



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Peter Crichton, City Manager

FROM: Jill Eastman, Finance Director

REF: March 2020 Financial Report

DATE: April 27, 2020

The following is a discussion regarding the significant variances found in the City's March 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 ninth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 75.0% 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 March 31st, including the school department were \$75,784,893 or 84.03%, of the budget. The municipal revenues including property taxes were \$55,571,401, or 88.56% of the budget which is less than the same period last year by 0.65%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 94.58%, the second payment was due March 15th, but extended because of the COVID19 virus.
We are currently \$1,135,031 higher than last year at this time.
- B. Excise tax for the month of March is at 78.56%. This is an increase of \$174,131 compared to FY 19.
- C. State Revenue Sharing at the end of March is 84.89% or \$814,122 more than in FY 19.



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Expenditures

City expenditures through March 2020 were \$34,965,896 or 77.95%, of the budget. This is a 7.42% increase for the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the timing of the transfer to Workers Compensation.
- B. Administration and Public Safety are higher than at this time last year.
- C. The transfer to the TIF accounts was made in February this year, and not until April last year.

Investments

This section contains an investment schedule as of February 28th. Currently the City's funds are earning an average interest rate of 1.87%.

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 March 2020, February 2020, and June 2019

	UNAUDITED March 31 2020	UNAUDITED February 29 2020	Increase (Decrease)	AUDITED JUNE 30 2019
ASSETS				
CASH	\$ 25,672,317	\$ 18,360,611	\$ 7,311,706	\$ 13,693,730
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,246,395	1,368,456	(122,061)	1,754,042
TAXES RECEIVABLE-CURRENT	3,392,048	14,210,580	(10,818,532)	1,090,970
DELINQUENT TAXES	890,923	938,838	(47,915)	755,527
TAX LIENS	631,706	654,578	(22,872)	533,503
NET DUE TO/FROM OTHER FUNDS	(1,160,234)	(1,772,573)	612,339	2,970,731
	<hr/>			
TOTAL ASSETS	\$ 30,673,156	\$ 33,760,491	\$ (3,087,335)	\$ 20,798,503
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (29,634)	\$ (253,630)	\$ 223,996	\$ (999,236)
PAYROLL LIABILITIES	(411,956)	(81,530)	(330,426)	(988,473)
ACCRUED PAYROLL	542	542	-	(3,484,840)
STATE FEES PAYABLE	(7,111)	(28,470)	21,359	-
ESCROWED AMOUNTS	(25,901)	(25,871)	(31)	(25,643)
DEFERRED REVENUE	(4,816,514)	(15,661,489)	10,844,975	(2,165,544)
	<hr/>			
TOTAL LIABILITIES	\$ (5,290,574)	\$ (16,050,446)	\$ 10,759,872	\$ (7,663,736)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (22,347,154)	\$ (14,674,617)	\$ (7,672,537)	\$ (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/>			
TOTAL FUND BALANCE	\$ (25,382,581)	\$ (17,710,044)	\$ (7,672,537)	\$ (13,134,767)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (30,673,156)	\$ (33,760,490)	\$ 3,087,335	\$ (20,798,503)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAR 2019	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,295,498	\$ 46,624,538	94.58%	\$ 48,772,945	\$ 46,045,527	94.41%	\$ 579,011
