

CITY OF FITCHBURG

AUDITOR'S REPORT

June 30, 2019



Calvin D. Brooks
City Auditor/Finance Director

Jacquelyn M. Cronin
Deputy City Auditor

**CITY OF FITCHBURG
COMBINED BALANCE SHEET (UNAUDITED)
JUNE 30, 2019**

	<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	\$ 19,280,575	\$ 8,523,125	\$ 13,715,908	\$ 1,715,694	\$ 13,907,324	\$ 20,809,891
Property Taxes Receivable	1,170,091	-	-	-	-	-
Tax Liens & Foreclosures Receivable	6,160,203	-	-	258,330	484,950	-
Motor Vehicle Excise Receivable	1,503,332	-	-	-	-	-
Service Charges Receivable	390,478	-	-	917,133	1,778,783	-
Other Receivables	547,537	11,005,151	-	-	-	624,350
Fixed Assets - net	-	-	66,514,728	-	-	-
Total Assets	\$ 29,052,216	\$ 19,528,276	\$ 80,230,636	\$ 2,891,157	\$ 16,171,057	\$ 21,434,241
<u>LIABILITIES & FUND EQUITY</u>						
Liabilities:						
Reserved for Abatements	\$ 1,920,683	\$ -	\$ -	\$ -	\$ -	\$ -
Deferred Revenue	7,693,981	11,005,151	-	1,175,464	2,263,733	-
Notes Payable	-	-	14,700,000	-	-	-
Accounts Payable	1,922,676	1,423,959	600,922	38,471	157,525	215,459
Other Liabilities	139,117	-	-	-	-	1,129,299
General Obligation Long-Term Debt	-	-	66,514,728	-	-	-
Total Liabilities	\$ 11,676,457	\$ 12,429,110	\$ 81,815,650	\$ 1,213,935	\$ 2,421,258	\$ 1,344,758
Fund Equity:						
F/B - Reserve for Expenditures	\$ 1,525,000	\$ -	\$ -	\$ 302,064	\$ 305,513	\$ -
F/B - Reserve for Encumbrances	5,672,453	6,523	-	4,135	1,940,296	-
Unreserved/Undesignated Fund Balance	10,178,306	7,092,643	(1,153,977)	-	-	20,089,483
Retained Earnings	-	-	(431,037)	1,371,023	8,753,990	-
Total Fund Equity	\$ 17,375,759	\$ 7,099,166	\$ (1,585,014)	\$ 1,677,222	\$ 10,999,799	\$ 20,089,483
Total Liabilities & Fund Equity	\$ 29,052,216	\$ 19,528,276	\$ 80,230,636	\$ 2,891,157	\$ 13,421,057	\$ 21,434,241

