

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2020



Calvin D. Brooks
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City Auditor

CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2020

	<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	\$ 18,427,062	\$ 9,960,447	\$ (855,402)	\$ 1,483,590	\$ 15,280,870	\$ 21,997,792
Property Taxes Receivable	2,478,251	-	-	-	-	-
Tax Liens & Foreclosures Receivable	5,496,579	-	-	253,269	470,222	-
Motor Vehicle Excise Receivable	1,617,251	-	-	-	-	-
Service Charges Receivable	498,839	-	-	894,353	1,924,887	-
Other Receivables	1,156,582	11,824,954	-	-	-	4,403
Fixed Assets - net	-	-	87,790,872	-	-	-
Total Assets	\$ 29,674,564	\$ 21,785,401	\$ 86,935,470	\$ 2,631,212	\$ 17,675,979	\$ 22,002,195
<u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$ 1,860,060	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	7,931,817	11,701,363	-	1,147,622	2,395,109	-
Notes Payable	-	-	815,000	-	-	-
Accounts Payable	732,075	1,429,878	1,339,579	56,025	179,375	75,111
Other Liabilities	942,182	-	-	-	-	1,054,703
General Obligation Long-Term Debt	-	-	87,790,872	-	-	-
Total Liabilities	\$ 11,466,134	\$ 13,131,241	\$ 89,945,451	\$ 1,203,647	\$ 2,574,484	\$ 1,129,814
Fund Equity:						
F/B - Reserve for Expenditures	\$ -	\$ -	\$ -	\$ 277,458	\$ -	\$ -
F/B - Reserve for Encumbrances	8,554,742	443	-	673,533	3,523,002	-
Unreserved/Undesignated Fund Balance	9,653,688	8,653,717	(5,205,010)	-	-	20,872,381
Retained Earnings	-	-	2,195,029	476,574	11,578,493	-
Total Fund Equity	\$ 18,208,430	\$ 8,654,160	\$ (3,009,981)	\$ 1,427,565	\$ 15,101,495	\$ 20,872,381
Total Liabilities & Fund Equity	\$ 29,674,564	\$ 21,785,401	\$ 86,935,470	\$ 2,631,212	\$ 17,675,979	\$ 22,002,195

