

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2017



Calvin D. Brooks
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City Auditor

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2017**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUND</u>	<u>CAPITAL PROJECTS FUND</u>	<u>WATER ENTERPRISE FUND</u>	<u>WASTEWATER ENTERPRISE FUND</u>	<u>TRUST & AGENCY FUNDS</u>
<u>ASSETS</u>						
Cash & Investments	\$ 15,187,404	\$ 6,120,082	\$ 914,465	\$ 1,143,300	\$ 12,767,896	\$ 17,849,166
Property Taxes Receivable	1,129,844	-	-	-	-	-
Tax Liens & Foreclosures Receivable	6,893,047	-	-	277,807	570,673	-
Motor Vehicle Excise Receivable	1,354,124	-	-	-	-	-
Service Charges Receivable	361,280	-	-	872,669	1,868,291	-
Other Receivables	813,520	10,640,762	-	-	-	62,346
Fixed Assets - net	-	-	69,357,743	-	-	-
Total Assets	<u>\$ 25,739,219</u>	<u>\$ 16,760,844</u>	<u>\$ 70,272,208</u>	<u>\$ 2,293,776</u>	<u>\$ 15,206,860</u>	<u>\$ 17,911,512</u>
 <u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$ 2,033,220	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	8,002,448	10,640,762	-	1,150,476	2,438,964	-
Notes Payable	-	-	2,614,000	-	-	-
Accounts Payable	1,285,728	1,065,834	110,188	82,988	211,997	110,089
Other Liabilities	-	-	-	-	-	1,584,486
General Obligation Long-Term Debt	-	-	69,357,743	-	-	-
Total Liabilities	<u>\$ 11,321,396</u>	<u>\$ 11,706,596</u>	<u>\$ 72,081,931</u>	<u>\$ 1,233,464</u>	<u>\$ 2,650,961</u>	<u>\$ 1,694,575</u>
 Fund Equity:						
F/B - Reserve for Expenditures	\$ 700,000	\$ -	\$ -	\$ 336,578	\$ 1,199,023	\$ -
F/B - Reserve for Encumbrances	5,810,953	228	-	10,650	1,736,645	-
Unreserved/Undesignated Fund Balance	7,906,870	5,054,020	(1,809,723)	-	-	16,216,937
Retained Earnings	-	-	-	713,084	9,620,231	-
Total Fund Equity	<u>\$ 14,417,823</u>	<u>\$ 5,054,248</u>	<u>\$ (1,809,723)</u>	<u>\$ 1,060,312</u>	<u>\$ 12,555,899</u>	<u>\$ 16,216,937</u>
Total Liabilities & Fund Equity	<u>\$ 25,739,219</u>	<u>\$ 16,760,844</u>	<u>\$ 70,272,208</u>	<u>\$ 2,293,776</u>	<u>\$ 15,206,860</u>	<u>\$ 17,911,512</u>

