

City of Auburn, Maine

"Maine's City of Opportunity"

Financial Services



TO: Phillip Crowell, City Manager

FROM: Jill Eastman, Finance Director

REF: May 2022 Financial Report

DATE: June 21, 2022

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 \$89,739,708, or 94.02%, of the budget. The municipal revenues including property taxes were \$63,546,319 or 97.54% of the budget which is more than the same period last year by 0.40% or \$1,520,802. The accounts listed below are noteworthy.
- B. The current year tax revenue is at 97.96% as compared to 97.88% 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 95.58%. This is a \$249,657 decrease from FY 21. Our excise revenues for FY22 are 3.98% above projections as of May 31, 2022.
- D. State Revenue Sharing for the month of May is 160.06% or \$1,804,264 more than last year in May.

Expenditures

City expenditures through May 2022 were \$42,205,520 or 89.60%, of the budget. This is 0.33% 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 0.41%.

Respectfully submitted,



Jill M. Eastman
Finance Director

CITY OF AUBURN, MAINE
BALANCE SHEET - CITY GENERAL FUND AND WORKERS COMP FUND
AS of May 2022, April 2022, and June 2021

	May 31, 2022	April 30, 2022	Increase (Decrease)	UNAUDITED JUNE 30 2021
ASSETS				
CASH	\$ 39,678,299	\$ 38,433,438	\$ 1,244,861	\$ 23,686,573
RECEIVABLES			-	
ACCOUNTS RECEIVABLES	1,151,530	1,076,170	75,360	1,895,710
TAXES RECEIVABLE-CURRENT	1,063,579	1,462,097	(398,518)	55,238
DELINQUENT TAXES	403,373	400,182	3,191	809,349
TAX LIENS	543,604	562,483	(18,879)	1,091,138
NET DUE TO/FROM OTHER FUNDS	(2,575,034)	(367,777)	(2,207,257)	-
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TOTAL ASSETS	\$ 40,265,351	\$ 41,566,593	\$ (1,301,242)	\$ 27,538,008
 LIABILITIES & FUND BALANCES				
ACCOUNTS PAYABLE	\$ (1,810)	\$ (282,496)	\$ 280,686	\$ (985,754)
PAYROLL LIABILITIES	(1,184,805)	(935,422)	(249,383)	(858,084)
ACCRUED PAYROLL	(91)	(91)	(0)	(3,963,795)
STATE FEES PAYABLE	(111,442)	(51,662)	(59,780)	-
ESCROWED AMOUNTS	(40,415)	(141,210)	100,795	(27,653)
DEFERRED REVENUE	(1,851,210)	(2,264,851)	413,641	(1,916,073)
DUE TO OTHER FUNDS	-	-	-	(3,460,216)
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TOTAL LIABILITIES	\$ (3,189,774)	\$ (3,675,732)	\$ 485,958	\$ (11,211,574)
 FUND BALANCE - UNASSIGNED/ASSIGNED	 \$ (34,076,761)	 \$ (35,093,225)	 \$ 1,016,464	 \$ (13,291,007)
FUND BALANCE - RESTRICTED	(2,309,553)	(1,364,114)		(2,273,457)
FUND BALANCE - NON SPENDABLE	(689,263)	(1,433,522)	744,259.00	(761,970)
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TOTAL FUND BALANCE	\$ (37,075,577)	\$ (37,890,861)	\$ 815,284	\$ (16,326,434)
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TOTAL LIABILITIES AND FUND BALANCE	\$ (40,265,351)	\$ (41,566,593)	\$ 1,301,242	\$ (27,538,008)

