



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: March 2021 Financial Report

DATE: April 20, 2021

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 \$78,484,004 or 85.55% of the budget. The municipal revenues including property taxes were \$58,372,800, or 91.45% of the budget which is more than the same period last year by 2.89%. The accounts listed below are noteworthy.

- A. The current year tax revenue is at 94.75%, the second payment was due March 15th. We are currently \$424,572 higher than this time last year.
- B. Excise tax for the month of March is at 88.40%. This is an increase of \$564,086 compared to FY 20.
- C. State Revenue Sharing at the end of March is 100.83% or \$702,222 more than in FY 20.



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Expenditures

City expenditures through March 2021 were \$35,822,211 or 77.99% of the budget. This is a 0.04% increase for the same period last year. Noteworthy variances are:

- A. Fiscal Services are higher than last year due to the higher debt service payments than last year.
- B. Administration and Public Safety are higher than last year.
- C. Water and Sewer is higher than last year due to rate increases.

Investments

This section contains an investment schedule as of March 31st. Currently the City's funds are earning an average interest rate of 0.35% compared to 1.87% last year.

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 2021, February 2021, and June 2020

	UNAUDITED March 31 2021	UNAUDITED February 28 2021	Increase (Decrease)	AUDITED JUNE 30 2020
ASSETS				
CASH	\$ 17,321,423	\$ 10,191,520	\$ 7,129,903	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,050,423	1,226,146	(175,724)	1,845,860
TAXES RECEIVABLE-CURRENT	2,507,680	19,038,177	(16,530,498)	185,234
DELINQUENT TAXES	808,627	819,619	(10,992)	746,904
TAX LIENS	522,315	787,467	(265,152)	1,487,686
PREPAID EXPENSES				753,070
NET DUE TO/FROM OTHER FUNDS	11,260,335	3,420,263	7,840,072	2,575,964
TOTAL ASSETS	\$ 33,470,802	\$ 35,483,192	\$ (2,012,391)	\$ 22,307,267
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (233,279)	\$ (190,428)	\$ (42,851)	\$ (936,432)
PAYROLL LIABILITIES	589,981	(432,959)	1,022,940	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(4,485,020)
PREPAID TAXES				(258,316)
STATE FEES PAYABLE	(47,511)	(38,428)	(9,084)	-
ESCROWED AMOUNTS	(31,122)	(31,115)	(7)	-
DEFERRED REVENUE	(3,737,598)	(20,544,239)	16,806,642	(2,060,409)
TOTAL LIABILITIES	\$ (3,459,548)	\$ (21,237,188)	\$ 17,777,640	\$ (7,993,718)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (27,213,618)	\$ (11,448,368)	\$ (15,765,249.45)	\$ (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)
TOTAL FUND BALANCE	\$ (30,011,254)	\$ (14,246,004)	\$ (15,765,249)	\$ (14,313,549)
TOTAL LIABILITIES AND FUND BALANCE	\$ (33,470,802)	\$ (35,483,192)	\$ 2,012,391	\$ (22,307,267)

**CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH March 31, 2021 VS March 31, 2020**

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 47,049,110	94.75%	\$ 49,295,498	\$ 46,624,538	94.58%	\$ 424,572
PRIOR YEAR TAX REVENUE	\$ -	\$ 818,165		\$ -	\$ 349,706		\$ 468,459
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 3,635,895	88.40%	\$ 3,910,000	\$ 3,071,809	78.56%	\$ 564,086
PENALTIES & INTEREST	\$ 150,000	\$ 127,995	85.33%	\$ 150,000	\$ 98,152	65.43%	\$ 29,843
TOTAL TAXES	\$ 55,338,359	\$ 53,036,705	95.84%	\$ 54,605,498	\$ 51,138,321	93.65%	\$ 1,898,384
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 207,014	124.71%	\$ 169,000	\$ 126,320	74.75%	\$ 80,694
NON-BUSINESS	\$ 392,400	\$ 341,483	87.02%	\$ 409,000	\$ 288,769	70.60%	\$ 52,714
TOTAL LICENSES	\$ 558,400	\$ 548,497	98.23%	\$ 578,000	\$ 415,089	71.81%	\$ 133,408
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 400,000	\$ 390,976	97.74%	\$ 400,000	\$ 417,352	104.34%	\$ (26,376)
STATE REVENUE SHARING	\$ 2,708,312	\$ 2,730,834	100.83%	\$ 2,389,669	\$ 2,028,612	84.89%	\$ 702,222
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
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 3,191,706	92.26%	\$ 3,144,175	\$ 2,487,253	79.11%	\$ 704,453
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 112,006	56.44%	\$ 148,440	\$ 108,382	73.01%	\$ 3,624
PUBLIC SAFETY	\$ 181,600	\$ 133,370	73.44%	\$ 215,600	\$ 105,111	48.75%	\$ 28,259
EMS TRANSPORT	\$ 1,200,000	\$ 835,717	69.64%	\$ 1,200,000	\$ 853,046	71.09%	\$ (17,329)
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 1,081,093	68.42%	\$ 1,564,040	\$ 1,066,539	68.19%	\$ 14,554
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 20,931	38.06%	\$ 55,000	\$ 34,248	62.27%	\$ (13,317)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 36,834	46.04%	\$ 70,000	\$ 110,098	157.28%	\$ (73,264)
RENTS	\$ 35,000	\$ 33,597	95.99%	\$ 35,000	\$ 20,901	59.72%	\$ 12,696
UNCLASSIFIED	\$ 10,000	\$ 138,780	1387.80%	\$ 10,000	\$ 60,509	605.09%	\$ 78,271
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 37,765		\$ -	\$ 36,449		\$ 1,316
SALE OF PROPERTY	\$ 25,000	\$ 78,514	314.05%	\$ 20,000	\$ 16,324	81.62%	\$ 62,190
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 230,000	\$ 155,943	67.80%	\$ 225,000	\$ 172,711	76.76%	\$ (16,768)
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	\$ 12,960	64.80%	\$ (526)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 493,867	17.40%	\$ 2,805,759	\$ 429,952	15.32%	\$ 63,915
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 58,372,800	91.45%	\$ 62,752,472	\$ 55,571,402	88.56%	\$ 2,801,398
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 19,801,879	75.53%	\$ 25,851,656	\$ 19,803,455	76.60%	\$ (1,576)
EDUCATION	\$ 717,415	\$ 309,326	43.12%	\$ 711,224	\$ 410,037	57.65%	\$ (100,711)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 20,111,204	72.07%	\$ 27,440,176	\$ 20,213,492	73.66%	\$ (102,288)
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 78,484,004	85.55%	\$ 90,192,648	\$ 75,784,894	84.03%	\$ 2,699,110

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH March 31, 2021 VS March 31, 2020

