

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2011



RICHARD N. SARASIN
CITY AUDITOR/FINANCE DIRECTOR

CITY OF FITCHBURG

(1)

COMBINED BALANCE SHEET (UNAUDITED)

JUNE 30, 2011

ASSETS

Cash & Investments	\$10,291,707	\$5,982,093	\$3,363,710	\$1,533,275	\$1,331,454	\$10,677,148
Property Taxes Receivable	968,980	0	0	0	0	0
Tax Liens & Foreclosures Receivable	4,139,810	0	0	176,760	174,094	0
Motor Vehicle Excise Receivable	993,949	0	0	0	0	0
Service Charges Receivable	0	0	0	1,426,661	740,552	0
Other Receivables	562,955	9,261,201	0	0	15,300	41,279
Fixed Assets - net	0	0	0	27,627,836	23,423,453	0
Total Assets	<u>\$16,957,401</u>	<u>\$15,243,294</u>	<u>\$3,363,710</u>	<u>\$30,764,532</u>	<u>\$25,684,853</u>	<u>\$10,718,427</u>

LIABILITIES & FUND EQUITY

Liabilities:						
Reserved for Abatements	\$2,087,653	\$0	\$0	\$0	\$0	\$0
Deferred Revenue	4,577,667	9,261,201	0	1,565,168	914,646	0
Notes Payable	0	300,000	4,000,000	0	0	0
Other Liabilities	0	0	0	0	0	1,260,121
General Obligation Long-Term Debt	0	0	0	28,976,486	23,733,813	0
Total Liabilities	<u>6,665,320</u>	<u>9,561,201</u>	<u>4,000,000</u>	<u>30,541,654</u>	<u>24,648,459</u>	<u>1,260,121</u>
Fund Equity:						
F/B - Reserved for Expenditures	1,572,000	0	0	0	402,000	0
F/B - Reserved for Encumbrances	4,614,209	0	0	223,640	21,039	0
Unreserved/Undesignated Fund Balance	4,105,872	5,682,093	(636,290)	0	0	9,458,306
Retained Earnings	0	0	0	(762)	613,355	0
Total Fund Equity	<u>10,292,081</u>	<u>5,682,093</u>	<u>(636,290)</u>	<u>222,878</u>	<u>1,036,394</u>	<u>9,458,306</u>
Total Liabilities & Fund Equity	<u>\$16,957,401</u>	<u>\$15,243,294</u>	<u>\$3,363,710</u>	<u>\$30,764,532</u>	<u>\$25,684,853</u>	<u>\$10,718,427</u>

CITY OF FITCHBURG

(2)

PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2011

<u>2011</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Mayor Personal Services	\$150,128.00	\$148,717.80	\$1,410.20
Mayor Expenses	2,500.00	2,419.45	80.55
City Council Personal Services	99,000.00	99,000.00	0.00
City Council Expenses	21,530.00	21,235.38	294.62
Election & Registration Personal Services	19,970.00	19,960.21	9.79
Election & Registration Expenses	15,000.00	14,907.14	92.86
City Clerk Personal Services	220,899.00	220,295.10	603.90
City Clerk Expenses	10,650.00	10,534.28	115.72
City Auditor Personal Services	183,362.00	168,723.30	14,638.70
City Auditor Expenses	64,000.00	4,450.74	59,549.26
Assessors Personal Services	268,789.00	259,951.12	8,837.88
Assessors Expenses	45,700.00	10,591.56	35,108.44
Treasurer Personal Services	482,037.00	477,433.53	4,603.47
Treasurer Expenses	418,000.00	312,541.13	105,458.87
Tax Title Foreclosure	50,000.00	3,323.34	46,676.66
Maturing Debt & Interest	4,539,000.00	4,338,892.10	200,107.90
License Commission Personal Services	6,200.00	6,200.00	0.00
License Commission Expenses	3,350.00	2,768.24	581.76
Purchasing Personal Services	190,080.00	190,079.40	0.60
Purchasing Expenses	4,500.00	4,393.72	106.28
Information Technology Personal Services	91,877.00	91,433.20	443.80
Information Technology Expenses	289,500.00	289,461.64	38.36
Law Personal Services	151,000.00	150,999.96	0.04
Law Expenses	8,700.00	6,398.17	2,301.83
Other Legal Expenses	261,000.00	260,956.53	43.47
Human Resources Personal Services	76,327.00	76,326.80	0.20
Human Resources Expenses	2,300.00	1,478.32	821.68
Planning Coordinator Personal Services	114,349.00	74,323.87	40,025.13
Planning Coordinator Expenses	4,550.00	1,824.70	2,725.30
Economic Development Expenses	11,500.00	0.00	11,500.00
Building Personal Services	323,469.00	306,245.05	17,223.95
Building Expenses	38,000.00	21,627.40	16,372.60
City Hall General Expenses	86,000.00	85,733.22	266.78
Repair & Care Expenses	109,000.00	99,787.61	9,212.39
Traffic Signal Expenses	25,000.00	25,000.00	0.00
Council On Aging Personal Services	84,763.00	84,650.95	112.05
Council On Aging Expenses	56,000.00	47,136.60	8,863.40
Police Personal Services	5,762,849.00	5,666,703.11	96,145.89
Police Expenses	38,700.00	34,748.87	3,951.13
Police Equipment & Repair	550,000.00	532,315.18	17,684.82
Police Maintenance of Building	174,000.00	146,973.01	27,026.99
Police Contracted Services	5,500.00	3,380.60	2,119.40
Fire Personal Services	4,936,854.00	4,900,078.34	36,775.66
Fire Expenses	44,000.00	43,984.80	15.20
Fire Building Maintenance	180,000.00	179,998.08	1.92
Fire Equipment & Repair	131,000.00	130,998.63	1.37
Fire Capital Expenses	25,500.00	1,095.00	24,405.00
Health Personal Services	475,682.00	472,420.65	3,261.35
Health Expenses	36,379.00	32,449.71	3,929.29
Rubbish Removal Expenses	1,148,000.00	1,086,314.45	61,685.55
Sanitary Landfill Expenses	732,000.00	578,704.60	153,295.40

PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2011

<u>2011</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Public Works Administration Personal Services	273,288.00	268,594.20	4,693.80
Public Works Administration Expenses	3,500.00	3,455.61	44.39
Highway General Personal Services	656,882.00	656,882.00	0.00
Highway General Expenses	214,300.00	212,070.96	2,229.04
Snow & Ice Personal Services	147,000.00	146,910.36	89.64
Snow & Ice Expenses	673,000.00	670,018.87	2,981.13
Municipal Garage Personal Services	120,625.00	119,566.02	1,058.98
Municipal Garage Expenses	192,100.00	185,801.18	6,298.82
Sewer Maintenance Expenses	15,000.00	14,216.07	783.93
Sidewalk Maintenance Expenses	5,000.00	4,999.16	0.84
Street Lighting	220,000.00	207,281.36	12,718.64
Public Works Contracted Services	93,000.00	88,498.40	4,501.60
Veterans' Services Personal Services	61,219.00	56,273.73	4,945.27
Veterans' Services Expenses	375.00	359.31	15.69
Veterans' Benefits General	312,000.00	278,561.43	33,438.57
School Department	43,531,547.00	39,599,138.74	3,932,408.26
Montachusett Regional Vocational Technical School	1,682,344.00	1,660,909.99	21,434.01
Public Library Personal Services	230,426.00	227,220.19	3,205.81
Public Library Expenses	124,799.00	122,877.67	1,921.33
Recreation Personal Services	109,987.00	74,798.00	35,189.00
Recreation Expenses	42,150.00	14,556.38	27,593.62
Parks Personal Services	163,471.00	163,469.28	1.72
Parks Expenses	44,550.00	44,071.79	478.21
Cemetery Personal Services	180,014.00	180,014.00	0.00
Cemetery Expenses	30,600.00	30,522.35	77.65
Non-Contributory Pensions	71,194.00	65,655.40	5,538.60
Contributory Pensions	7,300,000.00	7,292,559.00	7,441.00
Health Insurance	12,800,000.00	12,502,073.55	297,926.45
Life Insurance	225,000.00	206,979.91	18,020.09
Workers' Compensation	300,000.00	264,309.02	35,690.98
Police & Fire Medical (Ch.41, Sec 100)	170,000.00	147,084.00	22,916.00
Unemployment Compensation	340,000.00	294,058.95	45,941.05
Other Employee Benefits	557,000.00	524,618.79	32,381.21
Employer's FICA	750,000.00	703,802.45	46,197.55
Montachusett Regional Planning Commission	14,000.00	10,803.20	3,196.80
Massachusetts Municipal Association Dues	8,000.00	6,235.00	1,765.00
General Insurance	510,000.00	501,697.00	8,303.00
Memorial Day	2,000.00	1,999.80	0.20
Montachusett Home Health Care	2,000.00	2,000.00	0.00
Johnny Appleseed Trail Association	50,000.00	42,425.49	7,574.51
Disabilities Commission	200.00	87.12	112.88
Medicaid Billing Commissions	70,000.00	51,733.08	18,266.92
Civic Days	<u>4,000.00</u>	<u>4,000.00</u>	<u>0.00</u>
Subtotal 2011 Departmental Accounts	<u>95,069,065.00</u>	<u>89,403,155.40</u>	<u>5,665,909.60</u>

Pre-Closing Departmental Accounts continued on Page 4.

PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2011

<u>2010 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
City Auditor Expenses	51,000.00	43,072.50	7,927.50
Assessors Expenses	30,000.00	7,050.00	22,950.00
Tax Title Foreclosure	25,000.00	17,194.90	7,805.10
Treasurer Expenses	28,107.58	24,747.58	3,360.00
Information Technology Expenses	16,559.80	16,095.95	463.85
Law Expenses	10,000.00	10,000.00	0.00
City Hall General Expenses	184.58	0.00	184.58
Repair & Care Expenses	5,570.06	4,440.63	1,129.43
Building Expenses	3,522.47	3,339.50	182.97
Police Equipment & Repair	4,795.63	4,795.63	0.00
Fire Capital Expenses	41,783.00	0.00	41,783.00
School Department	4,520,848.94	4,239,267.08	281,581.86
Highway Expenses	3,237.94	3,237.94	0.00
Sewer Maintenance Expenses	361.68	361.68	0.00
Street Lighting	405.26	405.26	0.00
Cemetery Expenses	498.75	498.75	0.00
Board of Health Personal Services	216.72	216.72	0.00
Public Library Expenses	5,000.00	0.00	5,000.00
Parks Personal Services	52.50	52.50	0.00
Unemployment Compensation	<u>14,122.84</u>	<u>14,122.84</u>	<u>0.00</u>
Subtotal 2010 Encumbrances	<u>4,761,267.75</u>	<u>4,388,899.46</u>	<u>372,368.29</u>
Total Departmental Accounts	<u>\$99,830,332.75</u>	<u>\$93,792,054.86</u>	<u>\$6,038,277.89</u>

CITY OF FITCHBURG

(5)

SPECIAL REVENUE SHARING (CDBG)

JUNE 30, 2011

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$300,680.54	\$261,724.96	\$38,955.58
Fitchburg Business Pool	187,900.98	25.78	187,875.20
<u>2007</u>			
City Hall Wheelchair	9,217.57	0.00	9,217.57
<u>2008</u>			
Intown Sign and Façade	34,839.89	24,227.89	10,612.00
<u>2009</u>			
Rollstone Street Sidewalk & Fence, Phase II	294.61	0.00	294.61
Sheldon Street Riverside Trail	54,844.28	3,423.10	51,421.18
Elm Street Sidewalk & Street Resurfacing	75,909.04	17,365.17	58,543.87
Administration & Delivery Cost	24,450.79	14,845.91	9,604.88
Demolition	62,482.57	21,395.19	41,087.38
Parks/Playground Improvements	28,648.78	28,648.78	0.00
Central Steam Plant Clean-Up	34,454.77	34,454.77	0.00
Intown Sign & Façade	20,000.00	0.00	20,000.00
<u>2010</u>			
Main/Water Street Parking/Stop Signal Design	49,007.00	7,125.00	41,882.00
North Nashua River Access Project	11,825.55	11,140.32	685.23
Foreclosure Defense Project	668.01	668.01	0.00
Fire Code Enforcement	3,934.91	3,507.41	427.50
City Hall Access Bathroom - Supplement	4,677.36	0.00	4,677.36
Housing Rehab & HOOP Program	198,442.95	70,480.00	127,962.95
Boys and Girls After School	2,000.00	2,000.00	0.00
Code Enforcement	13,506.49	0.00	13,506.49
Neighborhood Drug Enforcement	1,131.82	1,131.53	0.29
Administration	41,444.23	16,615.37	24,828.86
United Neighbors of Cleghorn	3,999.32	3,999.32	0.00
Sheltering Homeless	808.00	808.00	0.00
Elder Home Repair Program	8,585.86	8,415.61	170.25
Parks/Playground Improvements	85,000.00	55,844.97	29,155.03
Micro-Enterprise Program	831.25	831.25	0.00
Intown Sign and Façade	50,000.00	0.00	50,000.00

Special Revenue Sharing (CDBG) continued on Page 6.