PRIOR YEAR TAX REVENUE	\$ -	\$ 349,706		\$ -	\$ 724,567		\$ (374,861)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,250,000	\$ 994,116	79.53%	\$ 1,190,000	\$ 997,694	83.84%	\$ (3,578)
EXCISE	\$ 3,910,000	\$ 3,071,809	78.56%	\$ 3,835,000	\$ 2,979,407	77.69%	\$ 92,402
PENALTIES & INTEREST	\$ 150,000	\$ 98,152	65.43%	\$ 150,000	\$ 102,473	68.32%	\$ (4,321)
TOTAL TAXES	\$ 54,605,498	\$ 51,138,321	93.65%	\$ 53,947,945	\$ 50,849,668	94.26%	\$ 288,653
LICENSES AND PERMITS							
BUSINESS	\$ 169,000	\$ 126,320	74.75%	\$ 62,000	\$ 51,811	83.57%	\$ 74,509
NON-BUSINESS	\$ 409,000	\$ 288,769	70.60%	\$ 355,000	\$ 357,743	100.77%	\$ (68,974)
TOTAL LICENSES	\$ 578,000	\$ 415,089	71.81%	\$ 417,000	\$ 409,554	98.21%	\$ 5,535
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	\$ 2,028,612	84.89%	\$ 1,689,669	\$ 1,214,490	71.88%	\$ 814,122
WELFARE REIMBURSEMENT	\$ 94,122	\$ 26,794	28.47%	\$ 103,747	\$ 30,810	29.70%	\$ (4,016)
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	\$ 2,487,254	79.11%	\$ 2,453,800	\$ 1,663,803	67.81%	\$ 823,451
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 148,440	\$ 108,382	73.01%	\$ 144,440	\$ 122,819	85.03%	\$ (14,437)
PUBLIC SAFETY	\$ 215,600	\$ 105,111	48.75%	\$ 236,277	\$ 128,495	54.38%	\$ (23,384)
EMS TRANSPORT	\$ 1,200,000	\$ 853,046	71.09%	\$ 1,250,000	\$ 774,548	61.96%	\$ 78,498
TOTAL CHARGE FOR SERVICES	\$ 1,564,040	\$ 1,066,539	68.19%	\$ 1,630,717	\$ 1,025,862	62.91%	\$ 40,677
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 34,248	62.27%	\$ 70,000	\$ 55,632	79.47%	\$ (21,384)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 70,000	\$ 110,098	157.28%	\$ 32,000	\$ 82,836	258.86%	\$ 27,262
RENTS	\$ 35,000	\$ 20,901	59.72%	\$ 35,000	\$ 21,085	60.24%	\$ (184)
UNCLASSIFIED	\$ 10,000	\$ 60,509	605.09%	\$ 10,000	\$ 49,137	491.37%	\$ 11,372
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 36,449		\$ -	\$ 21,331		\$ 15,118
SALE OF PROPERTY	\$ 20,000	\$ 16,324	81.62%	\$ 20,000	\$ 63,801	319.01%	\$ (47,477)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 225,000	\$ 172,711	76.76%	\$ 221,000	\$ 169,304	76.61%	\$ 3,407
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	\$ 12,960	64.80%	\$ 27,500	\$ 14,107	51.30%	\$ (1,147)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,805,759	\$ 429,951	15.32%	\$ 2,502,966	\$ 431,851	17.25%	\$ (1,900)
TOTAL GENERAL FUND REVENUES	\$ 62,752,472	\$ 55,571,401	88.56%	\$ 61,022,428	\$ 54,436,370	89.21%	\$ 1,135,031
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 25,851,656	\$ 19,803,455	76.60%	\$ 24,302,914	\$ 18,501,447	76.13%	\$ 1,302,008
EDUCATION	\$ 711,224	\$ 410,037	57.65%	\$ 674,191	\$ 442,382	65.62%	\$ (32,345)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 877,296	\$ -	0.00%	\$ 719,417	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,440,176	\$ 20,213,492	73.66%	\$ 25,696,522	\$ 18,943,829	73.72%	\$ 1,269,663
GRAND TOTAL REVENUES	\$ 90,192,648	\$ 75,784,893	84.03%	\$ 86,718,950	\$ 73,380,199	84.62%	\$ 2,404,694