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU MAR 2020	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 99,000	\$ 63,496	64.14%	\$ 123,137	\$ 87,895	71.38%	\$ (24,399)
CITY MANAGER	\$ 776,095	\$ 499,693	64.39%	\$ 582,119	\$ 416,619	71.57%	\$ 83,074
CITY CLERK	\$ 216,946	\$ 167,378	77.15%	\$ 207,139	\$ 137,848	66.55%	\$ 29,530
FINANCIAL SERVICES	\$ 751,849	\$ 539,088	71.70%	\$ 734,597	\$ 540,450	73.57%	\$ (1,362)
HUMAN RESOURCES	\$ 157,057	\$ 109,883	69.96%	\$ 153,182	\$ 107,176	69.97%	\$ 2,707
INFORMATION TECHNOLOGY	\$ 609,260	\$ 557,946	91.58%	\$ 713,729	\$ 638,227	89.42%	\$ (80,281)
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 1,937,484	74.23%	\$ 2,513,903	\$ 1,928,215	76.70%	\$ 9,269
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 721,307	53.87%	\$ 1,333,724	\$ 794,020	59.53%	\$ (72,713)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 103,100	51.74%	\$ 211,371	\$ 110,561	52.31%	\$ (7,461)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 432,807	83.16%	\$ 448,575	\$ 406,901	90.71%	\$ 25,906
PUBLIC LIBRARY	\$ 1,031,533	\$ 773,650	75.00%	\$ 1,006,217	\$ 766,289	76.16%	\$ 7,361
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 2,030,864	65.72%	\$ 2,999,887	\$ 2,077,771	69.26%	\$ (46,907)
FISCAL SERVICES							
DEBT SERVICE	\$ 7,577,735	\$ 7,590,676	100.17%	\$ 7,334,690	\$ 6,863,280	93.57%	\$ 727,396
FACILITIES	\$ 667,494	\$ 493,971	74.00%	\$ 667,128	\$ 544,221	81.58%	\$ (50,250)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ 637,910	100.00%	\$ 4,000
WAGES & BENEFITS	\$ 6,840,635	\$ 4,753,447	69.49%	\$ 6,797,826	\$ 4,702,137	69.17%	\$ 51,310
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (2,500)	-0.54%	\$ 445,802	\$ 30,000	6.73%	\$ (32,500)
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 13,477,504	83.25%	\$ 15,883,356	\$ 12,777,548	80.45%	\$ 699,956
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 4,043,302	76.26%	\$ 5,211,262	\$ 3,677,825	70.57%	\$ 365,477
POLICE DEPARTMENT	\$ 4,332,339	\$ 3,128,861	72.22%	\$ 4,275,323	\$ 3,113,586	72.83%	\$ 15,275
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 7,172,163	74.44%	\$ 9,486,585	\$ 6,791,411	71.59%	\$ 380,752
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 3,432,961	68.94%	\$ 4,836,798	\$ 3,494,617	72.25%	\$ (61,656)
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 681,454	64.82%	\$ 1,030,500	\$ 654,754	63.54%	\$ 26,700
WATER AND SEWER	\$ 792,716	\$ 585,902	73.91%	\$ 645,216	\$ 474,537	73.55%	\$ 111,365
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 4,700,317	68.89%	\$ 6,512,514	\$ 4,623,908	71.00%	\$ 76,409
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,200	99.06%	\$ (22,090)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 851,208	75.04%	\$ 1,134,304	\$ 840,301	74.08%	\$ 10,907
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000					
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 270,000	\$ 5,398	2.00%	\$ (5,398)
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 1,028,318	53.97%	\$ 1,926,442	\$ 1,366,037	70.91%	\$ (337,719)
COUNTY TAX	\$ 2,629,938	\$ 2,629,938	100.00%	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 147,217
TIF (10108058-580000)	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 3,049,803	\$ 2,918,285	95.69%	\$ (72,662)
OVERLAY	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 45,932,563	\$ 35,822,211	77.99%	\$ 44,855,211	\$ 34,965,896	77.95%	\$ 856,315
EDUCATION DEPARTMENT	\$ 45,802,612	\$ 27,354,140	59.72%	\$ 45,337,437	\$ 25,528,262	56.31%	\$ 1,825,878
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 63,176,351	68.87%	\$ 90,192,648	\$ 60,494,158	67.07%	\$ 2,682,193

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF March 31, 2021**

INVESTMENT		FUND	BALANCE March 31, 2021	BALANCE February 28, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 3,833,123.08	\$ 3,831,983.96	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,048,755.55	\$ 1,048,443.91	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 3,962,364.27	\$ 3,460,474.40	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,391.96	\$ 52,376.39	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,748.53	\$ 338,647.88	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,184.65	\$ 226,117.44	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 61,968.41	\$ 61,968.41	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 4,281,135.97	\$ 4,279,862.31	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,329.90	\$ 15,325.37	0.35%
NORTHERN CAPITAL	02155	GENERAL FUND		\$ 500,000.00	
GRAND TOTAL			\$ 13,820,002.32	\$ 13,815,200.07	0.35%