SPECIAL REVENUE SHARING (CDBG) (Continued)

JUNE 30, 2011

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
<u>2011</u>			
Family Services Advocate	25,000.00	25,000.00	0.00
Fire Code Enforcement	18,000.00	13,710.84	4,289.16
Crocker Field Grandstand Roof & Gutter Repair	26,000.00	371.20	25,628.80
Elm Street Neighborhood Sidewalk & Street Repair	100,000.00	3,276.00	96,724.00
Gateway Beautification Phase I	40,000.00	3,850.00	36,150.00
Gateway Park Project	105,000.00	280.59	104,719.41
Boys and Girls After School	20,000.00	16,000.00	4,000.00
Code Enforcement	115,000.00	113,079.21	1,920.79
Neighborhood Drug Enforcement	80,000.00	75,837.14	4,162.86
Administration	265,000.00	210,599.54	54,400.46
Demolition	110,357.00	0.00	110,357.00
United Neighbors of Cleghorn	68,000.00	60,904.92	7,095.08
Sheltering Homeless	12,000.00	11,000.00	1,000.00
Elder Home Repair Program	65,000.00	57,349.18	7,650.82
Parks/Playground Improvements	135,000.00	0.00	135,000.00
Micro-Enterprise Program	20,000.00	17,535.00	2,465.00
Fitchburg Business Pool	50,000.00	0.00	50,000.00
Intown Sign and Façade	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>
Total CDBG (Community Development Block Grant)	<u>\$2,613,943.57</u>	<u>\$1,197,471.96</u>	<u>\$1,416,471.61</u>

CITY OF FITCHBURG

(7)

CAPITAL PROJECTS

JUNE 30, 2011

	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:	
School Roof Renovations	\$247,599.00
School - GRP Boilers	1,492,931.39
School - GRP Renovations/Upgrades	7,238,483.69
Various Municipal Purposes	<u>725,000.00</u>
 Subtotal - Municipal Purposes	 <u>9,704,014.08</u>
 Wastewater Treatment Enterprise:	
Combined Sewer Separation	2,768.86
East Plant - Grit Compliance	(961.57)
Combined Sewer Overflow Monitoring	15,241.69
Plant and Sewer Upgrades	<u>8,631,601.22</u>
 Subtotal - Wastewater Treatment Enterprise	 <u>8,648,650.20</u>
 Water Enterprise:	
Water Treatment Clarifier	<u>310,360.12</u>
 Total Capital Projects	 <u>\$18,663,024.40</u>

FUNDED DEBT

JUNE 30, 2011

	<u>OUTSTANDING BALANCE</u>
Municipal Purpose Loans:	
School Remodeling & School Addition/Renovation	\$545,000.00
School Construction & School Renovation	732,500.00
New High School	20,480,000.00
New Fire Station	3,055,000.00
New Parking Garage	15,000.00
School Renovations	625,000.00
School Remodeling, Repairs, & Equipment	450,000.00
School Remodeling	700,000.00
Departmental Equipment, Drainage, & Repairs	<u>725,000.00</u>
Subtotal	<u>27,327,500.00</u>
Wastewater Treatment Loans:	
Sewer Improvements	1,472,500.00
Wastewater - Odor Control CW97-30 (Via State)	1,074,900.00
Sewer Improvements	195,000.00
Wastewater Treatment Improvements	1,160,000.00
Sewer Improvements	330,000.00
Sewer Separation, CW03-12 (Via State)	493,830.00
Sewer Improvements	470,000.00
Sewer Separation, CW03-12A (Via State)	4,911,424.00
Sewer Separation, CW03-12B (Via State)	1,353,456.32
Wastewater Treatment Improvements	5,950,000.00
Sewer Capital Improvements, CW08-03 (Via State)	6,721,730.00
Sewer Capital Improvements, CW08-03A (Via State)	1,169,996.00
Sewer Separation, CW03-12C (Via State)	325,000.00
Wastewater Plant and Sewer Upgrades	<u>2,000,000.00</u>
Subtotal	<u>27,627,836.32</u>
Water Loans:	
Water Filtration Project, DW99-06 (Via State)	6,930,000.00
Water Filtration Project, DW00-10 (Via State)	3,755,000.00
Dam Repair	300,000.00
Water Filtration Project, DW00-10A (Via State)	4,425,528.00
Water Filtration Project, DW01-16 (Via State)	7,012,925.10
Water Treatment Clairifier	<u>1,000,000.00</u>
Subtotal	<u>23,423,453.10</u>
Total - All Funded Debt	<u>\$78,378,789.42</u>

CITY OF FITCHBURG

(9)

AGENCY AND TRUST FUNDS

JUNE 30, 2011

AGENCY FUNDS

	<u>BALANCE</u>
Deputy Collector's Fees	\$15,963.75
Purchasing/Performance Deposits	3,000.00
Tailings	180,597.16
Sodexo Soda Commissions	248.40
Police Drug Escrow	46,059.20
Payroll Withholdings	<u>(6,674.37)</u>
 Total Agency Funds	 <u>\$239,194.14</u>