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2017**

<u>2017</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Council Personal Services	\$ 110,000.00	\$ 110,000.00	\$ -	\$ -
City Council Expenses	22,875.00	20,973.88		1,901.12
Mayor Personal Services	192,986.00	192,986.00		-
Mayor Expenses	4,800.00	1,179.58	39.00	3,581.42
City Auditor Personal Services	235,334.00	221,643.18		13,690.82
City Auditor Expenses	70,400.00	4,399.10	64,000.00	2,000.90
Purchasing Personal Services	204,674.00	194,697.60		9,976.40
Purchasing Expenses	10,600.00	(1,262.18)	1,077.89	10,784.29
Assessors Personal Services	316,061.00	316,054.50		6.50
Assessors Expenses	28,000.00	9,812.32	2,500.00	15,687.68
Treasurer Personal Services	595,484.00	568,370.57		27,113.43
Treasurer Expenses	363,500.00	341,703.98	21,796.02	-
Tax Title Foreclosure	100,000.00	95,249.57	4,750.43	(0.00)
Treasurer Parking Garage Capital Expense	25,500.00	25,500.00		-
Maturing Debt and Interest	4,346,000.00	4,257,434.88		88,565.12
Information Technology Personal Services	161,298.00	160,759.12		538.88
Information Technology Expenses	451,000.00	303,762.87	137,962.44	9,274.69
Law Personal Services	156,000.00	156,000.00		-
Law Expenses	37,150.00	36,818.55		331.45
Other Legal Expenses	151,750.00	135,016.62	16,733.38	-
Human Resources Personal Services	148,026.00	140,491.40		7,534.60
Human Resources Expenses	5,625.00	4,931.34	963.85	(270.19)
City Clerk Personal Services	278,194.00	275,449.33		2,744.67
City Clerk Expenses	5,310.00	3,500.12		1,809.88
Election & Registration Personal Services	64,309.64	54,629.23		9,680.41
Election & Registration Expenses	27,058.00	26,895.35		162.65
License Commission Personal Services	6,200.00	6,200.00		-
License Commission Expenses	3,050.00	1,112.92		1,937.08
Community Development Personal Services	313,517.00	278,816.97		34,700.03
Community Development Expenses	320,500.00	17,728.87	302,771.13	-
Building Personal Services	407,594.00	398,851.20		8,742.80
Building City Hall General Expenses	222,700.00	194,963.16	17,764.32	9,972.52
Building Repair and Care	42,000.00	33,523.00		8,477.00
Building Expenses	126,200.00	74,705.42	51,494.58	-
Building Capital Expenses	10,000.00	1,700.00	8,300.00	-
Police Personal Services	7,368,588.00	7,117,674.65		250,913.35
Police Contracted Services	5,740.00	3,914.50		1,825.50
Police Other Expenses	100,200.00	93,530.77	44.36	6,624.87
Police Equipment & Repair	280,500.00	245,731.58	9,081.76	25,686.66
Police Maintenance of Building	144,000.00	110,500.62	6,580.66	26,918.72
Police Capital Expenditures	135,000.00	135,000.00		-
Fire Personal Services	6,626,865.00	6,518,836.81		108,028.19
Fire Building Maintenance	213,000.00	210,428.12		2,571.88
Fire Other Expenses	52,000.00	49,986.69	2,931.26	(917.95)
Fire Equipment & Repair	214,000.00	169,665.00	44,000.00	335.00
Fire Capital Expenditures	138,000.00	138,000.00		-
School Department	53,287,310.00	49,586,533.80	3,696,516.45	4,259.75
Montachusett Regional Vocational Tech School	1,971,584.00	1,967,086.00		4,498.00
DPW Admin/Engineering Personal Services	386,577.00	381,941.19		4,635.81
DPW Traffic Signal Expenses	90,000.00	64,464.28	24,121.78	1,413.94
DPW Purchase of Services	85,000.00	84,477.62		522.38
DPW Administration/Engineering Expenses	7,400.00	6,395.08		1,004.92

