

# City of Auburn, Maine

*"Maine's City of Opportunity"*

## Financial Services



**TO: Peter Crichton, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: May 2020 Financial Report**

**DATE: June 15, 2020**

The following is a discussion regarding the significant variances found in the City's May 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 eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

### **Revenues**

- A. Revenues collected through May 31<sup>st</sup>, including the school department were \$83,732,347, or 92.84%, of the budget. The municipal revenues including property taxes were \$59,231,091 or 94.39% of the budget which is less than the same period last year by 1.20%. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 99.16% as compared to 98.24% last year. The 30 day notice of liens were sent out in May and tax liens will be filed at the end of June on any properties that have unpaid taxes.
- C. Excise tax for the month of May is at 89.50%. This is a \$342,269 decrease from FY 19. Our excise revenues for FY20 are 2.10% below projections as of May 31, 2020.
- D. State Revenue Sharing for the month of May is 105.2% or \$2,513,855.

## **Expenditures**

City expenditures through May 2020 were \$39,762,842 or 88.65%, of the budget. This is 1.71% lower than last year at this time.

Noteworthy variances are:

- A. Recreation, IT and Water and Sewer are over budget at the end of May. The other operating departments are either right where they should be or below at the end of May.

## **Investments**

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 1.58%.

Respectfully submitted,

A handwritten signature in black ink that reads "Jill M Eastman". The signature is written in a cursive, flowing style.

Jill M. Eastman  
Finance Director

**CITY OF AUBURN, MAINE**  
**BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND**  
**AS of May 2020, April 2020, and June 2019**

	UNAUDITED May 31 2020	UNAUDITED April 30 2020	Increase (Decrease)	AUDITED JUNE 30 2019
<b>ASSETS</b>				
CASH	\$ 18,846,898	\$ 24,485,009	\$ (5,638,110)	\$ 13,693,730
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,512,539	1,473,690	38,849	1,754,042
TAXES RECEIVABLE-CURRENT	1,189,515	1,943,619	(754,104)	1,090,970
DELINQUENT TAXES	879,124	879,189	(65)	755,527
TAX LIENS	557,140	599,126	(41,985)	533,503
NET DUE TO/FROM OTHER FUNDS	1,234,902	(315,213)	1,550,115	2,970,731
	<hr/>			
<b>TOTAL ASSETS</b>	<b>\$ 24,220,118</b>	<b>\$ 29,065,419</b>	<b>\$ (4,845,301)</b>	<b>\$ 20,798,503</b>
 <b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (122,786)	\$ (126,437)	\$ 3,651	\$ (999,236)
PAYROLL LIABILITIES	(521,528)	(767,308)	245,779	(988,473)
ACCRUED PAYROLL	542	542	-	(3,484,840)
STATE FEES PAYABLE	(81,741)	(6,025)	(75,716)	-
ESCROWED AMOUNTS	(27,456)	(27,433)	(23)	(25,643)
DEFERRED REVENUE	(2,528,025)	(3,323,841)	795,815	(2,165,544)
	<hr/>			
<b>TOTAL LIABILITIES</b>	<b>\$ (3,280,995)</b>	<b>\$ (4,250,501)</b>	<b>\$ 969,506</b>	<b>\$ (7,663,736)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (17,903,696)	\$ (21,779,492)	\$ 3,875,796	\$ (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)
	<hr/>			
<b>TOTAL FUND BALANCE</b>	<b>\$ (20,939,123)</b>	<b>\$ (24,814,919)</b>	<b>\$ 3,875,796</b>	<b>\$ (13,134,767)</b>
	<hr/>			
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (24,220,118)</b>	<b>\$ (29,065,420)</b>	<b>\$ 4,845,302</b>	<b>\$ (20,798,503)</b>