TRUST FUNDS IN HANDS OF TREASURER

	<u>NONEXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$0.00	\$3,051,035.63	\$3,051,035.63
Health Trust Fund	0.00	3,133,491.38	3,133,491.38
Welfare Funds:			
E.G. Poole	10,560.00	174,309.83	184,869.83
Nathan Whitcomb	13,861.00	174,925.78	188,786.78
Jonas Marshall	600.00	8,135.75	8,735.75
Boutelle Robinson	1,000.00	14,996.04	15,996.04
E.E. Armes	500.00	1,396.64	1,896.64
A.S. Fisher	2,000.00	26,021.30	28,021.30
D.M. Dillon	25,000.00	7,979.42	32,979.42
School Funds:			
Marion Putnam	2,000.00	20,752.12	22,752.12
A.E. Nolan	1,000.00	17,305.35	18,305.35
George F. Hoffman	1,500.00	339.94	1,839.94
FHS Class of 1869	500.00	1,300.82	1,800.82
Goodrich Street School	1,000.00	5,841.28	6,841.28
S.S. Richardson	8,900.00	21.46	8,921.46
Alvah Crocker	38,000.00	5,198.11	43,198.11
Crocker Building	0.00	1,369.96	1,369.96
Brisson French Language Development	52,890.21	31,807.34	84,697.55
Henry E. Cowdrey	371,954.67	182,757.44	554,712.11
Library Funds:			
Walter Heywood	5,000.00	1,222.49	6,222.49
L.A. Lamere	5,204.71	1,130.00	6,334.71
Cemetery Funds:			
Mausoleum	4,800.00	424.55	5,224.55
Rosa H. Brown	500.00	2,877.21	3,377.21
Perpetual Care	1,105,289.23	71,757.00	1,177,046.23
Miscellaneous Funds:			
H.F. Coggshall	14,500.00	56,399.44	70,899.44
Conservation Commission	500.00	4,788.89	5,288.89
G.R. Wallace Creative Citizen	50,000.00	36,838.64	86,838.64
Anna J. Kujanpaa - Health	18,931.16	23,474.68	42,405.84
Helmi Johnson	0.00	27,903.13	27,903.13
Clara L. Tenney	<u>45,464.98</u>	<u>31,384.63</u>	<u>76,849.61</u>
 Total Trust Funds in Hands of Treasurer	 <u>\$1,781,455.96</u>	 <u>\$7,117,186.25</u>	 <u>\$8,898,642.21</u>

TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES

JUNE 30, 2011

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$10,000.00	\$1,993.50	\$11,993.50
Aubuchon	10,100.00	1,404.01	11,504.01
Boudreau, L&G	1,403.51	0.03	1,403.54
Cain	1,900.00	385.64	2,285.64
Casassa	2,200.00	442.99	2,642.99
Henry	7,000.00	873.55	7,873.55
Hoffman	300.00	62.12	362.12
Fitchburg Irish American	5,330.00	806.79	6,136.79
Kabatchnick	10,000.00	1,309.27	11,309.27
Lemay, J. Harold	1,100.00	239.83	1,339.83
Lemay, Paul	1,053.00	116.39	1,169.39
Peirce	54,000.00	11,698.50	65,698.50
Rice	4,200.00	748.16	4,948.16
Rosenbaum	7,200.00	1,029.22	8,229.22
Salny	3,200.00	436.64	3,636.64
Simonds	8,800.00	939.66	9,739.66
Sipila	10,000.00	1,136.61	11,136.61
Smith	15,100.00	2,451.08	17,551.08
Solander	500.00	7,822.65	8,322.65
Vickery Principal	10,000.00	44,478.80	54,478.80
Vose	1,000.00	325.02	1,325.02
Wallace Anniversary	1,000.00	252.99	1,252.99
Wallace, A.G. Memorial	5,460.00	1,050.49	6,510.49
Wallace, H.I.	5,000.00	584.76	5,584.76
West	7,300.00	1,957.93	9,257.93
Willis	24,000.00	5,029.24	29,029.24
Unrestricted Funds	39,445.29	358,695.33	398,140.62
A & R Wallace Principal	<u>0.00</u>	<u>846,448.37</u>	<u>846,448.37</u>
Total Trust Funds in Hands of Library Trustees	<u>\$246,591.80</u>	<u>\$1,292,719.57</u>	<u>\$1,539,311.37</u>