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2017**

<u>2017</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
<i>Pre-Closing Departmental Accounts continued from Page 2.</i>				
Highway General Personal Services	1,027,794.00	1,010,391.60		17,402.40
Highway General Expenses	561,710.00	535,767.88	8,608.79	17,333.33
Municipal Garage Personal Services	-	-		-
Municipal Garage Expenses	-	-		-
Snow & Ice Personal Services	245,000.00	244,748.59		251.41
Snow & Ice Expenses	1,065,000.00	1,065,414.25		(414.25)
DPW Capital	925,000.00		925,000.00	-
DPW Street Lights	244,122.00	243,870.04	3,613.59	(3,361.63)
Cemetery Personal Services	243,803.00	243,802.92		0.08
Cemetery Expenses	63,105.00	53,141.27	9,605.00	358.73
Cemetery Equipment	65,000.00		65,000.00	-
Health Personal Services	582,581.00	580,572.34		2,008.66
Health Expenses	42,436.00	42,196.40		239.60
Rubbish Removal Expenses	1,529,650.00	1,513,728.63		15,921.37
Sanitary Landfill Expenses	482,000.00	476,968.60		5,031.40
Council On Aging Personal Services	178,728.00	176,298.63		2,429.37
Council On Aging Expenses	123,300.00	54,291.72	65,686.38	3,321.90
Veterans Personal Services	88,759.00	84,044.63		4,714.37
Veterans Expenses	2,120.00	1,398.33	458.29	263.38
Veterans' Benefits General	619,576.00	607,874.00		11,702.00
Public Library Personal Services	531,045.00	530,477.66		567.34
Public Library Expenses	218,798.00	198,266.43	19,774.66	756.91
Public Library Capital Expenses	-	-		-
Parks Personal Services	201,095.00	186,582.86		14,512.14
Parks Expenses	58,950.00	56,959.63	149.87	1,840.50
Recreation Personal Services	153,294.00	135,908.64		17,385.36
Recreation Expenses	42,225.00	41,044.15	695.90	484.95
Non-Contributory Pensions	15,000.00	14,588.01		411.99
Contributory Pensions	10,200,000.00	10,194,122.00		5,878.00
Workers' Compensation	350,000.00	303,948.76	3,964.63	42,086.61
Unemployment Compensation	220,000.00	137,672.98		82,327.02
Health Insurance	13,640,000.00	13,693,074.70		(53,074.70)
Life Insurance	280,000.00	287,614.81		(7,614.81)
Employer's FICA	930,000.00	938,733.73		(8,733.73)
Other Employee Benefits	809,297.00	775,340.92	4,932.00	29,024.08
Police Medical (Ch.41, Sec 100)	70,000.00	39,738.93	3,255.95	27,005.12
Fire Medical (Ch.41, Sec 100)	70,000.00	55,291.07	2,355.01	12,353.92
General Insurance	690,000.00	688,705.00		1,295.00
Montachusett Regional Planning Commission	12,500.00	12,287.29		212.71
Massachusetts Municipal Association Dues	7,500.00	6,850.00		650.00
Holiday Decorations	5,000.00	5,000.00		-
Montachusett Home Health Care	2,000.00	2,000.00		-
Johnny Appleseed Trail Association	50,000.00	50,000.00		-
Memorial Day	4,000.00	3,962.88		37.12
Civic Days	18,000.00	17,899.00		101.00
Disabilities Commission	1,000.00	227.13	732.50	40.37
Medicaid Billing Commissions	30,000.00	11,945.30	20,378.08	(2,323.38)
Veterans' Events	1,500.00	1,500.00		-
Subtotal 2016 Departmental Accounts	\$ 117,370,347.64	\$ 110,873,016.87	\$ 5,547,639.96	\$ 949,690.81

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2017**

<u>2016 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Auditor Expenses	\$ 67,500.00	\$ 42,800.00		\$ 24,700.00
Purchasing Expenses	14,109.52	13,346.52		763.00
Assessors Expenses	26,760.00	4,158.14	22,000.00	601.86
Treasurer Expenses	47,651.56	34,932.22	12,719.34	-
Treasurer Tax Title Foreclosure	15,296.33	15,296.33		-
Information Technology Expenses	67,690.27	67,690.24		0.03
Other Legal Expenses	16,776.50	16,776.50		-
Community Development Expenses	395,818.74	279,746.39	116,072.35	-
Building Personal Services	1,664.48	1,664.48		-
Police Personal Services	5,699.41	4,424.41		1,275.00
Police Equipment & Repair	9,261.10	8,561.10		700.00
Police Maintenance of Building	1,046.33	1,046.33		-
Fire General Maintenance	3,163.21	3,163.21		-
School Department	3,791,215.08	3,795,474.83		(4,259.75)
DPW Purchase of Services	40,000.00	4,617.76	35,382.24	-
DPW Highway General Expenses	57,086.47	46,545.69		10,540.78
DPW Capital Expenses	131,096.46	83,461.68	47,634.78	-
DPW Street Lighting	1,592.65	1,592.65		-
DPW Animal Control Expenses				-
Cemetery Personal Services				-
Cemetery Water System Ph II	29,503.86		29,503.86	-
Health Personal Services				-
Health Expenses				-
Health Demolition				-
Health Rubbish Removal				-
Health Sanitary Landfill				-
Council On Aging Expenses	17,447.77	17,447.77		-
Veterans Expenses	149.60	149.60		-
Public Library Expenses	4,507.65	4,507.65		-
Public Library Capital Improvements	78,907.00	78,907.00		-
Parks Expenses	469.00	469.00		-
Recreation Expenses	11,740.09	7,829.68		3,910.41
Workers' Compensation				-
Unemployment Compensation	14,831.00	14,831.00		-
Police Medical (Ch.41, Sec 100)				-
Fire Medical (Ch.41, Sec 100)				-
Life Insurance				-
Employer's FICA				-
Other Employee Benefits	47,816.00	30,429.80		17,386.20
Civic Days				-
General Insurance				-
Holiday Decorations				-
Medicaid Billing Commissions	15,697.77	15,697.77		-
Veterans Events	16.40	16.40		-
Subtotal 2016 Encumbrances	\$ 4,914,514.25	\$ 4,595,584.15	\$ 263,312.57	\$ 55,617.53
Total Departmental Accounts	\$ 122,284,861.89	\$ 115,468,601.02	\$ 5,810,952.53	\$ 1,005,308.34

