

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: October 2020 Financial Report
DATE: November 9, 2019

The following is a discussion regarding the significant variances found in the City's October 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 fourth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 33.3% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

Revenues

Revenues collected through October 31st, including the school department were \$39,406,976, or 42.10%, of the budget. The municipal revenues including property taxes were \$30,147,056, or 47.23% of the budget which is more than the same period last year by \$1,163,201. The accounts listed below are noteworthy.

- A. September 15th the first installment for real estate taxes were due. The current year tax revenue is at 49.6% as compared to 49.72% last year or \$116,868 than last year.
- B. Excise tax for the month of October is at 45.83%. This is a \$371,955 increase from FY 20. Our excise revenues for FY21 are 12.5% above projections as of October 31, 2020.
- C. State Revenue Sharing for the month of October is 44.33% or \$1,200,674. This is an increase from last October of \$229,289.

Expenditures

City expenditures through October 2020 were \$22,892,690 or 49.84%, of the budget. This is 6.98% more than the same period last year. Noteworthy variances are:

- A. Worker's Comp is higher than last year at this time by \$641,910. The transfer to the Workers Comp fund was made earlier this year than last year.
- B. Public Safety is more than last year by \$124,373.
- C. The TIF Transfer was posted earlier this year than last, so it shows an increase of \$2,845,623.
- D. Water and Sewer is higher than last year due to the increase in the Hydrant Quarterly Charge.

Investments

This section contains an investment schedule as of October 31st. Currently the City's funds are earning an average interest rate of 0.9% compared to 1.87% at this time last year.

