

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2021 Financial Report

DATE: June 21, 2021

The following is a discussion regarding the significant variances found in the City's May 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 eleventh month of the current fiscal year. As a guideline for tracking purposes, revenues and expenditures should amount to approximately 91.7% 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

- A. Revenues collected through May 31st, including the school department were \$86,750,809, or 94.57%, of the budget. The municipal revenues including property taxes were \$62,025,516 or 97.17% of the budget which is more than the same period last year by 2.78% or \$2,794,425. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 97.88% as compared to 99.16% last year. The 30 day notice of liens were sent out in May and tax liens will be filed at the end of June on any properties that have unpaid taxes.
- C. Excise tax for the month of May is at 108.91%. This is a \$979,790 increase from FY 20. Our excise revenues for FY21 are 17.2% above projections as of May 31, 2021.
- D. State Revenue Sharing for the month of May is 119.55% or \$723,830 more than last year in May.

Expenditures

City expenditures through May 2021 were \$41,002,491 or 89.27%, of the budget. This is 0.62% higher than May of last year.

Noteworthy variances are:

- A. The operating departments are in line with this time last year. The accounts that are higher than last year is because they had budget increases.

Investments

This section contains an investment schedule as of May 31st. Currently the City's funds are earning an average interest rate of 0.35%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of May 2021, April 2021, and June 2020