CITY OF AUBURN, MAINE
REVENUES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2022 VS May 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET	VARIANCE
TAXES							
PROPERTY TAX REVENUE-	\$ 50,042,450	\$ 49,019,518	97.96%	\$ 49,655,498	\$ 48,604,180	97.88%	\$ 415,338
PRIOR YEAR TAX REVENUE	\$ -	\$ 541,288		\$ -	\$ 869,987		\$ (328,699)
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	\$ 4,229,469	95.58%	\$ 4,112,861	\$ 4,479,126	108.91%	\$ (249,657)
PENALTIES & INTEREST	\$ 120,000	\$ 105,007	87.51%	\$ 150,000	\$ 154,646	103.10%	\$ (49,639)
TOTAL TAXES	\$ 56,237,450	\$ 55,185,330	98.13%	\$ 55,338,359	\$ 55,513,479	100.32%	\$ (328,149)
LICENSES AND PERMITS							
BUSINESS	\$ 166,000	\$ 274,608	165.43%	\$ 166,000	\$ 238,687	143.79%	\$ 35,921
NON-BUSINESS	\$ 300,200	\$ 422,644	140.79%	\$ 392,400	\$ 400,823	102.15%	\$ 21,821
TOTAL LICENSES	\$ 466,200	\$ 697,253	149.56%	\$ 558,400	\$ 639,510	114.53%	\$ 57,743
INTERGOVERNMENTAL ASSISTANCE							
STATE-LOCAL ROAD ASSISTANCE	\$ 390,000	\$ 421,592	108.10%	\$ 400,000	\$ 390,976	97.74%	\$ 30,616
STATE REVENUE SHARING	\$ 3,150,000	\$ 5,041,949	160.06%	\$ 2,708,312	\$ 3,237,685	119.55%	\$ 1,804,264
WELFARE REIMBURSEMENT	\$ 90,656	\$ 65,038	71.74%	\$ 90,656	\$ 46,420	51.20%	\$ 18,618
OTHER STATE AID	\$ 32,000	\$ 15,763	49.26%	\$ 32,000	\$ 13,573	42.42%	\$ 2,190
CITY OF LEWISTON	\$ 228,384	\$ -	0.00%	\$ 228,384	\$ 285,250	124.90%	\$ (285,250)
TOTAL INTERGOVERNMENTAL ASSISTANCE	\$ 3,891,040	\$ 5,544,342	142.49%	\$ 3,459,352	\$ 3,973,904	114.87%	\$ 1,570,438
CHARGE FOR SERVICES							
GENERAL GOVERNMENT	\$ 184,400	\$ 165,218	89.60%	\$ 198,440	\$ 135,206	68.13%	\$ 30,012
PUBLIC SAFETY	\$ 176,600	\$ 155,950	88.31%	\$ 181,600	\$ 155,049	85.38%	\$ 901
EMS TRANSPORT	\$ 1,250,000	\$ 1,347,897	107.83%	\$ 1,200,000	\$ 1,037,823	86.49%	\$ 310,074
TOTAL CHARGE FOR SERVICES	\$ 1,611,000	\$ 1,669,066	103.60%	\$ 1,580,040	\$ 1,328,078	84.05%	\$ 340,988
FINES							
PARKING TICKETS & MISC FINES	\$ 41,500	\$ 42,136	101.53%	\$ 55,000	\$ 25,747	46.81%	\$ 16,389
MISCELLANEOUS							
INVESTMENT INCOME	\$ 40,000	\$ 42,622	106.56%	\$ 80,000	\$ 47,234	59.04%	\$ (4,612)
RENTS	\$ 125,000	\$ 17,976	14.38%	\$ 35,000	\$ 36,405	104.01%	\$ (18,429)
UNCLASSIFIED	\$ 20,000	\$ 31,830	159.15%	\$ 10,000	\$ 125,574	1255.74%	\$ (93,744)
COMMERCIAL SOLID WASTE FEES	\$ -	\$ 50,315		\$ -	\$ 46,773		\$ 3,542
SALE OF PROPERTY	\$ 120,000	\$ 35,235	29.36%	\$ 25,000	\$ 78,514	314.06%	\$ (43,279)
RECREATION PROGRAMS/ARENA							\$ -
MMWAC HOST FEES	\$ 234,000	\$ 212,768	90.93%	\$ 230,000	\$ 194,628	84.62%	\$ 18,140
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	\$ 17,447	87.23%	\$ 20,000	\$ 15,671	78.36%	\$ 1,776
CITY FUND BALANCE CONTRIBUTION	\$ 475,000	\$ -	0.00%	\$ 527,500	\$ -	0.00%	\$ -
TOTAL MISCELLANEOUS	\$ 2,900,724	\$ 408,192	14.07%	\$ 2,838,673	\$ 544,799	19.19%	\$ (136,607)
TOTAL GENERAL FUND REVENUES	\$ 65,147,914	\$ 63,546,319	97.54%	\$ 63,829,824	\$ 62,025,517	97.17%	\$ 1,520,802
SCHOOL REVENUES							
EDUCATION SUBSIDY	\$ 28,900,061	\$ 25,425,111	87.98%	\$ 26,217,074	\$ 24,306,518	92.71%	\$ 1,118,593
EDUCATION	\$ 518,821	\$ 768,278	148.08%	\$ 717,415	\$ 418,775	58.37%	\$ 349,503
SCHOOL FUND BALANCE CONTRIBUTION	\$ 879,404	\$ -	0.00%	\$ 970,862	\$ -	0.00%	\$ -
TOTAL SCHOOL	\$ 30,298,286	\$ 26,193,389	86.45%	\$ 27,905,351	\$ 24,725,293	88.60%	\$ 1,468,096
GRAND TOTAL REVENUES	\$ 95,446,200	\$ 89,739,708	94.02%	\$ 91,735,175	\$ 86,750,810	94.57%	\$ 2,988,898