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAY 2019	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 48,881,320	99.16%	\$ 48,772,945	\$ 47,912,450	98.24%	\$ 968,870
PRIOR YEAR TAX REVENUE	\$ -	\$ 352,803		\$ -	\$ 771,195		\$ (418,392)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 3,499,336	89.50%	\$ 3,835,000	\$ 3,841,605	100.17%	\$ (342,269)
PENALTIES & INTEREST	\$ 150,000	\$ 136,532	91.02%	\$ 150,000	\$ 130,733	87.16%	\$ 5,799
<b>TOTAL TAXES</b>	<b>\$ 54,605,498</b>	<b>\$ 53,864,106</b>	<b>98.64%</b>	<b>\$ 53,947,945</b>	<b>\$ 53,653,677</b>	<b>99.45%</b>	<b>\$ 210,429</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 169,000	\$ 166,783	98.69%	\$ 62,000	\$ 65,133	105.05%	\$ 101,650
NON-BUSINESS	\$ 409,000	\$ 329,755	80.62%	\$ 355,000	\$ 422,329	118.97%	\$ (92,574)
<b>TOTAL LICENSES</b>	<b>\$ 578,000</b>	<b>\$ 496,538</b>	<b>85.91%</b>	<b>\$ 417,000</b>	<b>\$ 487,462</b>	<b>116.90%</b>	<b>\$ 9,076</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 417,352	104.34%	\$ 400,000	\$ 403,684	100.92%	\$ 13,668
STATE REVENUE SHARING	\$ 2,389,669	\$ 2,513,855	105.20%	\$ 1,689,669	\$ 1,515,073	89.67%	\$ 998,782
WELFARE REIMBURSEMENT	\$ 94,122	\$ 38,091	40.47%	\$ 103,747	\$ 41,886	40.37%	\$ (3,795)
OTHER STATE AID	\$ 32,000	\$ 14,495	45.30%	\$ 32,000	\$ 14,944	46.70%	\$ (449)
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 258,517	113.19%	\$ (258,517)
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,144,175</b>	<b>\$ 2,983,793</b>	<b>94.90%</b>	<b>\$ 2,453,800</b>	<b>\$ 2,234,104</b>	<b>91.05%</b>	<b>\$ 749,689</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 148,440	\$ 113,963	76.77%	\$ 144,440	\$ 145,057	100.43%	\$ (31,094)
PUBLIC SAFETY	\$ 215,600	\$ 128,141	59.43%	\$ 236,277	\$ 180,180	76.26%	\$ (52,039)
EMS TRANSPORT	\$ 1,200,000	\$ 1,070,316	89.19%	\$ 1,250,000	\$ 968,085	77.45%	\$ 102,231
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,564,040</b>	<b>\$ 1,312,420</b>	<b>83.91%</b>	<b>\$ 1,630,717</b>	<b>\$ 1,293,322</b>	<b>79.31%</b>	<b>\$ 19,098</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 37,653	68.46%	\$ 70,000	\$ 67,023	95.75%	\$ (29,370)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 70,000	\$ 120,630	172.33%	\$ 32,000	\$ 147,910	462.22%	\$ (27,280)
RENTS	\$ 35,000	\$ 25,216	72.04%	\$ 35,000	\$ 25,240	72.11%	\$ (24)
UNCLASSIFIED	\$ 10,000	\$ 48,369	483.69%	\$ 10,000	\$ 73,832	738.32%	\$ (25,463)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 48,772		\$ -	\$ 44,117		\$ 4,655
SALE OF PROPERTY	\$ 20,000	\$ 65,539	327.70%	\$ 20,000	\$ 70,061	350.31%	\$ (4,522)
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 225,000	\$ 211,091	93.82%	\$ 221,000	\$ 206,927	93.63%	\$ 4,164
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	\$ 16,964	84.82%	\$ 27,500	\$ 19,011	69.13%	\$ (2,047)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,805,759</b>	<b>\$ 536,581</b>	<b>19.12%</b>	<b>\$ 2,502,966</b>	<b>\$ 597,348</b>	<b>23.87%</b>	<b>\$ (60,767)</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 62,752,472</b>	<b>\$ 59,231,091</b>	<b>94.39%</b>	<b>\$ 61,022,428</b>	<b>\$ 58,332,936</b>	<b>95.59%</b>	<b>\$ 898,155</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 23,966,866	92.71%	\$ 24,302,914	\$ 22,474,178	92.48%	\$ 1,492,688
EDUCATION	\$ 711,224	\$ 534,390	75.14%	\$ 674,191	\$ 547,927	81.27%	\$ (13,537)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,440,176</b>	<b>\$ 24,501,256</b>	<b>89.29%</b>	<b>\$ 25,696,522</b>	<b>\$ 23,022,105</b>	<b>89.59%</b>	<b>\$ 1,479,151</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 90,192,648</b>	<b>\$ 83,732,347</b>	<b>92.84%</b>	<b>\$ 86,718,950</b>	<b>\$ 81,355,041</b>	<b>93.81%</b>	<b>\$ 2,377,306</b>

