

# CITY OF FITCHBURG

## AUDITOR'S REPORT

JUNE 30, 2010



RICHARD N. SARASIN  
CITY AUDITOR/FINANCE DIRECTOR

CITY OF FITCHBURG

(1)

COMBINED BALANCE SHEET (UNAUDITED)

JUNE 30, 2010

	GENERAL FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND	WASTEWATER ENTERPRISE FUND	WATER ENTERPRISE FUND	TRUST & AGENCY FUNDS
<u>ASSETS</u>						
Cash & Investments	\$10,462,916	\$4,963,125	\$424,903	\$154,505	\$2,105,702	\$7,329,406
Property Taxes Receivable	957,545	0	0	0	0	0
Tax Liens & Foreclosures Receivable	3,548,787	0	0	115,728	149,909	0
Motor Vehicle Excise Receivable	847,970	0	0	0	0	0
Service Charges Receivable	0	0	0	1,574,896	566,930	0
Other Receivables	507,268	3,483,963	0	0	0	264,166
Fixed Assets - net	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,875,727</u>	<u>24,118,204</u>	<u>0</u>
Total Assets	<u>\$16,324,486</u>	<u>\$8,447,088</u>	<u>\$424,903</u>	<u>\$31,720,856</u>	<u>\$26,940,745</u>	<u>\$7,593,572</u>
<u>LIABILITIES &amp; FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$1,853,142	\$0	\$0	\$0	\$0	\$0
Deferred Revenue	3,934,050	3,483,963	0	1,429,826	716,839	0
Notes Payable	0	300,000	1,150,000	1,169,966	1,100,000	0
Other Liabilities	11,036	568	0	0	4,536	1,372,548
General Obligation Long-Term Debt	<u>0</u>	<u>0</u>	<u>0</u>	<u>28,891,375</u>	<u>24,154,959</u>	<u>0</u>
Total Liabilities	<u>5,798,228</u>	<u>3,784,531</u>	<u>1,150,000</u>	<u>31,491,167</u>	<u>25,976,334</u>	<u>1,372,548</u>
Fund Equity:						
F/B - Reserved for Expenditures	700,000	0	0	0	402,000	0
F/B - Reserved for Encumbrances	4,751,330	0	0	204,166	25,156	0
Unreserved/Undesignated Fund Balance	5,074,928	4,662,557	(725,097)	0	0	6,221,024
Retained Earnings	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,523</u>	<u>537,255</u>	<u>0</u>
Total Fund Equity	<u>10,526,258</u>	<u>4,662,557</u>	<u>(725,097)</u>	<u>229,689</u>	<u>964,411</u>	<u>6,221,024</u>
Total Liabilities & Fund Equity	<u>\$16,324,486</u>	<u>\$8,447,088</u>	<u>\$424,903</u>	<u>\$31,720,856</u>	<u>\$26,940,745</u>	<u>\$7,593,572</u>

CITY OF FITCHBURG

(2)

PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2010

<u>2010</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Mayor Personal Services	\$150,678.00	\$148,013.60	\$2,664.40
Mayor Expenses	3,950.00	3,883.23	66.77
City Council Personal Services	96,030.00	96,030.00	0.00
City Council Expenses	15,500.00	14,719.16	780.84
Election & Registration Personal Services	58,582.00	48,430.41	10,151.59
Election & Registration Expenses	35,275.00	28,374.28	6,900.72
City Clerk Personal Services	208,724.00	208,722.80	1.20
City Clerk Expenses	5,956.00	4,682.04	1,273.96
City Auditor Personal Services	148,692.00	148,690.80	1.20
City Auditor Expenses	49,850.00	3,416.41	46,433.59
Assessors Personal Services	268,361.00	244,654.32	23,706.68
Assessors Expenses	46,700.00	8,811.94	37,888.06
Treasurer Personal Services	455,047.00	453,175.48	1,871.52
Treasurer Expenses	304,000.00	234,341.82	69,658.18
Tax Title Foreclosure	50,000.00	23,973.16	26,026.84
Maturing Debt & Interest	5,230,828.00	4,816,423.40	414,404.60
License Commission Personal Services	6,200.00	5,979.64	220.36
License Commission Expenses	2,450.00	1,330.27	1,119.73
Purchasing Personal Services	155,792.00	155,790.00	2.00
Purchasing Expenses	5,350.00	289.45	5,060.55
Information Technology Personal Services	57,629.00	57,182.80	446.20
Information Technology Expenses	430,700.00	394,019.60	36,680.40
Law Personal Services	146,000.00	145,999.92	0.08
Law Expenses	8,500.00	6,680.61	1,819.39
Other Legal Expenses	480,000.00	453,765.38	26,234.62
Human Resources Personal Services	71,577.00	71,576.60	0.40
Human Resources Expenses	3,042.00	1,887.00	1,155.00
Planning Coordinator Personal Services	121,673.00	121,183.44	489.56
Planning Coordinator Expenses	4,550.00	4,003.05	546.95
Economic Development Expenses	11,500.00	6,557.91	4,942.09
Building Personal Services	284,900.00	277,505.39	7,394.61
Building Expenses	33,000.00	23,012.06	9,987.94
City Hall General Expenses	85,700.00	84,118.02	1,581.98
Repair & Care Expenses	55,000.00	20,848.14	34,151.86
Traffic Signal Expenses	25,000.00	22,464.81	2,535.19
Council On Aging Personal Services	78,159.00	78,158.56	0.44
Council On Aging Expenses	56,000.00	39,855.69	16,144.31
Police Personal Services	5,620,968.00	5,470,708.20	150,259.80
Police Expenses	41,200.00	30,242.93	10,957.07
Police Equipment & Repair	218,100.00	208,035.68	10,064.32
Police Maintenance Of Building	154,300.00	137,851.75	16,448.25
Police Contracted Services	5,500.00	3,700.60	1,799.40
Fire Personal Services	5,019,708.00	5,016,772.60	2,935.40
Fire Expenses	54,000.00	53,155.75	844.25
Fire Building Maintenance	162,000.00	161,755.90	244.10
Fire Equipment & Repair	121,000.00	120,955.66	44.34
Fire Capital Expenses	41,783.00	0.00	41,783.00
Health Personal Services	464,423.00	449,680.10	14,742.90
Health Expenses	42,507.00	35,588.54	6,918.46
Rubbish Removal Expenses	1,093,000.00	1,031,119.00	61,881.00
Sanitary Landfill Expenses	720,000.00	567,161.95	152,838.05

## PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2010

<u>2010</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Public Works Administration Personal Services	270,877.00	266,590.89	4,286.11
Public Works Administration Expenses	3,500.00	3,099.21	400.79
Highway General Personal Services	731,523.00	720,265.57	11,257.43
Highway General Expenses	214,300.00	211,021.95	3,278.05
Snow & Ice Personal Services	128,000.00	120,603.20	7,396.80
Snow & Ice Expenses	777,000.00	776,998.99	1.01
Major Ice Storm - Fiscal Year 2009	15,000.00	13,216.62	1,783.38
Municipal Garage Personal Services	106,480.00	103,896.24	2,583.76
Municipal Garage Expenses	168,000.00	167,112.93	887.07
Sewer Maintenance Expenses	7,000.00	6,428.46	571.54
Sidewalk Maintenance Expenses	5,842.00	5,759.99	82.01
Street Lighting	220,000.00	206,036.04	13,963.96
Public Works Contracted Services	80,000.00	79,245.00	755.00
Veterans' Services Personal Services	64,219.00	61,848.10	2,370.90
Veterans' Services Expenses	500.00	394.86	105.14
Veterans' Benefits General	147,000.00	144,257.03	2,742.97
School Department	43,555,177.00	39,045,602.89	4,509,574.11
Montachusett Regional Vocational Technical School	1,707,000.00	1,666,432.00	40,568.00
Public Library Personal Services	221,183.00	221,112.92	70.08
Public Library Expenses	121,600.00	121,507.21	92.79
Recreation Personal Services	51,132.00	38,328.00	12,804.00
Recreation Expenses	17,250.00	16,705.47	544.53
Parks Personal Services	159,451.00	158,081.34	1,369.66
Parks Expenses	44,550.00	44,522.09	27.91
Cemetery Personal Services	181,538.00	179,063.21	2,474.79
Cemetery Expenses	30,600.00	30,517.61	82.39
Non-Contributory Pensions	85,000.00	77,142.30	7,857.70
Contributory Pensions	7,060,000.00	7,053,066.58	6,933.42
Health Insurance	11,700,000.00	11,378,679.50	321,320.50
Life Insurance	235,000.00	209,241.68	25,758.32
Workers' Compensation	350,000.00	235,902.47	114,097.53
Police & Fire Medical (Ch.41, Sec 100)	150,000.00	94,435.56	55,564.44
Unemployment Compensation	900,000.00	738,802.99	161,197.01
Other Employee Benefits	660,000.00	529,198.14	130,801.86
Employer's FICA	820,000.00	677,376.34	142,623.66
Montachusett Regional Planning Commission	12,000.00	10,539.71	1,460.29
Massachusetts Municipal Association Dues	7,000.00	6,235.00	765.00
General Insurance	475,000.00	441,613.00	33,387.00
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	40,000.00	40,000.00	0.00
Disabilities Commission	200.00	0.00	200.00
Medicaid Billing Commissions	<u>100,000.00</u>	<u>78,668.86</u>	<u>21,331.14</u>
Subtotal 2010 Departmental Accounts	<u>94,636,306.00</u>	<u>87,728,829.60</u>	<u>6,907,476.40</u>