	UNAUDITED May 31 2021	UNAUDITED April 30 2021	Increase (Decrease)	AUDITED JUNE 30 2020
ASSETS				
CASH	\$ 88,192,808	\$ 23,319,241	\$ 64,873,567	\$ 14,712,549
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	981,143	1,160,194	(179,051)	1,845,860
TAXES RECEIVABLE-CURRENT	947,723	1,443,404	(495,680)	185,234
DELINQUENT TAXES	809,353	809,846	(493)	746,904
TAX LIENS	467,473	496,419	(28,947)	1,487,686
PREPAID EXPENSES				753,070
NET DUE TO/FROM OTHER FUNDS	(63,158,750)	2,542,304	(65,701,054)	2,575,964
TOTAL ASSETS	\$ 28,239,750	\$ 29,771,409	\$ (1,531,658)	\$ 22,307,267
LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (124,363)	\$ (303,643)	\$ 179,279	\$ (936,432)
PAYROLL LIABILITIES	(955,508)	(219,532)	(735,976)	(253,541)
ACCRUED PAYROLL	(19)	(19)	-	(4,485,020)
PREPAID TAXES				(258,316)
STATE FEES PAYABLE	(62,797)	(87,892)	25,096	-
ESCROWED AMOUNTS	(31,137)	(31,130)	(8)	-
DEFERRED REVENUE	(2,123,525)	(2,648,645)	525,120	(2,060,409)
TOTAL LIABILITIES	\$ (3,297,349)	\$ (3,290,861)	\$ (6,488)	\$ (7,993,718)
FUND BALANCE - UNASSIGNED/ASSIGNED	\$ (22,144,765)	\$ (23,682,912)	1,538,146.58	\$ (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	\$ (24,942,401)	\$ (26,480,548)	\$ 1,538,147	\$ (14,313,549)
TOTAL LIABILITIES AND FUND BALANCE	\$ (28,239,750)	\$ (29,771,409)	\$ 1,531,658	\$ (22,307,267)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 2020	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 49,655,498	\$ 48,604,180	97.88%	\$ 49,295,498	\$ 48,881,320	99.16%	\$ (277,139)
PRIOR YEAR TAX REVENUE	\$ -	\$ 869,987		\$ -	\$ 352,803		\$ 517,184
HOMESTEAD EXEMPTION REIMBURSEMENT	\$ 1,420,000	\$ 1,405,540	98.98%	\$ 1,250,000	\$ 994,116	79.53%	\$ 411,424
EXCISE	\$ 4,112,861	\$ 4,479,126	108.91%	\$ 3,910,000	\$ 3,499,336	89.50%	\$ 979,790
PENALTIES & INTEREST	\$ 150,000	\$ 154,646	103.10%	\$ 150,000	\$ 136,532	91.02%	\$ 18,114
TOTAL TAXES	\$ 55,338,359	\$ 55,513,479	100.32%	\$ 54,605,498	\$ 53,864,106	98.64%	\$ 1,649,373
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 238,687	143.79%	\$ 169,000	\$ 166,783	98.69%	\$ 71,903
NON-BUSINESS	\$ 392,400	\$ 400,823	102.15%	\$ 409,000	\$ 329,755	80.62%	\$ 71,068
TOTAL LICENSES	\$ 558,400	\$ 639,509	114.53%	\$ 578,000	\$ 496,538	85.91%	\$ 142,971
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	\$ 3,237,685	119.55%	\$ 2,389,669	\$ 2,513,855	105.20%	\$ 723,830
WELFARE REIMBURSEMENT	\$ 90,656	\$ 46,420	51.20%	\$ 94,122	\$ 38,091	40.47%	\$ 8,329
OTHER STATE AID	\$ 32,000	\$ 13,573	42.41%	\$ 32,000	\$ 14,495	45.30%	\$ (923)
CITY OF LEWISTON	\$ 228,384	\$ 285,250	124.90%	\$ 228,384	\$ -	0.00%	\$ 285,250
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,459,352	\$ 3,973,904	114.87%	\$ 3,144,175	\$ 2,983,793	94.90%	\$ 990,111
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 198,440	\$ 135,206	68.13%	\$ 148,440	\$ 113,963	76.77%	\$ 21,244
PUBLIC SAFETY	\$ 181,600	\$ 155,049	85.38%	\$ 215,600	\$ 128,141	59.43%	\$ 26,908
EMS TRANSPORT	\$ 1,200,000	\$ 1,037,823	86.49%	\$ 1,200,000	\$ 1,070,316	89.19%	\$ (32,494)
TOTAL CHARGE FOR SERVICES	\$ 1,580,040	\$ 1,328,078	84.05%	\$ 1,564,040	\$ 1,312,420	83.91%	\$ 15,658
FINES							
PARKING TICKETS & MISC FINES	\$ 55,000	\$ 25,747	46.81%	\$ 55,000	\$ 37,653	68.46%	\$ (11,906)
MISCELLANEOUS							
INVESTMENT INCOME	\$ 80,000	\$ 47,234	59.04%	\$ 70,000	\$ 120,630	172.33%	\$ (73,397)
RENTS	\$ 35,000	\$ 36,405	104.01%	\$ 35,000	\$ 25,216	72.04%	\$ 11,189
UNCLASSIFIED	\$ 10,000	\$ 125,574	1255.74%	\$ 10,000	\$ 48,369	483.69%	\$ 77,206
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 46,773		\$ -	\$ 48,772		\$ (1,999)
SALE OF PROPERTY	\$ 25,000	\$ 78,514	314.05%	\$ 20,000	\$ 65,539	327.70%	\$ 12,974
RECREATION PROGRAMS/ARENA	\$ -	\$ -		\$ -	\$ -		\$ -
MMWAC HOST FEES	\$ 230,000	\$ 194,628	84.62%	\$ 225,000	\$ 211,091	93.82%	\$ (16,463)
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	\$ 15,671	78.36%	\$ 20,000	\$ 16,964	84.82%	\$ (1,293)
CITY FUND BALANCE CONTRIBUTION	\$ 527,500	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,838,673	\$ 544,798	19.19%	\$ 2,805,759	\$ 536,581	19.12%	\$ 8,218
TOTAL GENERAL FUND REVENUES	\$ 63,829,824	\$ 62,025,516	97.17%	\$ 62,752,472	\$ 59,231,091	94.39%	\$ 2,794,425
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 26,217,074	\$ 24,306,518	92.71%	\$ 25,851,656	\$ 23,966,866	92.71%	\$ 339,651
EDUCATION	\$ 717,415	\$ 418,775	58.37%	\$ 711,224	\$ 534,390	75.14%	\$ (115,615)
SCHOOL FUND BALANCE CONTRIBUTION	\$ 970,862	\$ -	0.00%	\$ 877,296	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 27,905,351	\$ 24,725,293	88.60%	\$ 27,440,176	\$ 24,501,256	89.29%	\$ 224,037
GRAND TOTAL REVENUES	\$ 91,735,175	\$ 86,750,809	94.57%	\$ 90,192,648	\$ 83,732,347	92.84%	\$ 3,018,462