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2017**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$ 322,382.27	\$ 69,712.07	\$ 252,670.20
Fitchburg Business Pool	86,831.36 *	80,095.41	6,735.95
 <u>2013</u>			
Sidewalk Accessibility Project	2,504.52	2,504.52	-
 <u>2014</u>			
Sidewalk Accessibility Project	10,000.00	9,989.00	11.00
 <u>2015</u>			
Streetscapes Project	86,707.58	86,707.58	-
Crocker Field House Roof Restoration Ph II	2,146.06	2,146.06	-
Green Acres Play Area	8,182.42	512.72	7,669.70
Fitchburg Parks Signage Project	2,450.00	-	2,450.00
Parks/Playground Improvement	3,421.94	3,421.94	-
 <u>2016</u>			
Sidewalk Accessibility Project	10,000.00	7,835.66	2,164.34
Streetscapes Project	145,000.00	17,560.89	127,439.11
Crocker Field House Roof Restoration Ph III	22,000.00	21,727.74	272.26
Fitchburg Homeowners Rehab Project	80,000.00	3,018.49	76,981.51
Boys & Girls Afterschool	1,800.00	1,800.00	-
BOH Code Enforcement	7,342.70	-	7,342.70
Building Dept Code Enforcement	9,970.12	-	9,970.12
Drug Suppression and Patrols	5.16	-	5.16
Planning & Administration	78,482.53	40,703.75	37,778.78
Demolition	26,915.37	26,915.37	-
United Neighbors of Fitchburg	5,352.53	5,352.53	-
MIHN Shelter	1,666.70	1,666.66	0.04
Parks/Playground Improvement	81,526.21	81,526.21	-
CDC Small Business & Microenterprise	1,667.00	1,667.00	-
 <u>2017</u>			
YMCA Spartacus Program	9,000.00	8,100.00	900.00
Twin Cities Rail Trail	100,000.00	5,645.51	94,354.49
Boys & Girls Afterschool	16,000.00	14,400.00	1,600.00
BOH Code Enforcement	143,000.00	142,949.07	50.93
Building Dept Code Enforcement	49,000.00	36,217.47	12,782.53
Drug Suppression and Patrols	65,000.00	63,584.02	1,415.98
CDBG Administration	212,000.00	134,183.48	77,816.52
Demolition	188,243.04	180,023.70	8,219.34
United Neighbors of Fitchburg	53,000.00	38,656.23	14,343.77
MIHN Family Housing Program	9,000.00	7,500.00	1,500.00
Parks / Playground Improvement	110,000.00	52,973.71	57,026.29
NewVue Small Business & Microenterprise	20,000.00	20,000.00	-
Total CDBG (Community Development Block Grant)	\$ 1,970,597.51	\$ 1,169,096.79	\$ 801,500.72

