

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager
FROM: Jill Eastman, Finance Director
REF: November 2021 Financial Report
DATE: December 20, 2021

The following is a discussion regarding the significant variances found in the City's November 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 fifth month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 41.7% 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 November 30th, including the school department were \$45,785,057, or 47.98%, of the budget. The municipal revenues including property taxes were \$32,461,358, or 49.83% of the budget which is more than last year by 0.49% which is \$964,749. The accounts listed below are noteworthy.

- A. State Revenue Sharing for the month of November is 73.04% or \$2,300,797. This is an increase of \$800,607 from last November.
- B. EMS Transport revenue is at 50.26% of budget or \$628,250. This is an increase from last year of \$141,886.

Expenditures

City expenditures through November 2021 were \$25,680,886 or 54.52% of the budget. This is 0.42% less than the same period last year. The dollar amount is higher, due to the slight budget increase in FY 22. Noteworthy variances are:

- A. Debt Service is higher than last year by \$96,424.
- B. Public Safety is higher than last year by \$ 127,777.
- C. Administration is higher than last year by \$155,043, as is Community Services by \$90,417.

Investments

This section contains an investment schedule as of November 30th. Currently the City's funds are earning an average interest rate of 0.33%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of November 2021, October 2021, and June 2021

	November 30 2021	October 31 2021	Increase (Decrease)	UNAUDITED JUNE 30 2021
ASSETS				
CASH	\$ 22,235,704	\$ 34,140,385	\$ (11,904,681)	\$ 23,686,573
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,196,474	1,204,828	(8,354)	1,895,710
TAXES RECEIVABLE-CURRENT	21,795,718	22,151,053	(355,335)	55,238
DELINQUENT TAXES	401,870	432,477	(30,608)	809,349
TAX LIENS	747,604	789,478	(41,874)	1,091,138
NET DUE TO/FROM OTHER FUNDS	927,093	(7,852,330)	8,779,423	-
	TOTAL ASSETS \$ 47,304,464	\$ 50,865,891	\$ (3,561,427)	\$ 27,538,008
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (1,897)	\$ (373,500)	\$ 371,603	\$ (985,754)
PAYROLL LIABILITIES	1,933,735	961,000	972,735	(858,084)
ACCRUED PAYROLL	(91)	(85)	(6)	(3,963,795)
STATE FEES PAYABLE	(34,982)	(46,800)	11,818	-
ESCROWED AMOUNTS	(29,183)	(29,176)	(7)	(27,653)
DEFERRED REVENUE	(22,770,564)	(23,198,379)	427,815	(1,916,073)
DUE TO OTHER FUNDS	-	-	-	(3,460,216)
	TOTAL LIABILITIES \$ (20,902,982)	\$ (22,686,940)	\$ 1,783,958	\$ (11,211,574)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (23,603,845)	\$ (25,381,315)	\$ 1,777,470	\$ (13,291,007)
FUND BALANCE - RESTRICTED	(1,364,114)	(1,364,114)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(1,433,522)	(1,433,522)	-	(761,970)
	TOTAL FUND BALANCE \$ (26,401,481)	\$ (28,178,951)	\$ 1,777,470	\$ (16,326,434)
TOTAL LIABILITIES AND FUND BALANCE	\$ (47,304,464)	\$ (50,865,891)	\$ 3,561,427	\$ (27,538,008)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2021 VS November 30, 2020

