



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: December 2020 Financial Report
DATE: January 13, 2020

The following is a discussion regarding the significant variances found in the City's December 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 sixth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 50.0% 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 December 31st, including the school department were \$50,149,131, or 54.67%, of the budget. The municipal revenues including property taxes were \$36,371,245, or 56.98% of the budget which is 5.95% higher than last year during the same period. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 57.18% as compared to 51.72% last year. This is a \$2,900,180 increase over last year. The reason for this difference is due to the timing of receiving the BETE (Business Equipment Tax Exemption) reimbursement from the State. Last year this was received in February and this year we received it in December.
- B. Excise tax for the month of December is at 61.56%. This is a \$366,635 increase over FY 20. Our excise revenues for FY21 are 11.56% above projections as of December 31, 2019.
- C. State Revenue Sharing at the end of December is 65.63% or \$1,777,496 which is \$385,169 more than last year in December.



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Expenditures

City expenditures through December 2020 were \$27,780,234 or 60.48% of the budget. This is 13.77% more than the same period last year. Noteworthy variances are:

- A. The main variances are Debt Service is \$434,533 more than FY20, the Workers Comp transfer of \$641,910 was made earlier than FY20, Public Safety Departments are higher than last year by \$310,683 and the TIF Transfer of \$2,845,623 was made earlier than in FY 20.

Investments

This section contains an investment schedule as of December 31st. Currently the City's funds are earning an average interest rate of .75%.