## PRE-CLOSING DEPARTMENTAL ACCOUNTS

JUNE 30, 2010

<u>2009 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
City Auditor Expenses	66,000.00	51,900.00	14,100.00
Assessors Expenses	31,550.00	5,232.40	26,317.60
Tax Title Foreclosure	10,000.00	9,687.32	312.68
Treasurer Expenses	1,400.98	1,400.98	0.00
Maturing Debt & Interest	600.00	600.00	0.00
Information Technology Expenses	21,508.01	15,236.55	6,271.46
Economic Development Expenses	100.00	100.00	0.00
City Hall General Expenses	52.95	52.95	0.00
Repair & Care Expenses	1,000.00	1,000.00	0.00
Building Expenses	157.35	157.35	0.00
Traffic Signal Expenses	244.59	244.59	0.00
Police Equipment & Repair	395.00	395.00	0.00
Police Maintenance of Building	653.90	653.90	0.00
Fire Personal Services	1,950.39	1,950.39	0.00
Fire Building Maintenance	13.04	13.04	0.00
Fire Capital Expenses	4,726.64	4,726.64	0.00
School Department	3,612,361.77	3,601,086.94	11,274.83
Snow & Ice Expenses	167.45	167.45	0.00
Sewer Maintenance Expenses	50.00	50.00	0.00
Sidewalk Maintenance Expenses	60.50	60.50	0.00
Municipal Garage Expenses	280.55	280.55	0.00
Street Lighting	14.00	14.00	0.00
Cemetery Expenses	11.45	11.45	0.00
Public Library Expenses	7,048.71	2,048.71	5,000.00
Parks Expenses	<u>596.44</u>	<u>596.44</u>	<u>0.00</u>
Subtotal 2009 Encumbrances	<u>3,760,943.72</u>	<u>3,697,667.15</u>	<u>63,276.57</u>
Total Departmental Accounts	<u>\$98,397,249.72</u>	<u>\$91,426,496.75</u>	<u>\$6,970,752.97</u>

## CITY OF FITCHBURG

(5)

## SPECIAL REVENUE SHARING (CDBG)

JUNE 30, 2010

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$150,324.89	\$38,629.07	\$111,695.82
Fitchburg Business Pool	83,863.96	(50,007.79)	133,871.75
<u>2007</u>			
City Hall Wheelchair	134,206.57	124,989.00	9,217.57
Streetscape Improvements	7,445.89	7,445.89	0.00
<u>2008</u>			
Intown Sign and Façade	50,903.77	16,063.88	34,839.89
<u>2009</u>			
Rollstone St. Sidewalk & Fence, Phase II	45,000.00	44,705.39	294.61
Sheldon St Riverside Trail	85,000.00	30,155.72	54,844.28
Elm St Sidewalk & Street Resurfacing	151,654.00	75,744.96	75,909.04
Administration & Delivery Cost	31,294.00	6,843.21	24,450.79
Sawyer Passway Initiative	18,545.64	(9,257.08)	27,802.72
Housing Rehab & HOOP Program	0.25	0.00	0.25
Boys & Girls AfterSchool	2,500.00	2,500.00	0.00
Code Enforcement	3,478.45	0.00	3,478.45
Community Development Corporation, HOOP	2,914.73	2,914.73	0.00
Neighborhood Drug Enforcement	3,949.46	0.00	3,949.46
Administration	42,482.41	42,482.41	0.00
Demolition	89,049.08	26,566.51	62,482.57
United Neighbors of Cleghorn	4,855.71	4,855.71	0.00
Elder Home Repair Program	12,341.94	11,235.23	1,106.71
Parks/Playground Improvements	28,769.00	120.22	28,648.78
Central Steam Plant Clean-Up	40,000.00	5,545.23	34,454.77
Micro-Enterprise Program	2,500.00	2,500.00	0.00
Intown Sign & Façade	20,000.00	0.00	20,000.00
<u>2010</u>			
Senior Center Capital Improvements	60,000.00	60,000.00	0.00
Elm Street Sidewalk Project	47,000.00	47,000.00	0.00
Upper Main Street Parking/Stop Signal Design	10,000.00	2,875.00	7,125.00
North Nashua River Access Project	120,000.00	108,174.45	11,825.55
Family Services Advocate Position	25,000.00	25,000.00	0.00