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

DEPARTMENT	FY 2021 BUDGET	Unaudited EXP THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	Unaudited EXP THRU MAY 2020	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 99,000	\$ 65,964	66.63%	\$ 123,137	\$ 96,667	78.50%	\$ (30,703)
CITY MANAGER	\$ 776,095	\$ 628,715	81.01%	\$ 582,119	\$ 512,297	88.01%	\$ 116,418
CITY CLERK	\$ 216,946	\$ 198,221	91.37%	\$ 207,139	\$ 164,809	79.56%	\$ 33,412
FINANCIAL SERVICES	\$ 751,849	\$ 664,034	88.32%	\$ 734,597	\$ 661,926	90.11%	\$ 2,108
HUMAN RESOURCES	\$ 157,057	\$ 135,730	86.42%	\$ 153,182	\$ 132,148	86.27%	\$ 3,582
INFORMATION TECHNOLOGY	\$ 609,260	\$ 616,518	101.19%	\$ 713,729	\$ 713,750	100.00%	\$ (97,232)
TOTAL ADMINISTRATION	\$ 2,610,207	\$ 2,309,182	88.47%	\$ 2,513,903	\$ 2,281,597	90.76%	\$ 27,585
COMMUNITY SERVICES							
ECONOMIC & COMMUNITY DEVELOPMENT	\$ 1,339,047	\$ 899,876	67.20%	\$ 1,333,724	\$ 913,195	68.47%	\$ (13,319)
HEALTH & SOCIAL SERVICES	\$ 199,282	\$ 124,041	62.24%	\$ 211,371	\$ 134,138	63.46%	\$ (10,097)
RECREATION & SPORTS TOURISM	\$ 520,474	\$ 527,226	101.30%	\$ 448,575	\$ 486,306	108.41%	\$ 40,920
PUBLIC LIBRARY	\$ 1,031,533	\$ 945,572	91.67%	\$ 1,006,217	\$ 932,792	92.70%	\$ 12,780
TOTAL COMMUNITY SERVICES	\$ 3,090,336	\$ 2,496,715	80.79%	\$ 2,999,887	\$ 2,466,431	82.22%	\$ 30,284
FISCAL SERVICES							
DEBT SERVICE	\$ 7,577,735	\$ 7,615,817	100.50%	\$ 7,334,690	\$ 6,977,495	95.13%	\$ 638,322
FACILITIES	\$ 667,494	\$ 547,886	82.08%	\$ 667,128	\$ 609,831	91.41%	\$ (61,945)
WORKERS COMPENSATION	\$ 641,910	\$ 641,910	100.00%	\$ 637,910	\$ 637,910	100.00%	\$ 4,000
WAGES & BENEFITS	\$ 6,840,635	\$ 5,794,032	84.70%	\$ 6,797,826	\$ 5,707,907	83.97%	\$ 86,125
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ (5,000)	-1.08%	\$ 445,802	\$ 37,500	8.41%	\$ (42,500)
TOTAL FISCAL SERVICES	\$ 16,189,004	\$ 14,594,645	90.15%	\$ 15,883,356	\$ 13,970,643	87.96%	\$ 624,002
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,302,131	\$ 4,945,374	93.27%	\$ 5,211,262	\$ 4,501,220	86.37%	\$ 444,154
POLICE DEPARTMENT	\$ 4,332,339	\$ 3,876,054	89.47%	\$ 4,275,323	\$ 3,803,515	88.96%	\$ 72,539
TOTAL PUBLIC SAFETY	\$ 9,634,470	\$ 8,821,428	91.56%	\$ 9,486,585	\$ 8,304,735	87.54%	\$ 516,693
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 4,979,329	\$ 4,079,698	81.93%	\$ 4,836,798	\$ 4,174,534	86.31%	\$ (94,836)
SOLID WASTE DISPOSAL*	\$ 1,051,318	\$ 901,439	85.74%	\$ 1,030,500	\$ 843,950	81.90%	\$ 57,489
WATER AND SEWER	\$ 792,716	\$ 781,203	98.55%	\$ 645,216	\$ 669,837	103.82%	\$ 111,366
TOTAL PUBLIC WORKS	\$ 6,823,363	\$ 5,762,340	84.45%	\$ 6,512,514	\$ 5,688,321	87.34%	\$ 74,019
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 170,000	\$ 167,110	98.30%	\$ 191,000	\$ 189,747	99.34%	\$ (22,637)
E911 COMMUNICATION CENTER	\$ 1,134,304	\$ 1,134,784	100.04%	\$ 1,134,304	\$ 1,123,877	99.08%	\$ 10,907
LATC-PUBLIC TRANSIT	\$ 331,138	\$ -	0.00%	\$ 331,138	\$ 331,138	100.00%	\$ (331,138)
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000					\$ 10,000
TAX SHARING	\$ 260,000	\$ 230,726	88.74%	\$ 270,000	\$ 5,398	2.00%	\$ 225,328
TOTAL INTERGOVERNMENTAL	\$ 1,905,442	\$ 1,542,620	80.96%	\$ 1,926,442	\$ 1,650,160	85.66%	\$ (107,540)
COUNTY TAX							
TIF (10108058-580000)	\$ 2,629,938	\$ 2,629,938	100.00%	\$ 2,482,721	\$ 2,482,721	100.00%	\$ 147,217
OVERLAY	\$ 3,049,803	\$ 2,845,623	93.31%	\$ 3,049,803	\$ 2,918,285	95.69%	\$ (72,662)
	\$ -	\$ -		\$ -	\$ -		\$ -
TOTAL CITY DEPARTMENTS	\$ 45,932,563	\$ 41,002,491	89.27%	\$ 44,855,211	\$ 39,762,893	88.65%	\$ 1,239,598
EDUCATION DEPARTMENT	\$ 45,802,612	\$ 35,416,288	77.32%	\$ 45,337,437	\$ 36,316,949	80.10%	\$ (900,661)
TOTAL GENERAL FUND EXPENDITURES	\$ 91,735,175	\$ 76,418,779	83.30%	\$ 90,192,648	\$ 76,079,842	84.35%	\$ 338,937