Respectfully submitted,



Jill M. Eastman
Finance Director

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

	UNAUDITED October 31 2020	UNAUDITED September 30 2020	Increase (Decrease)	UNAUDITED JUNE 30 2020
ASSETS				
CASH	\$ 11,062,126	\$ 15,277,526	\$ (4,215,400)	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,411,856	3,346,811	(1,934,955)	1,371,945
TAXES RECEIVABLE-CURRENT	22,649,152	23,570,572	(921,420)	185,234
DELINQUENT TAXES	339,199	339,199	0	617,814
TAX LIENS	1,145,135	1,184,757	(39,622)	884,542
NET DUE TO/FROM OTHER FUNDS	8,252,604	6,935,228	1,317,376	2,811,613
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TOTAL ASSETS	\$ 44,860,073	\$ 50,654,093	\$ (5,794,020)	\$ 20,583,697
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (474,504)	\$ (192,101)	\$ (282,403)	\$ (833,548)
PAYROLL LIABILITIES	(202,827)	(305,777)	102,950	(253,541)
ACCRUED PAYROLL	(19)	(19)	0	(3,829,105)
STATE FEES PAYABLE	(47,987)	(65,574)	17,587	-
ESCROWED AMOUNTS	(31,064)	(31,044)	(20)	(26,004)
DEFERRED REVENUE	(23,875,230)	(24,836,272)	961,042	(2,161,507)
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TOTAL LIABILITIES	\$ (24,631,631)	\$ (25,430,787)	\$ 799,156	\$ (7,103,705)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (17,193,016)	\$ (22,187,879)	\$ 4,994,863	\$ (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)
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TOTAL FUND BALANCE	\$ (20,228,443)	\$ (25,223,306)	\$ 4,994,863	\$ (13,479,992)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (44,860,073)	\$ (50,654,093)	\$ 5,794,020	\$ (20,583,697)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 24,627,235	49.60%	\$ 49,295,498	\$ 24,510,367	49.72%	\$ 116,868
PRIOR YEAR TAX REVENUE	\$ -	\$ 8,167		\$ -	\$ 122,689		\$ (114,522)
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 1,884,796	45.83%	\$ 3,910,000	\$ 1,512,841	38.69%	\$ 371,955
PENALTIES & INTEREST	\$ 150,000	\$ 26,218	17.48%	\$ 150,000	\$ 35,903	23.94%	\$ (9,685)
TOTAL TAXES	\$ 55,338,359	\$ 27,951,956	50.51%	\$ 54,605,498	\$ 27,175,916	49.77%	\$ 776,040
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 95,440	57.49%	\$ 169,000	\$ 51,325	30.37%	\$ 44,115
NON-BUSINESS	\$ 392,400	\$ 153,613	39.15%	\$ 409,000	\$ 141,580	34.62%	\$ 12,033
TOTAL LICENSES	\$ 558,400	\$ 249,053	44.60%	\$ 578,000	\$ 192,905	33.37%	\$ 56,148
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 2,708,312	\$ 1,200,674	44.33%	\$ 2,389,669	\$ 971,385	40.65%	\$ 229,289
WELFARE REIMBURSEMENT	\$ 90,656	\$ 11,362	12.53%	\$ 94,122	\$ 5,535	5.88%	\$ 5,827
OTHER STATE AID	\$ 32,000	\$ 10,269	32.09%	\$ 32,000	\$ -	0.00%	\$ 10,269
CITY OF LEWISTON	\$ 228,384	\$ 29,877	13.08%	\$ 228,384	\$ -	0.00%	\$ 29,877
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 1,252,182	36.20%	\$ 3,144,175	\$ 976,920	31.07%	\$ 275,262
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 62,371	31.43%	\$ 148,440	\$ 37,756	25.44%	\$ 24,615
PUBLIC SAFETY	\$ 181,600	\$ 15,101	8.32%	\$ 215,600	\$ 34,559	16.03%	\$ (19,458)
EMS TRANSPORT	\$ 1,200,000	\$ 386,140	32.18%	\$ 1,200,000	\$ 355,938	29.66%	\$ 30,202
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 463,613	29.34%	\$ 1,564,040	\$ 428,253	27.38%	\$ 35,360
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 8,655	15.74%	\$ 55,000	\$ 12,549	22.82%	\$ (3,894)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 12,558	15.70%	\$ 70,000	\$ 25,253	36.08%	\$ (12,695)
RENTS	\$ 35,000	\$ 24,317	69.48%	\$ 35,000	\$ 10,113	28.89%	\$ 14,204
UNCLASSIFIED	\$ 10,000	\$ 30,385	303.85%	\$ 10,000	\$ 39,691	396.91%	\$ (9,306)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 25,121		\$ -	\$ 24,010		\$ 1,111
SALE OF PROPERTY	\$ 25,000	\$ 67,242	268.97%	\$ 20,000	\$ 17,304	86.52%	\$ 49,938
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ 57,723	25.10%	\$ 225,000	\$ 76,760	34.12%	\$ (19,037)
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	\$ 4,251	21.25%	\$ 20,000	\$ 4,181	20.91%	\$ 70
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 221,596	7.81%	\$ 2,805,759	\$ 197,312	7.03%	\$ 24,284
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 30,147,056	47.23%	\$ 62,752,472	\$ 28,983,855	46.19%	\$ 1,163,201
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 9,236,905	35.23%	\$ 25,851,656	\$ 8,844,812	34.21%	\$ 392,093
EDUCATION	\$ 717,415	\$ 23,015	3.21%	\$ 711,224	\$ 139,751	19.65%	\$ (116,736)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 9,259,920	33.18%	\$ 27,440,176	\$ 8,984,563	32.74%	\$ 275,357
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 39,406,976	42.96%	\$ 90,192,648	\$ 37,968,418	42.10%	\$ 1,438,558