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

	Beginning	March 2021					Ending
	Balance 3/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 3/31/2021
Bluecross	\$ 4,553.95	\$ 14,184.65	\$ (2,692.76)		\$ (3,561.54)		\$ 12,484.30
Intercept	\$ 700.00	\$ 100.00	\$ (200.00)		\$ (200.00)		\$ 400.00
Medicare	\$ 76,177.55	\$ 147,075.30	\$ (39,829.08)		\$ (90,772.55)		\$ 92,651.22
Medicaid	\$ 29,177.04	\$ 44,545.07	\$ (23,797.51)		\$ (7,825.98)		\$ 42,098.62
Other/Commercial	\$ 98,478.38	\$ 25,009.94	\$ (8,672.12)		\$ 2,481.73	\$ (15,087.20)	\$ 102,210.73
Patient	\$ 100,949.74	\$ 10,148.27	\$ (5,967.73)	\$ 28.00	\$ 770.44		\$ 105,928.72
Worker's Comp	\$ 2,045.64		\$ (2,660.00)		\$ 614.36		\$ -
TOTAL	\$ 312,082.30	\$ 241,063.23	\$ (83,819.20)	\$ 28.00	\$ (98,493.54)	\$ (15,087.20)	\$ 355,773.59

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 14,184.65	\$ 9,291.15	\$ 2,999.80	\$ 14,184.65	\$ 77,748.05	4.31%
Intercept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00	\$ 200.00	\$ 300.00	\$ 100.00	\$ 700.00	0.04%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 147,075.30	\$ 110,482.60	\$ 90,381.00	\$ 147,075.30	\$ 1,066,354.20	59.17%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 44,545.07	\$ 56,621.80	\$ 29,848.00	\$ 44,545.07	\$ 403,885.14	22.41%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 25,009.94	\$ 16,984.00	\$ 19,771.40	\$ 25,009.94	\$ 170,559.88	9.46%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 10,148.27	\$ 9,705.60	\$ 8,925.60	\$ 10,148.27	\$ 78,794.54	4.37%
Worker's Comp	\$ -		\$ 882.20	\$ 1,542.00	\$ 717.20	\$ -		\$ 1,027.00		\$ 4,168.40	0.23%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 241,063.23	\$ 203,285.15	\$ 153,252.80	\$ 241,063.23	\$ 1,802,210.21	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Totals	% of Total
Bluecross	7	5	7	4	21	11	15	3	15	88	3.71%
Intercept	0	0	0	0	0	2	2	3	1	8	0.34%
Medicare	215	144	113	77	245	162	138	105	172	1371	57.75%
Medicaid	81	63	52	39	73	65	64	32	54	523	22.03%
Other/Commercial	33	23	20	12	37	26	21	21	92	285	12.01%
Patient	11	15	5	10	12	7	10	10	13	93	3.92%
Worker's Comp	0		1	2	1	1		1		6	0.25%
TOTAL	347	250	198	144	389	274	250	175	347	2374	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 9,112.09	73%	\$ 255.51	2%	\$ 3,180.06	25%	\$ 680.94	5%	\$ (744.30)	-6%	\$ 12,484.30	3.51%
Intercept	\$ 100.00		\$ 300.00		\$ -		\$ -		\$ -		\$ 400.00	0.11%
Medicare	\$ 70,111.39	76%	\$ 16,525.40	18%	\$ 5,840.02	6%	\$ -	0%	\$ 174.41	0%	\$ 92,651.22	26.04%
Medicaid	\$ 33,968.09	81%	\$ 3,546.54	8%	\$ 693.54	2%	\$ 1,175.20	3%	\$ 2,715.25	6%	\$ 42,098.62	11.83%
Other/Commercial	\$ 27,900.52	27%	\$ 11,479.80	11%	\$ 16,042.40	16%	\$ 16,450.10	16%	\$ 30,337.91	30%	\$ 102,210.73	28.73%
Patient	\$ 36,885.00	35%	\$ 26,130.15	25%	\$ 11,857.27	11%	\$ 11,277.32	11%	\$ 19,778.98	19%	\$ 105,928.72	29.77%
Worker's Comp	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 178,077.09		\$ 58,237.40		\$ 37,613.29		\$ 29,583.56		\$ 52,262.25		\$ 355,773.59	
	50%		16%		11%		8%		15%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of March 31, 2021