**CITY OF FITCHBURG
CAPITAL PROJECTS
JUNE 30, 2017**

	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:	
Parking Garage Renovations	\$ 900,000.00
Equipment and Police Station Renovation	5,373.00
School E-Rate Data Infrastructure	568,542.66
School Repairs, Renovations, and Generators	13,321.40
Various Municipal Purposes	-
Library Roof and Other Capital	-
Subtotal	1,487,237.06
Airport Terminal, Easements, and Other Capital	2,465,960.53
Subtotal - Municipal Purposes	\$ 3,953,197.59
 Water Enterprise:	
Water Main Replacement	2,500,000.00
Subtotal - Water Enterprise	\$ 2,500,000.00
 Wastewater Treatment Enterprise:	
Combined Sewer Separation	627,442.39
Beech-Hazel Combined Sewer Separation 2016	2,964,266.52
Hydraulic Model	499,810.36
East Wastewater Facility Projects	29,620,761.34
Subtotal - Wastewater Treatment Enterprise	\$ 33,712,280.61
Total Capital Projects	\$ 40,165,478.20

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2017**

	<u>OUTSTANDING BALANCE</u>
Municipal Purpose Loans:	
New High School	\$ 5,600,000.00
New Fire Station	698,000.00
School Remodeling, Repairs, & Equipment	140,000.00
School Remodeling	280,000.00
Library Roof and Other Capital	185,000.00
School Boilers	415,000.00
School Remodeling	825,000.00
Departmental Equipment	690,000.00
Departmental Equipment and Police Station Renovation	795,000.00
School Data Infrastructure Upgrade	100,000.00
	\$ 9,728,000.00
 Water Enterprise Fund Loans:	
Water Filtration Project: DW99-06 (via State)	\$ 3,060,000.00
Water Filtration Project: DW00-10 (via State)	1,660,000.00
Water Filtration Project: DW00-10A (via State)	2,790,000.00
Water Filtration Project: DW01-16 (via State)	4,207,755.06
Water Treatment Clairifier	400,000.00
Water Main Replacement	1,390,000.00
	\$ 13,507,755.06
 Wastewater Treatment Fund Loans:	
Wastewater: Odor Control CW97-30 (via State)	\$ 309,000.00
Wastewater Treatment Improvements	290,000.00
Sewer Separation: CW03-12 (via State)	315,000.00
Sewer Separation: CW03-12A (via State)	3,121,590.00
Sewer Separation: CW03-12B (via State)	895,890.32
Wastewater Treatment Improvements	3,692,000.00
Sewer Capital Improvements: CW08-03 (via State)	4,744,031.00
Sewer Capital Improvements: CW08-03A (via State)	723,706.88
Sewer Separation: CW03-12C (via State)	240,749.00
Wastewater Plant and Sewer Upgrades	1,400,000.00
Combined Sewer Separation & WWTF Improvements	1,520,000.00
Various Sewer Projects: CWP-12-01 (via State)	5,119,803.00
Various Sewer Projects: CWP-12-02 (via State)	6,559,210.00
Various Sewer Projects: CWP-13-01 (via State)	12,691,813.00
Sewer Separation: CWP-12-01A (via State)	692,244.00
Sewer System Improvements	1,035,000.00
Various Sewer Projects	1,350,000.00
Combined Sewer Separation	190,000.00
Various Sewer Projects: CWP-13-01A (via state)	1,231,951.00
	\$ 46,121,988.20
 Total - All Funded Debt	 \$ 69,357,743.26

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2017**

AGENCY FUNDS

	BALANCE
Deputy Collector's Fees	\$ 26,362.50
Tax Custodian Auction Escrow	6,931.74
Fees for Paypal Escrow	150.00
Tailings	259,609.85
Performance Deposits	74,340.00
Police Drug Escrow	42,241.76
Firearm Licensing Fees	4,737.50
Non-City Grant	50,000.00
Police Salary Escrow	4,127.63
Payroll and Payroll Withholdings	91,227.75
Total Agency Funds	\$ 559,728.73