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

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU OCT 2020	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU OCT 2019	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 99,000	\$ 30,143	30.45%	\$ 123,137	\$ 36,799	29.88%	\$ (6,656)
CITY MANAGER	\$ 776,095	\$ 217,956	28.08%	\$ 582,119	\$ 180,302	30.97%	\$ 37,654
CITY CLERK	\$ 216,946	\$ 72,463	33.40%	\$ 207,139	\$ 56,078	27.07%	\$ 16,385
FINANCIAL SERVICES	\$ 751,849	\$ 244,687	32.54%	\$ 734,597	\$ 242,560	33.02%	\$ 2,127
HUMAN RESOURCES	\$ 157,057	\$ 49,509	31.52%	\$ 153,182	\$ 52,523	34.29%	\$ (3,014)
INFORMATION TECHNOLOGY	\$ 609,260	\$ 370,247	60.77%	\$ 713,729	\$ 422,130	59.14%	\$ (51,883)
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 985,005	37.74%	\$ 2,513,903	\$ 990,392	39.40%	\$ (5,387)
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 341,886	25.53%	\$ 1,333,724	\$ 388,147	29.10%	\$ (46,261)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 38,173	19.16%	\$ 211,371	\$ 46,984	22.23%	\$ (8,811)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 239,660	46.05%	\$ 448,575	\$ 169,509	37.79%	\$ 70,151
PUBLIC LIBRARY	\$ 1,031,533	\$ 343,844	33.33%	\$ 1,006,217	\$ 251,554	25.00%	\$ 92,290
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 963,563	31.18%	\$ 2,999,887	\$ 856,194	28.54%	\$ 107,369
FISCAL SERVICES							
DEBT SERVICE	\$ 7,577,735	\$ 6,449,092	85.11%	\$ 7,334,690	\$ 6,424,559	87.59%	\$ 24,533
FACILITIES	\$ 667,494	\$ 224,287	33.60%	\$ 667,128	\$ 310,488	46.54%	\$ (86,201)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ -	0.00%	\$ 641,910
WAGES & BENEFITS	\$ 6,840,635	\$ 2,179,331	31.86%	\$ 6,797,826	\$ 2,083,653	30.65%	\$ 95,678
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ -	0.00%	\$ (2,500)
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 9,492,120	58.63%	\$ 15,883,356	\$ 8,818,700	55.52%	\$ 673,420
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 1,834,999	34.61%	\$ 5,211,262	\$ 1,718,134	32.97%	\$ 116,865
POLICE DEPARTMENT	\$ 4,332,339	\$ 1,394,279	32.18%	\$ 4,275,323	\$ 1,386,771	32.44%	\$ 7,508
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 3,229,278	33.52%	\$ 9,486,585	\$ 3,104,905	32.73%	\$ 124,373
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 1,347,912	27.07%	\$ 4,836,798	\$ 1,316,474	27.22%	\$ 31,438
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 264,387	25.15%	\$ 1,030,500	\$ 251,541	24.41%	\$ 12,846
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 645,216	\$ 316,358	49.03%	\$ 74,244
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 2,002,901	29.35%	\$ 6,512,514	\$ 1,884,373	28.93%	\$ 118,528
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 188,074	98.47%	\$ (20,964)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 567,152	50.00%	\$ 1,134,304	\$ 567,151	50.00%	\$ 1
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	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 744,262	39.06%	\$ 1,926,442	\$ 1,086,363	56.39%	\$ (342,101)
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	\$ 22,892,690	49.84%	\$ 44,855,211	\$ 19,223,648	42.86%	\$ 3,669,042
EDUCATION DEPARTMENT	\$ 45,802,612	\$ 11,093,138	24.22%	\$ 45,337,437	\$ 10,501,983	23.16%	\$ 591,155
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 33,985,828	37.05%	\$ 90,192,648	\$ 29,725,631	32.96%	\$ 4,260,197