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

INVESTMENT		FUND	BALANCE May 31, 2021	BALANCE April 30, 2021	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 3,835,365.56	\$ 3,834,225.77	0.35%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,049,369.08	\$ 1,049,057.24	0.35%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 6,028,133.52	\$ 3,471,283.62	0.35%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,422.61	\$ 52,407.03	0.35%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 338,946.66	\$ 338,845.95	0.35%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,316.92	\$ 226,249.70	0.35%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,023.06	\$ 62,004.64	0.35%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION BAN	\$ 1,719,034.01	\$ 4,274,444.30	0.35%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,338.85	\$ 15,334.30	0.35%
GRAND TOTAL			\$ 13,326,950.27	\$ 13,323,852.55	0.35%

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

	Beginning	May 2021					Ending
	Balance 5/1/2021	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 5/31/2021
Bluecross	\$ 10,030.44	\$ 7,762.02	\$ (1,459.96)		\$ (1,892.71)		\$ 14,439.79
Intercept	\$ 100.00		\$ (100.00)				\$ -
Medicare	\$ 61,409.33	\$ 129,419.68	\$ (37,555.26)		\$ (37,328.84)		\$ 115,944.91
Medicaid	\$ 15,190.41	\$ 37,823.60	\$ (16,108.69)		\$ (2,964.68)		\$ 33,940.64
Other/Commercial	\$ 137,187.53	\$ 20,289.80	\$ (25,491.08)		\$ (37,264.92)	\$ (16,766.05)	\$ 77,955.28
Patient	\$ 113,170.85	\$ 22,458.10	\$ (9,100.71)		\$ (5,959.68)		\$ 120,568.56
Worker's Comp							\$ -
TOTAL	\$ 337,088.56	\$ 217,753.20	\$ (89,815.70)	\$ -	\$ (85,410.83)	\$ (16,766.05)	\$ 362,849.18