TRUST FUNDS IN HANDS OF TREASURER

	NON-EXPENDABLE	EXPENDABLE	TOTAL
Stabilization Fund	\$ -	\$ 5,794,574.36	\$ 5,794,574.36
Health Trust Fund	-	5,171,017.80	5,171,017.80
Other Post Employment Benefits	-	597,916.48	597,916.48
<i>Welfare Funds:</i>			
E.G. Poole	10,560.00	192,016.42	202,576.42
Nathan Whitcomb	13,861.00	201,617.66	215,478.66
Jonas Marshall	600.00	9,370.95	9,970.95
Boutelle Robinson	1,000.00	17,257.68	18,257.68
E.E. Arnes	500.00	547.43	1,047.43
A.S. Fisher	2,000.00	18,501.07	20,501.07
D.M. Dillon	25,000.00	9,775.78	34,775.78
<i>School Funds:</i>			
Marion Putnam	2,000.00	23,968.96	25,968.96
A.E. Nolan	1,000.00	19,893.46	20,893.46
George F. Hoffman	1,500.00	620.90	2,120.90
FHS Class of 1869	500.00	1,555.50	2,055.50
Goodrich Street School	1,000.00	6,815.21	7,815.21
S.S. Richardson	8,900.00	1,291.17	10,191.17
Alvah Crocker	41,834.90	11,847.61	53,682.51
Crocker Building		1,560.89	1,560.89
Brisson French Language Development	52,890.21	35,544.41	88,434.62
Henry E. Cowdrey	371,954.67	233,259.39	605,214.06
<i>Library Funds:</i>			
Walter Heywood	5,000.00	2,103.38	7,103.38
L.A. Lemere	5,204.71	2,026.52	7,231.23
<i>Cemetery Funds:</i>			
Mausoleum	4,800.00	1,183.81	5,983.81
Rosa H. Brown	500.00	3,354.75	3,854.75
Perpetual Care	1,239,736.73	64,084.33	1,303,821.06
<i>Miscellaneous Funds:</i>			
H.F. Coggshall	14,500.00	44,432.72	58,932.72
Conservation Commission	500.00	5,536.74	6,036.74
G.R. Wallace Creative Citizen	50,000.00	49,117.99	99,117.99
Anna J. Kujanpaa - Health	18,931.16	4,017.47	22,948.63
Clara L. Tenney	45,464.98	42,259.67	87,724.65
Total Trust Funds in Hands of Treasurer	\$ 1,919,738.36	\$ 12,567,070.51	\$ 14,486,808.87

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2017**

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$ 10,000.00	\$ 1,207.64	\$ 11,207.64
Aubuchon, Camille	10,100.00	570.56	10,670.56
Boudreau Memorial	1,403.51	85.89	1,489.40
Cain	1,900.00	457.82	2,357.82
Casassa	2,200.00	511.79	2,711.79
Henry	7,000.00	674.95	7,674.95
Hoffman	300.00	108.78	408.78
Irish American	5,330.00	249.05	5,579.05
Kabatchnik	10,000.00	2,476.39	12,476.39
Lemay, J. Harold	1,100.00	236.39	1,336.39
Lemay, Paul	1,053.00	278.21	1,331.21
Pierce	54,000.00	35,532.99	89,532.99
Rice Memorial Concert	4,200.00	1,003.91	5,203.91
Rosenbaum	7,200.00	1,497.68	8,697.68
Salny	3,200.00	568.71	3,768.71
Simonds	8,800.00	1,502.67	10,302.67
Sipila	10,000.00	1,656.92	11,656.92
Smith	15,100.00	3,594.85	18,694.85
Solander	500.00	7,403.74	7,903.74
Vickery Principal	10,000.00	51,285.86	61,285.86
Vose	1,000.00	400.77	1,400.77
Wallace, A.G. Anniversary	1,000.00	246.09	1,246.09
Wallace, A.G. Memorial	5,460.00	447.04	5,907.04
Wallace, Herbert I.	5,000.00	819.79	5,819.79
West	7,300.00	3,037.62	10,337.62
Willis	24,000.00	2,403.27	26,403.27
Unrestricted Funds	39,445.29	335,606.74	375,052.03
A&G Wallace Principal	-	1,029,670.53	1,029,670.53
Total Trust Funds in Hands of Library Trustees	\$ 246,591.80	\$ 1,483,536.65	\$ 1,730,128.45