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

INVESTMENT		FUND	BALANCE October 31, 2020	BALANCE September 30, 2020	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 2,823,722.00	\$ 2,821,645.70	0.55%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,046,859.75	\$ 1,046,089.99	0.55%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 2,086,322.24	\$ 870,148.75	0.55%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,297.27	\$ 52,258.82	0.55%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,136.25	\$ 337,887.63	0.55%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 225,775.79	\$ 225,609.78	0.55%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 60,775.51	\$ 60,730.82	0.55%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 5,139,745.59	\$ 5,352,004.64	0.55%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,302.23	\$ 15,290.98	0.55%
NORTHERN CAPITAL	02155	GENERAL FUND		\$ 250,000.00	1.70%
NORTHERN CAPITAL	02155	GENERAL FUND		\$ 250,000.00	1.75%
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			\$ 12,788,936.63	\$ 12,281,667.11	0.90%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2020 - June 30, 2021
Report as of October 31, 2020

	Beginning	October 2020					Ending
	Balance 10/1/2020	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 10/31/2020
Bluecross	\$ 7,599.91	\$ 3,597.40	\$ (2,884.74)		\$ (3,187.55)		\$ 5,125.02
Medicare	\$ 87,292.14	\$ 60,559.60	\$ (30,723.51)		\$ (49,123.68)	\$ (15,606.70)	\$ 52,397.85
Medicaid	\$ 48,095.18	\$ 30,492.60	\$ (27,637.10)		\$ (14,670.00)		\$ 36,280.68
Other/Commercial	\$ 65,258.35	\$ 9,246.40	\$ (5,945.98)	\$ 498.61	\$ 8,961.44		\$ 78,018.82
Patient	\$ 83,667.48	\$ 8,058.40	\$ (8,620.34)	\$ 130.80	\$ 360.97		\$ 83,597.31
Worker's Comp	\$ 882.20	\$ 1,542.00	\$ (680.80)				\$ 1,743.40
TOTAL	\$ 292,795.26	\$ 113,496.40	\$ (76,492.47)	\$ 629.41	\$ (57,658.82)	\$ (15,606.70)	\$ 257,163.08

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

	July 2020	August 2020	Sept 2020	Oct 2020	Adjustment	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40		\$ 19,638.00	2.81%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60		\$ 413,903.20	59.31%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60		\$ 172,512.40	24.72%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40		\$ 58,645.60	8.40%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40		\$ 30,706.80	4.40%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00		\$ 2,424.20	0.35%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ -	\$ 697,830.20	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Adjustment	Totals	% of Total
Bluecross	7	5	7	4		23	2.45%
Medicare	215	144	113	77		549	58.47%
Medicaid	81	63	52	39		235	25.03%
Other/Commercial	33	23	20	12		88	9.37%
Patient	11	15	5	10		41	4.37%
Worker's Comp	0		1	2		3	0.32%
TOTAL	347	250	198	144	0	939	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 4,870.66	95%	\$ -	0%	\$ (361.79)	-7%	\$ 886.40	17%	\$ (270.25)	-5%	\$ 5,125.02	1.99%
Medicare	\$ 2,707.76	5%	\$ 18,302.20	35%	\$ 18,028.00	34%	\$ 10,713.29	20%	\$ 2,646.60	5%	\$ 52,397.85	20.38%
Medicaid	\$ 29,480.88	81%	\$ 2,083.04	6%	\$ 723.00	2%	\$ 2,294.75	6%	\$ 1,699.01	5%	\$ 36,280.68	14.11%
Other/Commercial	\$ 42,336.95	54%	\$ 12,187.05	16%	\$ 4,598.01	6%	\$ 9,907.39	13%	\$ 8,989.42	12%	\$ 78,018.82	30.34%
Patient	\$ 25,425.67	30%	\$ 13,870.21	17%	\$ 20,352.43	24%	\$ 9,251.26	11%	\$ 14,697.74	18%	\$ 83,597.31	32.51%
Worker's Comp	\$ 1,743.40		\$ -		\$ -		\$ -		\$ -		\$ 1,743.40	0.68%
TOTAL	\$ 106,565.32		\$ 46,442.50		\$ 43,339.65		\$ 33,053.09		\$ 27,762.52		\$ 257,163.08	
	41%		18%		17%		13%		11%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of October 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			\$ 173.00		\$ 671.46	\$ 21,879.00				\$ 2,500.00			
Expenditures FY21	\$ 145,293.00				\$ 30.00		\$ 2,150.50		\$ 339.79	\$ 702.32			
Fund Balance 10/31/2020	\$ 617,223.19	\$ (15,099.19)	\$ 6,101.63	\$ 4,769.53	\$ 33,652.40	\$ 1,221.68	\$ 1,309.56	\$ 5,362.37	\$ (652.49)	\$ 6,588.80	\$ (566,303.71)	\$ 501.65	\$ 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 7/1/20	\$ 329,028.27	\$ 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				\$ 10,743.00			\$ 300.00	\$ 103,505.13	\$ 1,761.60	\$ 33,042.00	\$ 4,545.00		
Expenditures FY21			\$ 67,126.81	\$ 1,989.20	\$ 3,000.49	\$ 7,846.04		\$ 412,607.09		\$ 66,330.66			
Fund Balance 10/31/2020	\$ 329,028.27	\$ 1,550.98	\$ (180,030.33)	\$ 10,435.19	\$ 65.56	\$ (5,093.45)	\$ (10,438.25)	\$ 2,057,457.19	\$ 39,115.26	\$ (31,282.79)	\$ 1,860.00	\$ 9,659.79	\$ 180.00

