



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

**TO: Phillip Crowell, City Manager**

**FROM: Jill Eastman, Finance Director**

**REF: February 2021 Financial Report**

**DATE: March 15, 2021**

The following is a discussion regarding the significant variances found in the City's February 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 eighth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 66.7% of the annual budget. However, not all costs and revenues are distributed evenly throughout the year; individual line items can vary based upon cyclical activity.

### Revenues

Revenues collected through February 28th, including the school department were \$56,403,576 or 61.49%, of the budget. The municipal revenues including property taxes were \$40,482,945, or 63.42% of the budget which is less than the same period last year by 6.81%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 61.46% compared to last year at 72.57%, the second payment is due March 15<sup>th</sup>. We are currently \$5,256,115 lower than last year at this time. The largest variance is due to the escrowed tax collections are behind last year at this time.
- B. Excise tax for the month of February is at 75.78%. This is a \$290,435 increase over FY 20.
- C. State Revenue Sharing at the end of February is 91.81% or \$2,486,482.



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### **Expenditures**

City expenditures through February 2021 were \$32,917,437 or 71.66%, of the budget. This is an increase of \$484,783 for the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the increase in Debt Service payments for FY 21.
- B. Public Safety and Public Works are higher than at this time 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 0.58%.

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 February 2021, January 2021, and June 2020**

	UNAUDITED February 28 2021	UNAUDITED January 31 2021	Increase (Decrease)	AUDITED JUNE 30 2020
<b>ASSETS</b>				
CASH	\$ 10,191,520	\$ 12,994,759	\$ (2,803,239)	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,226,146	1,315,499	(89,353)	1,845,860
TAXES RECEIVABLE-CURRENT	19,038,177	20,677,463	(1,639,286)	185,234
DELINQUENT TAXES	819,619	759,740	59,879	746,904
TAX LIENS	787,467	788,671	(1,204)	1,487,686
PREPAID EXPENSES				753,070
NET DUE TO/FROM OTHER FUNDS	3,420,263	3,988,836	(568,573)	2,575,964
<b>TOTAL ASSETS</b>	<b>\$ 35,483,192</b>	<b>\$ 40,524,968</b>	<b>\$ (5,041,776)</b>	<b>\$ 22,307,267</b>
<b>LIABILITIES &amp; FUND BALANCES</b>				
ACCOUNTS PAYABLE	\$ (190,428)	\$ (219,606)	\$ 29,178	\$ (936,432)
PAYROLL LIABILITIES	(432,959)	(916,870)	483,911	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(4,485,020)
PREPAID TAXES				(258,316)
STATE FEES PAYABLE	(38,428)	(66,487)	28,059	-
ESCROWED AMOUNTS	(31,115)	(31,107)	(8)	-
DEFERRED REVENUE	(20,544,239)	(22,186,488)	1,642,249	(2,060,409)
<b>TOTAL LIABILITIES</b>	<b>\$ (21,237,188)</b>	<b>\$ (23,420,577)</b>	<b>\$ 2,183,389</b>	<b>\$ (7,993,718)</b>
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (11,448,368)	\$ (14,306,755)	\$ 2,858,386.67	\$ (11,515,913)
FUND BALANCE - RESTRICTED	(1,364,114)	(1,364,114)	-	(1,364,114)
FUND BALANCE - NON SPENDABLE	(1,433,522)	(1,433,522)	-	(1,433,522)
<b>TOTAL FUND BALANCE</b>	<b>\$ (14,246,004)</b>	<b>\$ (17,104,391)</b>	<b>\$ 2,858,387</b>	<b>\$ (14,313,549)</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ (35,483,192)</b>	<b>\$ (40,524,968)</b>	<b>\$ 5,041,776</b>	<b>\$ (22,307,267)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2021 VS February 29, 2020**