Respectfully submitted,

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

Jill M. Eastman
Finance Director

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

	UNAUDITED December 31 2020	UNAUDITED November 30 2020	Increase (Decrease)	UNAUDITED JUNE 30 2020
ASSETS				
CASH	\$ 13,214,982	\$ 12,919,579	\$ 295,403	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,243,217	996,353	246,863	1,371,945
TAXES RECEIVABLE-CURRENT	21,185,057	21,597,655	(412,598)	185,234
DELINQUENT TAXES	760,847	1,080,817	(319,970)	617,814
TAX LIENS	867,173	1,033,247	(166,074)	884,542
NET DUE TO/FROM OTHER FUNDS	5,717,958	3,704,116	2,013,842	2,811,613
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TOTAL ASSETS	\$ 42,989,233	\$ 41,331,767	\$ 1,657,466	\$ 20,583,697
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (53,702)	\$ 4,736	\$ (58,439)	\$ (833,548)
PAYROLL LIABILITIES	(704,864)	275,285	(980,149)	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(3,829,105)
STATE FEES PAYABLE	(45,914)	(19,590)	(26,324)	-
ESCROWED AMOUNTS	(31,095)	(31,083)	(12)	(26,004)
DEFERRED REVENUE	(22,773,691)	(23,453,462)	679,770	(2,161,507)
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TOTAL LIABILITIES	\$ (23,609,285)	\$ (23,224,132)	\$ (385,154)	\$ (7,103,705)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (16,344,521)	\$ (15,072,208)	\$ (1,272,312)	\$ (10,445,286)
FUND BALANCE - RESTRICTED	(2,273,457)	(2,273,457)	-	(2,273,457)
FUND BALANCE - NON SPENDABLE	(761,970)	(761,970)	-	(761,249)
	<hr/>			
TOTAL FUND BALANCE	\$ (19,379,948)	\$ (18,107,635)	\$ (1,272,312)	\$ (13,479,992)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (42,989,233)	\$ (41,331,767)	\$ (1,657,466)	\$ (20,583,697)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU DEC 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 28,394,656	57.18%	\$ 49,295,498	\$ 25,494,476	51.72%	\$ 2,900,180
PRIOR YEAR TAX REVENUE	\$ -	\$ 403,930		\$ -	\$ 225,257		\$ 178,673
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 2,532,007	61.56%	\$ 3,910,000	\$ 2,165,372	55.38%	\$ 366,635
PENALTIES & INTEREST	\$ 150,000	\$ 55,798	37.20%	\$ 150,000	\$ 60,147	40.10%	\$ (4,349)
TOTAL TAXES	\$ 55,338,359	\$ 32,791,930	59.26%	\$ 54,605,498	\$ 28,939,368	53.00%	\$ 3,852,562
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 116,746	70.33%	\$ 169,000	\$ 94,499	55.92%	\$ 22,247
NON-BUSINESS	\$ 392,400	\$ 181,245	46.19%	\$ 409,000	\$ 174,809	42.74%	\$ 6,436
TOTAL LICENSES	\$ 558,400	\$ 297,991	53.37%	\$ 578,000	\$ 269,308	46.59%	\$ 28,683
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 390,976	97.74%	\$ 400,000	\$ 417,352	104.34%	\$ (26,376)
STATE REVENUE SHARING	\$ 2,708,312	\$ 1,777,496	65.63%	\$ 2,389,669	\$ 1,392,327	58.26%	\$ 385,169
WELFARE REIMBURSEMENT	\$ 90,656	\$ 11,362	12.53%	\$ 94,122	\$ 20,662	21.95%	\$ (9,300)
OTHER STATE AID	\$ 32,000	\$ 10,269	32.09%	\$ 32,000	\$ 10,881	34.00%	\$ (612)
CITY OF LEWISTON	\$ 228,384	\$ 29,877	13.08%	\$ 228,384	\$ -	0.00%	\$ 29,877
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 2,219,980	64.17%	\$ 3,144,175	\$ 1,841,222	58.56%	\$ 378,758
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 79,352	39.99%	\$ 148,440	\$ 53,017	35.72%	\$ 26,335
PUBLIC SAFETY	\$ 181,600	\$ 71,799	39.54%	\$ 215,600	\$ 61,372	28.47%	\$ 10,427
EMS TRANSPORT	\$ 1,200,000	\$ 594,473	49.54%	\$ 1,200,000	\$ 557,939	46.49%	\$ 36,534
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 745,624	47.19%	\$ 1,564,040	\$ 672,328	42.99%	\$ 73,296
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 12,003	21.82%	\$ 55,000	\$ 19,281	35.06%	\$ (7,278)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 29,143	36.43%	\$ 70,000	\$ 60,040	85.77%	\$ (30,897)
RENTS	\$ 35,000	\$ 27,125	77.50%	\$ 35,000	\$ 12,921	36.92%	\$ 14,204
UNCLASSIFIED	\$ 10,000	\$ 52,713	527.13%	\$ 10,000	\$ 44,153	441.53%	\$ 8,560
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 25,122		\$ -	\$ 24,157		\$ 965
SALE OF PROPERTY	\$ 25,000	\$ 67,651	270.61%	\$ 20,000	\$ 15,647	78.24%	\$ 52,004
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ 96,408	41.92%	\$ 225,000	\$ 115,141	51.17%	\$ (18,733)
TRANSFER IN: TIF	\$ 1,117,818	\$ -	0.00%	\$ 1,117,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 578,925	\$ -	0.00%	\$ 566,011	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 214,430	\$ -	0.00%	\$ 214,430	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 5,554	27.77%	\$ 20,000	\$ 6,867	34.34%	\$ (1,313)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 303,716	10.70%	\$ 2,805,759	\$ 278,926	9.94%	\$ 24,790
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 36,371,245	56.98%	\$ 62,752,472	\$ 32,020,433	51.03%	\$ 4,350,812
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 13,545,807	51.67%	\$ 25,851,656	\$ 13,473,219	52.12%	\$ 72,588
EDUCATION	\$ 717,415	\$ 232,079	32.35%	\$ 711,224	\$ 264,738	37.22%	\$ (32,659)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 13,777,886	49.37%	\$ 27,440,176	\$ 13,737,957	50.07%	\$ 39,929
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 50,149,131	54.67%	\$ 90,192,648	\$ 45,758,390	50.73%	\$ 4,390,741