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

DEPARTMENT	FY 2020 BUDGET	EXP THRU MAR 2020	% OF BUDGET	FY 2019 BUDGET	EXP THRU MAR 2019	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 123,137	\$ 87,895	71.38%	\$ 111,610	\$ 87,292	78.21%	\$ 603
CITY MANAGER	\$ 582,119	\$ 416,619	71.57%	\$ 474,086	\$ 353,866	74.64%	\$ 62,753
CITY CLERK	\$ 207,139	\$ 137,848	66.55%	\$ 185,898	\$ 125,655	67.59%	\$ 12,193
FINANCIAL SERVICES	\$ 734,597	\$ 540,450	73.57%	\$ 694,109	\$ 520,901	75.05%	\$ 19,549
HUMAN RESOURCES	\$ 153,182	\$ 107,176	69.97%	\$ 149,953	\$ 105,617	70.43%	\$ 1,559
INFORMATION TECHNOLOGY	\$ 713,729	\$ 638,227	89.42%	\$ 588,403	\$ 415,365	70.59%	\$ 222,862
TOTAL ADMINISTRATION	\$ 2,513,903	\$ 1,928,215	76.70%	\$ 2,204,059	\$ 1,608,696	72.99%	\$ 319,519
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,333,724	\$ 794,020	59.53%	\$ 1,471,918	\$ 802,738	54.54%	\$ (8,718)
HEALTH & SOCIAL SERVICES	\$ 211,371	\$ 110,561	52.31%	\$ 223,500	\$ 112,837	50.49%	\$ (2,276)
RECREATION & SPECIAL EVENTS	\$ 448,575	\$ 406,901	90.71%	\$ 384,630	\$ 302,814	78.73%	\$ 104,087
PUBLIC LIBRARY	\$ 1,006,217	\$ 766,289	76.16%	\$ 998,189	\$ 831,824	83.33%	\$ (65,535)
TOTAL COMMUNITY SERVICES	\$ 2,999,887	\$ 2,077,771	69.26%	\$ 3,078,237	\$ 2,050,213	66.60%	\$ 27,558
FISCAL SERVICES							
DEBT SERVICE	\$ 7,334,690	\$ 6,863,280	93.57%	\$ 6,702,508	\$ 6,631,152	98.94%	\$ 232,128
FACILITIES	\$ 667,128	\$ 544,221	81.58%	\$ 650,641	\$ 483,739	74.35%	\$ 60,482
WORKERS COMPENSATION	\$ 637,910	\$ 637,910	100.00%	\$ 581,360	\$ -	0.00%	\$ 637,910
WAGES & BENEFITS	\$ 6,797,826	\$ 4,702,137	69.17%	\$ 6,471,614	\$ 4,421,308	68.32%	\$ 280,829
EMERGENCY RESERVE (10108062-670000)	\$ 445,802	\$ 30,000	6.73%	\$ 431,003	\$ -	0.00%	\$ 30,000
TOTAL FISCAL SERVICES	\$ 15,883,356	\$ 12,777,548	80.45%	\$ 14,837,126	\$ 11,536,199	77.75%	\$ 1,241,349
PUBLIC SAFETY							
FIRE DEPARTMENT	\$ 4,515,511	\$ 3,166,302	70.12%	\$ 4,422,256	\$ 3,195,342	72.26%	\$ (29,040)
FIRE EMS	\$ 695,751	\$ 511,523	73.52%	\$ 683,181	\$ 528,436	77.35%	\$ (16,913)
POLICE DEPARTMENT	\$ 4,275,323	\$ 3,113,586	72.83%	\$ 4,166,631	\$ 2,982,008	71.57%	\$ 131,578
TOTAL PUBLIC SAFETY	\$ 9,486,585	\$ 6,791,411	71.59%	\$ 9,272,068	\$ 6,705,786	72.32%	\$ 85,625
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,836,798	\$ 3,494,617	72.25%	\$ 4,778,668	\$ 3,649,942	76.38%	\$ (155,325)
SOLID WASTE DISPOSAL	\$ 1,030,500	\$ 654,754	63.54%	\$ 988,013	\$ 677,409	68.56%	\$ (22,655)
WATER AND SEWER	\$ 645,216	\$ 474,537	73.55%	\$ 645,216	\$ 474,537	73.55%	\$ -
TOTAL PUBLIC WORKS	\$ 6,512,514	\$ 4,623,908	71.00%	\$ 6,411,897	\$ 4,801,888	74.89%	\$ (177,980)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 191,000	\$ 189,200	99.06%	\$ 172,000	\$ 172,821	100.48%	\$ 16,379
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 840,301	74.08%	\$ 1,123,081	\$ 842,674	75.03%	\$ (2,373)
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	\$ 1,366,037	70.91%	\$ 1,764,211	\$ 1,233,425	69.91%	\$ 132,612
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	\$ 2,918,285	95.69%	\$ 3,049,803	\$ -	0.00%	\$ 2,918,285
	\$ -	\$ -		\$ -	\$ -		\$ -
							\$ -
TOTAL CITY DEPARTMENTS	\$ 44,855,211	\$ 34,965,896	77.95%	\$ 43,025,167	\$ 30,343,972	70.53%	\$ 4,621,924
EDUCATION DEPARTMENT							
	\$ 45,337,437	\$ 25,528,262	56.31%	\$ 43,693,783	\$ 26,986,286	61.76%	\$ (1,458,024)
TOTAL GENERAL FUND EXPENDITURES	\$ 90,192,648	\$ 60,494,158	67.07%	\$ 86,718,950	\$ 57,330,258	66.11%	\$ 3,163,900