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

DEPARTMENT	FY 2020 BUDGET	EXP THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	EXP THRU MAY 2019	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 123,137	\$ 96,667	78.50%	\$ 111,610	\$ 90,739	81.30%	\$ 5,928
CITY MANAGER	\$ 582,119	\$ 512,297	88.01%	\$ 474,086	\$ 436,131	91.99%	\$ 76,166
CITY CLERK	\$ 207,139	\$ 164,809	79.56%	\$ 185,898	\$ 156,320	84.09%	\$ 8,489
FINANCIAL SERVICES	\$ 734,597	\$ 661,926	90.11%	\$ 694,109	\$ 639,069	92.07%	\$ 22,857
HUMAN RESOURCES	\$ 153,182	\$ 132,148	86.27%	\$ 149,953	\$ 129,934	86.65%	\$ 2,214
INFORMATION TECHNOLOGY	\$ 713,729	\$ 713,750	100.00%	\$ 588,403	\$ 481,107	81.76%	\$ 232,643
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,513,903</b>	<b>\$ 2,281,597</b>	<b>90.76%</b>	<b>\$ 2,204,059</b>	<b>\$ 1,933,300</b>	<b>87.72%</b>	<b>\$ 348,297</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 913,195	68.47%	\$ 1,471,918	\$ 981,722	66.70%	\$ (68,527)
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 134,138	63.46%	\$ 223,500	\$ 140,957	63.07%	\$ (6,819)
RECREATION & SPORTS TOURISM	\$ 448,575	\$ 486,306	108.41%	\$ 384,630	\$ 401,293	104.33%	\$ 85,013
PUBLIC LIBRARY	\$ 1,006,217	\$ 932,792	92.70%	\$ 998,189	\$ 998,189	100.00%	\$ (65,397)
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 2,999,887</b>	<b>\$ 2,466,431</b>	<b>82.22%</b>	<b>\$ 3,078,237</b>	<b>\$ 2,522,161</b>	<b>81.94%</b>	<b>\$ (55,730)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,334,690	\$ 6,977,495	95.13%	\$ 6,702,508	\$ 6,709,037	100.10%	\$ 268,458
FACILITIES	\$ 667,128	\$ 609,831	91.41%	\$ 650,641	\$ 528,334	81.20%	\$ 81,497
WORKERS COMPENSATION	\$ 637,910	\$ 637,910	100.00%	\$ 581,360	\$ 581,360	100.00%	\$ 56,550
WAGES & BENEFITS	\$ 6,797,826	\$ 5,707,907	83.97%	\$ 6,471,614	\$ 5,389,892	83.29%	\$ 318,015
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ 37,500	8.41%	\$ 431,003	\$ -	0.00%	\$ 37,500
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 15,883,356</b>	<b>\$ 13,970,643</b>	<b>87.96%</b>	<b>\$ 14,837,126</b>	<b>\$ 13,208,623</b>	<b>89.02%</b>	<b>\$ 762,020</b>
<b>PUBLIC SAFETY</b>							
FIRE DEPARTMENT	\$ 4,515,511	\$ 3,937,109	87.19%	\$ 4,422,256	\$ 3,930,658	88.88%	\$ 6,451
FIRE EMS	\$ 695,751	\$ 564,111	81.08%	\$ 683,181	\$ 621,897	91.03%	\$ (57,786)
POLICE DEPARTMENT	\$ 4,275,323	\$ 3,803,515	88.96%	\$ 4,166,631	\$ 3,685,935	88.46%	\$ 117,580
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,486,585</b>	<b>\$ 8,304,735</b>	<b>87.54%</b>	<b>\$ 9,272,068</b>	<b>\$ 8,238,490</b>	<b>88.85%</b>	<b>\$ 66,245</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 4,174,534	86.31%	\$ 4,778,668	\$ 4,388,127	91.83%	\$ (213,593)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 843,950	81.90%	\$ 988,013	\$ 792,348	80.20%	\$ 51,602
WATER AND SEWER	\$ 645,216	\$ 669,837	103.82%	\$ 645,216	\$ 632,716	98.06%	\$ 37,121
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,512,514</b>	<b>\$ 5,688,321</b>	<b>87.34%</b>	<b>\$ 6,411,897</b>	<b>\$ 5,813,191</b>	<b>90.66%</b>	<b>\$ (124,870)</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,747	99.34%	\$ 172,000	\$ 171,759	99.86%	\$ 17,988
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 1,123,877	99.08%	\$ 1,123,081	\$ 1,103,445	98.25%	\$ 20,432
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	\$ 232,025	85.94%	\$ (226,627)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,926,442</b>	<b>\$ 1,650,160</b>	<b>85.66%</b>	<b>\$ 1,764,211</b>	<b>\$ 1,706,359</b>	<b>96.72%</b>	<b>\$ (56,199)</b>
<b>COUNTY TAX</b>							
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	\$ 2,918,285	95.69%	\$ 3,049,803	\$ 3,049,803	100.00%	\$ (131,518)
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 44,855,211</b>	<b>\$ 39,762,893</b>	<b>88.65%</b>	<b>\$ 43,025,167</b>	<b>\$ 38,879,692</b>	<b>90.36%</b>	<b>\$ 883,201</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 45,337,437</b>	<b>\$ 36,316,949</b>	<b>80.10%</b>	<b>\$ 43,693,783</b>	<b>\$ 34,513,531</b>	<b>78.99%</b>	<b>\$ 1,803,418</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 90,192,648</b>	<b>\$ 76,079,842</b>	<b>84.35%</b>	<b>\$ 86,718,950</b>	<b>\$ 73,393,223</b>	<b>84.63%</b>	<b>\$ 2,686,619</b>