## SPECIAL REVENUE SHARING (CDBG) (Continued)

JUNE 30, 2010

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
<u>2010</u>			
Foreclosure Defence Project	10,000.00	9,331.99	668.01
Fire Code Enforcement	18,000.00	14,065.09	3,934.91
City Hall Access Bathroom - Supplement	5,000.00	322.64	4,677.36
Housing Rehab & HOOP Program	235,442.95	37,000.00	198,442.95
Boys and Girls Afterschool	20,000.00	18,000.00	2,000.00
Code Enforcement	95,079.00	81,572.51	13,506.49
Neighborhood Drug Enforcement	70,000.00	68,868.18	1,131.82
Administration	265,000.00	223,555.77	41,444.23
United Neighbors Of Cleghorn	63,000.00	59,000.68	3,999.32
Sheltering Homeless	12,000.00	11,192.00	808.00
Elder Home Repair Program	65,000.00	56,414.14	8,585.86
Parks/Playground Improvements	85,000.00	0.00	85,000.00
Micro-Enterprise Program	15,000.00	14,168.75	831.25
Intown Sign & Façade	<u>50,000.00</u>	<u>0.00</u>	<u>50,000.00</u>
Total Special Revenue Sharing (CDGB)	<u>\$2,281,601.70</u>	<u>\$1,220,573.49</u>	<u>\$1,061,028.21</u>

**CITY OF FITCHBURG**

(7)

**CAPITAL PROJECTS**

**JUNE 30, 2010**

	<u>Unexpended Balances</u>
Municipal Purpose:	
School Building Renovations	\$(310,009.97) *
School Roof Renovations	<u>(476,343.25) *</u>
Subtotal	<u>(786,353.22)</u>
Wastewater Treatment Enterprise:	
Combined Sewer Separation	57,073.40
East Plant - Odor Control Upgrades	2,000.00
East Plant - Grit Compliance	(1,191,326.21) *
Combined Sewer Overflow Monitoring	<u>147,900.41</u>
Subtotal	<u>(984,352.40)</u>
Water Enterprise:	
Water Filtration Project	<u>36,752.01</u>
Total Capital Projects	<u>\$(1,733,953.61)</u>

\*Bond anticipation notes or interim financing are currently funding thee projects.



CITY OF FITCHBURG

(8)

FUNDED DEBT

JUNE 30, 2010

	<u>Outstanding Balances</u>
Municipal Purpose Loans:	
School Remodeling & School Addition/Renovation	730,000.00
School Construction & School Renovation	884,500.00
New High School	22,500,000.00
New Fire Station	3,465,000.00
New Parking Garage	30,000.00
School Renovations	<u>750,000.00</u>
Subtotal	<u>28,359,500.00</u>
Wastewater Treatment Loans:	
Sewer Improvements	1,780,500.00
Wastewater - Odor Control CW97-30 (Via State)	1,201,203.00
Sewer Improvements	390,000.00
Wastewater Treatment Improvements	1,310,000.00
Sewer Improvements	440,000.00
Sewer Separation, CW03-12 (Via State)	520,170.00
Sewer Improvements	570,000.00
Sewer Separation, CW03-12A (Via State)	5,189,400.00
Departmental Equipment	50,000.00
Sewer Separation, CW03-12B (Via State)	1,424,520.14
Wastewater Treatment Improvements	6,300,000.00
Sewer Capital Improvements, CW08-03 (Via State)	<u>7,028,883.00</u>
Subtotal	<u>26,204,676.14</u>
Water Loans:	
Water Filtration Project, DW99-06 (Via State)	7,502,337.00
Water Filtration Project, DW00-10 (Via State)	4,064,231.00
Dam Repair	400,000.00
Water Filtration Project, DW00-10A (Via State)	4,671,186.00
Water Filtration Project, DW01-16 (Via State)	<u>7,480,453.44</u>
Subtotal	<u>24,118,207.44</u>
Total - All Funded Debt	<u>\$78,682,383.58</u>

CITY OF FITCHBURG

(9)

AGENCY AND TRUST FUNDS

JUNE 30, 2010

Agency Funds:	<u>Balance</u>
Deputy Collector's Fees	\$18,819.50
Purchasing/Performance Deposits	3,000.00
Tailings	184,395.10
Sodexo Soda Commissions	248.40
Police Drug Escrow	71,985.20
Life Insurance Withholdings	8,440.51
Firearm Licensing Fees	<u>(1,112.50)</u>
Total Agency Funds	<u>\$285,776.21</u>