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

INVESTMENT		FUND	BALANCE March 31, 2020	BALANCE February 29, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,308,745.16	\$ 2,305,957.58	1.50%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,040,833.22	\$ 1,039,576.60	1.50%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,370,868.34	\$ 3,282,969.41	1.50%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 51,996.22	\$ 51,933.44	1.50%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 186,943.54	\$ 186,717.84	1.50%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 224,476.11	\$ 224,205.12	1.50%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,425.65	\$ 60,352.71	1.50%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 6,803,310.43	\$ 6,878,421.58	1.50%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,214.19	\$ 15,195.84	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			\$ 17,562,812.86	\$ 17,545,330.12	1.87%

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

	Beginning	March 2020					Ending
	Balance 03/01/20	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 3/31/2020
Bluecross	\$ 6,135.32	\$ 9,019.00	\$ (3,443.31)		\$ (3,986.16)		\$ 7,724.85
Intercept	\$ 250.00		\$ (300.00)		\$ 150.00		\$ 100.00
Medicare	\$ 58,133.85	\$ 111,574.20	\$ (46,334.09)	\$ 153.59	\$ (67,535.86)		\$ 55,991.69
Medicaid	\$ 31,012.76	\$ 42,385.00	\$ (23,434.78)		\$ (7,111.87)		\$ 42,851.11
Other/Commercial	\$ 79,153.97	\$ 20,852.60	\$ (18,294.68)	\$ 398.97	\$ (17,297.12)		\$ 64,813.74
Patient	\$ 111,977.49	\$ 14,233.60	\$ (5,151.47)	\$ 325.60	\$ 16,630.23	\$ (13,886.38)	\$ 124,129.07
Worker's Comp	\$ -						\$ -
TOTAL	\$ 286,663.39	\$ 198,064.40	\$ (96,958.33)	\$ 878.16	\$ (79,150.78)	\$ (13,886.38)	\$ 295,610.46

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2019 - June 30, 2020
Report as of February 29, 2020

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Totals	% of Total
No Insurance Information	\$ 1,557.40									\$ 1,557.40	0.09%
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	\$ 94,178.00	5.20%
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	\$ 1,059,229.40	58.45%
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	\$ 333,845.80	18.42%
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	\$ 191,940.20	10.59%
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	\$ 129,206.40	7.13%
Worker's Comp	\$ -			\$ 878.00			\$ 922.80			\$ 1,800.80	0.10%
TOTAL	\$ 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	\$ 1,812,208.00	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2019 - June 30, 2020
Report as of February 29, 2020