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

INVESTMENT		FUND	BALANCE May 31, 2020	BALANCE April 30, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,312,993.03	\$ 2,310,833.29	1.00%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,042,748.21	\$ 1,041,774.59	1.00%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,881,720.68	\$ 3,559,354.12	1.00%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,091.88	\$ 52,043.24	1.00%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 187,287.47	\$ 187,112.61	1.00%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 224,889.10	\$ 224,679.12	1.00%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,536.82	\$ 60,480.30	1.00%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 6,310,673.25	\$ 6,624,026.79	1.00%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,242.15	\$ 15,227.93	1.00%
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%
<b>GRAND TOTAL</b>			<b>\$ 17,588,182.59</b>	<b>\$ 17,575,531.99</b>	<b>1.58%</b>

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

	Beginning	May 2020					Ending
	Balance 05/01/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 5/31/2020
<b>Bluecross</b>	\$ 9,437.31	\$ 9,817.60	\$ (4,817.22)		\$ (5,669.30)		\$ 8,768.39
<b>Intercept</b>	\$ -						\$ -
<b>Medicare</b>	\$ 48,370.17	\$ 80,297.40	\$ (34,349.41)	\$ 40.98	\$ (67,663.22)		\$ 26,695.92
<b>Medicaid</b>	\$ 33,273.28	\$ 24,963.00	\$ (27,227.33)		\$ (11,656.98)		\$ 19,351.97
<b>Other/Commercial</b>	\$ 66,553.33	\$ 12,250.20	\$ (12,522.08)		\$ 3,009.26		\$ 69,290.71
<b>Patient</b>	\$ 123,136.18	\$ 8,817.60	\$ (12,393.70)		\$ 12,836.09	\$ 896.20	\$ 133,292.37
<b>Worker's Comp</b>	\$ -		\$ (924.20)		\$ 924.20		\$ -
<b>TOTAL</b>	\$ 280,770.27	\$ 136,145.80	\$ (92,233.94)	\$ 40.98	\$ (68,219.95)	\$ 896.20	\$ 257,399.36