	2040 Great Falls TV	2041 Blanche Stevens	2044 Federal Drug Money	2045 Forest Management	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	2059 Distracted Driving
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)	\$ 829.00
Revenues FY21			\$ 2,026.64					\$ 7,715.27	\$ 150,430.80					
Expenditures FY21		\$ 1,015.69	\$ 35,374.36			\$ 290.20		\$ 149.79	\$ 55,874.40	\$ 3,456.97				
Fund Balance 10/31/2020	\$ 20,536.23	\$ 26,825.30	\$ 137,430.10	\$ 4,345.34	\$ 189.35	\$ (290.20)	\$ 975.05	\$ 28,549.79	\$ 282,013.29	\$ (16,796.94)	\$ 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 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	\$ 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			\$ -	\$ -			\$ -			\$ 262,187.00	\$ 139.25		\$ 144,607.35
Expenditures FY21			\$ 6,429.75	\$ 360.00	\$ -	\$ 18,279.22		\$ 120,440.61	\$ 124,044.44	\$ 65,722.24			\$ 303,190.90
Fund Balance 10/31/2020	\$ 1,893.81	\$ 132.69	\$ (32,523.78)	\$ (1,484.00)	\$ 209.00	\$ 192,322.48	\$ (3,500.00)	\$ (120,440.61)	\$ (124,044.44)	\$ 196,464.76	\$ 1,061,730.82	\$ (1,484,407.18)	\$ (88,314.38)

	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 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	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	\$ -	\$ 1,957,680.72
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	\$ 3,763,849.58
Expenditures FY21			\$ 301,385.27	\$ 220,683.00	\$ 75,182.23	\$ 439,092.00	\$ 15,217.58	\$ 32,578.92	\$ 29,489.19	\$ 12,401.66	\$ 20,984.31	\$ 46,936.12	\$ 66,841.98	\$ 2,702,836.73
Fund Balance 10/31/2020	\$ 39,520.91	\$ 648,613.20	\$ 75,527.62	\$ (436,640.79)	\$ 656,279.40	\$ (736,374.87)	\$ 15,217.56	\$ 29,867.73	\$ 30,610.09	\$ 37,399.72	\$ 62,952.94	\$ 71,503.93	\$ 123,251.67	\$ 3,018,693.57

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for October 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 October 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 October 31, 2020.

Current Assets:

As of the end of October 2020 the total current assets of Ingersoll Turf Facility were \$225,610. This consisted of cash and cash equivalents of \$225,610 an increase from September of \$167.