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

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU DEC 2020	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU DEC 2019	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 99,000	\$ 34,012	34.36%	\$ 123,137	\$ 52,612	42.73%	\$ (18,600)
CITY MANAGER	\$ 776,095	\$ 331,859	42.76%	\$ 582,119	\$ 280,762	48.23%	\$ 51,097
CITY CLERK	\$ 216,946	\$ 117,784	54.29%	\$ 207,139	\$ 88,611	42.78%	\$ 29,173
FINANCIAL SERVICES	\$ 751,849	\$ 374,259	49.78%	\$ 734,597	\$ 358,383	48.79%	\$ 15,876
HUMAN RESOURCES	\$ 157,057	\$ 75,352	47.98%	\$ 153,182	\$ 71,270	46.53%	\$ 4,082
INFORMATION TECHNOLOGY	\$ 609,260	\$ 422,073	69.28%	\$ 713,729	\$ 486,308	68.14%	\$ (64,235)
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 1,355,339	51.92%	\$ 2,513,903	\$ 1,337,946	53.22%	\$ 17,393
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 477,699	35.67%	\$ 1,333,724	\$ 540,847	40.55%	\$ (63,148)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 60,569	30.39%	\$ 211,371	\$ 74,448	35.22%	\$ (13,879)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 322,157	61.90%	\$ 448,575	\$ 250,412	55.82%	\$ 71,745
PUBLIC LIBRARY	\$ 1,031,533	\$ 515,766	50.00%	\$ 1,006,217	\$ 513,535	51.04%	\$ 2,231
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 1,376,191	44.53%	\$ 2,999,887	\$ 1,379,242	45.98%	\$ (3,051)
FISCAL SERVICES							
DEBT SERVICE	\$ 7,577,735	\$ 6,859,092	90.52%	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 434,533
FACILITIES	\$ 667,494	\$ 273,623	40.99%	\$ 667,128	\$ 507,288	76.04%	\$ (233,665)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ -	0.00%	\$ 641,910
WAGES & BENEFITS	\$ 6,840,635	\$ 3,238,598	47.34%	\$ 6,797,826	\$ 3,020,598	44.43%	\$ 218,000
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ -	0.00%	\$ (2,500)
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 11,010,723	68.01%	\$ 15,883,356	\$ 9,952,445	62.66%	\$ 1,058,278
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 2,678,779	50.52%	\$ 5,211,262	\$ 2,470,432	47.41%	\$ 208,347
POLICE DEPARTMENT	\$ 4,332,339	\$ 2,148,203	49.59%	\$ 4,275,323	\$ 2,045,867	47.85%	\$ 102,336
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 4,826,982	50.10%	\$ 9,486,585	\$ 4,516,299	47.61%	\$ 310,683
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 2,163,051	43.44%	\$ 4,836,798	\$ 2,133,654	44.11%	\$ 29,397
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 437,334	41.60%	\$ 1,030,500	\$ 419,837	40.74%	\$ 17,497
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 645,216	\$ 316,358	49.03%	\$ 74,244
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 2,990,987	43.83%	\$ 6,512,514	\$ 2,869,849	44.07%	\$ 121,138
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,200	99.06%	\$ (22,090)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 567,341	50.02%	\$ 1,134,304	\$ 556,725	49.08%	\$ 10,616
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000					
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ 5,398	2.00%	\$ (5,398)
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 744,451	39.07%	\$ 1,926,442	\$ 1,082,461	56.19%	\$ (338,010)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,629,938	\$ 2,629,938	100.00%	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 147,217
OVERLAY	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 3,049,803	\$ -	0.00%	\$ 2,845,623
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 45,932,563	\$ 27,780,234	60.48%	\$ 44,855,211	\$ 23,620,963	52.66%	\$ 4,159,271
EDUCATION DEPARTMENT	\$ 45,802,612	\$ 17,686,312	38.61%	\$ 45,337,437	\$ 18,049,853	39.81%	\$ (363,541)
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 45,466,546	49.56%	\$ 90,192,648	\$ 41,670,816	46.20%	\$ 3,795,730