	July 2019	August 2019	Sept 2019	Oct 2019	Nov 2019	Dec 2019	Jan 2020	Feb 2020	Mar 2020	Totals	% of Total
No Insurance Information	2	0	0	0	0	0	0			2	0.09%
Bluecross	15	12	15	11	7	13	21	8	11	113	4.89%
Intercept	0	0	1	1	1	0	0	1	0	4	0.17%
Medicare	117	145	125	186	154	136	187	155	141	1346	58.27%
Medicaid	35	49	40	62	47	61	49	33	54	430	18.61%
Other/Commercial	13	35	16	32	34	34	36	29	27	256	11.08%
Patient	14	28	14	20	17	18	16	12	18	157	6.80%
Worker's Comp	0			1		0	1			2	0.09%
TOTAL	196	269	211	313	260	262	310	238	251	2310	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 6,849.61	89%	\$ 1,109.32	14%	\$ 935.40	12%	\$ -	0%	\$ (1,169.48)	-15%	\$ 7,724.85	2.61%
Intercept	\$ -		\$ 100.00		\$ -		\$ -		\$ -		\$ 100.00	0.03%
Medicare	\$ 41,922.60	75%	\$ 9,589.20	17%	\$ 1,792.40	3%	\$ 1,535.20	3%	\$ 1,152.29	2%	\$ 55,991.69	18.94%
Medicaid	\$ 35,695.79	83%	\$ 5,429.26	13%	\$ 665.40	2%	\$ 1,399.40	3%	\$ (338.74)	-1%	\$ 42,851.11	14.50%
Other/Commercial	\$ 23,195.54	36%	\$ 13,531.65	21%	\$ 11,394.03	18%	\$ 7,877.58	12%	\$ 8,814.94	14%	\$ 64,813.74	21.93%
Patient	\$ 32,257.59	26%	\$ 37,503.18	30%	\$ 18,031.91	15%	\$ 26,022.90	21%	\$ 10,313.49	8%	\$ 124,129.07	41.99%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 139,921.13		\$ 67,262.61		\$ 32,819.14		\$ 36,835.08		\$ 18,772.50		\$ 295,610.46	
	47%		23%		11%		12%		6%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of March 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	1927 Insurance Reimbursement	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG
Fund Balance 7/1/19	\$ 865,812.83	\$ (15,099.19)	\$ 5,425.71	\$ 4,769.53	\$ 31,858.10	\$ (488.84)	\$ 3,306.65	\$ 5,204.05	\$ -	\$ -	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ (6,628.43)
Revenues FY20	\$ 54,382.36		\$ 531.60		\$ 1,100.00	\$ 700.00	\$ 3,758.00	\$ 1,109.00		\$ 701.00				\$ 9,437.00
Expenditures FY20	\$ 157,679.00		\$ 182.68			\$ 16,760.95	\$ 4,960.59	\$ 950.68		\$ 712.00				
Fund Balance 3/31/2020	\$ 762,516.19	\$ (15,099.19)	\$ 5,774.63	\$ 4,769.53	\$ 32,958.10	\$ (16,549.79)	\$ 2,104.06	\$ 5,362.37	\$ -	\$ (11.00)	\$ 4,791.12	\$ (566,303.71)	\$ 1,310.50	\$ 2,808.57

	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 7/1/19	\$ 126,306.37	\$ 1,550.98	\$ (125,601.70)	\$ 4,003.67	\$ 4,152.83	\$ 2,877.18	\$ (12,461.91)	\$ 2,238,538.46	\$ 35,272.33	\$ (44,238.20)	\$ 960.00	\$ 11,328.80	\$ 180.00
Revenues FY20	\$ 159,863.27		\$ 77,313.40	\$ 2,607.43	\$ 7,871.01	\$ 8,975.73	\$ 3,683.94	\$ 1,395,060.92	\$ 2,145.15	\$ 129,292.00			
Expenditures FY20	\$ 115.50		\$ 34,615.22	\$ 6,097.47	\$ 10,534.99	\$ 10,601.63	\$ 2,406.77	\$ 1,659,581.09	\$ 493.80	\$ 74,375.94	\$ 550.00		
Fund Balance 3/31/2020	\$ 286,054.14	\$ 1,550.98	\$ (82,903.52)	\$ 513.63	\$ 1,488.85	\$ 1,251.28	\$ (11,184.74)	\$ 1,974,018.29	\$ 36,923.68	\$ 10,677.86	\$ 410.00	\$ 11,328.80	\$ 180.00