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Totals	% of Total
Bluecross	\$ 6,396.80	\$ 3,992.80	\$ 5,651.00	\$ 3,597.40	\$ 17,449.80	\$ 9,165.80	\$ 9,291.15	\$ 2,999.80	\$ 14,184.65	\$ 13,469.14	\$ 7,762.02	\$ 93,960.36	4.19%
Intercept	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200.00	\$ 200.00	\$ 300.00	\$ 100.00	\$ 100.00	\$ -	\$ 900.00	0.04%
Medicare	\$ 169,046.60	\$ 95,829.00	\$ 88,468.00	\$ 60,559.60	\$ 157,436.80	\$ 117,985.60	\$ 110,482.60	\$ 90,381.00	\$ 147,075.30	\$ 162,686.33	\$ 129,419.68	\$ 1,329,370.51	59.30%
Medicaid	\$ 61,560.60	\$ 40,418.20	\$ 40,041.00	\$ 30,492.60	\$ 55,812.80	\$ 49,679.00	\$ 56,621.80	\$ 29,848.00	\$ 44,545.07	\$ 39,349.78	\$ 37,823.60	\$ 486,192.45	21.69%
Other/Commercial	\$ 22,412.60	\$ 12,639.40	\$ 14,347.20	\$ 9,246.40	\$ 25,139.00	\$ 20,045.00	\$ 16,984.00	\$ 19,771.40	\$ 25,009.94	\$ 31,323.07	\$ 20,289.80	\$ 217,207.81	9.69%
Patient	\$ 8,521.20	\$ 10,114.80	\$ 4,012.40	\$ 8,058.40	\$ 9,160.00	\$ 5,688.80	\$ 9,705.60	\$ 8,925.60	\$ 10,148.27	\$ 10,729.83	\$ 22,458.10	\$ 107,523.00	4.80%
Worker's Comp	\$ -	\$ -	\$ 882.20	\$ 1,542.00	\$ 717.20	\$ 920.00	\$ -	\$ 1,027.00	\$ -	\$ 1,633.20	\$ -	\$ 6,721.60	0.30%
TOTAL	\$ 267,937.80	\$ 162,994.20	\$ 153,401.80	\$ 113,496.40	\$ 265,715.60	\$ 203,684.20	\$ 203,285.15	\$ 153,252.80	\$ 241,063.23	\$ 259,291.35	\$ 217,753.20	\$ 2,241,875.73	100.00%

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

	July 2020	August 2020	Sept 2020	Oct 2020	Nov 2020	Dec 2020	Jan 2021	Feb 2021	Mar 2021	Apr 2021	May 2021	Totals	% of Total
Bluecross	7	5	7	4	21	11	15	3	15	78	21	187	6.17%
Intercept	0	0	0	0	0	2	2	3	1	1	0	9	0.30%
Medicare	215	144	113	77	245	162	138	105	172	196	154	1721	56.82%
Medicaid	81	63	52	39	73	65	64	32	54	43	42	608	20.07%
Other/Commercial	33	23	20	12	37	26	21	21	92	56	23	364	12.02%
Patient	11	15	5	10	12	7	10	10	13	12	28	133	4.39%
Worker's Comp	0	0	1	2	1	1	0	1	0	1	0	7	0.23%
TOTAL	347	250	198	144	389	274	250	175	347	387	268	3029	100.00%

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

	Current		31-60		61-90		91-120		121+ days		Totals							
Bluecross	\$	9,126.71	63%	\$	1,276.19	9%	\$	3,821.30	26%	\$	198.73	1%	\$	16.86	0%	\$	14,439.79	3.98%
Intercept																\$	-	0.00%
Medicare	\$	73,260.43	63%	\$	21,955.87	19%	\$	9,545.40	8%	\$	5,501.93	5%	\$	5,681.28	5%	\$	115,944.91	31.95%
Medicaid	\$	25,829.89	76%	\$	1,931.08	6%	\$	2,710.34	8%	\$	2,154.61	6%	\$	1,314.72	4%	\$	33,940.64	9.35%
Other/Commercial	\$	22,342.52	29%	\$	9,905.94	13%	\$	17,845.93	23%	\$	9,341.86	12%	\$	18,519.03	24%	\$	77,955.28	21.48%
Patient	\$	52,786.56	44%	\$	18,432.84	15%	\$	26,025.49	22%	\$	16,898.28	14%	\$	6,425.39	5%	\$	120,568.56	33.23%
Worker's Comp	\$	-		\$	-		\$	-		\$	-		\$	-		\$	-	0.00%
TOTAL	\$	183,346.11		\$	53,501.92		\$	59,948.46		\$	34,095.41		\$	31,957.28		\$	362,849.18	
		51%			15%			17%			9%			9%			100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of May 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	\$ 879.00		\$ 1,570.51	\$ 21,879.00	\$ 3,800.00		\$ 436.00	\$ 2,500.00			\$ 12,042.24
Expenditures FY21	\$ 163,311.00		\$ 339.67	\$ 4,769.53	\$ 30.00		\$ 3,674.68	\$ 5,362.37	\$ 1,080.16	\$ 2,495.09		\$ 208.25	\$ 15,142.01
Fund Balance 05/31/2021	\$ 599,205.19	\$ -	\$ 6,467.96	\$ -	\$ 34,551.45	\$ 1,221.68	\$ 3,585.38	\$ -	\$ (956.86)	\$ 4,796.03	\$ (566,303.71)	\$ 293.40	\$ (291.20)