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET	VARIANCE
<b>TAXES</b>							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 30,519,100	61.46%	\$ 49,295,498	\$ 35,775,215	72.57%	\$ (5,256,115)
PRIOR YEAR TAX REVENUE	\$ -	\$ 551,259		\$ -	\$ 343,849		\$ 207,410
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 3,116,779	75.78%	\$ 3,910,000	\$ 2,826,344	72.29%	\$ 290,435
PENALTIES & INTEREST	\$ 150,000	\$ 72,312	48.21%	\$ 150,000	\$ 92,597	61.73%	\$ (20,285)
<b>TOTAL TAXES</b>	<b>\$ 55,338,359</b>	<b>\$ 35,664,989</b>	<b>64.45%</b>	<b>\$ 54,605,498</b>	<b>\$ 40,032,121</b>	<b>73.31%</b>	<b>\$ (4,367,132)</b>
<b>LICENSES AND PERMITS</b>							
BUSINESS	\$ 166,000	\$ 171,431	103.27%	\$ 169,000	\$ 116,897	69.17%	\$ 54,534
NON-BUSINESS	\$ 392,400	\$ 251,317	64.05%	\$ 409,000	\$ 201,003	49.14%	\$ 50,314
<b>TOTAL LICENSES</b>	<b>\$ 558,400</b>	<b>\$ 422,749</b>	<b>75.71%</b>	<b>\$ 578,000</b>	<b>\$ 317,900</b>	<b>55.00%</b>	<b>\$ 104,849</b>
<b>INTERGOVERNMENTAL ASSISTANCE</b>							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 390,976	97.74%	\$ 400,000	\$ 417,352	104.34%	\$ (26,376)
STATE REVENUE SHARING	\$ 2,708,312	\$ 2,486,482	91.81%	\$ 2,389,669	\$ 1,914,478	80.11%	\$ 572,004
WELFARE REIMBURSEMENT	\$ 90,656	\$ 26,447	29.17%	\$ 94,122	\$ 26,794	28.47%	\$ (347)
OTHER STATE AID	\$ 32,000	\$ 13,573	42.41%	\$ 32,000	\$ 14,495	45.30%	\$ (922)
CITY OF LEWISTON	\$ 228,384	\$ 29,877	13.08%	\$ 228,384	\$ -	0.00%	\$ 29,877
<b>TOTAL INTERGOVERNMENTAL ASSISTANCE</b>	<b>\$ 3,459,352</b>	<b>\$ 2,947,354</b>	<b>85.20%</b>	<b>\$ 3,144,175</b>	<b>\$ 2,373,119</b>	<b>75.48%</b>	<b>\$ 574,235</b>
<b>CHARGE FOR SERVICES</b>							
GENERAL GOVERNMENT	\$ 198,440	\$ 95,969	48.36%	\$ 148,440	\$ 97,579	65.74%	\$ (1,610)
PUBLIC SAFETY	\$ 181,600	\$ 109,536	60.32%	\$ 215,600	\$ 78,744	36.52%	\$ 30,792
EMS TRANSPORT	\$ 1,200,000	\$ 750,828	62.57%	\$ 1,200,000	\$ 753,232	62.77%	\$ (2,404)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,580,040</b>	<b>\$ 956,333</b>	<b>60.53%</b>	<b>\$ 1,564,040</b>	<b>\$ 929,555</b>	<b>59.43%</b>	<b>\$ 26,778</b>
<b>FINES</b>							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 19,075	34.68%	\$ 55,000	\$ 29,926	54.41%	\$ (10,851)
<b>MISCELLANEOUS</b>							
INVESTMENT INCOME	\$ 80,000	\$ 35,071	43.84%	\$ 70,000	\$ 97,346	139.07%	\$ (62,275)
RENTS	\$ 35,000	\$ 31,440	89.83%	\$ 35,000	\$ 17,236	49.25%	\$ 14,204
UNCLASSIFIED	\$ 10,000	\$ 139,622	1396.22%	\$ 10,000	\$ 57,489	574.89%	\$ 82,133
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 37,765		\$ -	\$ 36,449		\$ 1,316
SALE OF PROPERTY	\$ 25,000	\$ 81,020	324.08%	\$ 20,000	\$ 16,324	81.62%	\$ 64,696
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 230,000	\$ 135,093	58.74%	\$ 225,000	\$ 153,521	68.23%	\$ (18,428)
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	\$ 12,434	62.17%	\$ 20,000	\$ 10,745	53.73%	\$ 1,689
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
<b>TOTAL MISCELLANEOUS</b>	<b>\$ 2,838,673</b>	<b>\$ 472,445</b>	<b>16.64%</b>	<b>\$ 2,805,759</b>	<b>\$ 389,110</b>	<b>13.87%</b>	<b>\$ 83,335</b>
<b>TOTAL GENERAL FUND REVENUES</b>	<b>\$ 63,829,824</b>	<b>\$ 40,482,945</b>	<b>63.42%</b>	<b>\$ 62,752,472</b>	<b>\$ 44,071,731</b>	<b>70.23%</b>	<b>\$ (3,588,786)</b>
<b>SCHOOL REVENUES</b>							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 15,618,568	59.57%	\$ 25,851,656	\$ 17,766,757	68.73%	\$ (2,148,189)
EDUCATION	\$ 717,415	\$ 302,063	42.10%	\$ 711,224	\$ 373,753	52.55%	\$ (71,690)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
<b>TOTAL SCHOOL</b>	<b>\$ 27,905,351</b>	<b>\$ 15,920,631</b>	<b>57.05%</b>	<b>\$ 27,440,176</b>	<b>\$ 18,140,510</b>	<b>66.11%</b>	<b>\$ (2,219,879)</b>
<b>GRAND TOTAL REVENUES</b>	<b>\$ 91,735,175</b>	<b>\$ 56,403,576</b>	<b>61.49%</b>	<b>\$ 90,192,648</b>	<b>\$ 62,212,241</b>	<b>68.98%</b>	<b>\$ (5,808,665)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - GENERAL FUND COMPARATIVE**  
**THROUGH February 28, 2021 VS February 29, 2020**