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2020**

2020	APPROPRIATED	EXPENDED	ENCUMBERED	BALANCE
City Council Personal Services	\$ 110,000.00	\$ 109,999.56	\$ -	\$ 0.44
City Council Expenses	24,375.00	15,304.80		9,070.20
Mayor Personal Services	209,085.00	209,084.06		0.94
Mayor Expenses	4,800.00	1,488.53		3,311.47
City Auditor Personal Services	219,305.00	219,302.80		2.20
City Auditor Expenses	65,000.00	888.41	61,500.00	2,611.59
Purchasing Personal Services	304,374.00	293,430.04		10,943.96
Purchasing Expenses	4,000.00	(657.46)		4,657.46
Assessors Personal Services	244,548.00	244,546.20		1.80
Assessors Expenses	180,400.00	133,695.05	10,000.00	36,704.95
Treasurer Personal Services	652,244.00	643,162.39		9,081.61
Treasurer Expenses	415,900.00	355,247.57	37,299.09	23,353.34
Tax Title Foreclosure	100,000.00	48,799.50	51,200.50	-
Maturing Debt and Interest	2,314,750.00	2,317,174.50		(2,424.50)
Information Technology Personal Services	199,879.00	196,686.80		3,192.20
Information Technology Expenses	515,000.00	362,984.28	67,414.40	84,601.32
Law Personal Services	168,286.00	168,286.00		-
Law Expenses	55,500.00	54,226.93		1,273.07
Other Legal Expenses	146,000.00	119,381.32	25,000.00	1,618.68
Human Resources Personal Services	149,970.00	148,868.40		1,101.60
Human Resources Expenses	11,000.00	6,737.24	4,262.76	-
City Clerk Personal Services	337,956.00	337,956.00		-
City Clerk Expenses	5,825.00	4,111.01	93.57	1,620.42
Election & Registration Personal Services	80,306.00	56,186.49		24,119.51
Election & Registration Expenses	57,590.00	35,022.74	2,465.02	20,102.24
License Commission Personal Services	6,200.00	5,366.69		833.31
License Commission Expenses	3,050.00	1,793.35		1,256.65
Community Development Personal Services	391,486.00	386,710.94		4,775.06
Community Development Expenses	52,685.00	20,134.58	32,550.42	-
Community Development Capital Expenses	600,000.00	-	600,000.00	-
Facilities Personal Services	40,100.00	10,018.98		30,081.02
Facilities City Hall General Expenses	295,600.00	271,637.43	8,067.19	15,895.38
Facilities Repair and Care	10,000.00	192.81		9,807.19
Police Personal Services	8,211,652.00	7,735,130.04		476,521.96
Police Contracted Services	3,500.00	2,587.50		912.50
Police Other Expenses	173,250.00	145,095.54	1,596.00	26,558.46
Police Equipment & Repair	292,500.00	249,931.74	9,535.75	33,032.51
Police Maintenance of Building	126,900.00	103,724.62	1,962.56	21,212.82
Police Capital Expenditures	371,602.00	127,217.80	244,384.00	0.20
Fire Personal Services	7,402,757.00	7,349,933.12		52,823.88
Fire Building Maintenance	241,500.00	231,081.92	8,489.78	1,928.30
Fire Other Expenses	74,000.00	64,436.15	56.93	9,506.92
Fire Equipment & Repair	203,564.00	189,096.24	8,660.95	5,806.81
Fire Capital Expenditures	61,000.00	60,518.26		481.74
Building Personal Services	600,776.00	579,538.85		21,237.15
Building Expenses	106,500.00	54,669.33	27,317.75	24,512.92
School Department	62,766,852.00	57,114,815.49	4,752,036.51	900,000.00
Montachusett Regional Vocational Tech School	1,941,987.00	1,920,335.00		21,652.00
DPW Admin/Engineering Personal Services	535,019.00	485,239.73		49,779.27
DPW Traffic Signal Expenses	83,000.00	53,649.82	14,114.00	15,236.18
DPW Purchase of Services	100,000.00	90,204.57	7,922.10	1,873.33
DPW Administration/Engineering Expenses	767,400.00	196,551.64	570,848.36	-