	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	\$ 854,766.79		\$ 67,284.85	\$ 12,600.10	\$ 4,055.27	\$ 8,504.10	\$ 1,850.00	\$ 979,861.22	\$ 2,783.13	\$ 136,881.00	\$ 6,495.00				\$ 1,965.00
Expenditures FY21	\$ 897,479.97	\$ 1,550.98	\$ 67,126.81	\$ 6,024.57	\$ 3,704.45	\$ 9,379.09	\$ 600.00	\$ 1,092,574.81	\$ 10,234.90	\$ 119,250.32	\$ 2,750.00	\$ 8,880.56			\$ 3,308.95
Fund Balance 05/31/2021	\$ 83,477.69	\$ -	\$ (112,745.48)	\$ 8,256.92	\$ 3,416.87	\$ 1,877.60	\$ (9,488.25)	\$ 1,860,553.08	\$ 29,901.89	\$ 15,624.81	\$ 1,060.00	\$ 779.23	\$ 180.00	\$ 20,536.23	\$ 26,497.04

	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	\$ -	\$ 5,586.50						\$ 8,258.59	\$ 151,389.12	\$ 17,701.00			\$ 2,597.43		\$ -
Expenditures FY21	\$ 7,227.18	\$ 88,859.88		\$ 51,104.79		\$ 9,522.60		\$ 762.28	\$ 113,949.40	\$ 15,930.79					\$ 1,893.81
Fund Balance 05/31/2021	\$ (7,227.18)	\$ 87,504.44	\$ 4,345.34	\$ (51,104.79)	\$ 189.35	\$ (9,522.60)	\$ 975.05	\$ 28,480.62	\$ 224,896.61	\$ (11,569.76)	\$ 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		\$ 797,889.72
Expenditures FY21		\$ 376,481.00	\$ 19,778.50	\$ 462.17	\$ -	\$ 20,314.29		\$ 126,243.86	\$ 173,032.44	\$ 199,572.11			\$ 704,795.49
Fund Balance 05/31/2021	\$ 132.69	\$ -	\$ (45,872.53)	\$ (1,586.17)	\$ 209.00	\$ 201,371.71	\$ (3,500.00)	\$ 206,642.76	\$ (15,556.55)	\$ 62,939.89	\$ 139.25	\$ (1,484,407.18)	\$ 163,363.40

	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	\$ -	\$ 7,276,876.90
Expenditures FY21	\$ 80,544.34		\$ 640,683.15	\$ 238,142.00	\$ 150,364.46	\$ 455,208.00	\$ 30,435.16	\$ 65,110.34	\$ 58,978.38	\$ 24,803.32	\$ 20,984.31	\$ 20,701.24	\$ 178,965.20	\$ 65,504.60	\$ 6,359,633.26
Fund Balance 05/31/2021	\$ (41,023.43)	\$ 648,613.20	\$ (281,252.28)	\$ (454,099.79)	\$ 581,097.17	\$ (752,490.87)	\$ (0.02)	\$ (2,663.69)	\$ 1,120.90	\$ 24,998.06	\$ 62,952.94	\$ 97,738.81	\$ 11,128.45	\$ (65,504.60)	\$ 1,195,709.15

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 May 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 May 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 May 31, 2021.