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

INVESTMENT		FUND	BALANCE December 31, 2020	BALANCE November 30, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,828,910.89	\$ 6,825,721.95	0.55%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,047,822.33	\$ 1,047,333.05	0.55%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 5,510,516.02	\$ 5,287,404.57	0.55%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,345.34	\$ 52,320.90	0.55%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,447.15	\$ 338,289.10	0.55%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 225,983.39	\$ 225,877.87	0.55%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 61,831.72	\$ 60,802.98	0.55%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 4,723,869.24	\$ 4,942,986.15	0.55%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,316.29	\$ 15,309.14	0.55%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.70%
NORTHERN CAPITAL	02155	GENERAL FUND	\$ 500,000.00	\$ 500,000.00	1.55%
GRAND TOTAL			\$ 19,805,042.37	\$ 19,796,045.71	0.75%

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

	Beginning	December 2020					Ending
	Balance 12/1/2020	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 12/31/2020
Bluecross	\$ 11,628.98	\$ 9,165.80	\$ (8,832.25)		\$ (8,565.01)		\$ 3,397.52
Intercept	\$ -	\$ 200.00					\$ 200.00
Medicare	\$ 108,805.78	\$ 117,985.60	\$ (47,334.01)		\$ (92,092.97)		\$ 87,364.40
Medicaid	\$ 31,126.78	\$ 49,679.00	\$ (35,598.30)		\$ (21,120.86)		\$ 24,086.62
Other/Commercial	\$ 55,313.47	\$ 20,045.00	\$ (7,948.76)		\$ (4,037.69)		\$ 63,372.02
Patient	\$ 98,554.13	\$ 5,688.80	\$ (7,756.41)	\$ 30.00	\$ 31,072.56	\$ (11,656.75)	\$ 115,932.33
Worker's Comp	\$ 1,599.40	\$ 920.00	\$ (1,500.76)				\$ 1,018.64
TOTAL	\$ 307,028.54	\$ 203,684.20	\$ (108,970.49)	\$ 30.00	\$ (94,743.97)	\$ (11,656.75)	\$ 295,371.53

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 9,165.80	\$ 46,253.60	3.96%
Intercept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	0.02%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 117,985.60	\$ 689,325.60	59.06%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 49,679.00	\$ 278,004.20	23.82%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 20,045.00	\$ 103,829.60	8.90%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 5,688.80	\$ 45,555.60	3.90%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ 920.00	\$ 4,061.40	0.35%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 203,684.20	\$ 1,167,230.00	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Totals	% of Total
Bluecross	7	5	7	4	21	11	55	3.43%
Intercept	0	0	0	0	0	2	2	0.12%
Medicare	215	144	113	77	245	162	956	59.68%
Medicaid	81	63	52	39	73	65	373	23.28%
Other/Commercial	33	23	20	12	37	26	151	9.43%
Patient	11	15	5	10	12	7	60	3.75%
Worker's Comp	0		1	2	1	1	5	0.31%
TOTAL	347	250	198	144	389	274	1602	100.00%