CITY OF AUBURN, MAINE
EXPENDITURES - GENERAL FUND COMPARATIVE
THROUGH May 31, 2022 VS May 31, 2021

DEPARTMENT	FY 2022 BUDGET	EXP THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	EXP THRU MAY 2021	% OF BUDGET	VARIANCE
ADMINISTRATION							
MAYOR AND COUNCIL	\$ 104,850	\$ 104,299	99.47%	\$ 99,000	\$ 65,964	66.63%	\$ 38,335
CITY MANAGER	\$ 447,401	\$ 470,182	105.09%	\$ 776,095	\$ 628,715	81.01%	\$ (158,533)
COMMUNICATIONS & TECHNOLOGY	\$ 911,637	\$ 852,920	93.56%	\$ 609,260	\$ 616,518	101.19%	\$ 236,402
CITY CLERK	\$ 237,474	\$ 213,075	89.73%	\$ 216,946	\$ 198,221	91.37%	\$ 14,854
FINANCIAL SERVICES	\$ 810,303	\$ 692,777	85.50%	\$ 751,849	\$ 664,034	88.32%	\$ 28,743
HUMAN RESOURCES	\$ 220,250	\$ 189,056	85.84%	\$ 157,057	\$ 135,730	86.42%	\$ 53,326
TOTAL ADMINISTRATION	\$ 2,731,915	\$ 2,522,309	92.33%	\$ 2,610,207	\$ 2,309,182	88.47%	\$ 213,127
COMMUNITY SERVICES							
PLANNING & PERMITTING	\$ 900,583	\$ 743,226	82.53%	\$ 1,339,047	\$ 899,876	67.20%	\$ (156,650)
ECONOMIC DEVELOPMENT	\$ 108,469	\$ 107,662	99.26%				\$ 107,662
BUSINESS & COMMUNITY DEVELOPMENT	\$ 512,260	\$ 252,083	49.21%				\$ 252,083
HEALTH & SOCIAL SERVICES	\$ 119,875	\$ 88,131	73.52%	\$ 199,282	\$ 124,041	62.24%	\$ (35,910)
RECREATION & SPORTS TOURISM	\$ 584,056	\$ 507,000	86.81%	\$ 520,474	\$ 527,226	101.30%	\$ (20,226)
PUBLIC LIBRARY	\$ 1,052,163	\$ 964,483	91.67%	\$ 1,031,533	\$ 945,572	91.67%	\$ 18,911
TOTAL COMMUNITY SERVICES	\$ 3,277,406	\$ 2,662,585	81.24%	\$ 3,090,336	\$ 2,496,715	80.79%	\$ 165,870
FISCAL SERVICES							
DEBT SERVICE	\$ 7,734,169	\$ 7,652,855	98.95%	\$ 7,577,735	\$ 7,615,817	100.50%	\$ 37,038
FACILITIES	\$ 677,872	\$ 545,470	80.47%	\$ 667,494	\$ 547,886	82.08%	\$ (2,416)
WORKERS COMPENSATION	\$ 642,400	\$ 642,400	100.00%	\$ 641,910	\$ 641,910	100.00%	\$ 490
WAGES & BENEFITS	\$ 7,334,932	\$ 5,888,588	80.28%	\$ 6,840,635	\$ 5,794,032	84.70%	\$ 94,556
EMERGENCY RESERVE (10108062-670000)	\$ 461,230	\$ -	0.00%	\$ 461,230	\$ (5,000)	-1.08%	\$ 5,000
TOTAL FISCAL SERVICES	\$ 16,850,603	\$ 14,729,313	87.41%	\$ 16,189,004	\$ 14,594,645	90.15%	\$ 134,668
PUBLIC SAFETY							
FIRE & EMS DEPARTMENT	\$ 5,446,588	\$ 5,075,894	93.19%	\$ 5,302,131	\$ 4,945,374	93.27%	\$ 130,520
POLICE DEPARTMENT	\$ 4,343,924	\$ 4,039,150	92.98%	\$ 4,332,339	\$ 3,876,054	89.47%	\$ 163,096
TOTAL PUBLIC SAFETY	\$ 9,790,512	\$ 9,115,044	93.10%	\$ 9,634,470	\$ 8,821,428	91.56%	\$ 293,616
PUBLIC WORKS							
PUBLIC WORKS DEPARTMENT	\$ 5,077,370	\$ 4,399,305	86.65%	\$ 4,979,329	\$ 4,079,698	81.93%	\$ 319,607
SOLID WASTE DISPOSAL*	\$ 1,089,950	\$ 821,532	75.37%	\$ 1,051,318	\$ 901,439	85.74%	\$ (79,907)
WATER AND SEWER	\$ 792,716	\$ 781,203	98.55%	\$ 792,716	\$ 781,203	98.55%	\$ -
TOTAL PUBLIC WORKS	\$ 6,960,036	\$ 6,002,040	86.24%	\$ 6,823,363	\$ 5,762,340	84.45%	\$ 239,700
INTERGOVERNMENTAL PROGRAMS							
AUBURN-LEWISTON AIRPORT	\$ 177,000	\$ 172,710	97.58%	\$ 170,000	\$ 167,110	98.30%	\$ 5,600
E911 COMMUNICATION CENTER	\$ 1,161,479	\$ 1,161,630	100.01%	\$ 1,134,304	\$ 1,134,784	100.04%	\$ 26,846
LATC-PUBLIC TRANSIT	\$ 225,000	\$ 118,715	52.76%	\$ 331,138	\$ -	0.00%	\$ 118,715
ARTS & CULTURE AUBURN	\$ 10,000	\$ 10,000		\$ 10,000	\$ 10,000		
TAX SHARING	\$ 260,000	\$ 232,729	89.51%	\$ 260,000	\$ 230,726	88.74%	\$ 2,003
TOTAL INTERGOVERNMENTAL	\$ 1,833,479	\$ 1,695,784	92.49%	\$ 1,905,442	\$ 1,542,620	80.96%	\$ 153,164
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	\$ 42,205,520	89.60%	\$ 45,932,563	\$ 41,002,491	89.27%	\$ 1,203,029
EDUCATION DEPARTMENT	\$ 48,341,366	\$ 28,802,070	59.58%	\$ 45,802,612	\$ 35,416,288	77.32%	\$ (6,614,218)
TOTAL GENERAL FUND EXPENDITURES	\$ 95,446,200	\$ 71,007,590	74.40%	\$ 91,735,175	\$ 76,418,779	83.30%	\$ (5,411,189)