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 October 31, 2020 was \$117,249.

Liabilities:

Ingersoll had an interfund payable of \$31,133 as of October 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 October 2020 are \$19,434. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through October 2020 were \$44,611. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2020, Ingersoll has an operating loss of \$25,177 compared to a net loss in September of \$28,448.

As of October 31, 2020, Ingersoll has a decrease in net assets of \$25,177.

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
October 31, 2020
Business-type Activities - Enterprise Fund

	Oct 31, 2020	Sept 30, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 225,610	\$ 225,443	\$ 167
Interfund receivables/payables	\$ -	\$ -	-
Accounts receivable	-	-	-
Total current assets	225,610	225,443	167
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	342,859	342,692	167
LIABILITIES			
Accounts payable	\$ -	\$ 184	\$ (184)
Interfund payable	\$ 31,133	\$ 34,053	\$ (2,920)
Total liabilities	31,133	34,237	(3,104)
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ -
Unrestricted	\$ 194,477	\$ 191,206	\$ 3,271
Total net assets	\$ 311,726	\$ 308,455	\$ 3,271

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

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 19,434
Operating expenses:	
Personnel	40,090
Supplies	-
Utilities	2,608
Repairs and maintenance	630
Rent	
Depreciation	-
Capital expenses	-
Other expenses	1,283
Total operating expenses	44,611
Operating gain (loss)	(25,177)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(25,177)
Transfers out	-
Change in net assets	(25,177)
Total net assets, July 1	336,903
Total net assets, October 31, 2020	\$ 311,726

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 5,800	23.20%	\$ 25,000	\$ 3,950	15.80%
Batting Cages	\$ 13,000	\$ 280	2.15%	\$ 13,000	\$ 415	3.19%
Programs	\$ 90,000	\$ 642	0.71%	\$ 90,000	\$ 12,612	14.01%
Rental Income	\$ 102,000	\$ 12,195	11.96%	\$ 102,000	\$ 5,509	5.40%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 18,917	8.22%	\$ 230,000	\$ 22,486	9.78%
INTEREST ON INVESTMENTS	\$ -	\$ 517		\$ -	\$ 326	
GRAND TOTAL REVENUES	\$ 230,000	\$ 19,434	8.45%	\$ 230,000	\$ 22,812	9.92%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2020 BUDGET	EXPENDITURES THRU OCT 2020	% OF BUDGET	FY 2019 BUDGET	EXPENDITURES THRU OCT 2019	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 40,090	21.38%	\$ 149,331	\$ 18,965	12.70%	\$ 21,125
Purchased Services	\$ 14,450	\$ 1,913	13.24%	\$ 18,160	\$ 1,018	5.61%	\$ 895
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 1,290	7.59%	\$ (1,290)
Supplies	\$ 4,000	\$ -	0.00%	\$ 4,900	\$ 157	3.20%	\$ (157)
Utilities	\$ 25,650	\$ 2,608	10.17%	\$ 25,100	\$ 2,888	11.51%	\$ (280)
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Depreciation	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 44,611	17.83%	\$ 225,491	\$ 24,318	10.78%	\$ 20,293
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 44,611	17.83%	\$ 225,491	\$ 24,318	10.78%	\$ 20,293

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for October 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 October 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, September 30, 2020.

Current Assets:

As of the end of October 2020 the total current assets of Norway Savings Bank Arena were (\$1,546,409). These consisted of cash and cash equivalents of \$238,873, accounts receivable of \$110,289, and an interfund payable of \$1,895,571.

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 October 31, 2020 were \$244,326.

Liabilities:

Norway Arena had accounts payable of \$668 as of October 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 October 2020 are \$218,100. 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 October 2020 were \$222,096. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of October 2020, Norway Arena had an operating loss of \$3,996.