**EMS BILLING
AGING REPORT
July 1, 2020 to June 30, 2021
Report as of December 31, 2020**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 4,232.93	125%	\$ 150.23	4%	\$ 159.16	5%	\$ -	0%	\$ (1,144.80)	-34%	\$ 3,397.52	1.14%
Intercept	\$ 200.00		\$ -		\$ -		\$ -		\$ -		\$ 200.00	0.07%
Medicare	\$ 64,130.80	73%	\$ 17,695.20	20%	\$ 1,764.40	2%	\$ 873.80	1%	\$ 2,900.20	3%	\$ 87,364.40	29.28%
Medicaid	\$ 17,567.41	73%	\$ 3,829.32	16%	\$ 1,558.49	6%	\$ 37.30	0%	\$ 1,094.10	5%	\$ 24,086.62	8.07%
Other/Commercial	\$ 21,400.52	32%	\$ 21,206.77	32%	\$ 5,616.73	8%	\$ 8,690.39	13%	\$ 9,457.61	14%	\$ 66,372.02	22.24%
Patient	\$ 37,341.84	32%	\$ 24,880.00	21%	\$ 22,752.06	20%	\$ 10,854.68	9%	\$ 20,103.75	17%	\$ 115,932.33	38.86%
Worker's Comp	\$ 1,018.64	100%	\$ -		\$ -		\$ -		\$ -		\$ 1,018.64	0.34%
TOTAL	\$ 145,892.14		\$ 67,761.52		\$ 31,850.84		\$ 20,456.17		\$ 32,410.86		\$ 298,371.53	
	49%		23%		11%		7%		11%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of December 31, 2020