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Totals	% of Total
No Insurance Information	\$ 1,557.40											\$ 1,557.40	0.07%
Bluecross	\$ 12,278.80	\$ 9,485.80	\$ 12,189.60	\$ 9,643.20	\$ 6,681.00	\$ 10,465.80	\$ 17,758.40	\$ 6,656.40	\$ 9,019.00	\$ 10,405.80	\$ 9,817.60	\$ 114,401.40	5.43%
Intercept			\$ 100.00	\$ 100.00	\$ 100.00			\$ 150.00				\$ 450.00	0.02%
Medicare	\$ 93,753.80	\$ 118,375.60	\$ 96,695.60	\$ 142,587.40	\$ 122,367.40	\$ 108,449.80	\$ 149,651.40	\$ 115,774.20	\$ 111,574.20	\$ 92,635.80	\$ 80,297.40	\$ 1,232,162.60	58.51%
Medicaid	\$ 27,506.40	\$ 38,869.20	\$ 31,700.80	\$ 49,219.40	\$ 35,495.20	\$ 45,028.80	\$ 38,051.60	\$ 25,589.40	\$ 42,385.00	\$ 37,275.20	\$ 24,963.00	\$ 396,084.00	18.81%
Other/Commercial	\$ 9,365.20	\$ 25,838.20	\$ 9,887.40	\$ 24,683.20	\$ 27,508.20	\$ 26,846.80	\$ 28,492.40	\$ 18,466.20	\$ 20,852.60	\$ 12,505.40	\$ 12,250.20	\$ 216,695.80	10.29%
Patient	\$ 10,890.80	\$ 23,643.20	\$ 10,939.60	\$ 16,513.00	\$ 14,572.80	\$ 15,168.60	\$ 13,122.60	\$ 10,122.20	\$ 14,233.60	\$ 4,865.20	\$ 8,817.60	\$ 142,889.20	6.78%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80					\$ 1,800.80	0.09%
<b>TOTAL</b>	\$ 155,352.40	\$ 216,212.00	\$ 161,513.00	\$ 243,624.20	\$ 206,724.60	\$ 205,959.80	\$ 247,999.20	\$ 176,758.40	\$ 198,064.40	\$ 157,687.40	\$ 136,145.80	\$ 2,106,041.20	100.00%

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

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Apr 2020	May 2020	Totals	% of Total
No Insurance Information	2	0	0	0	0	0	0					2	0.07%
Bluecross	15	12	15	11	7	13	21	8	11	13	12	138	5.14%
Intercept	0	0	1	1	1	0	0	1	0	0	0	4	0.15%
Medicare	117	145	125	186	154	136	187	155	141	116	102	1564	58.21%
Medicaid	35	49	40	62	47	61	49	33	54	49	33	512	19.05%
Other/Commercial	13	35	16	32	34	34	36	29	27	18	17	291	10.83%
Patient	14	28	14	20	17	18	16	12	18	6	11	174	6.48%
Worker's Comp	0			1		0	1					2	0.07%
<b>TOTAL</b>	196	269	211	313	260	262	310	238	251	202	175	2687	100.00%



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

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 7,720.58	88%	\$ 1,090.26	12%	\$ -	0%	\$ 227.80	3%	\$ (270.25)	-3%	\$ 8,768.39	3.41%
<b>Intercept</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>Medicare</b>	\$ 22,062.80	83%	\$ 1,630.20	6%	\$ -	0%	\$ 1,539.20	6%	\$ 1,463.72	5%	\$ 26,695.92	10.37%
<b>Medicaid</b>	\$ 9,482.44	49%	\$ 8,591.38	44%	\$ 1,036.05	5%	\$ 661.20	3%	\$ (419.10)	-2%	\$ 19,351.97	7.52%
<b>Other/Commercial Patient</b>	\$ 26,340.75	38%	\$ 9,048.26	13%	\$ 8,171.88	12%	\$ 6,884.38	10%	\$ 18,845.44	27%	\$ 69,290.71	26.92%
<b>Worker's Comp</b>	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
<b>TOTAL</b>	\$ 94,095.68		\$ 39,704.05		\$ 33,810.55		\$ 35,035.92		\$ 54,753.16		\$ 257,399.36	
	37%		15%		13%		14%		21%		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 May 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 May 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 May 31, 2020.