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 50,042,450	\$ 25,214,148	50.39%	\$ 49,655,498	\$ 24,859,895	50.06%	\$ 354,253
PRIOR YEAR TAX REVENUE	\$ -	\$ 340,243		\$ -	\$ 300,420		\$ 39,823
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,650,000	\$ 1,290,048	78.18%	\$ 1,420,000	\$ 1,405,540	98.98%	\$ (115,492)
EXCISE	\$ 4,425,000	\$ 1,996,853	45.13%	\$ 4,112,861	\$ 2,189,357	53.23%	\$ (192,504)
PENALTIES & INTEREST	\$ 120,000	\$ 39,622	33.02%	\$ 150,000	\$ 38,325	25.55%	\$ 1,297
TOTAL TAXES	\$ 56,237,450	\$ 28,880,913	51.36%	\$ 55,338,359	\$ 28,793,537	52.03%	\$ 87,376
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 133,683	80.53%	\$ 166,000	\$ 107,654	64.85%	\$ 26,029
NON-BUSINESS	\$ 300,200	\$ 168,752	56.21%	\$ 392,400	\$ 166,317	42.38%	\$ 2,435
TOTAL LICENSES	\$ 466,200	\$ 302,435	64.87%	\$ 558,400	\$ 273,971	49.06%	\$ 28,464
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 390,000	\$ -	0.00%	\$ 400,000	\$ -	0.00%	\$ -
STATE REVENUE SHARING	\$ 3,150,000	\$ 2,300,797	73.04%	\$ 2,708,312	\$ 1,500,190	55.39%	\$ 800,607
WELFARE REIMBURSEMENT	\$ 90,656	\$ 14,756	16.28%	\$ 90,656	\$ 11,362	12.53%	\$ 3,394
OTHER STATE AID	\$ 32,000	\$ 12,579	39.31%	\$ 32,000	\$ 10,269	32.09%	\$ 2,310
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 29,877	13.08%	\$ (29,877)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,891,040	\$ 2,328,131	59.83%	\$ 3,459,352	\$ 1,551,698	44.86%	\$ 776,433
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 184,400	\$ 85,027	46.11%	\$ 198,440	\$ 71,262	35.91%	\$ 13,765
PUBLIC SAFETY	\$ 176,600	\$ 54,843	31.06%	\$ 181,600	\$ 33,811	18.62%	\$ 21,032
EMS TRANSPORT	\$ 1,250,000	\$ 628,250	50.26%	\$ 1,200,000	\$ 486,364	40.53%	\$ 141,886
TOTAL CHARGE FOR SERVICES	\$ 1,611,000	\$ 768,120	47.68%	\$ 1,580,040	\$ 591,437	37.43%	\$ 176,683
FINES							
PARKING TICKETS & MISC FINES	\$ 41,500	\$ 18,976	45.73%	\$ 55,000	\$ 10,069	18.31%	\$ 8,907
MISCELLANEOUS							
INVESTMENT INCOME	\$ 40,000	\$ 8,435	21.09%	\$ 80,000	\$ 22,949	28.69%	\$ (14,514)
RENTS	\$ 125,000	\$ 5,031	4.03%	\$ 35,000	\$ 26,475	75.64%	\$ (21,444)
UNCLASSIFIED	\$ 20,000	\$ 20,701	103.51%	\$ 10,000	\$ 51,081	510.81%	\$ (30,380)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 24,966		\$ -	\$ 25,122		\$ (156)
SALE OF PROPERTY	\$ 120,000	\$ 1,113	0.93%	\$ 25,000	\$ 67,651	270.60%	\$ (66,539)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 234,000	\$ 96,713	41.33%	\$ 230,000	\$ 77,065	33.51%	\$ 19,648
TRANSFER IN: TIF	\$ 1,140,000	\$ -	0.00%	\$ 1,117,818	\$ -	0.00%	\$ -
TRANSFER IN: Other Funds	\$ 473,925	\$ -	0.00%	\$ 578,925	\$ -	0.00%	\$ -
ENERGY EFFICIENCY							\$ -
CDBG	\$ 252,799	\$ -	0.00%	\$ 214,430	\$ -	0.00%	\$ -
UTILITY REIMBURSEMENT	\$ 20,000	\$ 5,824	29.12%	\$ 20,000	\$ 5,554	27.77%	\$ 270
CITY FUND BALANCE CONTRIBUTION	\$ 475,000	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,900,724	\$ 162,783	5.61%	\$ 2,838,673	\$ 275,897	9.72%	\$ (113,114)
TOTAL GENERAL FUND REVENUES	\$ 65,147,914	\$ 32,461,358	49.83%	\$ 63,829,824	\$ 31,496,609	49.34%	\$ 964,749
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 28,900,061	\$ 13,064,442	45.21%	\$ 26,217,074	\$ 11,443,274	43.65%	\$ 1,621,168
EDUCATION	\$ 518,821	\$ 259,257	49.97%	\$ 717,415	\$ 66,824	9.31%	\$ 192,433
SCHOOL FUND BALANCE CONTRIBUTION	\$ 879,404	\$ -	0.00%	\$ 970,862	\$ 159,340	16.41%	\$ (159,340)
TOTAL SCHOOL	\$ 30,298,286	\$ 13,323,699	43.98%	\$ 27,905,351	\$ 11,669,438	41.82%	\$ 1,654,261
GRAND TOTAL REVENUES	\$ 95,446,200	\$ 45,785,057	47.97%	\$ 91,735,175	\$ 43,166,047	47.06%	\$ 2,619,010

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH November 30, 2021 VS November 30, 2020