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU FEB 2020	% OF BUDGET	VARIANCE
<b>ADMINISTRATION</b>							
MAYOR AND COUNCIL	\$ 99,000	\$ 61,185	61.80%	\$ 123,137	\$ 84,343	68.50%	\$ (23,158)
CITY MANAGER	\$ 776,095	\$ 433,687	55.88%	\$ 582,119	\$ 379,162	65.13%	\$ 54,525
CITY CLERK	\$ 216,946	\$ 155,520	71.69%	\$ 207,139	\$ 116,950	56.46%	\$ 38,570
FINANCIAL SERVICES	\$ 751,849	\$ 481,955	64.10%	\$ 734,597	\$ 484,654	65.98%	\$ (2,699)
HUMAN RESOURCES	\$ 157,057	\$ 97,464	62.06%	\$ 153,182	\$ 96,412	62.94%	\$ 1,052
INFORMATION TECHNOLOGY	\$ 609,260	\$ 538,019	88.31%	\$ 713,729	\$ 606,981	85.04%	\$ (68,962)
<b>TOTAL ADMINISTRATION</b>	<b>\$ 2,610,207</b>	<b>\$ 1,767,830</b>	<b>67.73%</b>	<b>\$ 2,513,903</b>	<b>\$ 1,768,502</b>	<b>70.35%</b>	<b>\$ (672)</b>
<b>COMMUNITY SERVICES</b>							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 636,631	47.54%	\$ 1,333,724	\$ 751,247	56.33%	\$ (114,616)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 86,477	43.39%	\$ 211,371	\$ 98,727	46.71%	\$ (12,250)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 395,776	76.04%	\$ 448,575	\$ 362,783	80.87%	\$ 32,993
PUBLIC LIBRARY	\$ 1,031,533	\$ 698,440	67.71%	\$ 1,006,217	\$ 681,237	67.70%	\$ 17,203
<b>TOTAL COMMUNITY SERVICES</b>	<b>\$ 3,090,336</b>	<b>\$ 1,817,324</b>	<b>58.81%</b>	<b>\$ 2,999,887</b>	<b>\$ 1,893,994</b>	<b>63.14%</b>	<b>\$ (76,670)</b>
<b>FISCAL SERVICES</b>							
DEBT SERVICE	\$ 7,577,735	\$ 6,859,092	90.52%	\$ 7,334,690	\$ 6,420,283	87.53%	\$ 438,809
FACILITIES	\$ 667,494	\$ 460,030	68.92%	\$ 667,128	\$ 527,942	79.14%	\$ (67,912)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ 637,910	100.00%	\$ 4,000
WAGES & BENEFITS	\$ 6,840,635	\$ 4,251,347	62.15%	\$ 6,797,826	\$ 4,159,741	61.19%	\$ 91,606
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ -	0.00%	\$ (2,500)
<b>TOTAL FISCAL SERVICES</b>	<b>\$ 16,189,004</b>	<b>\$ 12,209,879</b>	<b>75.42%</b>	<b>\$ 15,883,356</b>	<b>\$ 11,745,876</b>	<b>73.95%</b>	<b>\$ 464,003</b>
<b>PUBLIC SAFETY</b>							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 3,585,464	67.62%	\$ 5,211,262	\$ 3,332,378	63.95%	\$ 253,086
POLICE DEPARTMENT	\$ 4,332,339	\$ 2,771,684	63.98%	\$ 4,275,323	\$ 2,801,002	65.52%	\$ (29,318)
<b>TOTAL PUBLIC SAFETY</b>	<b>\$ 9,634,470</b>	<b>\$ 6,357,148</b>	<b>65.98%</b>	<b>\$ 9,486,585</b>	<b>\$ 6,133,380</b>	<b>64.65%</b>	<b>\$ 223,768</b>
<b>PUBLIC WORKS</b>							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 3,029,594	60.84%	\$ 4,836,798	\$ 3,068,804	63.45%	\$ (39,210)
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 607,549	57.79%	\$ 1,030,500	\$ 580,518	56.33%	\$ 27,031
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 645,216	\$ 474,537	73.55%	\$ 111,365
<b>TOTAL PUBLIC WORKS</b>	<b>\$ 6,823,363</b>	<b>\$ 4,223,045</b>	<b>61.89%</b>	<b>\$ 6,512,514</b>	<b>\$ 4,123,859</b>	<b>63.32%</b>	<b>\$ 99,186</b>
<b>INTERGOVERNMENTAL PROGRAMS</b>							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,200	99.06%	\$ (22,090)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 889,540	78.42%	\$ 1,134,304	\$ 840,301	74.08%	\$ 49,239
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000	100.00%	\$ -	\$ -	0.00%	\$ 10,000
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ 5,398	2.00%	\$ (5,398)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>\$ 1,905,442</b>	<b>\$ 1,066,650</b>	<b>55.98%</b>	<b>\$ 1,926,442</b>	<b>\$ 1,366,037</b>	<b>70.91%</b>	<b>\$ (299,387)</b>
<b>COUNTY TAX</b>							
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	\$ 2,918,285	95.69%	\$ (72,662)
	\$ -	\$ -		\$ -	\$ -		\$ -
<b>TOTAL CITY DEPARTMENTS</b>	<b>\$ 45,932,563</b>	<b>\$ 32,917,437</b>	<b>71.66%</b>	<b>\$ 44,855,211</b>	<b>\$ 32,432,654</b>	<b>72.31%</b>	<b>\$ 484,783</b>
<b>EDUCATION DEPARTMENT</b>	<b>\$ 45,802,612</b>	<b>\$ 24,021,658</b>	<b>52.45%</b>	<b>\$ 45,337,437</b>	<b>\$ 25,556,031</b>	<b>56.37%</b>	<b>\$ (1,534,373)</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 91,735,175</b>	<b>\$ 56,939,095</b>	<b>62.07%</b>	<b>\$ 90,192,648</b>	<b>\$ 57,988,685</b>	<b>64.29%</b>	<b>\$ (1,049,590)</b>