**CITY OF AUBURN, MAINE
INVESTMENT SCHEDULE
AS OF May 31, 2022**

INVESTMENT		FUND	BALANCE May 31, 2022	BALANCE April 30, 2022	INTEREST RATE
ANDROSCOGGIN BANK	449	CAPITAL PROJECTS	\$ 6,344,838.15	\$ 9,744,271.76	0.25%
ANDROSCOGGIN BANK	502	SR-TIF	\$ 1,051,084.98	\$ 1,052,172.23	0.25%
ANDROSCOGGIN BANK	836	GENERAL FUND	\$ 9,487,185.88	\$ 18,430,285.38	0.25%
ANDROSCOGGIN BANK	801	WORKERS COMP	\$ 52,508.32	\$ 52,562.58	0.25%
ANDROSCOGGIN BANK	684	EMS CAPITAL RESERVE	\$ 339,500.87	\$ 339,852.04	0.25%
ANDROSCOGGIN BANK	414	INGERSOLL TURF FACILITY	\$ 226,686.84	\$ 226,921.29	0.25%
ANDROSCOGGIN BANK	0888	ELHS FUNDRAISING	\$ 62,625.14	\$ 62,689.90	0.25%
ANDROSCOGGIN BANK		ELHS CONSTRUCTION	\$ 142,357.48	\$ 168,140.65	0.25%
ANDROSCOGGIN BANK	0627	ST LOUIS BELLS FUNDRAISING	\$ 15,363.86	\$ 15,379.73	0.25%
NOMURA		ELHS Bond Proceeds Fall 2021	\$ 26,981,899.00	\$ 26,981,899.00	0.15%
NOMURA 2		ELHS Bond Proceeds Spring 2022	\$ 55,430,000.00	\$ -	2.075%
GRAND TOTAL			\$ 100,134,050.52	\$ 57,074,174.56	0.41%

EMS BILLING
SUMMARY OF ACTIVITY
July 1, 2021 - June 30, 2022
Report as of May 31, 2022

	Beginning	May 2022					Ending
	Balance 5/1/2022	New Charges	Payments	Refunds	Adjustments	Write-Offs	Balance 5/31/2022
Bluecross	\$ 9,405.27	\$ 4,906.00	\$ (3,806.40)		\$ (4,701.20)		\$ 5,803.67
Intercept	\$ 150.00	\$ 100.00	\$ (150.00)				\$ 100.00
Medicare	\$ 120,086.14	\$ 158,795.40	\$ (57,804.88)		\$ (130,454.06)		\$ 90,622.60
Medicaid	\$ 54,119.15	\$ 56,203.80	\$ (39,209.82)		\$ (18,911.94)		\$ 52,201.19
Other/Commercial	\$ 72,689.17	\$ 31,486.40	\$ (13,063.90)		\$ (8,678.86)		\$ 82,432.81
Patient	\$ 113,742.40	\$ 6,318.60	\$ (11,029.98)	\$ 50.00	\$ 14,716.47	\$ (16,423.18)	\$ 107,374.31
Worker's Comp	\$ -	\$ 2,855.60	\$ (1,717.00)		\$ (1,138.60)		\$ -
TOTAL	\$ 370,192.13	\$ 260,665.80	\$ (126,781.98)	\$ 50.00	\$ (149,168.19)	\$ (16,423.18)	\$ 338,534.58

EMS BILLING
BREAKDOWN -TOTAL CHARGES
July 1, 2021 - June 30, 2022
Report as of May 31, 2022