	1902 Riverwatch	1905 Winter Festival	1910 Community Service	1913 Police Fitness Equipment	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1926 Healthy Androscoggin	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG		
Fund Balance 7/1/20	\$ 762,516.19	\$ (15,099.19)	\$ 5,928.63	\$ 4,769.53	\$ 33,010.94	\$ (20,657.32)	\$ 3,460.06	\$ 5,362.37	\$ (312.70)	\$ 4,791.12	\$ (566,303.71)	\$ 501.65	\$ 2,808.57		
Revenues FY21			\$ 706.00		\$ 733.99	\$ 21,879.00				\$ 2,500.00					
Expenditures FY21	\$ 145,293.00		\$ 339.67		\$ 30.00		\$ 2,770.50		\$ 463.26	\$ 2,495.09			\$ 343.94		
Fund Balance 12/31/2020	\$ 617,223.19	\$ (15,099.19)	\$ 6,294.96	\$ 4,769.53	\$ 33,714.93	\$ 1,221.68	\$ 689.56	\$ 5,362.37	\$ (775.96)	\$ 4,796.03	\$ (566,303.71)	\$ 501.65	\$ 2,464.63		
	\$ 5.00														
	2005 MDOT	2006 PEACE	2008 Homeland Security	2010 State Drug Money	2013 OUI Grant	2014 Speed Grant	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2038 Community Action Team		
Fund Balance 7/1/20	\$ 220,256.60	\$ 1,550.98	\$ (112,903.52)	\$ 1,681.39	\$ 3,066.05	\$ 2,752.59	\$ (10,738.25)	\$ 2,366,559.15	\$ 37,353.66	\$ 2,005.87	\$ (2,685.00)	\$ 9,659.79	\$ 180.00		
Revenues FY21				\$ 10,833.00	\$ 4,055.27	\$ 8,293.90	\$ 900.00	\$ 362,328.52	\$ 1,911.54	\$ 48,602.00	\$ 5,845.00				
Expenditures FY21	\$ 711,486.57		\$ 67,126.81	\$ 3,007.27	\$ 2,881.76	\$ 7,594.71	\$ 600.00	\$ 671,206.44		\$ 72,909.75	\$ 1,650.00	\$ 8,880.56			
Fund Balance 12/31/2020	\$ (491,229.97)	\$ 1,550.98	\$ (180,030.33)	\$ 9,507.12	\$ 4,239.56	\$ 3,451.78	\$ (10,438.25)	\$ 2,057,681.23	\$ 39,265.20	\$ (22,301.88)	\$ 1,510.00	\$ 779.23	\$ 180.00		
	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2045 Forest Management	2047 American Firefighter Grant	2050 Project Lifesaver	2051 Project Canopy	2052 Nature Conservancy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway
Fund Balance 7/1/20	\$ 20,536.23	\$ 27,840.99	\$ -	\$ 170,777.82	\$ 4,345.34	\$ -	\$ 189.35	\$ -	\$ 975.05	\$ 20,984.31	\$ 187,456.89	\$ (13,339.97)	\$ 125.00	\$ 800.00	\$ (2,597.43)
Revenues FY21			\$ -	\$ 2,026.64						\$ 7,833.43	\$ 150,832.27				
Expenditures FY21		\$ 1,118.69	\$ 1,985.31	\$ 63,588.36				\$ 9,522.60		\$ 762.28	\$ 55,874.40	\$ 8,365.76			
Fund Balance 12/31/2020	\$ 20,536.23	\$ 26,722.30	\$ (1,985.31)	\$ 109,216.10	\$ 4,345.34	\$ -	\$ 189.35	\$ (9,522.60)	\$ 975.05	\$ 28,055.46	\$ 282,414.76	\$ (21,705.73)	\$ 125.00	\$ 800.00	\$ (2,597.43)
	2059 Distracted Driving	2061 150th Celebration	2062 Employee Store	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2075 Keeps Maine Healthy	2076 Keeps Maine Healthy II	2077 CTCI Gramt	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation	
Fund Balance 7/1/20	\$ 829.00	\$ 1,893.81	\$ 132.69	\$ (26,094.03)	\$ (1,124.00)	\$ 209.00	\$ 210,601.70	\$ (3,500.00)	\$ -	\$ -	\$ -	\$ 1,061,591.57	\$ (1,484,407.18)	\$ 70,269.17	
Revenues FY21				\$ -	\$ -			\$ -	\$ 332,886.62	\$ 157,475.89	\$ 262,512.00	\$ 139.25		\$ 323,930.19	
Expenditures FY21				\$ 11,614.12	\$ 402.17	\$ -	\$ 18,279.22		\$ 126,243.86	\$ 169,338.65	\$ 148,132.37			\$ 471,906.21	
Fund Balance 12/31/2020	\$ 829.00	\$ 1,893.81	\$ 132.69	\$ (37,708.15)	\$ (1,526.17)	\$ 209.00	\$ 192,322.48	\$ (3,500.00)	\$ 206,642.76	\$ (11,862.76)	\$ 114,379.63	\$ 1,061,730.82	\$ (1,484,407.18)	\$ (77,706.85)	
	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	Total Special Revenues
Fund Balance 7/1/20	\$ (161,839.95)	\$ 192,297.32	\$ (460,436.11)	\$ (388,767.54)	\$ 411,537.25	\$ (763,270.82)	\$ (0.01)	\$ 29,915.23	\$ 1,120.90	\$ 194.75	\$ -	\$ 147.27	\$ -	\$ -	\$ 1,851,506.48
Revenues FY21	\$ 201,360.86	\$ 456,315.88	\$ 837,349.00	\$ 172,809.75	\$ 319,924.38	\$ 465,987.95	\$ 30,435.15	\$ 32,531.42	\$ 58,978.38	\$ 49,606.63	\$ 83,937.25	\$ 118,292.78	\$ 190,093.65	\$ -	\$ 4,723,847.59
Expenditures FY21			\$ 615,500.23	\$ 220,683.00	\$ 75,182.23	\$ 439,092.00	\$ 15,217.58	\$ 32,578.92	\$ 29,489.19	\$ 12,401.66	\$ 20,984.31	\$ 127,132.98	\$ 169,918.37	\$ 6,083.74	\$ 4,550,477.54
Fund Balance 12/31/2020	\$ 39,520.91	\$ 648,613.20	\$ (238,587.34)	\$ (436,640.79)	\$ 656,279.40	\$ (736,374.87)	\$ 15,217.56	\$ 29,867.73	\$ 30,610.09	\$ 37,399.72	\$ 62,952.94	\$ (8,692.93)	\$ 20,175.28	\$ (6,083.74)	\$ 2,024,876.53



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
Re: Financial Reports for December 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 December 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 December 31, 2020.