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2020**

2020	APPROPRIATED	EXPENDED	ENCUMBERED	BALANCE
<i>Pre-Closing Departmental Accounts continued from Page 2.</i>				
Highway General Personal Services	1,382,942.00	1,258,025.61		124,916.39
Highway General Expenses	563,100.00	464,499.02	87,276.92	11,324.06
Snow & Ice Personal Services	163,000.00	115,464.56		47,535.44
Snow & Ice Expenses	762,000.00	759,984.40		2,015.60
DPW Capital	882,500.00	231,195.00	651,305.00	-
DPW Street Lights	302,122.00	265,206.79	22,221.28	14,693.93
Cemetery Personal Services	335,363.00	309,933.49		25,429.51
Cemetery Expenses	86,300.00	71,989.04	1,833.85	12,477.11
Cemetery Capital Expenses	200,000.00	-	200,000.00	-
Health Personal Services	741,144.00	713,822.16		27,321.84
Health Expenses	54,844.00	48,602.38		6,241.62
Rubbish Removal Expenses	1,639,500.00	1,492,501.97	135,972.65	11,025.38
Sanitary Landfill Expenses	637,000.00	616,861.75		20,138.25
Council On Aging Personal Services	229,027.00	228,023.89		1,003.11
Council On Aging Expenses	80,100.00	70,368.46	384.97	9,346.57
Veterans Personal Services	124,018.00	124,016.80		1.20
Veterans Expenses	8,800.00	6,107.32		2,692.68
Veterans' Benefits General	707,012.00	691,558.97		15,453.03
Public Library Personal Services	680,366.00	667,795.69		12,570.31
Public Library Expenses	251,437.00	224,156.06	5,563.96	21,716.98
Library Capital Expenses	57,780.00	7,964.85	49,815.15	-
Parks Personal Services	232,625.00	190,666.07		41,958.93
Parks Expenses	72,000.00	52,561.28		19,438.72
Recreation Personal Services	184,784.00	174,617.03		10,166.97
Recreation Expenses	67,000.00	55,934.90	880.00	10,185.10
State Assessments	6,446,127.00	6,114,409.00		331,718.00
Non-Contributory Pensions	16,112.00	10,819.62		5,292.38
Contributory Pensions	13,189,700.00	13,189,700.00		-
Workers' Compensation	378,000.00	328,304.94	2,738.53	46,956.53
Unemployment Compensation	240,000.00	106,331.95	51,298.35	82,369.70
Health Insurance	15,300,000.00	15,456,646.29		(156,646.29)
Life Insurance	275,000.00	264,685.50		10,314.50
Employer's Medicare	1,100,000.00	1,059,578.54		40,421.46
Other Employee Benefits	817,442.00	762,127.10		55,314.90
Police Medical (Ch.41, Sec 100)	70,000.00	35,995.80	374.44	33,629.76
Fire Medical (Ch.41, Sec 100)	70,000.00	13,096.00	3,838.09	53,065.91
General Insurance	1,100,000.00	1,036,881.00	1,000.00	62,119.00
Montachusett Regional Planning Commission	13,233.00	13,232.07		0.93
Massachusetts Municipal Association Dues	7,500.00	7,377.00		123.00
Holiday Decorations	5,000.00	5,000.00		-
Johnny Appleseed Trail Association	50,000.00	50,000.00		-
Civic Days	18,000.00	-	12,000.00	6,000.00
Disabilities Commission	1,000.00	306.17	693.83	-
Medicaid Billing Commissions	40,000.00	15,364.15	8,108.85	16,527.00
Reserve for Other Municipal Purpose	42,220.00	-		42,220.00
Transfer to Stabilization Fund	350,000.00	350,000.00		-
Transfer to OPEB Trust Fund	250,000.00	250,000.00		-
Transfer to Capital--Longsjo School	1,055,000.00	1,055,000.00		-
Transfer to Special Revenue		12,335.10		(12,335.10)
Transfer to Airport Fund	128,000.00	128,000.00		-
Subtotal 2020 Departmental Accounts	\$ 143,446,071.00	\$ 132,638,573.02	\$ 7,782,083.51	\$ 3,025,414.47