DEPARTMENT	FY 2022 BUDGET	EXP THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	EXP THRU NOV 2020	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 104,850	\$ 69,561	66.34%	\$ 99,000	\$ 31,730	32.05%	\$ 37,831
CITY MANAGER	\$ 447,401	\$ 224,679	50.22%	\$ 776,095	\$ 267,932	34.52%	\$ (43,253)
COMMUNICATIONS & TECHNOLOGY	\$ 911,637	\$ 529,067	58.03%	\$ 609,260	\$ 388,245	63.72%	\$ 140,822
CITY CLERK	\$ 237,474	\$ 95,926	40.39%	\$ 216,946	\$ 97,990	45.17%	\$ (2,064)
FINANCIAL SERVICES	\$ 810,303	\$ 302,265	37.30%	\$ 751,849	\$ 301,764	40.14%	\$ 501
HUMAN RESOURCES	\$ 220,250	\$ 82,299	37.37%	\$ 157,057	\$ 61,093	38.90%	\$ 21,206
TOTAL ADMINISTRATION	\$ 2,731,915	\$ 1,303,797	47.72%	\$ 2,610,207	\$ 1,148,754	44.01%	\$ 155,043
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 900,583	\$ 317,214	35.22%	\$ 1,339,047	\$ 398,007	29.72%	\$ (80,793)
ECONOMIC DEVELOPMENT	\$ 108,469	\$ 38,235	35.25%				\$ 38,235
BUSINESS & COMMUNITY DEVELOPMENT	\$ 512,260	\$ 112,211	21.91%				\$ 112,211
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 32,084	26.76%	\$ 199,282	\$ 48,479	24.33%	\$ (16,395)
RECREATION & SPORTS TOURISM	\$ 584,056	\$ 223,250	38.22%	\$ 520,474	\$ 280,648	53.92%	\$ (57,398)
PUBLIC LIBRARY	\$ 1,052,163	\$ 438,401	41.67%	\$ 1,031,533	\$ 343,844	33.33%	\$ 94,557
TOTAL COMMUNITY SERVICES	\$ 3,277,406	\$ 1,161,395	35.44%	\$ 3,090,336	\$ 1,070,978	34.66%	\$ 90,417
FISCAL SERVICES							
DEBT SERVICE	\$ 7,734,169	\$ 6,955,516	89.93%	\$ 7,577,735	\$ 6,859,092	90.52%	\$ 96,424
FACILITIES	\$ 677,872	\$ 250,155	36.90%	\$ 667,494	\$ 246,875	36.99%	\$ 3,280
WORKERS COMPENSATION	\$ 642,400	\$ 642,400	100.00%	\$ 641,910	\$ 641,910	100.00%	\$ 490
WAGES & BENEFITS	\$ 7,334,932	\$ 2,663,921	36.32%	\$ 6,840,635	\$ 2,685,841	39.26%	\$ (21,920)
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ (2,500)	-0.54%	\$ 2,500
TOTAL FISCAL SERVICES	\$ 16,850,603	\$ 10,511,992	62.38%	\$ 16,189,004	\$ 10,431,218	64.43%	\$ 80,774
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,446,588	\$ 2,341,984	43.00%	\$ 5,302,131	\$ 2,214,600	41.77%	\$ 127,384
POLICE DEPARTMENT	\$ 4,343,924	\$ 1,713,093	39.44%	\$ 4,332,339	\$ 1,712,700	39.53%	\$ 393
TOTAL PUBLIC SAFETY	\$ 9,790,512	\$ 4,055,077	41.42%	\$ 9,634,470	\$ 3,927,300	40.76%	\$ 127,777
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,077,370	\$ 1,680,977	33.11%	\$ 4,979,329	\$ 1,694,385	34.03%	\$ (13,408)
SOLID WASTE DISPOSAL*	\$ 1,089,950	\$ 330,181	30.29%	\$ 1,051,318	\$ 353,865	33.66%	\$ (23,684)
WATER AND SEWER	\$ 792,716	\$ 390,602	49.27%	\$ 792,716	\$ 390,602	49.27%	\$ -
TOTAL PUBLIC WORKS	\$ 6,960,036	\$ 2,401,760	34.51%	\$ 6,823,363	\$ 2,438,852	35.74%	\$ (37,092)
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 177,000	\$ 177,680	100.38%	\$ 170,000	\$ 167,110	98.30%	\$ 10,570
E911 COMMUNICATION CENTER	\$ 1,161,479	\$ 580,740	50.00%	\$ 1,134,304	\$ 567,152	50.00%	\$ 13,588
LATC-PUBLIC TRANSIT	\$ 225,000	\$ -	0.00%	\$ 331,138	\$ -	0.00%	\$ -
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		
TAX SHARING	\$ 260,000	\$ -	0.00%	\$ 260,000	\$ -	0.00%	\$ -
TOTAL INTERGOVERNMENTAL	\$ 1,833,479	\$ 768,420	41.91%	\$ 1,905,442	\$ 744,262	39.06%	\$ 24,158
COUNTY TAX							
TIF (10108058-580000)	\$ 2,611,080	\$ 2,611,080	100.00%	\$ 2,629,938	\$ 2,629,938	100.00%	\$ (18,858)
OVERLAY	\$ 3,049,803	\$ 2,867,365	94.02%	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 21,742
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 47,104,834	\$ 25,680,886	54.52%	\$ 45,932,563	\$ 25,236,925	54.94%	\$ 443,961
EDUCATION DEPARTMENT							
	\$ 48,341,366	\$ 12,205,535	25.25%	\$ 45,802,612	\$ 14,451,881	31.55%	\$ (2,246,346)
TOTAL GENERAL FUND EXPENDITURES	\$ 95,446,200	\$ 37,886,421	39.69%	\$ 91,735,175	\$ 39,688,806	43.26%	\$ (1,802,386)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF November 30, 2021**