**CITY OF AUBURN, MAINE  
INVESTMENT SCHEDULE  
AS OF February 28, 2021**

INVESTMENT		FUND	BALANCE February 28, 2021	BALANCE January 31, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 3,831,983.96	\$ 3,830,955.44	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,048,443.91	\$ 1,048,162.51	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,460,474.40	\$ 5,512,286.23	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,376.39	\$ 52,362.33	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,647.88	\$ 338,557.00	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,117.44	\$ 226,056.76	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 61,968.41	\$ 61,851.79	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 4,279,862.31	\$ 4,725,421.74	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,325.37	\$ 15,321.26	0.35%
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%
<b>GRAND TOTAL</b>			<b>\$ 14,315,200.07</b>	<b>\$ 16,810,975.06</b>	<b>0.58%</b>

**EMS BILLING**  
**SUMMARY OF ACTIVITY**  
**July 1, 2020 - June 30, 2021**  
**Report as of February 28, 2021**

	Beginning	February 2021					Ending
	Balance 2/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 2/28/2021
<b>Bluecross</b>	\$ 5,697.35	\$ 2,999.80	\$ (2,174.35)		\$ (1,968.85)		\$ 4,553.95
<b>Intercept</b>	\$ 300.00	\$ 300.00			\$ 100.00		\$ 700.00
<b>Medicare</b>	\$ 119,999.94	\$ 90,381.00	\$ (30,815.45)		\$ (103,387.94)		\$ 76,177.55
<b>Medicaid</b>	\$ 55,222.94	\$ 29,848.00	\$ (36,923.72)		\$ (18,970.18)		\$ 29,177.04
<b>Other/Commercial</b>	\$ 60,875.92	\$ 19,771.40	\$ (8,629.20)	\$ 524.76	\$ 25,935.50		\$ 98,478.38
<b>Patient</b>	\$ 112,039.08	\$ 8,925.60	\$ (5,668.08)		\$ 3,776.64	\$ (18,123.50)	\$ 100,949.74
<b>Worker's Comp</b>	\$ 1,018.64	\$ 1,027.00	\$ -				\$ 2,045.64
<b>TOTAL</b>	\$ 355,153.87	\$ 153,252.80	\$ (84,210.80)	\$ 524.76	\$ (94,514.83)	\$ (18,123.50)	\$ 312,082.30

**EMS BILLING**  
**BREAKDOWN -TOTAL CHARGES**  
**July 1, 2020 - June 30, 2021**  
**Report as of February 28, 2021**

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Totals	% of Total
<b>Bluecross</b>	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 2,999.80	\$ 9,291.15	\$ 2,999.80	\$ 52,378.55	3.56%
<b>Intercept</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00	\$ 200.00	\$ 300.00	\$ 800.00	0.05%
<b>Medicare</b>	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 90,381.00	\$ 110,482.60	\$ 90,381.00	\$ 862,584.60	58.55%
<b>Medicaid</b>	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 29,848.00	\$ 56,621.80	\$ 29,848.00	\$ 344,643.00	23.39%
<b>Other/Commercial</b>	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 19,771.40	\$ 16,984.00	\$ 19,771.40	\$ 140,311.40	9.52%
<b>Patient</b>	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 8,925.60	\$ 9,705.60	\$ 8,925.60	\$ 67,423.60	4.58%
<b>Worker's Comp</b>	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ 1,027.00		\$ 1,027.00	\$ 5,195.40	0.35%
<b>TOTAL</b>	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 153,252.80	\$ 203,285.15	\$ 153,252.80	\$ 1,473,336.55	100.00%