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2020**

<u>2019 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Auditor Expenses	\$ 65,000.00	\$ 61,750.00	\$ -	\$ 3,250.00
Purchasing Expenses	389.99	389.99		-
Assessors Expenses	10,000.00	-		10,000.00
Treasurer Expenses	32,113.12	4,962.17	26,150.95	1,000.00
Treasurer Tax Title Foreclosure	12,651.70	12,651.70		-
Maturing Debt, Interest, & Costs	5,877.55	4,577.55		1,300.00
Information Technology Expenses	109,794.43	67,235.20	42,559.23	-
Other Legal Expenses	9,833.80	5,856.68		3,977.12
Human Resources Expenses	1,081.93	49.75	1,032.18	-
Election & Registration Expenses	16,446.45	-	16,446.45	-
Community Development Expenses	537,565.02	167,018.30	370,546.72	-
Facilities City Hall General Expenses	4,946.78	4,946.78		-
Police Expenses	715.61	715.61		-
Police Equipment & Repair	8,363.59	8,363.59		-
Police Maintenance of Building	15,086.99	15,086.99		-
Fire General Maintenance	11,000.00	11,000.00		-
Fire Other Expenses	2,214.68	2,214.68		-
Fire Equipment & Repair	8,110.85	8,110.85		-
Fire Capital Expenditures	573,522.00	573,522.00		-
Building Expenses	45,364.38	45,364.38		-
School Department	3,212,052.81	3,212,052.81		-
DPW Purchase of Services	312,581.22	156,567.42	156,013.80	-
DPW Highway General Expenses	26,231.93	23,773.39		2,458.54
DPW Capital Expenses	453,302.78	310,922.83	142,379.95	-
DPW Street Lighting	19,053.27	19,053.27		-
Cemetery Expenses	18,766.82	-		18,766.82
Cemetery Capital Expenses	23,378.70	5,850.00	17,528.70	-
Rubbish Removal Expenses	9,972.65	9,972.65		-
Council On Aging Expenses	12,227.24	12,227.24		-
Veterans Expenses	111.05	111.05		-
Recreation Expenses	38,194.33	22,738.98		15,455.35
Workers' Compensation	7,983.00	7,413.00		570.00
Unemployment Compensation	2,736.00	2,736.00		-
Police Medical (Ch.41, Sec 100)	11,462.10	11,462.10		-
Fire Medical (Ch.41, Sec 100)	53,438.23	53,438.23		-
Disabilities Commission	882.00	882.00		-
Subtotal 2019 Encumbrances	\$ 5,672,453.00	\$ 4,843,017.19	\$ 772,657.98	\$ 56,777.83
Total Departmental Accounts	\$ 149,118,524.00	\$ 137,481,590.21	\$ 8,554,741.49	\$ 3,082,192.30

CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2020

<u>Enterprise and Other Funds</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
Water Enterprise Fund				
Water Personal Services	\$ 1,365,875.00	\$ 1,211,366.34	\$ -	\$ 154,508.66
Water Expenses	726,000.00	605,122.06	5,280.72	115,597.22
Regional Water Facility Personal Serv.	392,707.00	392,798.50		(91.50)
Regional Water Facility Expenses	715,000.00	738,614.52		(23,614.52)
Water Reimbursables to City	920,000.00	920,000.00		-
Water Debt Service	2,099,224.00	2,124,504.22		(25,280.22)
Water Capital Expenditures	1,382,052.00	638,491.61	668,252.36	75,308.03
Encumb. Regional Water Expense	-	-		-
Encumb. Water Expenses	4,135.29	4,135.29		-
Encumb. Water Capital Expenditures	-	-		-
Total Water Enterprise Fund	\$ 7,604,993.29	\$ 6,635,032.54	\$ 673,533.08	\$ 296,427.67
Wastewater Enterprise Fund				
East Plant Personal Services	\$ 2,190,284.00	\$ 2,129,288.01	\$ -	\$ 60,995.99
East Plant Expense	2,660,500.00	1,971,813.63	319,068.01	369,618.36
West Plant Expense	2,200.00	-		2,200.00
Wastewater Reimbursables to City	1,150,000.00	1,150,000.00		-
Wastewater Debt Service	4,840,777.00	4,729,147.74		111,629.26
Wastewater Capital Expenditures	2,559,000.00	782,621.04	1,776,378.69	0.27
Encumb. East Plant Expenses	501,007.83	52,922.47	448,085.36	-
Encumb. West Plant Expenses	-	-		-
Encumb. Wastewater Capital Expenses	2,554,504.68	1,575,034.33	979,470.35	-
Total Wastewater Enterprise Fund	\$ 16,458,273.51	\$ 12,390,827.22	\$ 3,523,002.41	\$ 544,443.88
Airport Fund				
Airport Personal Services	\$ 255,864.00	\$ 252,125.07	\$ -	\$ 3,738.93
Airport Expenses	370,974.00	327,949.37	443.30	42,581.33
Encumb. Airport Expenses	6,523.05	1,899.73		4,623.32
Total Airport Fund	\$ 633,361.05	\$ 581,974.17	\$ 443.30	\$ 50,943.58

CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2020

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$ 384,674.07	\$ 89,786.28	\$ 294,887.79
Fitchburg Business Pool	40,458.45	40,000.00	458.45
2017			
Twin Cities Rail Trail	1,525.29	1,525.29	-
2018			
Down Payment Assistance Program	25,175.00	9,772.23	15,402.77
Sidewalk Accessibility Project	3,661.47	-	3,661.47
Streetscape Improvements	16,754.51	16,754.51	-
Crocker Field Grandstand Phase IV	17,583.56	4,067.26	13,516.30
Drug Suppression and Patrols	534.08	-	534.08
CDBG Administration	-	(11,655.00)	11,655.00
Parks / Playground Improvement	69,618.57	26,413.57	43,205.00
CDBG Business Loan Pool	76,650.00	56,288.38	20,361.62
2019			
Historical Society Handicap Access	4,474.00	-	4,474.00
Our Father's House Homeless Intervention	1,666.63	1,666.63	-
Fitchburg State IdeaLab Buildout	2,000.00	2,000.00	-
Sidewalk Accessibility	5,000.00	-	5,000.00
Streetscape Improvements	158,905.00	9,250.96	149,654.04
Crocker Field Grandstand Wall	8,000.00	-	8,000.00
YMCA Spartacus Program	2,000.00	2,000.00	-
Boys & Girls Afterschool	4,800.00	4,800.00	-
Board of Health Code Enforcement	3.85	-	3.85
Drug Enforcement Patrol Program	15.95	-	15.95
CDBG Administration	38,954.62	38,954.62	-
Demolition	262,546.32	7,400.61	255,145.71
Empowered Families UNF MOC	6,506.99	5,959.76	547.23
MIHN Family Housing / Pathways	666.74	666.66	0.08
Goodrich Payground Improvement	-	-	-
NewVue Small Business Assistance	1,750.00	1,750.00	-
CDBG Business Loan Pool	87,250.00	83,700.00	3,550.00
2020			
Restore Grandstand Benches	8,948.00	-	8,948.00
Crocker Field House Roof Phase II	32,811.00	-	32,811.00
Cleghorn Center Youth Services	14,913.00	2,299.48	12,613.52
Our Father's House Homeless Intervention	27,837.00	26,183.88	1,653.12
Downtown Mural Project	23,862.00	-	23,862.00
Streetscape Improvements	149,140.00	-	149,140.00
Crocker Field Grandstand Rear Wall	8,948.00	-	8,948.00
YMCA Spartacus Program	9,942.00	3,976.80	5,965.20
Boys & Girls Club Afterschool	15,907.00	11,134.90	4,772.10
FSU Downtown Coordinator	29,828.00	11,818.80	18,009.20
Board of Health Code Enforcement	99,427.00	95,534.94	3,892.06
Drug Enforcement Patrol Program	59,651.00	59,649.58	1.42
CDBG Administration	194,860.00	167,271.62	27,588.38
Demolition	178,160.00	-	178,160.00
MIHN Family Housing / Pathways	7,953.00	5,302.00	2,651.00
Community Legal Aid Homeless Prevention	9,942.00	4,447.00	5,495.00
Centro High Speed Internet	-	-	-
Critical Home Repair	19,885.00	15,568.23	4,316.77
Parks / Playground Improvement	-	-	-
NewVue Small Business Assistance	20,880.00	17,395.86	3,484.14
CDBG Business Loan Pool	96,981.51	-	96,981.51
2020-Covid			
Rent Mortgage Utility Assistance	230,000.00	-	230,000.00
Health & Social Services Resources	70,000.00	-	70,000.00
Purchase of Personal Protective Equipment	21,000.00	-	21,000.00
Homelessness Resources	20,000.00	-	20,000.00
Food Insecurity Assistance	25,000.00	-	25,000.00
Small Business Loans & Grants	130,000.00	54,325.00	75,675.00
Covid Grant Administration	90,047.00	6,965.22	83,081.78
Total CDBG (Community Development Block Grant)	\$ 2,817,097.61	\$ 872,975.07	\$ 1,944,122.54