	2040 Great Falls TV	2041 Blanche Stevens	2044 Federal Drug Money	2045 Forest Management	2050 Project Lifesaver	2052 Nature Conservancy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway	2059 Distracted Driving
Fund Balance 7/1/19	\$ 20,536.23	\$ 25,775.90	\$ 101,453.23	\$ 4,345.34	\$ 89.35	\$ 975.05	\$ 4,743.92	\$ 73,620.23	\$ (38,086.09)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 3,329.00
Revenues FY20		\$ 4,030.00	\$ 97,313.64		\$ 100.00		\$ 20,765.30	\$ 151,494.61					
Expenditures FY20		\$ 1,639.91	\$ 33,279.25				\$ 50.00	\$ 38,396.94	\$ 5,449.69				\$ 2,500.00
Fund Balance 3/31/2020	\$ 20,536.23	\$ 28,165.99	\$ 165,487.62	\$ 4,345.34	\$ 189.35	\$ 975.05	\$ 25,459.22	\$ 186,717.90	\$ (43,535.78)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00

	2061 150th Celebration	2062 Employee Store	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Herors Banners	2070 Leadercast	2100 ELHS Fundraising	2201 EDI Grant	2500 Parks & Recreation
Fund Balance 7/1/19	\$ 14,761.28	\$ 132.69	\$ -	\$ -	\$ -	\$ -	\$ 59,165.65	\$ (1,484,407.18)	\$ 129,724.79
Revenues FY20	\$ 7,185.00		\$ -	\$ -	\$ 209.00	\$ -	\$ 1,002,187.06		\$ 213,757.33
Expenditures FY20	\$ 20,726.17		\$ 20,211.68	\$ 74.00	\$ -	\$ 3,500.00			\$ 301,248.34
Fund Balance 3/31/2020	\$ 1,220.11	\$ 132.69	\$ (20,211.68)	\$ (74.00)	\$ 209.00	\$ (3,500.00)	\$ 1,061,352.71	\$ (1,484,407.18)	\$ 42,233.78

	2600 Tambrands TIF 4	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 Slapshot LLC TIF 18	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	Total Special Revenues
Fund Balance 7/1/19	\$ 105,531.60	\$ (294,448.66)	\$ 32,500.84	\$ (27,857.63)	\$ (344,883.92)	\$ 240,148.36	\$ (333,846.60)	\$ -	\$ -	\$ (1,711.22)	\$ -	\$ -	\$ -	\$ -	\$ 866,746.86
Revenues FY20		\$ 221,014.51	\$ 483,324.38	\$ 778,114.13	\$ 175,524.38	\$ 323,375.25	\$ 672,495.50	\$ 30,435.15	\$ 141,464.50	\$ 31,626.45	\$ 54,884.64	\$ 194.75	\$ 5,684.56	\$ 147.27	\$ 6,273,859.22
Expenditures FY20				\$ 755,417.80	\$ 198,725.00	\$ 75,993.18	\$ 766,754.83	\$ 15,217.58	\$ 70,524.00		\$ 26,881.87		\$ 5,684.56		\$ 4,322,893.11
Fund Balance 3/31/2020	\$ 105,531.60	\$ (73,434.15)	\$ 515,825.22	\$ (5,161.30)	\$ (368,084.54)	\$ 487,530.43	\$ (428,105.93)	\$ 15,217.57	\$ 70,940.50	\$ 29,915.23	\$ 28,002.77	\$ 194.75	\$ -	\$ 147.27	\$ 2,817,712.97

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 March 31, 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 March 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 March 31, 2020.

Current Assets:

As of the end of March 2020 the total current assets of Ingersoll Turf Facility were \$271,204. This consisted of cash and cash equivalents of \$224,205 and an interfund receivable of \$46,999 an increase from February of \$7,886.

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 March 31, 2020 was \$144,984.

Liabilities:

Ingersoll had no accounts payable as of March 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 March 2020 are \$184,710. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through March 2020 were \$97,406. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of March 2020, Ingersoll has an operating gain of \$87,304.

As of March 31, 2020, Ingersoll has an increase in net assets of \$88,639.