Current Assets:

As of the end of May 2021 the total current assets of Ingersoll Turf Facility were \$226,250. This consisted of cash and cash equivalents of \$226,250.

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 May 31, 2021, was \$117,249.

Liabilities:

Ingersoll had accounts payable of \$210, as of May 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 May 2021 are \$127,352. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2021 were \$160,145. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2021, Ingersoll has an operating loss of \$32,793.

As of May 31, 2021, Ingersoll has a decrease in net assets of \$32,793.

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
May 31, 2021
Business-type Activities - Enterprise Fund

	May 31, 2021	April 30, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,250	\$ 226,185	\$ 65
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,250	226,185	65
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	343,499	343,434	65
LIABILITIES			
Accounts payable	\$ 210	\$ 962	(752)
Interfund payable	\$ 39,179	\$ 29,092	10,087
Total liabilities	39,389	30,054	9,335
NET ASSETS			
Invested in capital assets	\$ 117,249	\$ 117,249	\$ -
Unrestricted	\$ 186,861	\$ 196,131	\$ (9,270)
Total net assets	\$ 304,110	\$ 313,380	\$ (9,270)

CITY OF AUBURN, MAINE
Statement of Revenues, Expenses and Changes in Net Assets
Ingersoll Turf Facility
Business-type Activities - Enterprise Funds
Statement of Activities
May 31, 2021

	Ingersoll Turf Facility
Operating revenues:	
Charges for services	\$ 127,352
Operating expenses:	
Personnel	128,564
Supplies	5,468
Utilities	19,329
Repairs and maintenance	3,084
Rent	-
Depreciation	-
Capital expenses	-
Other expenses	3,700
Total operating expenses	160,145
Operating gain (loss)	(32,793)
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	(32,793)
Transfers out	-
Change in net assets	(32,793)
Total net assets, July 1	336,903
Total net assets, May 31, 2021	\$ 304,110

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 2020	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 11,525	46.10%	\$ 25,000	\$ 12,925	51.70%
Batting Cages	\$ 13,000	\$ 18,310	140.85%	\$ 13,000	\$ 14,250	109.62%
Programs	\$ 90,000	\$ 16,587	18.43%	\$ 90,000	\$ 75,171	83.52%
Rental Income	\$ 102,000	\$ 79,773	78.21%	\$ 102,000	\$ 75,845	74.36%
TOTAL CHARGE FOR SERVICES	\$ 230,000	\$ 126,195	54.87%	\$ 230,000	\$ 178,191	77.47%
INTEREST ON INVESTMENTS	\$ -	\$ 1,157		\$ -	\$ 1,606	
GRAND TOTAL REVENUES	\$ 230,000	\$ 127,352	55.37%	\$ 230,000	\$ 179,797	78.17%

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

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2021 BUDGET	EXPENDITURES THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU MAY 2020	% OF BUDGET	
Salaries & Benefits	\$ 187,546	\$ 128,564	68.55%	\$ 149,331	\$ 73,655	49.32%	\$ 54,909
Purchased Services	\$ 14,700	\$ 6,784	46.15%	\$ 18,160	\$ 5,852	32.22%	\$ 932
Programs	\$ 18,500	\$ -	0.00%	\$ 17,000	\$ 19,526	114.86%	\$ (19,526)
Supplies	\$ 3,750	\$ 5,468	145.81%	\$ 4,900	\$ 2,473	50.47%	\$ 2,995
Utilities	\$ 25,650	\$ 19,329	75.36%	\$ 25,100	\$ 16,583	66.07%	\$ 2,746
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		\$ -
Capital Outlay	\$ -	\$ -		\$ 11,000	\$ -	0.00%	\$ -
	\$ 250,146	\$ 160,145	64.02%	\$ 225,491	\$ 118,089	52.37%	\$ 42,056
GRAND TOTAL EXPENDITURES	\$ 250,146	\$ 160,145	64.02%	\$ 225,491	\$ 118,089	52.37%	\$ 42,056

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 May 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 May 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, April 30, 2021.

Current Assets:

As of the end of May 2021 the total current assets of Norway Savings Bank Arena were (\$1,381,647). These consisted of cash and cash equivalents of \$253,226, accounts receivable of \$61,544, and an interfund payable of \$1,696,417.