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Totals	% of Total
Bluecross	\$ 6,623.27	\$ 9,833.80	\$ 13,473.60	\$ 5,116.80	\$ 12,429.20	\$ 13,425.20	\$ 5,044.60	\$ 8,815.60	\$ 18,744.80	\$ 9,433.40	\$ 4,906.00	\$ 107,846.27	3.48%
Intercept			\$ 400.00	\$ 400.00	\$ 100.00	\$ 100.00	\$ -		\$ 150.00	\$ 150.00	\$ 100.00	\$ 1,400.00	0.05%
Medicare	\$ 194,354.65	\$ 158,483.00	\$ 204,199.40	\$ 161,026.60	\$ 208,080.60	\$ 152,210.38	\$ 140,776.20	\$ 132,523.40	\$ 186,922.40	\$ 131,542.80	\$ 158,795.40	\$ 1,828,914.83	59.02%
Medicaid	\$ 68,121.50	\$ 50,785.00	\$ 90,618.80	\$ 59,852.00	\$ 67,343.00	\$ 44,175.40	\$ 54,005.60	\$ 72,265.40	\$ 58,278.40	\$ 43,346.00	\$ 56,203.80	\$ 664,994.90	21.46%
Other/Commercial	\$ 25,704.69	\$ 27,604.40	\$ 44,861.20	\$ 40,310.40	\$ 47,752.60	\$ 33,461.40	\$ 16,369.00	\$ 20,858.60	\$ 29,270.60	\$ 25,054.20	\$ 31,486.40	\$ 342,733.49	11.06%
Patient	\$ 20,928.65	\$ 18,060.40	\$ 11,284.20	\$ 12,239.40	\$ 14,619.20	\$ 8,974.40	\$ 11,443.60	\$ 10,717.40	\$ 15,308.20	\$ 10,330.60	\$ 6,318.60	\$ 140,224.65	4.53%
Worker's Comp	\$ 915.20		\$ 2,475.00	\$ 908.00			\$ 2,509.80		\$ 1,945.80	\$ 837.80	\$ 2,855.60	\$ 12,447.20	0.40%
TOTAL	\$ 316,647.96	\$ 264,766.60	\$ 367,312.20	\$ 279,853.20	\$ 350,324.60	\$ 252,346.78	\$ 230,148.80	\$ 245,180.40	\$ 310,620.20	\$ 220,694.80	\$ 260,665.80	\$ 3,098,561.34	100.00%

EMS BILLING
BREAKDOWN -TOTAL COUNT
July 1, 2021 - June 30, 2022
Report as of May 31, 2022

	July 2021	August 2021	Sept 2021	Oct 2021	Nov 2021	Dec 2021	Jan 2022	Feb 2022	Mar 2022	Apr 2022	May 2022	Totals	% of Total
Bluecross	10	10	13	5	12	13	5	9	19	11	5	112	3.19%
Intercept	0		4	4	1	1	0	0	3	1	1	15	0.43%
Medicare	244	172	227	174	226	186	168	156	204	150	169	2076	59.20%
Medicaid	82	54	100	64	80	48	60	81	65	47	60	741	21.13%
Other/Commercial	34	32	48	44	51	35	20	22	39	25	32	382	10.89%
Patient	45	19	12	13	15	10	11	11	16	9	7	168	4.79%
Worker's Comp	1	0	2	1	0	0	3	0	2	1	3	13	0.37%
TOTAL	416	287	406	305	385	293	267	279	348	244	277	3507	100.00%

**EMS BILLING
AGING REPORT
July 1, 2021 to June 30, 2022
Report as of May 31, 2022**

	Current		31-60		61-90		91-120		121+ days		Totals	
Bluecross	\$ 2,514.65	43%	\$ 79.01	1%	\$ -	0%	\$ -	0%	\$ 3,210.01	55%	\$ 5,803.67	1.71%
Intercept	\$ 100.00		\$ -		\$ -		\$ -		\$ -		\$ 100.00	0.03%
Medicare	\$ 57,875.00	64%	\$ 15,393.80	17%	\$ 4,750.60	5%	\$ 4,924.49	5%	\$ 7,678.71	8%	\$ 90,622.60	26.77%
Medicaid	\$ 29,092.96	56%	\$ 8,407.79	16%	\$ 6,433.24	12%	\$ 4,022.64	8%	\$ 4,244.56	8%	\$ 52,201.19	15.42%
Other/Commercial	\$ 39,054.64	47%	\$ 12,091.18	15%	\$ 5,332.14	6%	\$ 2,423.01	3%	\$ 23,531.84	29%	\$ 82,432.81	24.35%
Patient	\$ 22,292.59	21%	\$ 23,320.93	22%	\$ 24,789.87	23%	\$ 17,790.99	17%	\$ 19,179.93	18%	\$ 107,374.31	31.72%
Worker's Comp											\$ -	0.00%
TOTAL	\$ 150,929.84		\$ 59,292.71		\$ 41,305.85		\$ 29,161.13		\$ 57,845.05		\$ 338,534.58	
	45%		18%		12%		9%		17%		100%	100.00%

CITY OF AUBURN
SPECIAL REVENUE FUNDS REVENUE AND EXPENDITURES
As of May 31, 2022

	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	\$ 76,608.48	\$ 388.00	\$ 525.90	\$ 200.00	\$ 2,917.39	\$ 483.00				\$ 15,676.00	\$ (342,758.00)	\$ 109,031.40	\$ 3,903.05	\$ 8,002.50	\$ 2,416.38	\$ 14,850.94
Expenditures FY22	\$ 158,761.00	\$ 39.98			\$ 3,961.62	\$ 1,013.00			\$ 124.21	\$ 15,676.00	\$ 309,530.00	\$ 154,644.87	\$ 5,927.45	\$ -	\$ 2,379.07	\$ 12,822.62
Fund Balance 05/31/2022	\$ 517,052.67	\$ 6,884.98	\$ 34,892.25	\$ 1,421.68	\$ 4,087.15	\$ (530.00)	\$ 4,796.03	\$ (566,303.71)	\$ 169.19	\$ 2,808.57	\$ (520,537.79)	\$ (158,358.95)	\$ 4,950.74	\$ 20,598.75	\$ 4,356.29	\$ 4,849.25