INVESTMENT		FUND	BALANCE November 30, 2021	BALANCE October 31, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,344,838.15	\$ 6,343,534.76	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,051,084.98	\$ 1,050,869.13	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 9,487,185.88	\$ 6,868,775.02	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,508.32	\$ 52,497.54	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 339,500.87	\$ 339,431.16	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,686.84	\$ 226,640.30	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,625.14	\$ 62,612.28	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 142,357.48	\$ 114,593.26	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,363.86	\$ 15,360.71	0.35%
NOMURA		ELHS Bond Proceeds	\$ 48,303,196.00	\$ 50,920,977.00	0.15%
GRAND TOTAL			\$ 66,025,347.52	\$ 65,995,291.16	0.33%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2021 - June 30, 2022
Report as of November 30, 2021

	Beginning	November 2021					Ending
	Balance 11/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 11/30/2021
Bluecross	\$ 11,167.21	\$ 12,429.20	\$ (3,354.63)		\$ (3,982.20)		\$ 16,259.58
Intercept	\$ 300.00	\$ 100.00	\$ (300.00)		\$ 100.00		\$ 200.00
Medicare	\$ 169,028.03	\$ 208,080.60	\$ (55,420.70)		\$ (155,095.82)		\$ 166,592.11
Medicaid	\$ 50,364.03	\$ 67,343.00	\$ (46,479.57)		\$ (20,029.29)		\$ 51,198.17
Other/Commercial	\$ 102,356.02	\$ 47,752.60	\$ (19,810.28)	\$ 10.00	\$ 8,260.72		\$ 138,569.06
Patient	\$ 133,038.94	\$ 14,619.20	\$ (10,956.57)		\$ 17,899.21	\$ 848.60	\$ 155,449.38
Worker's Comp	\$ 866.60		\$ (908.00)		\$ 41.40		\$ -
TOTAL	\$ 467,120.83	\$ 350,324.60	\$ (137,229.75)	\$ 10.00	\$ (152,805.98)	\$ 848.60	\$ 528,268.30

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of November 30, 2021

	1902 Riverwatch	1910 Community Service	1914 Oak Hill Cemeteries	1915 Fire Training Building	1917 Wellness Grant	1928 Vending	1929 Fire Prevention	1930 211 Fairview	1931 Donations	2003 Byrne JAG	2005 MDOT	2008 Homeland Security	2010 State Drug Money	2011 PD Capital Reserve	2013 OUI Grant	2014 Speed Grant
Fund Balance 7/1/21	\$ 599,205.19	\$ 6,536.96	\$ 34,366.35	\$ 1,221.68	\$ 5,131.38	\$ -	\$ 4,796.03	\$ (566,303.71)	\$ 293.40	\$ 2,808.57	\$ 131,750.21	\$ (112,745.48)	\$ 6,975.14	\$ 12,596.25	\$ 4,318.98	\$ 2,820.93
Revenues FY22	\$ 44,908.78	\$ 191.00	\$ 460.32		\$ 1,045.00	\$ 245.00					\$ 157,242.00		\$ 524.76	\$ 9,105.00	\$ 2,416.38	\$ 6,828.83
Expenditures FY22	\$ 143,018.00				\$ 1,584.74	\$ 485.11					\$ 261,721.14	\$ 101,234.49	\$ 2,135.41	\$ -	\$ 2,345.29	\$ 4,967.79
Fund Balance 11/31/2021	\$ 501,095.97	\$ 6,727.96	\$ 34,826.67	\$ 1,221.68	\$ 4,591.64	\$ (240.11)	\$ 4,796.03	\$ (566,303.71)	\$ 293.40	\$ 2,808.57	\$ 27,271.07	\$ (213,979.97)	\$ 5,364.49	\$ 21,701.25	\$ 4,390.07	\$ 4,681.97