**EMS BILLING**  
**BREAKDOWN -TOTAL COUNT**  
**July 1, 2020 - June 30, 2021**  
**Report as of February 28, 2021**

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Totals	% of Total
<b>Bluecross</b>	7	5	7	4	21	11	15	3	73	3.60%
<b>Intercept</b>	0	0	0	0	0	2	2	3	7	0.35%
<b>Medicare</b>	215	144	113	77	245	162	138	105	1199	59.15%
<b>Medicaid</b>	81	63	52	39	73	65	64	32	469	23.14%
<b>Other/Commercial</b>	33	23	20	12	37	26	21	21	193	9.52%
<b>Patient</b>	11	15	5	10	12	7	10	10	80	3.95%
<b>Worker's Comp</b>	0		1	2	1	1		1	6	0.30%
<b>TOTAL</b>	347	250	198	144	389	274	250	175	2027	100.00%



**EMS BILLING  
AGING REPORT  
July 1, 2020 to June 30, 2021  
Report as of February 28, 2021**

	<b>Current</b>		<b>31-60</b>		<b>61-90</b>		<b>91-120</b>		<b>121+ days</b>		<b>Totals</b>	
<b>Bluecross</b>	\$ 2,549.80	56%	\$ 2,274.40	50%	\$ -	0%	\$ -	0%	\$ (270.25)	-6%	\$ 4,553.95	1.46%
<b>Intercept</b>	\$ 400.00		\$ 300.00		\$ -		\$ -		\$ -		\$ 700.00	0.22%
<b>Medicare</b>	\$ 56,564.60	74%	\$ 14,140.75	19%	\$ 2,864.40	4%	\$ 1,733.60	2%	\$ 874.20	1%	\$ 76,177.55	24.41%
<b>Medicaid</b>	\$ 19,421.87	67%	\$ 5,321.90	18%	\$ 1,389.20	5%	\$ 890.60	3%	\$ 2,153.47	7%	\$ 29,177.04	9.35%
<b>Other/Commercial</b>	\$ 30,474.18	31%	\$ 13,382.12	14%	\$ 15,918.20	16%	\$ 19,354.02	20%	\$ 19,349.86	20%	\$ 98,478.38	31.56%
<b>Patient</b>	\$ 36,958.82	37%	\$ 17,375.86	17%	\$ 16,442.02	16%	\$ 16,821.75	17%	\$ 13,351.29	13%	\$ 100,949.74	32.35%
<b>Worker's Comp</b>	\$ 1,027.00	50%	\$ 1,018.64		\$ -		\$ -		\$ -		\$ 2,045.64	0.66%
<b>TOTAL</b>	\$ 147,396.27		\$ 53,813.67		\$ 36,613.82		\$ 38,799.97		\$ 35,458.57		\$ 312,082.30	
	47%		17%		12%		12%		11%		100%	100.00%

CITY OF AUBURN  
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES  
As of February 28, 2021