CITY OF FITCHBURG
CAPITAL PROJECTS - LIFE TO DATE
JUNE 30, 2020

	<u>TOTAL PROJECT BUDGET</u>	<u>TOTAL EXPENDED</u>	<u>UNEXPENDED BALANCES</u>
Municipal Purposes:			
Parking Garage Renovations	\$ 1,355,000.00	\$ 828,251.79	\$ 526,748.21
City Hall Renovation	24,125,000.00	17,625,118.73	6,499,881.27
Crocker School Renovation	1,000,000.00	261,066.00	738,934.00
Longsjo School Roof Replacement	2,367,000.00	2,235,960.30	131,039.70
South Street School Roof & Boiler	<u>3,105,666.00</u>	<u>122,350.00</u>	<u>2,983,316.00</u>
Subtotal	\$ 31,952,666.00	\$ 21,072,746.82	\$ 10,879,919.18
Airport Equipment	\$ 23,332.00	\$ -	\$ 23,332.00
Covid-19 Grant	69,000.00	35,569.92	33,430.08
Self-service Fuel Station	820,000.00	-	820,000.00
Runway Easements , Obstruction Removal, & Design	1,216,635.00	1,122,471.63	94,163.37
Runway Reconstruction	<u>15,369,000.00</u>	<u>13,746,031.76</u>	<u>1,622,968.24</u>
Subtotal - Airport	\$ 17,497,967.00	\$ 14,904,073.31	\$ 2,593,893.69
Subtotal - Municipal Purposes	<u>\$ 49,450,633.00</u>	<u>\$ 35,976,820.13</u>	<u>\$ 13,473,812.87</u>
Water Enterprise:			
In-Line Turbine	\$ 278,357.00	\$ 74,464.01	\$ 203,892.99
Land Acquisition and Conservation Restrictions	796,124.00	787,186.00	8,938.00
Water Main Replacement	2,500,000.00	2,345,884.07	154,115.93
Water Meter Replacement	4,500,000.00	1,830,404.60	2,669,595.40
Bond Premiums Reserved	<u>55,620.00</u>	<u>-</u>	<u>55,620.00</u>
Subtotal - Water Enterprise	<u>\$ 8,130,101.00</u>	<u>\$ 5,037,938.68</u>	<u>\$ 3,092,162.32</u>
Wastewater Treatment Enterprise:			
Combined Sewer Separation	15,800,000.00	15,358,358.87	\$ 441,641.13
Beech-Hazel Combined Sewer Separation 2016	4,000,000.00	2,100,024.08	1,899,975.92
Hydraulic Model	1,500,000.00	1,107,246.90	392,753.10
East Wastewater Facility Projects	31,250,000.00	22,825,332.82	8,424,667.18
CSO 039, 048, Clarendon Street	<u>8,200,000.00</u>	<u>-</u>	<u>8,200,000.00</u>
Subtotal - Wastewater Treatment Enterprise	<u>\$ 60,750,000.00</u>	<u>\$ 41,390,962.67</u>	<u>\$ 19,359,037.33</u>
Total Capital Projects	<u>\$ 118,330,734.00</u>	<u>\$ 82,405,721.48</u>	<u>\$ 35,925,012.52</u>