	2019 Law Enforcement Training	2020 CDBG	2025 Community Cords	2030 Parking	2034 EDUL Underage Drink	2037 Bulletproof Vests	2040 Great Falls TV	2041 Blanche Stevens	2043 DOJ Covid 19 Preventative	2044 Federal Drug Money	2047 American Firefighter Grant	2050 Project Lifesaver	2051 Project Canopy	2053 St Louis Bells	2054 EMS Transport Capital Reserve	2055 Work4ME- PAL
Fund Balance 7/1/21	\$ (8,505.29)	\$ 1,702,961.69	\$ 30,570.32	\$ 12,839.34	\$ (40.00)	\$ 2,729.15	\$ 20,536.23	\$ 26,247.04	\$ -	\$ 93,024.44	\$ -	\$ 189.35	\$ (9,522.60)	\$ 28,489.54	\$ 225,094.82	\$ 6,215.80
Revenues FY22	\$ 300.00	\$ 244,545.57	\$ 1,103.93	\$ 33,522.00					\$ -	\$ 62.50				\$ 17.49	\$ 181,637.00	
Expenditures FY22		\$ 301,006.70		\$ 19,869.08	\$ (2,600.00)	\$ 1,689.97		\$ 1,781.81	\$ 640.00		\$ 780.00				\$ 237,246.04	\$ 1,304.77
Fund Balance 11/31/2021	\$ (8,205.29)	\$ 1,646,500.56	\$ 31,674.25	\$ 26,492.26	\$ 2,560.00	\$ 1,039.18	\$ 20,536.23	\$ 24,465.23	\$ (640.00)	\$ 93,086.94	\$ (780.00)	\$ 189.35	\$ (9,522.60)	\$ 28,507.03	\$ 169,485.78	\$ 4,911.03

	2064 MDOT Sopers Mill Culvert	2065 State Bi- Centennial Parade	2067 Hometown Heros Banners	2068 Northern Borders Grant	2070 Leadercast	2077 CTCI Grant	2080 Futsal Court Project	2201 EDI Grant	2300 ARPA Grant	2400 NRPA Youth Mentoring	2500 Parks & Recreation
Fund Balance 7/1/21	\$ -	\$ (1,610.17)	\$ 209.00	\$ 201,371.71	\$ (3,500.00)	\$ 36,555.99	\$ (11,526.70)	\$ (1,484,407.18)	\$ 6,772,899.50	\$ -	\$ 252,323.69
Revenues FY22						\$ (3,111.14)	\$ 47,000.00				\$ 138,127.89
Expenditures FY22	\$ (46,370.03)	\$ (1,610.17)		\$ 23,325.00		\$ 15,398.37	\$ 21,646.39	\$ 46,752.14	\$ 270.00	\$ 268,646.43	
Fund Balance 11/31/2021	\$ 46,370.03	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 18,046.48	\$ 13,826.91	\$ (1,484,407.18)	\$ 6,726,147.36	\$ (270.00)	\$ 121,805.15

	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 TIF 19	2600 Transport TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Memory Care Facility TIF 23	2600 Millbran TIF 24	2600 Futurguard TIF 25	Total Special Revenues
Fund Balance 7/1/21	\$ (41,023.43)	\$ 348,613.20	\$ (269,889.73)	\$ (454,099.79)	\$ 281,097.17	\$ (752,490.87)	\$ (0.02)	\$ (2,663.69)	\$ 1,120.90	\$ 24,998.06	\$ 41,968.63	\$ 97,738.81	\$ 11,128.45	\$ (83,459.35)	\$ 7,229,955.89
Revenues FY22	\$ 199,956.89	\$ 457,660.81	\$ 853,881.02	\$ 164,715.30	\$ 329,051.86	\$ 443,099.40	\$ 30,524.85	\$ 32,643.98	\$ 59,152.21	\$ 50,486.49	\$ 84,184.64	\$ 118,621.92	\$ 36,906.23	\$ 6,479.04	\$ 3,733,536.95
Expenditures FY22			\$ 308,393.50	\$ 217,459.00	\$ 77,327.19	\$ 510,286.89	\$ 15,262.43		\$ 42,197.72		\$ 21,046.16	\$ 139,446.84	\$ 25,046.84	\$ 20,334.50	\$ 2,784,069.54
Fund Balance 11/31/2021	\$ 158,933.46	\$ 806,274.01	\$ 275,597.79	\$ (506,843.49)	\$ 532,821.84	\$ (819,678.36)	\$ 15,262.40	\$ 29,980.29	\$ 18,075.39	\$ 75,484.55	\$ 105,107.11	\$ 76,913.89	\$ 22,987.84	\$ (97,314.81)	\$ 8,179,423.30