	1902	1905	1910	1913	1914	1915	1917	1926	1928	1929	1930	1931	2003			
	Riverwatch	Winter Festival	Community Service	Police Fitness Equipment	Oak Hill Cemeteries	Fire Training Building	Wellness Grant	Healthy Androscoggin	Vending	Fire Prevention	211 Fairview	Donations	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			\$ 750.00		\$ 775.76	\$ 21,879.00			\$ 332.00	\$ 2,500.00						
Expenditures FY21	\$ 145,293.00		\$ 339.67		\$ 30.00		\$ 746.92		\$ 739.58	\$ 2,495.09		\$ 120.00	\$ -			
Fund Balance 02/28/2021	\$ 617,223.19	\$ (15,099.19)	\$ 6,338.96	\$ 4,769.53	\$ 33,756.70	\$ 1,221.68	\$ 2,713.14	\$ 5,362.37	\$ (720.28)	\$ 4,796.03	\$ (566,303.71)	\$ 381.65	\$ 2,808.57			
	2005	2006	2008	2010	2013	2014	2019	2020	2025	2030	2034	2037	2038	2040	2041	
	MDOT	PEACE	Homeland Security	State Drug Money	OUI Grant	Speed Grant	Law Enforcement Training	CDBG	Community Cords	Parking	EDUL Underage Drink	Bulletproof Vests	Community Action Team	Great Falls TV	Blanche Stevens	
Fund Balance 7/1/20	\$ 126,190.87	\$ 1,550.98	\$ (112,903.52)	\$ 1,681.39	\$ 3,066.05	\$ 2,752.59	\$ (10,738.25)	\$ 1,973,266.67	\$ 37,353.66	\$ (2,005.87)	\$ (2,685.00)	\$ 9,659.79	\$ 180.00	\$ 20,536.23	\$ 27,840.99	
Revenues FY21				\$ 10,858.00	\$ 4,055.27	\$ 8,504.10	\$ 1,200.00	\$ 365,809.50	\$ 2,312.22	\$ 90,914.00	\$ 5,845.00					
Expenditures FY21	\$ 813,995.94		\$ 67,126.81	\$ 4,451.40	\$ 2,881.76	\$ 7,594.71	\$ 600.00	\$ 938,768.99		\$ 79,471.06	\$ 1,650.00	\$ 8,880.56			\$ 1,118.69	
Fund Balance 02/28/2021	\$ (687,805.07)	\$ 1,550.98	\$ (180,030.33)	\$ 8,087.99	\$ 4,239.56	\$ 3,661.98	\$ (10,138.25)	\$ 1,400,307.18	\$ 39,665.88	\$ 9,437.07	\$ 1,510.00	\$ 779.23	\$ 180.00	\$ 20,536.23	\$ 26,722.30	
	2043	2044	2045	2047	2050	2051	2052	2053	2054	2055	2056	2057	2058	2059	2061	
	DOJ Covid 19 Preventative	Federal Drug Money	Forest Management	American Firefighter Grant	Project Lifesaver	Project Canopy	Nature Conservancy	St Louis Bells	EMS Transport Capital Reserve	Work4ME-PAL	Lake Auburn Neighborhood	ASPCA Grant	Barker Mills Greenway	Distraction Driving	150th Celebration	
Fund Balance 7/1/20	\$ -	\$ 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	\$ 1,893.81	
Revenues FY21	\$ -	\$ 4,344.12						\$ 7,945.55	\$ 151,100.17							
Expenditures FY21	\$ 6,905.95	\$ 66,986.08				\$ 9,522.60		\$ 762.28	\$ 55,874.40	\$ 4,361.03						
Fund Balance 02/28/2021	\$ (6,905.95)	\$ 108,135.86	\$ 4,345.34	\$ -	\$ 189.35	\$ (9,522.60)	\$ 975.05	\$ 28,167.58	\$ 282,682.66	\$ (17,701.00)	\$ 125.00	\$ 800.00	\$ (2,597.43)	\$ 829.00	\$ 1,893.81	
	2062	2063	2064	2065	2067	2068	2070	2075	2076	2077	2100	2201	2500			
	Employee Store	COPS Stop School Violence	MDOT Sopers Mill Culvert	State Bi-Centennial Parade	Hometown Heros Banners	Northern Borders Grant	Leadercast	Keeps Maine Healthy	Keeps Maine Healthy II	CTCI Grant	ELHS Fundraising	EDI Grant	Parks & Recreation			
Fund Balance 7/1/20	\$ 132.69	\$ -	\$ (26,094.03)	\$ (1,124.00)	\$ 209.00	\$ 210,601.70	\$ (3,500.00)	\$ -	\$ -	\$ -	\$ -	\$ (1,484,407.18)	\$ 70,269.17			
Revenues FY21		\$ 376,481.00	\$ -	\$ -				\$ -	\$ 332,886.62	\$ 157,475.89	\$ 262,512.00	\$ 139.25	\$ 562,998.85			
Expenditures FY21		\$ 376,481.00	\$ 17,380.25	\$ 426.17	\$ -	\$ 18,279.22		\$ 126,243.86	\$ 173,032.44	\$ 187,133.95			\$ 585,716.80			
Fund Balance 02/28/2021	\$ 132.69	\$ -	\$ (43,474.28)	\$ (1,550.17)	\$ 209.00	\$ 192,322.48	\$ (3,500.00)	\$ 206,642.76	\$ (15,556.55)	\$ 75,378.05	\$ 139.25	\$ (1,484,407.18)	\$ 47,551.22			
	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	2600	Total Special Revenues
	Tambrands II TIF 6	Mall TIF 9	Downtown TIF 10	Auburn Industrial TIF 12	Auburn Plaza TIF 13	Auburn Plaza II TIF 14	Webster School TIF 16	Hartt Transport TIF 19	62 Spring St TIF 20	Minot Ave TIF 21	48 Hampshire St TIF 22	Auburn Memory Care Facility TIF 23	Millbran TIF 24	2600 Futurguard TIF 25		
Fund Balance 7/1/20	\$ (161,839.95)	\$ 192,297.32	\$ (477,918.13)	\$ (388,767.54)	\$ 411,537.25	\$ (763,270.82)	\$ (0.01)	\$ 29,915.23	\$ 1,120.90	\$ 194.75	\$ -	\$ 147.27	\$ -	\$ -	\$ 278,465.51	
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	\$ -	\$ 5,389,241.38	
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	\$ 43,149.02	\$ 5,506,739.70	
Fund Balance 02/28/2021	\$ 39,520.91	\$ 648,613.20	\$ (256,069.36)	\$ (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	\$ (43,149.02)	\$ 160,967.19	

# 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 February 2021



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 February 28, 2021.

### **INGERSOLL TURF FACILITY**

#### **Statement of Net Assets:**

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of February 28, 2021.

#### **Current Assets:**

As of the end of February 2021 the total current assets of Ingersoll Turf Facility were \$226,057. This consisted of cash and cash equivalents an increase from January of \$74.

#### **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 February 28, 2021 were \$117,249.

#### **Liabilities:**

Ingersoll had accounts payable of \$1,641 as of February 28, 2021.

#### **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 February 2021 are \$68,362. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through February 2021 were \$106,176. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of February 2021, Ingersoll has an operating loss of \$37,814 compared to \$33,472 in January an increase in the loss of \$4,342.