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
March 31, 2020
Business-type Activities - Enterprise Fund

	Mar 31, 2020	Feb 29, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 224,205	\$ 223,938	\$ 267
Interfund receivables/payables	\$ 46,999	\$ 39,380	7,619
Accounts receivable	-	-	-
Total current assets	271,204	263,318	7,886
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	416,188	408,302	7,886
LIABILITIES			
Accounts payable	\$ -	\$ 695	(695)
Interfund payable	\$ -	\$ -	-
Total liabilities	-	695	(695)
NET ASSETS			
Invested in capital assets	\$ 144,984	\$ 144,984	\$ -
Unrestricted	\$ 271,204	\$ 262,623	\$ 8,581
Total net assets	\$ 416,188	\$ 407,607	\$ 8,581

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

	Ingersoll Turf Facility
<hr/>	
Operating revenues:	
Charges for services	\$ 184,710
<hr/>	
Operating expenses:	
Personnel	59,115
Supplies	18,873
Utilities	13,599
Repairs and maintenance	2,408
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,411
Total operating expenses	97,406
<hr/>	
Operating gain (loss)	87,304
<hr/>	
Nonoperating revenue (expense):	
Interest income	1,335
Interest expense (debt service)	-
Total nonoperating expense	1,335
<hr/>	
Gain (Loss) before transfer	88,639
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	88,639
<hr/>	
Total net assets, July 1	327,549
<hr/>	
Total net assets, March 31, 2020	\$ 416,188
<hr/>	

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAR 2019	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 11,425	45.70%	\$ 20,500	\$ 13,075	63.78%
Batting Cages	\$ 13,000	\$ 14,370	110.54%	\$ 12,240	\$ 15,423	126.00%
Programs	\$ 90,000	\$ 72,405	80.45%	\$ 90,000	\$ 70,105	77.89%
Rental Income	\$ 102,000	\$ 86,510	84.81%	\$ 102,300	\$ 88,406	86.42%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 184,710	80.31%	\$ 225,040	\$ 187,009	83.10%
INTEREST ON INVESTMENTS	\$ -	\$ 1,335		\$ -	\$ 385	
GRAND TOTAL REVENUES	\$ 230,000	\$ 186,045	80.89%	\$ 225,040	\$ 187,394	83.27%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU MAR 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU MAR 2019	% OF BUDGET	
Salaries & Benefits	\$ 149,331	\$ 59,115	39.59%	\$ 120,000	\$ 63,488	52.91%	\$ (4,373)
Purchased Services	\$ 18,160	\$ 3,411	18.78%	\$ 19,460	\$ 7,687	39.50%	\$ (4,276)
Programs	\$ 17,000	\$ 16,640	97.88%	\$ 15,220	\$ 4,047	26.59%	\$ 12,593
Supplies	\$ 4,900	\$ 4,641	94.71%	\$ 4,600	\$ 13,133	285.50%	\$ (8,492)
Utilities	\$ 25,100	\$ 13,599	54.18%	\$ 30,920	\$ 15,646	50.60%	\$ (2,047)
Insurance Premiums	\$ -	\$ -		\$ 2,505	\$ -	0.00%	\$ -
Capital Outlay	\$ 11,000	\$ -	0.00%	\$ 30,000	\$ -	0.00%	\$ -
	\$ 225,491	\$ 97,406	43.20%	\$ 222,705	\$ 104,001	46.70%	\$ (6,595)
GRAND TOTAL EXPENDITURES	\$ 225,491	\$ 97,406	43.20%	\$ 222,705	\$ 104,001	46.70%	\$ (6,595)

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 March 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 March 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, February 29, 2020.

Current Assets:

As of the end of March 2020 the total current assets of Norway Savings Bank Arena were (\$1,334,097). These consisted of cash and cash equivalents of \$206,440, accounts receivable of \$208,921, and an interfund payable of \$1,749,458.

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 March 31, 2020 was \$293,394.

Liabilities:

Norway Arena had accounts payable of \$6,817 as of March 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 March 2020 are \$754,888. 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 March 2020 were \$530,153. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of March 2020, there was an operating gain of \$224,735.

As of March 31, 2020, Norway Arena has a increase in net assets of \$224,735.