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2021 - June 30, 2022
Report as of November 30, 2021

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Totals	% of Total
Bluecross	\$ 6,623.27	\$ 9,833.80	\$ 13,473.60	\$ 5,116.80	\$ 12,429.20	\$ 47,476.67	3.01%
Intercept			\$ 400.00	\$ 400.00	\$ 100.00	\$ 900.00	0.06%
Medicare	\$ 194,354.65	\$ 158,483.00	\$ 204,199.40	\$ 161,026.60	\$ 208,080.60	\$ 926,144.25	58.66%
Medicaid	\$ 68,121.50	\$ 50,785.00	\$ 90,618.80	\$ 59,852.00	\$ 67,343.00	\$ 336,720.30	21.33%
Other/Commercial	\$ 25,704.69	\$ 27,604.40	\$ 44,861.20	\$ 40,310.40	\$ 47,752.60	\$ 186,233.29	11.80%
Patient	\$ 20,928.65	\$ 18,060.40	\$ 11,284.20	\$ 12,239.40	\$ 14,619.20	\$ 77,131.85	4.89%
Worker's Comp	\$ 915.20		\$ 2,475.00	\$ 908.00		\$ 4,298.20	0.27%
TOTAL	\$ 316,647.96	\$ 264,766.60	\$ 367,312.20	\$ 279,853.20	\$ 350,324.60	\$ 1,578,904.56	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2021 - June 30, 2022
Report as of November 30, 2021

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Totals	% of Total
Bluecross	10	10	13	5	12	50	2.78%
Intercept	0		4	4	1	9	0.50%
Medicare	244	172	227	174	226	1043	57.98%
Medicaid	82	54	100	64	80	380	21.12%
Other/Commercial	34	32	48	44	51	209	11.62%
Patient	45	19	12	13	15	104	5.78%
Worker's Comp	1	0	2	1	0	4	0.22%
TOTAL	416	287	406	305	385	1799	100.00%

**EMS BILLING
AGING REPORT
July 1, 2021 to June 30, 2022
Report as of November 30, 2021**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 10,477.93	64%	\$ -	0%	\$ -	0%	\$ 405.50	2%	\$ 5,376.15	33%	\$ 16,259.58	3.08%
Intercept	\$ 200.00		\$ -		\$ -		\$ -		\$ -		\$ 200.00	0.04%
Medicare	\$ 104,781.20	63%	\$ 26,561.80	16%	\$ 10,994.00	7%	\$ 10,429.76	6%	\$ 13,825.35	8%	\$ 166,592.11	31.54%
Medicaid	\$ 39,833.01	78%	\$ 3,764.85	7%	\$ 2,654.62	5%	\$ 904.40	2%	\$ 4,041.29	8%	\$ 51,198.17	9.69%
Other/Commercial	\$ 81,732.66	59%	\$ 21,084.24	15%	\$ 6,511.40	5%	\$ 9,196.02	7%	\$ 20,044.74	14%	\$ 138,569.06	26.23%
Patient	\$ 35,335.97	23%	\$ 43,447.45	28%	\$ 23,182.46	15%	\$ 18,537.56	12%	\$ 34,945.94		\$ 155,449.38	29.43%
Worker's Comp			\$ -		\$ -		\$ -		\$ -		\$ -	0.00%
TOTAL	\$ 272,360.77		\$ 94,858.34		\$ 43,342.48		\$ 39,473.24		\$ 78,233.47		\$ 528,268.30	
	52%		18%		8%		7%		15%		100%	100.00%



City of Auburn, Maine

Finance Department

www.auburnmaine.gov | 60 Court Street

Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Financial Reports for November 30, 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 November 30, 2021.

INGERSOLL TURF FACILITY

Statement of Net Assets:

The Statement of Net Assets lists current assets, noncurrent assets, liabilities and net assets as of November 30, 2021.

Current Assets:

As of the end of November 2021 the total current assets of Ingersoll Turf Facility were \$226,640. This consisted of cash and cash equivalents.

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 November 30, 2021 were \$89,514.