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2020**

	<u>OUTSTANDING BALANCE</u>
Municipal Purpose Loans:	
School Remodeling, Repairs, & Equipment	\$ 35,000.00
School Remodeling	70,000.00
Library Roof and Other Capital	90,000.00
School Boilers	205,000.00
School Remodeling	405,000.00
Departmental Equipment	85,000.00
Departmental Equipment and Police Station Renovation	195,000.00
School Data Infrastructure Upgrade	25,000.00
Airport Administration Building	455,000.00
Parking Garage Renovations	695,000.00
City Hall Renovation 2020	<u>13,550,000.00</u>
Subtotal Municipal Purpose Loans	<u>\$ 15,810,000.00</u>
Water Enterprise Fund Loans:	
Water Filtration Project: DW99-06 (via State)	\$ 795,000.00
Water Filtration Project: DW00-10 (via State)	430,000.00
Water Filtration Project: DW00-10A (via State)	1,835,000.00
Water Filtration Project: DW01-16 (via State)	2,805,170.00
Water Treatment Clarifier	100,000.00
Water Main Replacement 2013	1,120,000.00
Water Main Replacement 2019	2,155,000.00
Water Meter Replacement 2020	<u>3,030,000.00</u>
Subtotal Water Enterprise Fund Loans	<u>\$ 12,270,170.00</u>
Wastewater Treatment Fund Loans:	
Sewer Separation: CW03-12 (via State)	\$ 210,000.00
Sewer Separation: CW03-12A (via State)	2,142,833.00
Sewer Separation: CW03-12B (via State)	645,674.00
Wastewater Treatment Improvements	2,665,000.00
Sewer Capital Improvements: CW08-03 (via State)	3,662,540.00
Sewer Capital Improvements: CW08-03A (via State)	584,975.00
Sewer Separation: CW03-12C (via State)	194,678.00
Wastewater Plant and Sewer Upgrades	1,100,000.00
Combined Sewer Separation & WWTF Improvements	1,235,000.00
Various Sewer Projects: CWP-12-01 (via State)	4,397,969.00
Various Sewer Projects: CWP-12-02 (via State)	5,634,435.00
Various Sewer Projects: CWP-13-01 (via State)	11,015,908.00
Sewer Separation: CWP-12-01A (via State)	600,835.00
Sewer System Improvements	690,000.00
Various Sewer Projects	900,000.00
Combined Sewer Separation	120,000.00
Various Sewer Projects: CWP-13-01A (via state)	1,063,827.00
Various Sewer Projects:CWP-16-05 (via state)	1,985,014.00
Various Sewer Projects:CWP-16-10 (via state)	8,652,654.00
Sewer System Improvements	815,000.00
East Wastewater Facility Project	180,000.00
Sewer Capital Improvements: CW16-10A (via state)	<u>11,214,360.00</u>
Subtotal Wastewater Treatment Fund Loans	<u>\$ 59,710,702.00</u>
Total - All Funded Debt	<u>\$ 87,790,872.00</u>

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2020**

AGENCY FUNDS

	<u>BALANCE</u>
Deputy Collector Fees	\$ 13,173.00
Tax Custodian Auction Escrow	\$ 2,100.00
Tailings	275,188.85
Performance Deposits	130,000.00
Police Drug Escrow	41,253.54
Firearm Licensing Fees	3,075.00
Non-City Grant	144,000.00
Prepay Salary Escrow	(798.52)
Prepay Retirement Salary Escrow	(1,058.90)
Police Salary Escrow	(31,143.76)
Fire Salary Escrow	765.70
Life Insurance Escrow	50,733.15
Dental Insurance Escrow	85,062.88
 Total Agency Funds	 <u>\$ 712,350.94</u>

