	Beginning	January 2020					Ending
	Balance 01/01/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 1/31/2020
Bluecross	\$ 2,918.78	\$ 17,758.40	\$ (4,362.64)		\$ (8,085.01)		\$ 8,229.53
Intercept	\$ 400.00		\$ (400.00)				\$ -
Medicare	\$ 64,893.36	\$ 149,651.40	\$ (43,625.13)		\$ (85,413.80)		\$ 85,505.83
Medicaid	\$ 31,346.36	\$ 38,051.60	\$ (25,070.53)		\$ (12,145.20)		\$ 32,182.23
Other/Commercial	\$ 43,780.10	\$ 28,492.40	\$ (19,888.75)	\$ 191.25	\$ (13,126.97)		\$ 39,448.03
Patient	\$ 130,427.31	\$ 13,122.60	\$ (8,535.68)	\$ 245.00	\$ 36,772.30	\$ (24,841.59)	\$ 147,189.94
Worker's Comp	\$ -	\$ 922.80			\$ (922.80)		\$ -
TOTAL	\$ 273,765.91	\$ 247,999.20	\$ (101,882.73)	\$ 436.25	\$ (82,921.48)	\$ (24,841.59)	\$ 312,555.56

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2019 - June 30, 2020
Report as of January 31, 2020

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Adjustment	Totals	% of Total
No Insurance Information	\$ 1,557.40								\$ 1,557.40	0.11%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40		\$ 78,502.60	5.46%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00				\$ 300.00	0.02%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40		\$ 831,881.00	57.87%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60		\$ 265,871.40	18.50%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40		\$ 152,621.40	10.62%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60		\$ 104,850.60	7.29%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80		\$ 1,800.80	0.13%
TOTAL	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 247,999.20	\$ -	\$ 1,437,385.20	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2019 - June 30, 2020
Report as of January 31, 2020

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Adjustment	Totals	% of Total
No Insurance Information	2	0	0	0	0	0	0		2	0.11%
Bluecross	15	12	15	11	7	13	21		94	5.16%
Intercept	0	0	1	1	1	0	0		3	0.16%
Medicare	117	145	125	186	154	136	187		1050	57.66%
Medicaid	35	49	40	62	47	61	49		343	18.84%
Other/Commercial	13	35	16	32	34	34	36		200	10.98%
Patient	14	28	14	20	17	18	16		127	6.97%
Worker's Comp	0			1		0	1		2	0.11%
TOTAL	196	269	211	313	260	262	310	0	1821	100.00%

**EMS BILLING
AGING REPORT
July 1, 2019 to June 30, 2020
Report as of January 31, 2020**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 8,916.06	108%	\$ -	0%	\$ -	0%	\$ -	0%	\$ (686.53)	-8%	\$ 8,229.53	2.63%
Intercept	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
Medicare	\$ 82,060.20	96%	\$ 3,980.20	5%	\$ 71.38	0%	\$ -	0%	\$ (605.95)	-1%	\$ 85,505.83	27.36%
Medicaid	\$ 30,125.14	94%	\$ 2,172.43	7%	\$ -	0%	\$ -	0%	\$ (115.34)	0%	\$ 32,182.23	10.30%
Other/Commercial Patient	\$ 15,215.95	39%	\$ 13,821.45	35%	\$ 4,813.22	12%	\$ 864.00	2%	\$ 4,733.41	12%	\$ 39,448.03	12.62%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 181,809.32		\$ 59,611.93		\$ 32,556.09		\$ 22,711.72		\$ 15,866.50		\$ 312,555.56	
	58%		19%		10%		7%		5%		100%	100.00%

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for January 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 January 31, 2020.

INGERSOLL TURF FACILITY

Statement of Net Assets:

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

Current Assets:

As of the end of January 2020 the total current assets of Ingersoll Turf Facility were \$254,25. This consisted of cash and cash equivalents of \$223,653 and an interfund receivable of \$30,599132 an increase from December of \$8,638.