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2019**

<u>2019</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	24,375.00	12,211.72		12,163.28
Mayor Personal Services	200,416.00	200,416.00		-
Mayor Expenses	14,800.00	14,660.33		139.67
City Auditor Personal Services	210,442.00	210,442.00		-
City Auditor Expenses	70,327.00	4,103.96	65,000.00	1,223.04
Purchasing Personal Services	261,094.00	261,094.00		-
Purchasing Expenses	3,561.00	23.05	389.99	3,147.96
Assessors Personal Services	235,300.00	235,300.00		-
Assessors Expenses	173,400.00	128,767.10		44,632.90
Treasurer Personal Services	632,026.00	626,452.91		5,573.09
Treasurer Expenses	377,900.00	339,184.56	32,113.12	6,602.32
Tax Title Foreclosure	100,000.00	87,348.30	12,651.70	-
Maturing Debt and Interest	5,336,060.00	5,319,794.52	5,877.55	10,387.93
Information Technology Personal Services	185,236.00	181,625.00		3,611.00
Information Technology Expenses	444,600.00	339,483.50	84,794.43	20,322.07
Law Personal Services	162,000.00	162,000.00		-
Law Expenses	61,900.00	53,519.48	8,380.52	-
Other Legal Expenses	51,000.00	49,546.72	1,453.28	-
Human Resources Personal Services	135,720.00	135,720.00		-
Human Resources Expenses	7,200.00	6,118.07	1,081.93	-
City Clerk Personal Services	298,652.00	296,951.08		1,700.92
City Clerk Expenses	5,275.00	3,901.45		1,373.55
Election & Registration Personal Services	50,910.00	48,597.27		2,312.73
Election & Registration Expenses	60,463.00	42,208.50	16,446.45	1,808.05
License Commission Personal Services	6,200.00	6,033.37		166.63
License Commission Expenses	3,050.00	2,430.24		619.76
Community Development Personal Services	357,458.00	353,740.92		3,717.08
Community Development Expenses	539,499.00	85,067.84	454,431.16	-
Building City Hall General Expenses	302,500.00	278,278.93	4,946.78	19,274.29
Building Repair and Care	30,000.00	25,025.41		4,974.59
Police Personal Services	7,892,144.00	7,451,384.29		440,759.71
Police Contracted Services	3,200.00	2,867.50		332.50
Police Other Expenses	173,250.00	151,284.96	715.61	21,249.43
Police Equipment & Repair	306,000.00	278,970.27	8,363.59	18,666.14
Police Maintenance of Building	169,013.00	139,140.11	15,086.99	14,785.90
Police Capital Expenditures	408,879.00	141,158.75		267,720.25
Fire Personal Services	7,120,892.00	7,050,652.75		70,239.25
Fire Building Maintenance	236,000.00	209,923.04	11,000.00	15,076.96
Fire Other Expenses	71,000.00	67,973.95	2,214.68	811.37
Fire Equipment & Repair	181,000.00	172,578.12	8,110.85	311.03
Fire Capital Expenditures	223,636.00	-	223,522.00	114.00
Building Personal Services	582,256.00	555,024.05		27,231.95
Building Expenses	87,200.00	32,170.12	45,364.38	9,665.50
School Department	56,878,600.00	53,666,547.19	3,212,052.81	-
Montachusett Regional Vocational Tech School	1,906,968.00	1,876,911.96		30,056.04
DPW Admin/Engineering Personal Services	585,192.00	487,391.06		97,800.94
DPW Traffic Signal Expenses	94,211.00	85,460.82		8,750.18
DPW Purchase of Services	95,000.00	95,000.00		-
DPW Administration/Engineering Expenses	367,200.00	52,541.60	312,581.22	2,077.18

Pre-Closing Departmental Accounts continued on Page 3.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2019**

<u>2019</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	1,286,931.00	1,212,540.04		74,390.96
Highway General Expenses	535,000.00	504,967.73	26,231.93	3,800.34
Snow & Ice Personal Services	180,000.00	162,347.19		17,652.81
Snow & Ice Expenses	770,000.00	769,916.77		83.23
DPW Capital	853,000.00	433,906.81	419,093.19	-
DPW Street Lights	275,005.00	255,892.78	19,053.27	58.95
Cemetery Personal Services	306,741.00	280,868.48	15,000.00	10,872.52
Cemetery Expenses	78,100.00	75,386.03	2,700.00	13.97
Health Personal Services	681,573.00	675,639.64		5,933.36
Health Expenses	50,000.00	49,393.86		606.14
Rubbish Removal Expenses	1,557,000.00	1,541,731.39	9,972.65	5,295.96
Sanitary Landfill Expenses	623,000.00	613,974.67		9,025.33
Council On Aging Personal Services	211,601.00	210,085.00		1,516.00
Council On Aging Expenses	107,498.00	94,274.42	12,227.24	996.34
Veterans Personal Services	116,526.00	116,526.00		-
Veterans Expenses	8,650.00	7,479.71	111.05	1,059.24
Veterans' Benefits General	738,290.00	721,098.51		17,191.49
Public Library Personal Services	635,910.00	620,048.52		15,861.48
Public Library Expenses	219,593.00	219,593.00		-
Parks Personal Services	241,513.00	210,800.09		30,712.91
Parks Expenses	77,838.00	76,972.00		866.00
Recreation Personal Services	186,416.00	160,907.62		25,508.38
Recreation Expenses	101,415.00	51,078.07	38,194.33	12,142.60
State Assessments	6,414,595.00	5,872,416.00		542,179.00
Non-Contributory Pensions	15,300.00	15,268.24		31.76
Contributory Pensions	12,052,887.00	12,052,887.00		-
Workers' Compensation	350,000.00	345,677.17	7,983.00	(3,660.17)
Unemployment Compensation	232,112.00	164,438.35	2,736.00	64,937.65
Health Insurance	15,300,000.00	15,164,472.91		135,527.09
Life Insurance	300,000.00	271,836.08		28,163.92
Employer's Medicare	1,000,000.00	1,009,878.65		(9,878.65)
Other Employee Benefits	840,000.00	646,588.12		193,411.88
Police Medical (Ch.41, Sec 100)	70,000.00	44,562.05	11,462.10	13,975.85
Fire Medical (Ch.41, Sec 100)	70,000.00	43,495.85	53,438.23	(26,934.08)
General Insurance	1,000,000.00	973,549.92		26,450.08
Montachusett Regional Planning Commission	12,910.00	12,909.33		0.67
Massachusetts Municipal Association Dues	7,500.00	7,197.00		303.00
Holiday Decorations	5,000.00	5,000.00		-
Johnny Appleseed Trail Association	50,000.00	50,000.00		-
Civic Days	18,000.00	18,000.00		-
Disabilities Commission	1,000.00	55.08	882.00	62.92
Medicaid Billing Commissions	30,000.00	16,562.86		13,437.14
Reserve for Other Municipal Purpose	864.00	-		864.00
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	367,000.00	367,000.00		-
Transfer to Special Revenue		30,251.81		(30,251.81)
Transfer to Airport Fund	295,500.00	295,500.00		-
Subtotal 2019 Departmental Accounts	\$ 136,707,273.00	\$ 129,210,001.52	\$ 5,145,664.03	\$ 2,351,607.45