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

	February 29, 2020	February 29, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 206,440	\$ 206,440	\$ -
Interfund receivables	\$ (1,749,458)	\$ (1,761,277)	\$ 11,819
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	208,921	198,650	\$ 10,271
Total current assets	(1,334,097)	(1,356,187)	22,090
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	(1,040,703)	(1,062,793)	22,090
LIABILITIES			
Accounts payable	\$ 6,817	\$ 6,817	\$ -
Net OPEB liability	\$ 67,511	\$ 67,511	\$ -
Net pension liability	57,636	57,636	-
Total liabilities	131,964	131,964	-
NET ASSETS			
Invested in capital assets	\$ 293,394	\$ 293,394	\$ -
Unrestricted	\$ (1,466,061)	\$ (1,488,151)	\$ 22,090
Total net assets	\$ (1,172,667)	\$ (1,194,757)	\$ 22,090

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
March 31, 2020

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 754,888
Operating expenses:	
Personnel	229,216
Supplies	66,538
Utilities	169,332
Repairs and maintenance	32,421
Insurance Premium	25,588
Depreciation	
Capital expenses	2,000
Other expenses	5,058
Total operating expenses	530,153
Operating gain (loss)	224,735
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	224,735
Transfers out	-
Change in net assets	224,735
Total net assets, July 1	(1,397,402)
Total net assets, March 31, 2020	\$ (1,172,667)

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

REVENUE SOURCE	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET	FY 2019 BUDGET	ACTUAL REVENUES THRU MAR 2019	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 12,000	72.73%	\$ 18,000	\$ 12,000	66.67%	\$ -
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ -	\$ 1,010		\$ (1,010)
Pepsi Vending Machines	\$ 3,000	\$ 513	17.10%	\$ -	\$ 1,936		\$ (1,423)
Games Vending Machines	\$ 3,000	\$ 1,561	52.03%	\$ -	\$ 3,000		\$ (1,439)
Vending Food	\$ 3,000	\$ 321	10.70%	\$ -	\$ 1,600		\$ (1,279)
Sponsorships	\$ 230,000	\$ 148,300	64.48%	\$ 275,000	\$ 143,450	52.16%	\$ 4,850
Pro Shop	\$ 7,000	\$ 4,792	68.46%	\$ 8,500	\$ 5,908	69.51%	\$ (1,116)
Programs	\$ 27,500	\$ -	0.00%	\$ 31,000	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 566,446	76.14%	\$ 705,250	\$ 622,930	88.33%	\$ (56,484)
Camps/Clinics	\$ 50,000	\$ 6,780	13.56%	\$ 50,000	\$ 12,480		\$ (5,700)
Tournaments	\$ 55,000	\$ 14,175	25.77%	\$ 50,000	\$ 21,675	43.35%	\$ (7,500)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 754,888	65.84%	\$ 1,137,750	\$ 825,989	72.60%	\$ (71,101)

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

DESCRIPTION	FY 2020 BUDGET	ACTUAL		FY 2019 BUDGET	ACTUAL		VARIANCE
		EXPENDITURES THRU MAR 2020	% OF BUDGET		EXPENDITURES THRU MAR 2019	% OF BUDGET	
Salaries & Benefits	\$ 347,736	\$ 229,216	65.92%	\$ 344,000	\$ 274,610	79.83%	\$ (45,394)
Purchased Services	\$ 49,500	\$ 63,117	127.51%	\$ 71,656	\$ 63,016	87.94%	\$ 101
Supplies	\$ 68,150	\$ 66,488	97.56%	\$ 37,100	\$ 47,447	127.89%	\$ 19,041
Utilities	\$ 238,000	\$ 169,332	71.15%	\$ 225,150	\$ 195,465	86.82%	\$ (26,133)
Capital Outlay	\$ 15,000	\$ 2,000	13.33%	\$ 103,500	\$ 19,156	18.51%	\$ (17,156)
Rent	\$ -	\$ -		\$ 507,000	\$ 379,863	74.92%	\$ (379,863)
	\$ 718,386	\$ 530,153	73.80%	\$ 1,288,406	\$ 979,557	76.03%	\$ (449,404)
GRAND TOTAL EXPENDITURES	\$ 718,386	\$ 530,153	73.80%	\$ 1,288,406	\$ 979,557	76.03%	\$ (449,404)