

CITY OF AUBURN, NEW YORK



EXECUTIVE SUMMARY OF AUDIT

JUNE 30, 2021

Executive Summary of the 2021 Audit Report and Findings

- Auditors' Report on Basic Financial Statements and Supplementary Information
 - Unmodified Opinion
- Auditors' Report on Internal Control Over Financial Reporting and on Compliance in Accordance with Government Auditing Standards
 - This report identified no instances of noncompliance, no material internal control weaknesses, and one deficiency.
- Independent Auditors' Report on Compliance and Internal Control for Each Major Program Required by Uniform Guidance
 - Unmodified Opinion
- Schedule of Expenditures of Federal Awards
 - Total federal expenditures for the City were \$7,077,431

Executive Summary of the 2021 Audit Report and Findings

- Landfill Certification
 - No noncompliance noted related to Financial Assurance Requirements for Local Government Owners/Operators of Municipal Solid Waste Landfills
- Communication with Those Charged with Governance at the Conclusion of the Audit
 - Qualitative Aspects of Accounting Practices
 - Difficulties Encountered in Performing the Audit
 - Corrected and Uncorrected Misstatements
 - Disagreements with Management
 - Management Representations
 - Management Consultations with Other Independent Accountants
 - Other Audit Findings or Issues
 - Other Matters

CITY OF AUBURN
5 YEAR FINANCIAL STATEMENT ANALYSIS - GENERAL FUND

	JUNE 30, 2021	JUNE 30, 2020	JUNE 30, 2019	JUNE 30, 2018	JUNE 30, 2017
ASSETS					
Cash and investments	\$ 14,101,060	\$ 11,427,153	\$ 12,610,261	\$ 11,376,938	\$ 11,915,576
Taxes receivable, net	4,727,297	4,646,725	4,346,806	4,564,818	4,251,075
Due from other funds	2,214,240	921,007	241,959	276,069	1,169,040
Due from state and federal governments	247,975	1,139,779	220,353	249,813	311,524
Other	799,083	842,805	970,411	934,097	1,042,821
Total Assets	\$ 22,089,655	\$ 18,977,469	\$ 18,389,790	\$ 17,401,735	\$ 18,690,036
LIABILITIES					
Accounts payable and accrued liabilities	\$ 2,694,952	\$ 352,692	\$ 452,498	\$ 332,561	\$ 381,139
Accrued payroll	1,061,999	758,075	758,303	779,877	661,055
Due to other funds	161,624	747,345	10,390	30,049	33,687
Due to other governments	2,160,647	2,643,751	2,342,913	2,303,259	2,758,188
Due to retirement systems	990,857	846,180	790,028	836,036	1,050,858
Unearned revenue	4,298,586	2,749,708	3,688,903	3,688,903	3,688,903
Total Liabilities	11,638,665	8,097,751	8,043,035	7,970,685	8,573,830
DEFERRED INFLOWS OF RESOURCES					
Revenue not collected in the recognition period	\$ 4,269,727	\$ 4,024,721	\$ 3,945,706	\$ 4,085,130	\$ 3,847,803
FUND BALANCE					
Restricted	-	-	-	-	265,958
Committed	1,034,981	1,012,740	1,012,740	1,200,570	1,200,570
Assigned	539,724	1,554,623	802,085	76,889	97,785
Unassigned	4,876,558	4,287,634	4,586,224	4,068,461	4,704,090
Total Fund Balances	6,451,263	6,854,997	6,401,049	5,345,920	6,268,403
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 22,089,655	\$ 18,977,469	\$ 18,389,790	\$ 17,401,735	\$ 18,690,036

5 YEAR FINANCIAL STATEMENT ANALYSIS - GENERAL FUND (CONTINUED)

	JUNE 30,	JUNE 30,	JUNE 30,	JUNE 30,	JUNE 30,
REVENUES	2021	2020	2019	2018	2017
Real property taxes and tax items	\$ 13,441,012	\$ 13,037,250	\$ 13,012,446	\$ 12,154,593	\$ 12,420,499
Nonproperty taxes	11,052,155	10,144,825	9,999,740	9,547,548	9,336,444
Departmental and intergovernmental charges	1,061,275	1,182,912	1,273,854	1,216,261	1,376,538
Use of money and property	412,557	803,001	580,101	(80,610)	(22,190)
State aid	6,030,663	5,699,427	6,422,377	5,895,142	5,936,531
Federal aid	546,045	769,521	289,110	86,141	423,815
Interfund revenue	3,239,631	3,614,519	3,378,353	3,387,990	1,771,765
Transfers and other	944,594	1,790,374	1,214,427	818,982	1,058,431
Total Revenues	36,727,932	37,041,829	36,170,408	33,026,047	32,301,833
EXPENDITURES					
General Support	4,371,836	4,966,377	3,756,293	3,552,671	3,344,773
Public safety	13,601,631	13,259,817	13,914,188	12,841,412	12,407,318
Transportation	1,688,498	1,309,767	1,245,491	1,221,080	1,119,944
Economic assistance and opportunity	50,000	50,000	50,000	50,000	50,000
Culture and recreation	1,035,981	1,219,357	1,511,625	1,306,878	1,250,561
Home and community services	1,071,025	1,326,092	538,482	576,656	632,087
Employee Benefits	11,379,609	10,870,779	10,229,024	10,336,968	9,160,735
Debt Service	3,757,086	3,585,692	3,354,876	3,347,784	3,070,971
Interfund transfers and other	176,000	-	515,300	715,081	804,291
Total Expenditures	37,131,666	36,587,881	35,115,279	33,948,530	31,840,680
Net Fund Balance Change	\$ (403,734)	\$ 453,948	\$ 1,055,129	\$ (922,483)	\$ 461,153

5 YEAR FINANCIAL STATEMENT ANALYSIS – MAJOR GOVERNMENTAL FUNDS

	<u>JUNE 30, 2021</u>	<u>JUNE 30, 2020</u>	<u>JUNE 30, 2019</u>	<u>JUNE 30, 2018</u>	<u>JUNE 30, 2017</u>
Sewer Revenues	\$ <u>7,766,280</u>	\$ <u>8,068,409</u>	\$ <u>7,957,816</u>	\$ <u>7,729,911</u>	\$ <u>8,333,099</u>
Sewer Expenditures	\$ <u>7,721,576</u>	\$ <u>8,069,230</u>	\$ <u>7,432,685</u>	\$ <u>7,464,491</u>	\$ <u>7,271,175</u>
Water Revenues	\$ <u>5,247,695</u>	\$ <u>6,796,891</u>	\$ <u>4,965,062</u>	\$ <u>5,073,741</u>	\$ <u>5,532,267</u>
Water Expenditures	\$ <u>5,551,679</u>	\$ <u>6,207,008</u>	\$ <u>5,147,135</u>	\$ <u>5,405,041</u>	\$ <u>5,313,592</u>
Special Grant Revenues	\$ <u>1,418,496</u>	\$ <u>1,551,903</u>	\$ <u>1,266,755</u>	\$ <u>1,566,339</u>	\$ <u>1,041,331</u>
Special Grant Expenditures	\$ <u>1,345,808</u>	\$ <u>1,661,694</u>	\$ <u>1,621,232</u>	\$ <u>3,400,771</u>	\$ <u>1,049,289</u>
Capital Fund Expenditures	\$ <u>16,905,274</u>	\$ <u>15,347,915</u>	\$ <u>24,726,190</u>	\$ <u>13,456,419</u>	\$ <u>5,897,451</u>