TRUST FUNDS IN HANDS OF TREASURER

	<u>NON-EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$ -	\$ 7,058,569.69	\$ 7,058,569.69
Health Trust Fund	-	6,578,489.09	6,578,489.09
Other Post Employment Benefits	-	1,505,096.69	1,505,096.69
<i>Welfare Funds:</i>			
E.G. Poole	10,560.00	198,031.57	208,591.57
Nathan Whitcomb	13,861.00	211,147.77	225,008.77
Jonas Marshall	600.00	9,811.97	10,411.97
Boutelle Robinson	1,000.00	18,065.19	19,065.19
E.E. Armes	500.00	604.12	1,104.12
A.S. Fisher	2,000.00	18,895.04	20,895.04
D.M. Dillon	25,000.00	11,318.95	36,318.95
<i>School Funds:</i>			
Marion Putnam	2,000.00	25,117.53	27,117.53
A.E. Nolan	1,000.00	20,817.55	21,817.55
George F. Hoffman	1,500.00	721.29	2,221.29
FHS Class of 1869	500.00	1,646.47	2,146.47
Goodrich Street School	1,000.00	7,162.95	8,162.95
S.S. Richardson	8,900.00	1,744.79	10,644.79
Alvah Crocker	41,834.90	14,261.62	56,096.52
Crocker Building	-	1,629.05	1,629.05
Brisson French Language Development	52,890.21	33,377.05	86,267.26
Henry E. Cowdrey	371,954.67	225,459.30	597,413.97
<i>Library Funds:</i>			
Walter Heywood	5,000.00	2,418.05	7,418.05
L.A. Lemere	5,204.71	2,346.79	7,551.50
<i>Cemetery Funds:</i>			
Mausoleum	4,800.00	1,455.02	6,255.02
Rosa H. Brown	500.00	3,525.25	4,025.25
Perpetual Care	1,341,144.73	68,599.14	1,409,743.87
<i>Miscellaneous Funds:</i>			
H.F. Coggshall	14,500.00	47,144.45	61,644.45
Conservation Commission	500.00	5,803.70	6,303.70
G.R. Wallace Creative Citizen	50,000.00	53,503.70	103,503.70
Anna J. Kujanpaa - Health	18,931.16	5,037.80	23,968.96
Clara L. Tenney	45,464.98	46,143.88	91,608.86
 Total Trust Funds in Hands of Treasurer	 <u>\$ 2,021,146.36</u>	<u>\$ 16,177,945.46</u>	<u>\$ 18,199,091.82</u>

CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2020

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$ 10,000.00	\$ 1,897.60	\$ 11,897.60
Aubuchon, Camille	10,100.00	1,206.72	11,306.72
Boudreau Memorial	1,403.51	142.27	1,545.78
Cain	1,900.00	607.19	2,507.19
Casassa	2,200.00	740.68	2,940.68
Henry	7,000.00	793.23	7,793.23
Hoffman	300.00	134.27	434.27
Irish American	5,330.00	554.81	5,884.81
Kabatchnik	10,000.00	2,729.23	12,729.23
Lemay, J. Harold	1,100.00	356.90	1,456.90
Lemay, Paul	1,053.00	285.17	1,338.17
Peirce	54,000.00	50,105.37	104,105.37
Rice Memorial Concert	4,200.00	1,115.70	5,315.70
Rosenbaum	7,200.00	1,686.38	8,886.38
Salny	3,200.00	789.62	3,989.62
Simonds	8,800.00	1,324.68	10,124.68
Sipila	10,000.00	2,444.54	12,444.54
Smith	15,100.00	4,343.68	19,443.68
Solander	500.00	7,574.89	8,074.89
Vickery Principal	10,000.00	55,661.22	65,661.22
Vose	1,000.00	488.40	1,488.40
Wallace, A.G. Anniversary	1,000.00	302.03	1,302.03
Wallace, A.G. Memorial	5,460.00	1,069.56	6,529.56
Wallace, Herbert I.	5,000.00	1,104.63	6,104.63
West	7,300.00	3,443.73	10,743.73
Willis	24,000.00	4,063.42	28,063.42
Unrestricted Funds	39,445.29	406,790.71	446,236.00
A&G Wallace Principal	-	1,161,791.01	1,161,791.01
Total Trust Funds in Hands of Library Trustees	\$ 246,591.80	\$ 1,713,547.64	\$ 1,960,139.44