As of February 28, 2021, Ingersoll has an increase in net assets of \$37,814.

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**  
**February 28, 2021**  
**Business-type Activities - Enterprise Fund**

	Feb 28, 2021	Jan 31, 2021	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 226,057	\$ 225,983	\$ 74
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,057	225,983	74
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	343,306	343,232	74
<b>LIABILITIES</b>			
Accounts payable	\$ 1,641	\$ 360	1,281
Interfund payable	\$ 42,576	\$ 39,441	3,135
Total liabilities	44,217	39,801	4,416
<b>NET ASSETS</b>			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ -
Unrestricted	\$ 181,840	\$ 186,182	\$ (4,342)
Total net assets	\$ 299,089	\$ 303,431	\$ (4,342)

**CITY OF AUBURN, MAINE**  
**Statement of Revenues, Expenses and Changes in Net Assets**  
**Ingersoll Turf Facility**  
**Business-type Activities - Enterprise Funds**  
**Statement of Activities**  
**February 28, 2021**

	<b>Ingersoll Turf Facility</b>
Operating revenues:	
Charges for services	\$ 68,362
Operating expenses:	
Personnel	88,814
Supplies	1,143
Utilities	12,056
Repairs and maintenance	1,132
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,031
<b>Total operating expenses</b>	<b>106,176</b>
<b>Operating gain (loss)</b>	<b>(37,814)</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	(37,814)
Transfers out	-
Change in net assets	(37,814)
Total net assets, July 1	336,903
<b>Total net assets, February 28, 2021</b>	<b>\$ 299,089</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - INGERSOLL TURF FACILITY**  
Through February 28, 2021 compared to February 29, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET
<b>CHARGE FOR SERVICES</b>						
Sponsorship	\$ 25,000	\$ 9,325	37.30%	\$ 25,000	\$ 11,050	44.20%
Batting Cages	\$ 13,000	\$ 12,620	97.08%	\$ 13,000	\$ 11,335	87.19%
Programs	\$ 90,000	\$ 7,042	7.82%	\$ 90,000	\$ 67,507	75.01%
Rental Income	\$ 102,000	\$ 38,411	37.66%	\$ 102,000	\$ 74,225	72.77%
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 230,000</b>	<b>\$ 67,398</b>	<b>29.30%</b>	<b>\$ 230,000</b>	<b>\$ 164,117</b>	<b>71.36%</b>
<b>INTEREST ON INVESTMENTS</b>	<b>\$ -</b>	<b>\$ 964</b>		<b>\$ -</b>	<b>\$ 1,068</b>	
<b>GRAND TOTAL REVENUES</b>	<b>\$ 230,000</b>	<b>\$ 68,362</b>	<b>29.72%</b>	<b>\$ 230,000</b>	<b>\$ 165,185</b>	<b>71.82%</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - INGERSOLL TURF FACILITY**  
Through February 28, 2021 compared to February 29, 2020

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2021 BUDGET	EXPENDITURES THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU FEB 2020	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 88,814	47.36%	\$ 149,331	\$ 51,973	34.80%	\$ 36,841
Purchased Services	\$ 14,700	\$ 4,163	28.32%	\$ 18,160	\$ 3,252	17.91%	\$ 911
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 12,678	74.58%	\$ (12,678)
Supplies	\$ 3,750	\$ 1,143	30.48%	\$ 4,900	\$ 6,381	130.22%	\$ (5,238)
Utilities	\$ 25,650	\$ 12,056	47.00%	\$ 25,100	\$ 10,843	43.20%	\$ 1,213
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	<b>\$ 250,146</b>	<b>\$ 106,176</b>	<b>42.45%</b>	<b>\$ 225,491</b>	<b>\$ 85,127</b>	<b>37.75%</b>	<b>\$ 21,049</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 250,146</b>	<b>\$ 106,176</b>	<b>42.45%</b>	<b>\$ 225,491</b>	<b>\$ 85,127</b>	<b>37.75%</b>	<b>\$ 21,049</b>



## City of Auburn, Maine

Finance Department

[www.auburnmaine.gov](http://www.auburnmaine.gov) | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager  
From: Jill Eastman, Finance Director  
Re: Arena Financial Reports for February 28, 2021

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 February 28, 2021.

### **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, January 31, 2021.

#### **Current Assets:**

As of the end of February 2021 the total current assets of Norway Savings Bank Arena were (\$1,419,599). These consisted of cash and cash equivalents of \$247,715, accounts receivable of \$190,107, and an interfund payable of \$1,857,421.

#### **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 February 28, 2021 was \$244,326.

#### **Liabilities:**

Norway Arena had accounts payable of \$1,842 as of February 28, 2021.

#### **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 February 2021 are \$562,767. 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 February 2021 were \$468,164. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of February 2021, there was an operating gain of \$94,603.