	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		\$ 15,099.19	\$ 828.00		\$ 789.93	\$ 21,879.00			\$ 332.00	\$ 2,500.00			
Expenditures FY21	\$ 163,311.00		\$ 339.67	\$ 4,769.53	\$ 30.00		\$ 3,374.68	\$ 5,362.37	\$ 855.40	\$ 2,495.09		\$ 120.00	\$ 12,042.24
Fund Balance 03/31/2021	\$ 599,205.19	\$ -	\$ 6,416.96	\$ -	\$ 33,770.87	\$ 1,221.68	\$ 85.38	\$ -	\$ (836.10)	\$ 4,796.03	\$ (566,303.71)	\$ 381.65	\$ (9,233.67)

	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	2040 Great Falls TV	2041 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			\$ 67,284.85	\$ 12,105.50	\$ 4,055.27	\$ 8,504.10	\$ 1,500.00	\$ 972,992.28	\$ 2,437.71	\$ 99,859.00	\$ 6,495.00				\$ 1,965.00
Expenditures FY21	\$ 851,752.28	\$ 1,550.98	\$ 67,126.81	\$ 5,051.43	\$ 2,881.76	\$ 7,594.71	\$ 600.00	\$ 988,568.88	\$ 10,000.00	\$ 113,843.76	\$ 1,650.00	\$ 8,880.56			\$ 6,348.69
Fund Balance 03/31/2021	\$ (725,561.41)	\$ -	\$ (112,745.48)	\$ 8,735.46	\$ 4,239.56	\$ 3,661.98	\$ (9,838.25)	\$ 1,957,690.07	\$ 29,791.37	\$ (15,990.63)	\$ 2,160.00	\$ 779.23	\$ 180.00	\$ 20,536.23	\$ 23,457.30

	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2045 Forest Management	2047 American Firefighter Grant	2050 Project Lifesaver	2051 Project Canopy	2052 Nature Conservancy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL	2056 Lake Auburn Neighborhood	2057 ASPCA Grant	2058 Barker Mills Greenway	2059 Distracted Driving	2061 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						\$ 7,949.66	\$ 151,191.05	\$ 17,701.00			\$ 2,597.43		
Expenditures FY21	\$ 7,058.25	\$ 72,506.08				\$ 9,522.60		\$ 762.28	\$ 113,949.40	\$ 6,409.20					\$ 1,893.81
Fund Balance 03/31/2021	\$ (7,058.25)	\$ 102,615.86	\$ 4,345.34	\$ -	\$ 189.35	\$ (9,522.60)	\$ 975.05	\$ 28,171.69	\$ 224,698.54	\$ (2,048.17)	\$ 125.00	\$ 800.00	\$ -	\$ 829.00	\$ -

	2062 Employee Store	2063 COPS Stop School Violence	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	\$ 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	\$ -	\$ -		\$ 11,084.30	\$ -	\$ 332,886.62	\$ 157,475.89	\$ 262,512.00	\$ 139.25		\$ 636,351.89
Expenditures FY21		\$ 376,481.00	\$ 19,778.50	\$ 438.17	\$ -	\$ 18,279.22		\$ 126,243.86	\$ 173,032.44	\$ 188,151.23			\$ 630,946.86
Fund Balance 03/31/2021	\$ 132.69	\$ -	\$ (45,872.53)	\$ (1,562.17)	\$ 209.00	\$ 203,406.78	\$ (3,500.00)	\$ 206,642.76	\$ (15,556.55)	\$ 74,360.77	\$ 139.25	\$ (1,484,407.18)	\$ 75,674.20

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Memory Care Facility TIF 23	2600 Millbran TIF 24	2,600.00 Futurguard TIF 25	Total Special Revenues
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	\$ -	\$ 6,196,964.12
Expenditures FY21	\$ 80,544.34		\$ 624,280.61	\$ 238,142.00	\$ 150,364.46	\$ 455,208.00	\$ 30,435.16	\$ 65,110.34	\$ 58,978.38	\$ 12,401.66	\$ 20,984.31	\$ 20,701.24	\$ 178,965.20	\$ 54,502.85	\$ 5,994,621.29
Fund Balance 03/31/2021	\$ (41,023.43)	\$ 648,613.20	\$ (264,849.74)	\$ (454,099.79)	\$ 581,097.17	\$ (752,490.87)	\$ (0.02)	\$ (2,663.69)	\$ 1,120.90	\$ 37,399.72	\$ 62,952.94	\$ 97,738.81	\$ 11,128.45	\$ (54,502.85)	\$ 480,808.34

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, 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 March 31, 2021.