#### **Current Assets:**

As of the end of May 2020 the total current assets of Ingersoll Turf Facility were \$244,272. This consisted of cash and cash equivalents of \$224,476, an interfund receivable of \$19,796 an decrease from April of \$10,357.

#### **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 May 31, 2020 was \$144,984.

#### **Liabilities:**

Ingersoll had no accounts payable as of May 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 May 2020 are \$178,191. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2020 were \$118,089. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2020, Ingersoll has an operating gain of \$60,102 compared to April's of \$70,458.

As of May 31, 20, Ingersoll has an increase in net assets of \$61,708.

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**  
**May 31, 2020**  
**Business-type Activities - Enterprise Fund**

	May 31, 2020	Apr 30, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 224,476	\$ 224,476	\$ -
Interfund receivables/payables	\$ 19,796	\$ 30,153	(10,357)
Accounts receivable	-	-	-
Total current assets	244,272	254,629	(10,357)
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	389,256	399,613	(10,357)
<b>LIABILITIES</b>			
Accounts payable	\$ -	\$ -	-
Interfund payable	\$ -	\$ -	-
Total liabilities	-	-	-
<b>NET ASSETS</b>			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 244,272	\$ 254,629	\$ (10,357)
Total net assets	\$ 389,256	\$ 399,613	\$ (10,357)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**May 31, 2020**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 178,191
Operating expenses:	
Personnel	73,655
Supplies	22,000
Utilities	16,583
Repairs and maintenance	1,401
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	4,450
<b>Total operating expenses</b>	<b>118,089</b>
<b>Operating gain (loss)</b>	<b>60,102</b>
Nonoperating revenue (expense):	
Interest income	1,606
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>1,606</b>
Gain (Loss) before transfer	61,708
Transfers out	-
Change in net assets	61,708
Total net assets, July 1	327,549
<b>Total net assets, May 31, 2020</b>	<b>\$ 389,257</b>

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAY 2019	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 12,925	51.70%	\$ 20,500	\$ 15,375	75.00%
Batting Cages	\$ 13,000	\$ 14,250	109.62%	\$ 12,240	\$ 18,908	154.48%
Programs	\$ 90,000	\$ 75,171	83.52%	\$ 90,000	\$ 76,782	85.31%
Rental Income	\$ 102,000	\$ 75,845	74.36%	\$ 102,300	\$ 118,000	115.35%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 178,191</b>	<b>77.47%</b>	<b>\$ 225,040</b>	<b>\$ 229,065</b>	<b>101.79%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 1,606</b>		<b>\$ -</b>	<b>\$ 600</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 179,797</b>	<b>78.17%</b>	<b>\$ 225,040</b>	<b>\$ 229,665</b>	<b>102.06%</b>

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU MAY 2019	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 73,655	49.32%	\$ 120,000	\$ 79,870	66.56%	\$ (6,215)
Purchased Services	\$ 18,160	\$ 5,852	32.22%	\$ 19,460	\$ 7,823	40.20%	\$ (1,971)
Programs	\$ 17,000	\$ 19,526	114.86%	\$ 15,220	\$ 4,047	26.59%	\$ 15,479
Supplies	\$ 4,900	\$ 2,473	50.47%	\$ 4,600	\$ 15,274	332.04%	\$ (12,801)
Utilities	\$ 25,100	\$ 16,583	66.07%	\$ 30,920	\$ 19,933	64.47%	\$ (3,350)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	<b>\$ 225,491</b>	<b>\$ 118,089</b>	<b>52.37%</b>	<b>\$ 222,705</b>	<b>\$ 126,947</b>	<b>57.00%</b>	<b>\$ (8,858)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 225,491</b>	<b>\$ 118,089</b>	<b>52.37%</b>	<b>\$ 222,705</b>	<b>\$ 126,947</b>	<b>57.00%</b>	<b>\$ (8,858)</b>

# 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 May 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 May 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, April 30, 2020.

#### **Current Assets:**

As of the end of May 2020 the total current assets of Norway Savings Bank Arena were (\$1,389,493). These consisted of cash and cash equivalents of \$213,294, accounts receivable of \$95,761, and an interfund payable of \$1,698,548.