Current Assets:

As of the end of December 2020 the total current assets of Ingersoll Turf Facility were \$225,878. This consisted cash and cash equivalents of \$225,878.

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 December 31, 2020 were \$117,249.

Liabilities:

Ingersoll had accounts payable of \$318 as of December 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 December 2020 were \$40,302. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through December 2020 were \$74,072. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of December 2020, Ingersoll has an operating loss of \$33,770 compared to a net loss in November of \$36,523.

As of December 31, 2020, Ingersoll has a decrease in net assets of \$32,985.

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

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

	Dec 31, 2020	Nov 30, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 225,878	\$ 225,776	\$ 102
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	225,878	225,776	102
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(693,287)	(693,287)	-
Total noncurrent assets	117,249	117,249	-
Total assets	343,127	343,025	102
LIABILITIES			
Accounts payable	\$ 318	\$ -	318
Interfund payable	\$ 38,891	\$ 42,645	(3,754)
Total liabilities	39,209	42,645	(3,436)
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	-
Unrestricted	\$ 186,669	\$ 183,131	\$ 3,538
Total net assets	\$ 303,918	\$ 300,380	\$ 3,538

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 40,302
Operating expenses:	
Personnel	65,311
Supplies	209
Utilities	6,375
Repairs and maintenance	543
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	1,634
Total operating expenses	74,072
Operating gain (loss)	(33,770)
Nonoperating revenue (expense):	
Interest income	785
Interest expense (debt service)	-
Total nonoperating expense	785
Gain (Loss) before transfer	(32,985)
Transfers out	-
Change in net assets	(32,985)
Total net assets, July 1	336,903
Total net assets, December 31, 2020	\$ 303,918

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 6,800	27.20%	\$ 25,000	\$ 7,200	28.80%
Batting Cages	\$ 13,000	\$ 4,330	33.31%	\$ 13,000	\$ 6,270	48.23%
Programs	\$ 90,000	\$ 1,187	1.32%	\$ 90,000	\$ 49,477	54.97%
Rental Income	\$ 102,000	\$ 27,985	27.44%	\$ 102,000	\$ 45,874	44.97%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 40,302	17.52%	\$ 230,000	\$ 108,821	47.31%
INTEREST ON INVESTMENTS	\$ -	\$ 785		\$ -	\$ 543	
GRAND TOTAL REVENUES	\$ 230,000	\$ 41,087	17.86%	\$ 230,000	\$ 109,364	47.55%

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 DEC 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU DEC 2019	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 65,311	34.82%	\$ 149,331	\$ 33,162	22.21%	\$ 32,149
Purchased Services	\$ 14,700	\$ 2,177	14.81%	\$ 18,160	\$ 2,101	11.57%	\$ 76
Programs	\$ 18,500		0.00%	\$ 17,000	\$ 5,925	34.85%	\$ (5,925)
Supplies	\$ 3,750	\$ 209	5.57%	\$ 4,900	\$ 1,167	23.82%	\$ (958)
Utilities	\$ 25,650	\$ 6,375	24.85%	\$ 25,100	\$ 5,630	22.43%	\$ 745
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 74,072	29.61%	\$ 225,491	\$ 47,985	21.28%	\$ 26,087
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 74,072	29.61%	\$ 225,491	\$ 47,985	21.28%	\$ 26,087



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
Re: NSB Arena Financial Reports for December 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 December 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, November 30, 2020.

Current Assets:

As of the end of December 2020 the total current assets of Norway Savings Bank Arena were (\$1,602,627). These consisted of cash and cash equivalents of \$242,930, accounts receivable of \$120,622, and an interfund payable of \$1,966,179.

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 December 31, 2020 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$577 as of December 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 December 2020 are \$334,968. 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 December 2020 were \$373,060. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

As of December 2020, Norway Arena has an operating loss of (\$38,092) compared to the November 2020 operating loss of (\$15,155) an increase in the operating loss for the fiscal year of \$22,937.