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, 2021.

Current Assets:

As of the end of March 2021 the total current assets of Ingersoll Turf Facility were \$226,117. This consisted of cash and cash equivalents of \$226,117 increase from February of \$60.

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, 2021 was \$117,249.

Liabilities:

Ingersoll had accounts payable of \$626, and Interfund Payable of \$19,273 as of March 31, 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 March 2021 are \$112,450. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through March 2021 were \$125,886. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of March 2021, Ingersoll has an operating loss of \$13,436.

As of March 31, 2021, Ingersoll has an decrease in net assets of \$13,436.

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
March 31, 2021
Business-type Activities - Enterprise Fund

	March 31, 2021	Feb 28, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,117	\$ 226,057	\$ 60
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,117	226,057	60
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	343,366	343,306	60
LIABILITIES			
Accounts payable	\$ 626	\$ 1,641	(1,015)
Interfund payable	\$ 19,273	\$ 42,576	(23,303)
Total liabilities	19,899	44,217	(24,318)
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	-
Unrestricted	\$ 206,218	\$ 181,840	\$ 24,378
Total net assets	\$ 323,467	\$ 299,089	\$ 24,378

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, 2021

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 112,450
Operating expenses:	
Personnel	103,363
Supplies	2,538
Utilities	15,185
Repairs and maintenance	1,401
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,399
Total operating expenses	125,886
Operating gain (loss)	(13,436)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(13,436)
Transfers out	-
Change in net assets	(13,436)
Total net assets, July 1	336,903
Total net assets, March 31, 2021	\$ 323,467

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through March 31, 2021 compared to March 31, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 9,825	39.30%	\$ 25,000	\$ 11,425	45.70%
Batting Cages	\$ 13,000	\$ 17,395	133.81%	\$ 13,000	\$ 14,370	110.54%
Programs	\$ 90,000	\$ 8,897	9.89%	\$ 90,000	\$ 72,405	80.45%
Rental Income	\$ 102,000	\$ 75,308	73.83%	\$ 102,000	\$ 86,510	84.81%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 111,425	48.45%	\$ 230,000	\$ 184,710	80.31%
INTEREST ON INVESTMENTS	\$ -	\$ 1,025		\$ -	\$ 1,335	
GRAND TOTAL REVENUES	\$ 230,000	\$ 112,450	48.89%	\$ 230,000	\$ 186,045	80.89%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through March 31, 2021 compared to March 31, 2020

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2021 BUDGET	EXPENDITURES THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU MAR 2020	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 103,363	55.11%	\$ 149,331	\$ 59,115	39.59%	\$ 44,248
Purchased Services	\$ 14,700	\$ 4,800	32.65%	\$ 18,160	\$ 3,411	18.78%	\$ 1,389
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 16,640	97.88%	\$ (16,640)
Supplies	\$ 3,750	\$ 2,538	67.68%	\$ 4,900	\$ 4,641	94.71%	\$ (2,103)
Utilities	\$ 25,650	\$ 15,185	59.20%	\$ 25,100	\$ 13,599	54.18%	\$ 1,586
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 125,886	50.33%	\$ 225,491	\$ 97,406	43.20%	\$ 28,480
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 125,886	50.33%	\$ 225,491	\$ 97,406	43.20%	\$ 28,480

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 March 31, 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 March 31, 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, February 28, 2021.

Current Assets:

As of the end of March 2021 the total current assets of Norway Savings Bank Arena were (\$1,426,888). These consisted of cash and cash equivalents of \$250,154, accounts receivable of \$152,295, and an interfund payable of \$1,829,337.

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, 2021 was \$244,326.