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 May 31, 2021, was \$244,326.

Liabilities:

Norway Arena had accounts payable of \$2,207 as of May 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 May 2021 are \$743,077. 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 May 2021 were \$610,887. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2021, there was an operating gain of \$132,190.

As of May 31, 2021, Norway Arena has a increase in net assets of \$132,190.

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

	May 31, 2021	April 30, 2021	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 253,226	\$ 253,226	\$ -
Interfund receivables	\$ (1,696,417)	\$ (1,755,231)	\$ 58,814
Prepaid Rent			\$ -
Accounts receivable	61,544	97,149	\$ (35,605)
Total current assets	(1,381,647)	(1,404,856)	23,209
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	(1,137,321)	(1,160,530)	23,209
LIABILITIES			
Accounts payable	\$ 2,207	\$ 1,969	\$ 238
Net OPEB liability	\$ 44,026	\$ 44,026	\$ -
Net pension liability	60,901	60,901	-
Total liabilities	107,134	106,896	238
NET ASSETS			
Invested in capital assets	\$ 244,326	\$ 244,326	\$ -
Unrestricted	\$ (1,488,781)	\$ (1,488,781)	\$ -
Total net assets	\$ (1,244,455)	\$ (1,244,455)	\$ -

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
May 31, 2021

	Norway Savings Arena
Operating revenues:	
Charges for services	\$ 743,077
Operating expenses:	
Personnel	250,197
Supplies	52,121
Utilities	209,303
Repairs and maintenance	38,360
Insurance Premium	25,820
Depreciation	
Capital expenses	-
Other expenses	35,086
Total operating expenses	610,887
Operating gain (loss)	132,190
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
Gain (Loss) before transfer	132,190
Transfers out	-
Change in net assets	132,190
Total net assets, July 1	(1,376,645)
Total net assets, May 31, 2021	\$ (1,244,455)

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

REVENUE SOURCE	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	ACTUAL REVENUES THRU MAY 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	\$ 844	28.13%	\$ (844)
Games Vending Machines	\$ 3,000	\$ -	0.00%	\$ 3,000	\$ 1,561	52.03%	\$ (1,561)
Vending Food	\$ 3,000	\$ 85	2.83%	\$ 3,000	\$ 475	15.83%	\$ (390)
Sponsorships	\$ 230,000	\$ 156,983	68.25%	\$ 230,000	\$ 181,000	78.70%	\$ (24,017)
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	\$ 542,950	74.60%	\$ 744,000	\$ 563,500	75.74%	\$ (20,550)
Camps/Clinics	\$ 50,000	\$ 41,600	83.20%	\$ 50,000	\$ 9,830		\$ 31,770
Tournaments	\$ 55,000	\$ -	0.00%	\$ 55,000	\$ 14,175	25.77%	\$ (14,175)
TOTAL CHARGE FOR SERVICES	\$ 1,122,850	\$ 743,077	66.18%	\$ 1,146,500	\$ 788,177	68.75%	\$ (45,100)

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

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2021 BUDGET	EXPENDITURES THRU MAY 2021	% OF BUDGET	FY 2020 BUDGET	EXPENDITURES THRU MAY 2020	% OF BUDGET	
Salaries & Benefits	\$ 380,990	\$ 250,197	65.67%	\$ 347,736	\$ 272,416	78.34%	\$ (22,219)
Purchased Services	\$ 145,000	\$ 99,266	68.46%	\$ 49,500	\$ 44,942	90.79%	\$ 54,324
Supplies	\$ 77,000	\$ 52,121	67.69%	\$ 68,150	\$ 78,914	115.79%	\$ (26,793)
Utilities	\$ 244,650	\$ 209,303	85.55%	\$ 238,000	\$ 221,260	92.97%	\$ (11,957)
Capital Outlay	\$ 50,000	\$ -	0.00%	\$ 15,000	\$ 2,000	13.33%	\$ (2,000)
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 897,640	\$ 610,887	68.05%	\$ 718,386	\$ 619,532	86.24%	\$ (8,645)
GRAND TOTAL EXPENDITURES	\$ 897,640	\$ 610,887	68.05%	\$ 718,386	\$ 619,532	86.24%	\$ (8,645)