	2016 Pedestrian Safety	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
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
Revenues FY22	\$ 3,245.86	\$ 300.00	\$ 256,222.23	\$ 1,474.19	\$ 115,066.00		\$ 8,358.37			\$ 9,886.13	\$ 37,486.51			\$ 8,000.00	\$ 36.51	\$ 182,057.88
Expenditures FY22	\$ 3,376.54		\$ 589,046.09	\$ 1,144.80	\$ 84,849.17	\$ (2,600.00)	\$ 2,806.28		\$ 2,846.59	\$ 9,886.13	\$ 34,366.20	\$ 1,695.00		\$ 7,996.88	\$ 7,173.19	\$ 237,246.04
Fund Balance 05/31/2022	\$ (130.68)	\$ (8,205.29)	\$ 1,370,137.83	\$ 30,899.71	\$ 43,056.17	\$ 2,560.00	\$ 8,281.24	\$ 20,536.23	\$ 23,400.45	\$ -	\$ 96,144.75	\$ (1,695.00)	\$ 189.35	\$ (9,519.48)	\$ 21,352.86	\$ 169,906.66

	2055 Work4ME- PAL	2059 Distracted Driving	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	2405 Elmina B Sewall Grant	2500 Parks & Recreation
Fund Balance 7/1/21	\$ 6,215.80	\$ -	\$ -	\$ (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		\$ 7,064.59						\$ (3,111.14)	\$ 47,000.00		\$ 5,886.34		\$ 10,000.00	\$ 341,783.28
Expenditures FY22	\$ 1,304.77	\$ 6,757.43	\$ -	\$ (1,610.17)		\$ 23,325.00		\$ 17,361.95	\$ 21,646.39		\$ 662,206.47	\$ 7,326.00		\$ 407,268.85
Fund Balance 05/31/2022	\$ 4,911.03	\$ 307.16	\$ -	\$ -	\$ 209.00	\$ 178,046.71	\$ (3,500.00)	\$ 16,082.90	\$ 13,826.91	\$ (1,484,407.18)	\$ 6,116,579.37	\$ (7,326.00)	\$ 10,000.00	\$ 186,838.12

	2600 Tambrands II TIF 6	2600 Mall TIF 9	2600 Downtown TIF 10	2600 Auburn Industrial TIF 12	2600 Auburn Plaza TIF 13	2600 Auburn Plaza II TIF 14	2600 Webster School TIF 16	2600 Hartt Transport TIF 19	2600 62 Spring St TIF 20	2600 Minot Ave TIF 21	2600 48 Hampshire St TIF 22	2600 Auburn Memory Care Facility TIF 23	2600 Millbran TIF 24	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	\$ 3,790,366.43
Expenditures FY22	\$ 79,982.76		\$ 342,494.56	\$ 230,043.00	\$ 154,654.38	\$ 591,073.78	\$ 30,524.86	\$ 32,643.98	\$ 59,152.20	\$ 25,243.24	\$ 42,092.32	\$ 183,246.92	\$ 34,120.33	\$ 25,223.75	\$ 4,620,795.50
Fund Balance 05/31/2022	\$ 78,950.70	\$ 806,274.01	\$ 241,496.73	\$ (519,427.49)	\$ 455,494.65	\$ (900,465.25)	\$ (0.03)	\$ (2,663.69)	\$ 1,120.91	\$ 50,241.31	\$ 84,060.95	\$ 33,113.81	\$ 13,914.35	\$ (102,204.06)	\$ 6,399,526.82

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 2022



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, 2022.

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, 2022.

Current Assets:

As of the end of May 2022 the total current assets of Ingersoll Turf Facility were \$226,921. This consisted of cash and cash equivalents an increase from April of \$46.

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, 2022, were \$89,514.

Liabilities:

Ingersoll had no accounts payable as of May 31, 2022.

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 2022 are \$172,020. This revenue comes from the sponsorships, programs, rental income and batting cages.

The operating expenses for Ingersoll Turf Facility through May 2022 were \$136,998. These expenses include personnel costs, supplies, utilities, repairs, capital purchases and maintenance.

As of May 2022, Ingersoll has an operating gain of \$35,022 compared to \$41,923 in March a decrease in the gain of \$6,901.

As of May 31, 2022, Ingersoll has an increase in net assets of \$35,022.