TRUST FUNDS IN HANDS OF TREASURER

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$0.00	\$2,033,594.03	\$2,033,594.03
Health Trust Fund	\$0.00	979,494.65	979,494.65
Welfare Funds:			
E.G. Poole	10,560.00	166,124.84	176,684.84
Nathan Whitcomb	13,861.00	166,571.42	180,432.42
Jonas Marshall	600.00	7,749.16	8,349.16
Boutelle Robinson	1,000.00	14,288.17	15,288.17
E.E. Armes	500.00	3,136.56	3,636.56
A.S. Fisher	2,000.00	24,781.29	26,781.29
D.M. Dillon	25,000.00	7,339.39	32,339.39
School Funds:			
Marion Putnam	2,000.00	19,745.28	21,745.28
A.E. Nolan	1,000.00	16,495.28	17,495.28
George F. Hoffman	1,500.00	252.02	1,752.02
FHS Class OF 1869	500.00	1,221.13	1,721.13
Goodrich Street School	1,000.00	5,536.41	6,536.41
S.S. Richardson	8,900.00	(376.07)	8,523.93
Alvah Crocker	38,000.00	4,228.84	42,228.84
Crocker Building	0.00	1,310.19	1,310.19
Brisson French Language Development	52,890.21	33,288.12	86,178.33
Henry E. Cowdrey	371,954.67	158,209.82	530,164.49
Library Funds:			
Walter Heywood	5,000.00	946.84	5,946.84
L.A. Lamere	5,204.71	849.45	6,054.16
Cemetery Funds:			
Mausoleum	4,800.00	186.97	4,986.97
Rosa H. Brown	500.00	2,727.75	3,227.75
Perpetual Care	1,072,874.23	69,598.73	1,142,472.96
Miscellaneous Funds:			
H.F. Coggshall	14,500.00	53,200.36	67,700.36
Conservation Commission	500.00	4,554.83	5,054.83
G.R. Wallace Creative Citizen	50,000.00	32,995.78	82,995.78
Anna J. Kujanpaa - Health	18,931.16	21,586.81	40,517.97
Helmi Johnson	0.00	27,137.20	27,137.20
Clara L. Tenney	<u>45,464.98</u>	<u>27,981.31</u>	<u>73,446.29</u>
Total Trust Funds In Hands Of Treasurer	<u>\$1,749,040.96</u>	<u>\$3,884,756.56</u>	<u>\$5,633,797.52</u>

## TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES

JUNE 30, 2010

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$10,000.00	\$1,866.43	\$11,866.43
Aubuchon	10,100.00	1,090.22	11,190.22
Boudreau, L&G	1,403.51	83.23	1,486.74
Cain	1,900.00	350.94	2,250.94
Casassa	2,200.00	284.44	2,484.44
Fitchburg Irish American	5,330.00	842.52	6,172.52
Henry	7,000.00	296.00	7,296.00
Hoffman	300.00	59.37	359.37
Kabatchnick	10,000.00	1,324.02	11,324.02
Lemay, J. Harold	1,100.00	314.64	1,414.64
Lemay, Paul	1,053.00	201.54	1,254.54
Peirce	54,000.00	5,664.84	59,664.84
Rice	4,200.00	709.18	4,909.18
Rosenbaum	7,200.00	1,057.27	8,257.27
Salny	3,200.00	187.45	3,387.45
Simonds	8,800.00	192.13	8,992.13
Sipila	10,000.00	915.12	10,915.12
Smith	15,100.00	1,855.58	16,955.58
Solander	500.00	7,919.35	8,419.35
Vickery Principal	10,000.00	42,478.86	52,478.86
Vose	1,000.00	315.58	1,315.58
Wallace, A.G. Memorial	5,460.00	812.08	6,272.08
Wallace Anniversary	1,000.00	246.73	1,246.73
Wallace, H.I.	5,000.00	785.85	5,785.85
West	7,300.00	1,515.53	8,815.53
Willis	24,000.00	4,965.11	28,965.11
Unrestricted Funds	39,445.29	351,187.46	390,632.75
A & R Wallace Principal	<u>0.00</u>	<u>781,772.69</u>	<u>781,772.69</u>
 Total Trust Funds In Hands Of Library Trustees	 <u>\$246,591.80</u>	 <u>\$1,209,294.16</u>	 <u>\$1,455,885.96</u>