#### **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 May 31, 2020 was \$293,934.

#### **Liabilities:**

Norway Arena had accounts payable of \$7,511 as of May 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 May 2020 are \$788,177. 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 May 2020 were \$619,532. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2020, there was an operating gain of \$168,645.

As of May 31, 2019, Norway Arena has a increase in net assets of \$168,645.



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

	May 31, 2020	April 30, 2020	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 213,294	\$ 208,363	\$ 4,931
Interfund receivables	\$ (1,698,548)	\$ (1,681,581)	\$ (16,967)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	95,761	115,761	\$ (20,000)
Total current assets	(1,389,493)	(1,357,457)	(32,036)
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	(1,096,099)	(1,064,063)	(32,036)
<b>LIABILITIES</b>			
Accounts payable	\$ 7,511	\$ 6,817	\$ 694
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	132,658	131,964	694
<b>NET ASSETS</b>			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,522,151)	\$ (1,489,421)	\$ (32,730)
Total net assets	\$ (1,228,757)	\$ (1,196,027)	\$ (32,730)

**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**  
**May 31, 2020**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 788,177
Operating expenses:	
Personnel	272,416
Supplies	78,914
Utilities	195,672
Repairs and maintenance	44,942
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	
<b>Total operating expenses</b>	<b>619,532</b>
<b>Operating gain (loss)</b>	<b>168,645</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	168,645
Transfers out	-
Change in net assets	168,645
Total net assets, July 1	(1,397,402)
<b>Total net assets, May 31, 2020</b>	<b>\$ (1,228,757)</b>

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAY 2019	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ 12,000	72.73%	\$ 16,500	\$ 16,500	100.00%	\$ (4,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 5,000	\$ 1,010	20.20%	\$ (1,010)
Pepsi Vending Machines	\$ 3,000	\$ 844	28.13%	\$ 9,000	\$ 7,092	78.80%	\$ (6,248)
Games Vending Machines	\$ 3,000	\$ 1,561	52.03%	\$ -	\$ -		\$ 1,561
Vending Food	\$ 3,000	\$ 475	15.83%	\$ -	\$ -		\$ 475
Sponsorships	\$ 230,000	\$ 181,000	78.70%	\$ 300,000	\$ 179,200	59.73%	\$ 1,800
Pro Shop	\$ 7,000	\$ 4,792	68.46%	\$ 8,500	\$ 7,143	84.04%	\$ (2,351)
Programs	\$ 27,500	\$ -	0.00%	\$ 31,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 563,500	75.74%	\$ 774,000	\$ 690,679	89.24%	\$ (127,179)
Camps/Clinics	\$ 50,000	\$ 9,830	19.66%	\$ 50,000	\$ 19,060	38.12%	\$ (9,230)
Tournaments	\$ 55,000	\$ 14,175	25.77%	\$ 50,000	\$ 21,675	43.35%	\$ (7,500)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,146,500</b>	<b>\$ 788,177</b>	<b>68.75%</b>	<b>\$ 1,244,000</b>	<b>\$ 942,359</b>	<b>75.75%</b>	<b>\$ (154,182)</b>

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU MAY 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU MAY 2019	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 272,416	78.34%	\$ 344,000	\$ 342,600	99.59%	\$ (70,184)
Purchased Services	\$ 49,500	\$ 44,942	90.79%	\$ 71,656	\$ 81,706	114.03%	\$ (36,764)
Supplies	\$ 68,150	\$ 78,914	115.79%	\$ 37,100	\$ 70,946	191.23%	\$ 7,968
Utilities	\$ 238,000	\$ 221,260	92.97%	\$ 225,150	\$ 227,228	100.92%	\$ (5,968)
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 464,277	91.57%	\$ (464,277)
	<b>\$ 718,386</b>	<b>\$ 619,532</b>	<b>86.24%</b>	<b>\$ 1,288,406</b>	<b>\$ 1,205,913</b>	<b>93.60%</b>	<b>\$ (586,381)</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 718,386</b>	<b>\$ 619,532</b>	<b>86.24%</b>	<b>\$ 1,288,406</b>	<b>\$ 1,205,913</b>	<b>93.60%</b>	<b>\$ (586,381)</b>