Liabilities:

Norway Arena had accounts payable of \$10,380 as of March 31, 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 March 2021 are \$614,772. 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 2021 were \$535,996. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of March 2021, there was an operating gain of \$78,776.

As of March 31, 2021, Norway Arena has a increase in net assets of \$78,776.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
March 31, 2021
Business-type Activities - Enterprise Fund

	March 31, 2021	February 28, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 250,154	\$ 247,715	\$ 2,439
Interfund receivables	\$ (1,829,337)	\$ (1,857,421)	\$ 28,084
Prepaid Rent	\$	-	\$ -
Accounts receivable	152,295	190,107	\$ (37,812)
Total current assets	(1,426,888)	(1,419,599)	(7,289)
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	(1,182,562)	(1,175,273)	(7,289)
LIABILITIES			
Accounts payable	\$ 10,380	\$ 1,842	\$ 8,538
Net OPEB liability	\$ 44,026	\$ 44,026	\$ -
Net pension liability	60,901	60,901	-
Total liabilities	115,307	106,769	8,538
NET ASSETS			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,542,195)	\$ (1,526,368)	\$ (15,827)
Total net assets	\$ (1,297,869)	\$ (1,282,042)	\$ (15,827)

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, 2021

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 614,772
<hr/>	
Operating expenses:	
Personnel	210,351
Supplies	48,743
Utilities	186,904
Repairs and maintenance	33,127
Insurance Premium	25,820
Depreciation	
Capital expenses	-
Other expenses	31,051
Total operating expenses	535,996
<hr/>	
Operating gain (loss)	78,776
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
<hr/>	
Gain (Loss) before transfer	78,776
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	78,776
<hr/>	
Total net assets, July 1	(1,376,645)
<hr/>	
Total net assets, March 31, 2021	\$ (1,297,869)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through March 31, 2021 compared to Mmarch 31, 2020

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAR 2020	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ -	0.00%	\$ 16,500	\$ 12,000	72.73%	\$ (12,000)
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	\$ 1,561	52.03%	\$ (1,561)
Vending Food	\$ 3,000	\$ 19	0.63%	\$ 3,000	\$ 321	10.70%	\$ (302)
Sponsorships	\$ 230,000	\$ 118,110	51.35%	\$ 230,000	\$ 148,300	64.48%	\$ (30,190)
Pro Shop	\$ 7,000	\$ 1,459	20.84%	\$ 7,000	\$ 4,792	68.46%	\$ (3,333)
Programs	\$ 20,000	\$ -	0.00%	\$ 27,500	\$ -	0.00%	\$ -
Rental Income	\$ 727,850	\$ 472,084	64.86%	\$ 744,000	\$ 566,446	76.14%	\$ (94,362)
Camps/Clinics	\$ 50,000	\$ 23,100	46.20%	\$ 50,000	\$ 6,780		\$ 16,320
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 14,175	25.77%	\$ (14,175)
TOTAL CHARGE FOR SERVICES	\$ 1,122,850	\$ 614,772	54.75%	\$ 1,146,500	\$ 754,888	65.84%	\$ (140,116)

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through March 31, 2021 compared to March 31, 2020

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU MAR 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU MAR 2020	% OF BUDGET	
Salaries & Benefits	\$ 380,990	\$ 210,351	55.21%	\$ 347,736	\$ 229,216	65.92%	\$ (18,865)
Purchased Services	\$ 145,000	\$ 89,998	62.07%	\$ 49,500	\$ 63,117	127.51%	\$ 26,881
Supplies	\$ 77,000	\$ 48,743	63.30%	\$ 68,150	\$ 66,488	97.56%	\$ (17,745)
Utilities	\$ 244,650	\$ 186,904	76.40%	\$ 238,000	\$ 169,332	71.15%	\$ 17,572
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,000	13.33%	\$ (2,000)
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 897,640	\$ 535,996	59.71%	\$ 718,386	\$ 530,153	73.80%	\$ 5,843
GRAND TOTAL EXPENDITURES	\$ 897,640	\$ 535,996	59.71%	\$ 718,386	\$ 530,153	73.80%	\$ 5,843