Liabilities:

Ingersoll had no accounts payable as of November 30, 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 November 2021 are \$46,972. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through November 2021 were \$51,253. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2021, Ingersoll has an operating loss of \$4,281 compared to a net loss in October of \$10,631.

As of November 30, 2021, Ingersoll has an decrease in net assets of \$4,281.

The budget to actual reports for revenue and expenditures, show that the revenue for FY22 compared to FY 21.

Statement of Net Assets
Ingersoll Turf Facility
November 30, 2021
Business-type Activities - Enterprise Fund

	November 30, 2021	October 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,640	\$ 226,582	\$ 58
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,640	226,582	58
Noncurrent assets:			
Capital assets:			
Buildings	672,279	672,279	-
Equipment	119,673	119,673	-
Land improvements	18,584	18,584	-
Less accumulated depreciation	(721,022)	(721,022)	-
Total noncurrent assets	89,514	89,514	-
Total assets	316,154	316,096	58
LIABILITIES			
Accounts payable	\$ -	\$ 180	(180)
Interfund payable	\$ 53,597	\$ 59,709	(6,112)
Total liabilities	53,597	59,889	(6,292)
NET ASSETS			
Invested in capital assets	\$ 89,514	\$ 89,514	\$ -
Unrestricted	\$ 173,043	\$ 166,693	\$ 6,350
Total net assets	\$ 262,557	\$ 256,207	\$ 6,350

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
November 30, 2021

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 46,972
Operating expenses:	
Personnel	42,732
Supplies	3,916
Utilities	4,403
Repairs and maintenance	202
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	-
Total operating expenses	51,253
Operating gain (loss)	(4,281)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(4,281)
Transfers out	-
Change in net assets	(4,281)
Total net assets, July 1	266,838
Total net assets, November 30, 2021	\$ 262,557

CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through November 30, 2021 compared to November 30, 2020

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 2,525	10.10%	\$ 25,000	\$ 6,300	25.20%
Batting Cages	\$ 16,000	\$ 3,390	21.19%	\$ 13,000	\$ 1,245	9.58%
Programs	\$ 94,000	\$ 14,119	15.02%	\$ 90,000	\$ 957	1.06%
Rental Income	\$ 138,000	\$ 26,680	19.33%	\$ 102,000	\$ 12,285	12.04%
TOTAL CHARGE FOR SERVICES	\$ 273,000	\$ 46,714	17.11%	\$ 230,000	\$ 20,787	9.04%
INTEREST ON INVESTMENTS	\$ -	\$ 258		\$ -	\$ 683	
GRAND TOTAL REVENUES	\$ 273,000	\$ 46,972	17.21%	\$ 230,000	\$ 21,470	9.33%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through November 30, 2021 compared to November 30, 2020

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2022 BUDGET	EXPENDITURES THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU NOV 2020	% OF BUDGET	
Salaries & Benefits	\$ 133,041	\$ 42,732	32.12%	\$ 187,546	\$ 51,515	27.47%	\$ (8,783)
Purchased Services	\$ 15,750	\$ 202	1.28%	\$ 14,450	\$ 2,068	14.31%	\$ (1,866)
Programs	\$ 16,300	\$ -	0.00%	\$ 18,500	\$ -	0.00%	\$ -
Supplies	\$ 2,500	\$ 3,916	156.65%	\$ 4,000	\$ -	0.00%	\$ 3,916
Utilities	\$ 24,150	\$ 4,403	18.23%	\$ 25,650	\$ 4,410	17.19%	\$ (7)
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 191,741	\$ 51,253	26.73%	\$ 250,146	\$ 57,993	23.18%	\$ (6,740)
GRAND TOTAL EXPENDITURES	\$ 191,741	\$ 51,253	26.73%	\$ 250,146	\$ 57,993	23.18%	\$ (6,740)



City of Auburn, Maine

Finance Department

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Auburn, Maine 04210

207.333.6601

To: Phillip Crowell, City Manager
From: Jill Eastman, Finance Director
Re: Arena Financial Reports for November 30, 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 November 30, 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, October 31, 2021.

Current Assets:

As of the end of November 2021 the total current assets of Norway Savings Bank Arena were (\$1,323,933). These consisted of cash and cash equivalents of \$265,348, accounts receivable of \$115,915, and an interfund payable of \$1,705,196.

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 November 30, 2021, was \$195,258.

Liabilities:

Norway Arena had no accounts payable as of November 30, 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 November 2021 are \$259,941. 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 November 2021 were \$322,351. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of November 2021, Norway Arena had an operating gain of \$107,174.