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
May 31, 2022
Business-type Activities - Enterprise Fund

	May 31, 2022	April 30, 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 226,921	\$ 226,875	\$ 46
Interfund receivables/payables		\$ -	-
Accounts receivable	-	-	-
Total current assets	226,921	226,875	46
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	316,435	316,389	46
LIABILITIES			
Accounts payable	\$ -	\$ 87	(87)
Interfund payable	\$ 14,575	\$ 7,541	7,034
Total liabilities	14,575	7,628	6,947
NET ASSETS			
Invested in capital assets	\$ 89,514	\$ 89,514	\$ -
Unrestricted	\$ 212,346	\$ 219,247	\$ (6,901)
Total net assets	\$ 301,860	\$ 308,761	\$ (6,901)

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, 2022

	Ingersoll Turf Facility
<hr/>	
Operating revenues:	
Charges for services	\$ 172,020
<hr/>	
Operating expenses:	
Personnel	83,012
Supplies	20,890
Utilities	21,948
Repairs and maintenance	5,592
Rent	-
Depreciation	-
Capital expenses	5,556
Other expenses	-
Total operating expenses	136,998
<hr/>	
Operating gain (loss)	35,022
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	-
Total nonoperating expense	-
<hr/>	
Gain (Loss) before transfer	35,022
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	35,022
<hr/>	
Total net assets, July 1	266,838
<hr/>	
Total net assets, May 31, 2022	\$ 301,860
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CITY OF AUBURN, MAINE
REVENUES - INGERSOLL TURF FACILITY
Through May 31, 2022 compared to May 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET
CHARGE FOR SERVICES						
Sponsorship	\$ 25,000	\$ 11,275	45.10%	\$ 25,000	\$ 11,525	46.10%
Batting Cages	\$ 16,000	\$ 17,336	108.35%	\$ 13,000	\$ 18,310	140.85%
Programs	\$ 94,000	\$ 49,090	52.22%	\$ 90,000	\$ 16,587	18.43%
Rental Income	\$ 138,000	\$ 93,780	67.96%	\$ 102,000	\$ 79,773	78.21%
TOTAL CHARGE FOR SERVICES	\$ 273,000	\$ 171,481	62.81%	\$ 230,000	\$ 126,195	54.87%
INTEREST ON INVESTMENTS	\$ -	\$ 539		\$ -	\$ 1,157	
GRAND TOTAL REVENUES	\$ 273,000	\$ 172,020	63.01%	\$ 230,000	\$ 127,352	55.37%

CITY OF AUBURN, MAINE
EXPENDITURES - INGERSOLL TURF FACILITY
Through May 31, 2022 compared to May 31, 2021

DESCRIPTION	ACTUAL			ACTUAL			Difference
	FY 2022 BUDGET	EXPENDITURES THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU MAY 2021	% OF BUDGET	
Salaries & Benefits	\$ 133,041	\$ 83,012	62.40%	\$ 187,546	\$ 128,564	68.55%	\$ (45,552)
Purchased Services	\$ 15,750	\$ 5,592	35.50%	\$ 14,450	\$ 6,784	46.95%	\$ (1,192)
Programs	\$ 16,300	\$ -	0.00%	\$ 18,500	\$ -	0.00%	\$ -
Supplies	\$ 2,500	\$ 20,890	835.60%	\$ 4,000	\$ 5,468	136.70%	\$ 15,422
Utilities	\$ 24,150	\$ 21,948	90.88%	\$ 25,650	\$ 19,329	75.36%	\$ 2,619
Insurance Premiums	\$ -	\$ -		\$ -	\$ -		
Capital Outlay	\$ -	\$ 5,556		\$ -	\$ -		\$ 5,556
	\$ 191,741	\$ 136,998	71.45%	\$ 250,146	\$ 160,145	64.02%	\$ (23,147)
GRAND TOTAL EXPENDITURES	\$ 191,741	\$ 136,998	71.45%	\$ 250,146	\$ 160,145	64.02%	\$ (23,147)



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: Arena Financial Reports for May 31, 2022

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, 2022.

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, 2022.

Current Assets:

As of the end of May 2022 the total current assets of Norway Savings Bank Arena were (\$1,123,177). These consisted of cash and cash equivalents of \$279,951, accounts receivable of \$60,72, and an interfund payable of \$1,463,300.

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, 2022 was \$195,258.

Liabilities:

Norway Arena had no accounts payable as of May 31, 2022.

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 2022 are \$928,096. 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 2022 were \$620,165. These expenses include personnel costs, supplies, utilities, repairs, rent, capital purchases and maintenance.

At the end of May 2022, there was an operating gain of \$307,931.

As of May 31, 2022, Norway Arena has an increase in net assets of \$307,931.

The budget to actual reports for revenue and expenditures, with comparison to the same period last year show that revenue for FY22 is \$185,019 more than in FY21 and expenditures in FY22 are \$9,278 more than last year in May.