As of December 31, 2020, Norway Arena has a decrease in net assets of \$38,092.

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

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

	December 31, 2020	November 30, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 242,930	\$ 201,257	\$ 41,673
Interfund receivables	\$ (1,966,179)	\$ (1,813,510)	\$ (152,669)
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	120,622	156,822	\$ (36,200)
Total current assets	(1,602,627)	(1,455,431)	(147,196)
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	(1,309,233)	(1,162,037)	(147,196)
LIABILITIES			
Accounts payable	\$ 577	\$ 6,817	\$ (6,240)
Net OPEB liability	\$ 44,026	\$ 67,511	\$ (23,485)
Net pension liability	60,901	57,636	3,265
Total liabilities	105,504	131,964	(26,460)
NET ASSETS			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,708,131)	\$ (1,507,141)	\$ (200,990)
Total net assets	\$ (1,414,737)	\$ (1,213,747)	\$ (200,990)

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
December 31, 2020

	Norway Savings Arena
<hr/>	
Operating revenues:	
Charges for services	\$ 334,968
<hr/>	
Operating expenses:	
Personnel	142,781
Supplies	41,689
Utilities	117,012
Repairs and maintenance	21,998
Rent	
Depreciation	
Capital expenses	
Other expenses	49,580
Total operating expenses	373,060
<hr/>	
Operating gain (loss)	(38,092)
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
<hr/>	
Gain (Loss) before transfer	(38,092)
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	(38,092)
<hr/>	
Total net assets, July 1	(1,376,645)
<hr/>	
Total net assets, December 31, 2020	\$ (1,414,737)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU DEC 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU DEC 2019	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 6,000	36.36%	\$ (6,000)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 191	6.37%	\$ (191)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 284	9.47%	\$ (284)
Vending Food	\$ 3,000	\$ 5	0.17%	\$ 3,000	\$ 204	6.80%	\$ (199)
Sponsorships	\$ 230,000	\$ 89,950	39.11%	\$ 230,000	\$ 90,550	39.37%	\$ (600)
Pro Shop	\$ 7,000	\$ 4,503	64.33%	\$ 7,000	\$ 981	14.01%	\$ 3,522
Programs	\$ 20,000	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 727,850	\$ 226,550	31.13%	\$ 744,000	\$ 255,794	34.38%	\$ (29,244)
Camps/Clinics	\$ 50,000	\$ 13,960	27.92%	\$ 50,000	\$ 6,780		\$ 7,180
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 3,500	6.36%	\$ (3,500)
TOTAL CHARGE FOR SERVICES	\$ 1,122,850	\$ 334,968	29.83%	\$ 1,146,500	\$ 364,284	31.77%	\$ (29,316)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through December 31, 2019 compared to December 31, 2018

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2020 BUDGET	EXPENDITURES THRU DEC 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU DEC 2019	% OF BUDGET	
Salaries & Benefits	\$ 380,990	\$ 142,781	37.48%	\$ 347,736	\$ 135,687	39.02%	\$ 7,094
Purchased Services	\$ 145,000	\$ 71,578	49.36%	\$ 49,500	\$ 26,289	53.11%	\$ 45,289
Supplies	\$ 77,000	\$ 41,689	54.14%	\$ 68,150	\$ 14,827	21.76%	\$ 26,862
Utilities	\$ 244,650	\$ 117,012	47.83%	\$ 238,000	\$ 101,043	42.46%	\$ 15,969
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 17,464	116.43%	\$ (17,464)
Rent	\$ -	\$ -		\$ -	\$ 211,035		\$ (211,035)
	\$ 897,640	\$ 373,060	41.56%	\$ 718,386	\$ 506,345	70.48%	\$ (133,285)
GRAND TOTAL EXPENDITURES	\$ 897,640	\$ 373,060	41.56%	\$ 718,386	\$ 506,345	70.48%	\$ (133,285)