As of February 28, 2021, Norway Arena has an increase in net assets of \$94,603.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY20 is \$95,523 less than in FY19 and expenditures in FY20 are \$244,565 less than last year in February.



**CITY OF AUBURN, MAINE**  
**Statement of Net Assets**  
**Norway Savings Bank Arena**  
**February 28, 2021**  
**Business-type Activities - Enterprise Fund**

	February 28, 2021	January 31, 2021	Increase/ (Decrease)
<b>ASSETS</b>			
Current assets:			
Cash and cash equivalents	\$ 247,715	\$ 242,930	\$ 4,785
Interfund receivables	\$ (1,857,421)	\$ (1,811,573)	\$ (45,848)
Prepaid Rent	\$	-	\$ -
Accounts receivable	190,107	124,704	\$ 65,403
Total current assets	(1,419,599)	(1,443,939)	24,340
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	(1,175,273)	(1,199,613)	24,340
<b>LIABILITIES</b>			
Accounts payable	\$ 1,842	\$ 1,573	\$ 269
Net OPEB liability	\$ 44,026	\$ 44,026	\$ -
Net pension liability	60,901	60,901	-
Total liabilities	106,769	106,500	269
<b>NET ASSETS</b>			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,526,368)	\$ (1,550,439)	\$ 24,071
Total net assets	\$ (1,282,042)	\$ (1,306,113)	\$ 24,071

**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**  
**February 28, 2021**

	<b>Norway Savings Arena</b>
Operating revenues:	
Charges for services	\$ 562,767
Operating expenses:	
Personnel	181,647
Supplies	47,201
Utilities	156,975
Repairs and maintenance	29,335
Insurance Premium	25,820
Depreciation	
Capital expenses	-
Other expenses	27,186
<b>Total operating expenses</b>	<b>468,164</b>
<b>Operating gain (loss)</b>	<b>94,603</b>
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
<b>Total nonoperating expense</b>	<b>-</b>
Gain (Loss) before transfer	94,603
Transfers out	-
Change in net assets	94,603
Total net assets, July 1	(1,376,645)
<b>Total net assets, February 28, 2021</b>	<b>\$ (1,282,042)</b>

**CITY OF AUBURN, MAINE**  
**REVENUES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2021 compared to February 29, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU FEB 2020	% OF BUDGET	VARIANCE
<b>CHARGE FOR SERVICES</b>							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 10,500	63.64%	\$ (10,500)
Skate Rentals	\$ 7,500	\$ -	0.00%	\$ 7,500	\$ -	0.00%	\$ -
Pepsi Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 513	17.10%	\$ (513)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 848	28.27%	\$ (848)
Vending Food	\$ 3,000	\$ 19	0.63%	\$ 3,000	\$ 321	10.70%	\$ (302)
Sponsorships	\$ 230,000	\$ 113,200	49.22%	\$ 230,000	\$ 135,300	58.83%	\$ (22,100)
Pro Shop	\$ 7,000	\$ 1,459	20.84%	\$ 7,000	\$ 3,680	52.57%	\$ (2,221)
Programs	\$ 20,000	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 727,850	\$ 433,729	59.59%	\$ 744,000	\$ 451,724	60.72%	\$ (17,995)
Camps/Clinics	\$ 50,000	\$ 14,360	28.72%	\$ 50,000	\$ 6,780		\$ 7,580
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 3,500	6.36%	\$ (3,500)
<b>TOTAL CHARGE FOR SERVICES</b>	<b>\$ 1,122,850</b>	<b>\$ 562,767</b>	<b>50.12%</b>	<b>\$ 1,146,500</b>	<b>\$ 613,166</b>	<b>53.48%</b>	<b>\$ (50,399)</b>

**CITY OF AUBURN, MAINE**  
**EXPENDITURES - NORWAY SAVINGS BANK ARENA**  
Through February 28, 2021 compared to February 29, 2020

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU FEB 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU FEB 2020	% OF BUDGET	
Salaries & Benefits	\$ 380,990	\$ 181,647	47.68%	\$ 347,736	\$ 174,325	50.13%	\$ 7,322
Purchased Services	\$ 145,000	\$ 82,341	56.79%	\$ 49,500	\$ 61,174	123.58%	\$ 21,168
Supplies	\$ 77,000	\$ 47,201	61.30%	\$ 68,150	\$ 56,785	83.32%	\$ (9,584)
Utilities	\$ 244,650	\$ 156,975	64.16%	\$ 238,000	\$ 127,986	53.78%	\$ 28,989
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,000	13.33%	\$ (2,000)
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	<b>\$ 897,640</b>	<b>\$ 468,164</b>	<b>52.15%</b>	<b>\$ 718,386</b>	<b>\$ 422,270</b>	<b>58.78%</b>	<b>\$ 45,895</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>\$ 897,640</b>	<b>\$ 468,164</b>	<b>52.15%</b>	<b>\$ 718,386</b>	<b>\$ 422,270</b>	<b>58.78%</b>	<b>\$ 45,895</b>