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, 2020 was \$144,984.

Liabilities:

Ingersoll had accounts payable of \$525 as of January 31, 2020.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Ingersoll Turf Facility through January 2020 are \$139,715. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through January 2020 were \$68,553. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2020, Ingersoll has an operating gain of \$71,162 compared to a net gain in December of \$61,379.

As of January 31, 2020, Ingersoll has an increase in net assets of \$71,162.

The budget to actual reports for revenue and expenditures, show that the revenue for FY20 compared to FY 19.

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

	Jan 31, 2020	Dec 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 223,653	\$ 223,413	\$ 240
Interfund receivables/payables	\$ 30,599	\$ 22,201	8,398
Accounts receivable	-	-	-
Total current assets	254,252	245,614	8,638
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(665,552)	(665,552)	-
Total noncurrent assets	144,984	144,984	-
Total assets	399,236	390,598	8,638
LIABILITIES			
Accounts payable	\$ 525	\$ 1,670	(1,145)
Interfund payable	\$ -	\$ -	-
Total liabilities	525	1,670	(1,145)
NET ASSETS			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 253,727	\$ 243,944	\$ 9,783
Total net assets	\$ 398,711	\$ 388,928	\$ 9,783

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, 2020

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 139,715
Operating expenses:	
Personnel	44,003
Supplies	13,180
Utilities	8,118
Repairs and maintenance	3,252
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
Total operating expenses	68,553
Operating gain (loss)	71,162
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	71,162
Transfers out	-
Change in net assets	71,162
Total net assets, July 1	327,549
Total net assets, January 31, 2020	\$ 398,711

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU JAN 2019	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 8,325	33.30%	\$ 20,500	\$ 9,300	45.37%
Batting Cages	\$ 13,000	\$ 9,075	69.81%	\$ 12,240	\$ 7,525	61.48%
Programs	\$ 90,000	\$ 60,245	66.94%	\$ 90,000	\$ 57,079	63.42%
Rental Income	\$ 102,000	\$ 61,287	60.09%	\$ 102,300	\$ 55,800	54.55%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 138,932	60.41%	\$ 225,040	\$ 129,704	57.64%
INTEREST ON INVESTMENTS	\$ -	\$ 783		\$ -	\$ 178	
GRAND TOTAL REVENUES	\$ 230,000	\$ 139,715	60.75%	\$ 225,040	\$ 129,882	57.72%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU JAN 2019	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 44,003	29.47%	\$ 120,000	\$ 46,452	38.71%	\$ (2,449)
Purchased Services	\$ 18,160	\$ 3,252	17.91%	\$ 19,460	\$ 3,909	20.09%	\$ (657)
Programs	\$ 17,000	\$ 12,678	74.58%	\$ 15,220	\$ 4,047	26.59%	\$ 8,631
Supplies	\$ 4,900	\$ 502	10.24%	\$ 4,600	\$ 7,679	166.93%	\$ (7,177)
Utilities	\$ 25,100	\$ 8,118	32.34%	\$ 30,920	\$ 9,129	29.52%	\$ (1,011)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	\$ 225,491	\$ 68,553	30.40%	\$ 222,705	\$ 71,216	31.98%	\$ (2,663)
GRAND TOTAL EXPENDITURES	\$ 225,491	\$ 68,553	30.40%	\$ 222,705	\$ 71,216	31.98%	\$ (2,663)

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Peter Crichton, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for January 31, 2020

Attached you will find a Statement of Net Assets and a Statement of Activities and budget to actual reports for Norway Savings Bank Arena for revenue and expenditures as of January 31, 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, December 31, 2019.

Current Assets:

As of the end of January 2020 the total current assets of Norway Savings Bank Arena were (\$1,367,2777). These consisted of cash and cash equivalents of \$205,152, accounts receivable of \$215,967, and an interfund payable of \$1,788,396.

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, 2020 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$7,476 as of January 31, 2020.