As of November 30, 2021 Norway Arena has a increase in net assets of \$107,174

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$62,410 more than in FY21 and expenditures in FY22 are \$59,919 less than last year in November.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
November 30, 2021
Business-type Activities - Enterprise Fund

	November 30, 2021	October 31, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 265,348	\$ 265,386	\$ (38)
Interfund receivables	\$ (1,705,196)	\$ (1,666,606)	\$ (38,590)
Prepaid Rent			\$ -
Accounts receivable	115,915	12,069	\$ 103,846
Total current assets	(1,323,933)	(1,389,151)	65,218
Noncurrent assets:			
Capital assets:			
Buildings	58,223	58,223	-
Equipment	514,999	514,999	-
Land improvements	-	-	-
Less accumulated depreciation	(377,964)	(377,964)	-
Total noncurrent assets	195,258	195,258	-
Total assets	(1,128,675)	(1,193,893)	65,218
LIABILITIES			
Accounts payable	\$ -	\$ 5,184	\$ (5,184)
Net OPEB liability	\$ 43,811	\$ 43,811	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	86,445	91,629	(5,184)
NET ASSETS			
Invested in capital assets	\$ 195,258	\$ 195,258	\$ -
Unrestricted	\$ (1,410,378)	\$ (1,480,780)	\$ 70,402
Total net assets	\$ (1,215,120)	\$ (1,285,522)	\$ 70,402

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
November 30, 2021

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 322,351
Operating expenses:	
Personnel	82,316
Supplies	29,966
Utilities	87,849
Repairs and maintenance	13,904
Insurance Premium	1,142
Depreciation	
Capital expenses	
Other expenses	
Total operating expenses	215,177
Operating gain (loss)	107,174
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	107,174
Transfers out	-
Change in net assets	107,174
Total net assets, July 1	(1,322,294)
Total net assets, November 30, 2021	\$ (1,215,120)

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through November 30, 2021 compared to November 30, 2020

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU NOV 2020	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 7,250	43.94%	\$ 16,500		0.00%	\$ 7,250
Skate Rentals	\$ 6,000	\$ 425	7.08%	\$ 7,500		0.00%	\$ 425
Pepsi Vending Machines	\$ 2,000	\$ 494	24.70%	\$ 3,000		0.00%	\$ 494
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000		0.00%	\$ -
Vending Food	\$ 2,000	\$ 66	3.30%	\$ 3,000	\$ 5	0.17%	\$ 61
Sponsorships	\$ 185,000	\$ 69,960	37.82%	\$ 230,000	\$ 79,950	34.76%	\$ (9,990)
Pro Shop	\$ 7,000	\$ 2,169	30.99%	\$ 7,000	\$ 1,053	15.04%	\$ 1,116
Programs	\$ 20,000		0.00%	\$ 20,000	\$ -	0.00%	\$ -
Rental Income	\$ 683,500	\$ 218,627	31.99%	\$ 727,850	\$ 165,473	22.73%	\$ 53,154
Camps/Clinics	\$ 50,000	\$ 23,360	46.72%	\$ 50,000	\$ 13,460	26.92%	\$ 9,900
Tournaments	\$ 50,000		0.00%	\$ 55,000		0.00%	\$ -
TOTAL CHARGE FOR SERVICES	\$ 1,025,000	\$ 322,351	31.45%	\$ 1,122,850	\$ 259,941	23.15%	\$ 62,410

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through November 30, 2021 compared to November 30, 2020

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2022 BUDGET	EXPENDITURES THRU NOV 2021	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU NOV 2020	% OF BUDGET	
Salaries & Benefits	\$ 339,437	\$ 82,316	24.25%	\$ 328,913	\$ 118,204	35.94%	\$ (35,888)
Purchased Services	\$ 123,928	\$ 15,046	12.14%	\$ 120,000	\$ 26,908	22.42%	\$ (11,862)
Supplies	\$ 79,000	\$ 29,966	37.93%	\$ 83,000	\$ 32,961	39.71%	\$ (2,995)
Utilities	\$ 250,350	\$ 87,849	35.09%	\$ 244,650	\$ 97,023	39.66%	\$ (9,174)
Capital Outlay	\$ 42,500	\$ -	0.00%	\$ 50,000	\$ -	0.00%	\$ -
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 835,215	\$ 215,177	25.76%	\$ 826,563	\$ 275,096	33.28%	\$ (59,919)
GRAND TOTAL EXPENDITURES	\$ 835,215	\$ 215,177	25.76%	\$ 826,563	\$ 275,096	33.28%	\$ (59,919)