CITY OF AUBURN, MAINE
Statement of Net Assets
Norway Savings Bank Arena
May 31, 2022
Business-type Activities - Enterprise Fund

	May 31 2022	April 30 2022	Increase/ (Decrease)
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 279,951	\$ 279,951	\$ -
Interfund receivables	\$ (1,463,300)	\$ (1,507,227)	\$ 43,927
Prepaid Rent			\$ -
Accounts receivable	60,172	108,228	\$ (48,056)
Total current assets	(1,123,177)	(1,119,048)	(4,129)
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	(927,919)	(923,790)	(4,129)
LIABILITIES			
Accounts payable	\$ -	\$ 3,695	\$ (3,695)
Net OPEB liability	\$ 43,810	\$ 43,810	\$ -
Net pension liability	42,634	42,634	-
Total liabilities	86,444	90,139	(3,695)
NET ASSETS			
Invested in capital assets	\$ 195,258	\$ 195,258	\$ -
Unrestricted	\$ (1,209,621)	\$ (1,209,187)	\$ (434)
Total net assets	\$ (1,014,363)	\$ (1,013,929)	\$ (434)

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, 2022

	Norway Savings Arena
<hr/>	
Operating revenues:	
Charges for services	\$ 928,096
<hr/>	
Operating expenses:	
Personnel	292,480
Supplies	60,949
Utilities	195,554
Repairs and maintenance	37,994
Insurance Premium	30,940
Depreciation	
Capital expenses	2,248
Other expenses	
Total operating expenses	620,165
<hr/>	
Operating gain (loss)	307,931
<hr/>	
Nonoperating revenue (expense):	
Interest income	-
Interest expense (debt service)	
Total nonoperating expense	-
<hr/>	
Gain (Loss) before transfer	307,931
<hr/>	
Transfers out	-
<hr/>	
Change in net assets	307,931
<hr/>	
Total net assets, July 1	(1,322,294)
<hr/>	
Total net assets, May 31, 2022	\$ (1,014,363)
<hr/>	

CITY OF AUBURN, MAINE
REVENUES - NORWAY SAVINGS BANK ARENA
Through May 31, 2022 compared to May 31, 2021

REVENUE SOURCE	FY 2022 BUDGET	ACTUAL REVENUES THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	ACTUAL REVENUES THRU MAY 2021	% OF BUDGET	VARIANCE
CHARGE FOR SERVICES							
Concussions	\$ 16,500	\$ 12,925	78.33%	\$ 16,500		0.00%	\$ 12,925
Skate Rentals	\$ 6,000	\$ 425	7.08%	\$ 7,500		0.00%	\$ 425
Pepsi Vending Machines	\$ 2,000	\$ 1,213	60.65%	\$ 3,000		0.00%	\$ 1,213
Games Vending Machines	\$ 3,000	\$ 1,093	36.43%	\$ 3,000		0.00%	\$ 1,093
Vending Food	\$ 2,000	\$ 354	17.70%	\$ 3,000	\$ 85	2.83%	\$ 269
Sponsorships	\$ 185,000	\$ 183,114	98.98%	\$ 230,000	\$ 156,983	68.25%	\$ 26,131
Pro Shop	\$ 7,000	\$ 5,207	74.39%	\$ 7,000	\$ 1,459	20.84%	\$ 3,748
Programs	\$ 20,000	\$ 2,370	11.85%	\$ 20,000	\$ -	0.00%	\$ 2,370
Rental Income	\$ 683,500	\$ 639,886	93.62%	\$ 727,850	\$ 542,950	74.60%	\$ 96,936
Camps/Clinics	\$ 50,000	\$ 31,720	63.44%	\$ 50,000	\$ 41,600	83.20%	\$ (9,880)
Tournaments	\$ 50,000	\$ 49,789	99.58%	\$ 55,000		0.00%	\$ 49,789
TOTAL CHARGE FOR SERVICES	\$ 1,025,000	\$ 928,096	90.55%	\$ 1,122,850	\$ 743,077	66.18%	\$ 185,019

CITY OF AUBURN, MAINE
EXPENDITURES - NORWAY SAVINGS BANK ARENA
Through May 31, 2022 compared to May 31, 2021

DESCRIPTION	ACTUAL			ACTUAL			VARIANCE
	FY 2022 BUDGET	EXPENDITURES THRU MAY 2022	% OF BUDGET	FY 2021 BUDGET	EXPENDITURES THRU MAY 2021	% OF BUDGET	
Salaries & Benefits	\$ 339,437	\$ 292,480	86.17%	\$ 328,913	\$ 250,197	76.07%	\$ 42,283
Purchased Services	\$ 123,928	\$ 68,934	55.62%	\$ 120,000	\$ 99,266	82.72%	\$ (30,332)
Supplies	\$ 79,000	\$ 60,949	77.15%	\$ 83,000	\$ 52,121	62.80%	\$ 8,828
Utilities	\$ 250,350	\$ 195,554	78.11%	\$ 244,650	\$ 209,303	85.55%	\$ (13,749)
Capital Outlay	\$ 42,500	\$ 2,248	5.29%	\$ 50,000	\$ -	0.00%	\$ 2,248
Rent	\$ -	\$ -		\$ -	\$ -		\$ -
	\$ 835,215	\$ 620,165	74.25%	\$ 826,563	\$ 610,887	73.91%	\$ 9,278
GRAND TOTAL EXPENDITURES	\$ 835,215	\$ 620,165	74.25%	\$ 826,563	\$ 610,887	73.91%	\$ 9,278