Statement of Activities:

The statement of activities shows the current operating revenue collected for the fiscal year and the operating expenses as well as any nonoperating revenue and expenses.

The operating revenues for Norway Arena through January 2020 are \$613,166. 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 2020 were \$422,270. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of January 2020, Norway Arena has an operating and net gain of \$190,896.

As of January 31, 2020, Norway Arena has an increase in net assets of \$190,896.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$67,414 less than in FY19 and expenditures in F20 are \$310,796 less than last year in January.

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

	January 31, 2020	December 31, 2019	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 205,152	\$ 201,257	\$ 3,895
Interfund receivables	\$ (1,788,396)	\$ (1,799,836)	\$ 11,440
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	215,967	203,941	12,026
Total current assets	(1,367,277)	(1,394,638)	27,361
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(279,828)	(279,828)	-
Total noncurrent assets	293,394	293,394	-
Total assets	(1,073,883)	(1,101,244)	27,361
LIABILITIES			
Accounts payable	\$ 7,476	\$ 1,670	\$ 5,806
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	132,623	126,817	5,806
NET ASSETS			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,499,900)	\$ (1,521,455)	\$ 21,555
Total net assets	\$ (1,206,506)	\$ (1,228,061)	\$ 21,555

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, 2020

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 613,166
Operating expenses:	
Personnel	174,325
Supplies	56,785
Utilities	127,986
Repairs and maintenance	31,059
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	4,527
Total operating expenses	422,270
Operating gain (loss)	190,896
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	190,896
Transfers out	-
Change in net assets	190,896
Total net assets, July 1	(1,397,402)
Total net assets, January 31, 2020	\$ (1,206,506)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU JAN 2019	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 10,500	63.64%	\$ 18,000	\$ 10,500	58.33%	\$ -
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ -	\$ 1,010		\$ (1,010)
Pepsi Vending Machines	\$ 3,000	\$ 513	17.10%	\$ -	\$ 1,416		\$ (903)
Games Vending Machines	\$ 3,000	\$ 848	28.27%	\$ -	\$ 2,513		\$ (1,665)
Vending Food	\$ 3,000	\$ 321	10.70%	\$ -	\$ 514		\$ (193)
Sponsorships	\$ 230,000	\$ 135,300	58.83%	\$ 275,000	\$ 143,715	52.26%	\$ (8,415)
Pro Shop	\$ 7,000	\$ 3,680	52.57%	\$ 8,500	\$ 473	5.56%	\$ 3,207
Programs	\$ 27,500	\$ -	0.00%	\$ 31,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 451,724	60.72%	\$ 705,250	\$ 496,434	70.39%	\$ (44,710)
Camps/Clinics	\$ 50,000	\$ 6,780	13.56%	\$ 50,000	\$ 12,480		\$ (5,700)
Tournaments	\$ 55,000	\$ 3,500	6.36%	\$ 50,000	\$ 11,525	23.05%	\$ (8,025)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 613,166	53.48%	\$ 1,137,750	\$ 680,580	59.82%	\$ (67,414)

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU JAN 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU JAN 2019	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 174,325	50.13%	\$ 344,000	\$ 209,125	60.79%	\$ (34,800)
Purchased Services	\$ 49,500	\$ 61,174	123.58%	\$ 71,656	\$ 25,246	35.23%	\$ 35,928
Supplies	\$ 68,150	\$ 56,785	83.32%	\$ 37,100	\$ 35,211	94.91%	\$ 21,574
Utilities	\$ 238,000	\$ 127,986	53.78%	\$ 225,150	\$ 148,878	66.12%	\$ (20,892)
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 295,449	58.27%	\$ (295,449)
	\$ 718,386	\$ 422,270	58.78%	\$ 1,288,406	\$ 733,065	56.90%	\$ (310,796)
GRAND TOTAL EXPENDITURES	\$ 718,386	\$ 422,270	58.78%	\$ 1,288,406	\$ 733,065	56.90%	\$ (310,796)