As of October 31, 2020, Norway Arena has a decrease in net assets of \$3,996.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY21 is \$8,027 more for this period than in FY20 and expenditures in FY21 are \$17,008 more than last year in October.

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

	October 31, 2020	September 30, 2020	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 238,873	\$ 234,655	\$ 4,218
Interfund receivables	\$ (1,895,571)	\$ (1,918,418)	\$ 22,847
Prepaid Rent	\$ -	\$ -	\$ -
Accounts receivable	110,289	177,911	\$ (67,622)
Total current assets	(1,546,409)	(1,505,852)	(40,557)
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(328,896)	(328,896)	-
Total noncurrent assets	244,326	244,326	-
Total assets	(1,302,083)	(1,261,526)	(40,557)
LIABILITIES			
Accounts payable	\$ 668	\$ 11,740	\$ (11,072)
Net OPEB liability	\$ 44,026	\$ 67,511	\$ (23,485)
Net pension liability	60,901	57,636	3,265
Total liabilities	105,595	136,887	(31,292)
NET ASSETS			
Invested in capital assets	\$ 244,326	\$ 244,326	-
Unrestricted	\$ (1,652,004)	\$ (1,642,739)	\$ (9,265)
Total net assets	\$ (1,407,678)	\$ (1,398,413)	\$ (9,265)

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
October 31, 2020

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 218,100
Operating expenses:	
Personnel	\$ 93,252
Supplies	\$ 29,431
Utilities	\$ 75,208
Repairs and maintenance	\$ 7,705
Insurance Premium	
Depreciation	
Capital expenses	
Other expenses	16,500
Total operating expenses	222,096
Operating gain (loss)	(3,996)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(3,996)
Transfers out	-
Change in net assets	(3,996)
Total net assets, July 1	(1,403,682)
Total net assets, October 31, 2020	\$ (1,407,678)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU OCT 2020	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU OCT 2019	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 4,500	27.27%	\$ (4,500)
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		0.00%	\$ -
Vending Food	\$ 3,000	\$ 5	0.17%	\$ 3,000	\$ 204	6.80%	\$ (199)
Sponsorships	\$ 230,000	\$ 69,950	30.41%	\$ 230,000	\$ 87,886	38.21%	\$ (17,936)
Pro Shop	\$ 7,000	\$ 1,053	15.04%	\$ 7,000	\$ 491	7.01%	\$ 562
Programs	\$ 27,500	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 744,000	\$ 133,632	17.96%	\$ 744,000	\$ 106,721	14.34%	\$ 26,911
Camps/Clinics	\$ 50,000	\$ 13,460	26.92%	\$ 50,000	\$ 6,580	13.16%	\$ 6,880
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 3,500	6.36%	\$ (3,500)
TOTAL CHARGE FOR SERVICES	\$ 1,146,500	\$ 218,100	19.02%	\$ 1,146,500	\$ 210,073	18.32%	\$ 8,027

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU OCT 2020	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU OCT 2019	% OF BUDGET	
Salaries & Benefits	\$ 328,913	\$ 93,252	28.35%	\$ 347,736	\$ 93,168	26.79%	\$ 84
Purchased Services	\$ 120,000	\$ 24,205	20.17%	\$ 49,500	\$ 22,011	44.47%	\$ 2,194
Supplies	\$ 83,000	\$ 29,431	35.46%	\$ 68,150	\$ 26,775	39.29%	\$ 2,656
Utilities	\$ 244,650	\$ 75,208	30.74%	\$ 238,000	\$ 63,134	26.53%	\$ 12,074
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ -	0.00%	\$ -
Rent		\$ -		\$ -	\$ -		\$ -
	\$ 826,563	\$ 222,096	26.87%	\$ 718,386	\$ 205,088	28.55%	\$ 17,008
GRAND TOTAL EXPENDITURES	\$ 826,563	\$ 222,096	26.87%	\$ 718,386	\$ 205,088	28.55%	\$ 17,008