Pre-Closing Departmental Accounts continued on Page 4.

**CITY OF FITCHBURG GENERAL FUND
PRE-CLOSING DEPARTMENTAL ACCOUNTS
JUNE 30, 2019**

<u>2018 - Encumbrances</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
City Auditor Expenses	\$ 55,000.00	\$ 51,250.00	\$ -	\$ 3,750.00
Assessors Expenses	21,320.00	6,320.00	10,000.00	5,000.00
Treasurer Expenses	56,007.17	10,977.16		45,030.01
Treasurer Tax Title Foreclosure	9,401.03	9,401.03		-
Information Technology Expenses	53,866.73	27,195.94	25,000.00	1,670.79
Other Legal Expenses	9,418.44	9,418.44		-
Other Legal Expenses - BF Brown	1,600,000.00	1,600,000.00		-
Human Resources Expenses	239.82	239.82		-
Election & Registration Expenses	1,059.00	1,030.00		29.00
Community Development Expenses	357,316.94	274,183.08	83,133.86	-
Building City Hall General Expenses	3,796.43	3,796.43		-
Police Expenses	2,783.34	1,053.34		1,730.00
Police Equipment & Repair	35,504.43	35,504.43		-
Police Maintenance of Building	40,266.03	33,789.03		6,477.00
Fire General Maintenance	5,900.00	4,461.18		1,438.82
Fire Equipment and Repair	105.23	-		105.23
Fire Capital Expenditures	350,000.00	-	350,000.00	-
School Department	2,799,177.01	2,799,177.01		-
DPW Traffic Signal Expenses	6,166.82	6,040.35		126.47
DPW Purchase of Services	271,520.03	266,682.97		4,837.06
DPW Highway General Personal Services	14,364.91	14,364.91		-
DPW Capital Expenses	776,082.62	737,096.30	34,209.59	4,776.73
DPW Street Lighting	663.00	663.00		-
Cemetery Expenses	2,935.52	1,868.70	1,066.82	-
Cemetery Capital Expenses	25,000.00	1,621.30	23,378.70	-
Health Expenses	3,120.00	3,120.00		-
Rubbish Removal Expenses	5,280.00	5,280.00		-
Council On Aging Expenses	124,032.04	124,032.04		-
Veterans Expenses	38.66	38.66		-
Public Library Expenses	3,656.51	3,656.51		-
Parks Expenses	3,897.28	3,897.28		-
Recreation Expenses	5,137.92	5,115.91		22.01
Workers' Compensation	2,099.00	2,099.00		-
Other Employee Benefits	9,210.32	9,210.32		-
Police Medical (Ch.41, Sec 100)	6,668.84	6,668.84		-
Fire Medical (Ch.41, Sec 100)	5,099.76	5,099.76		-
General Insurance	10,000.00	3,460.00		6,540.00
Disabilities Commission	710.20	710.20		-
Medicaid Billing Commissions	11,550.70	11,550.70		-
Subtotal 2018 Encumbrances	\$ 6,688,395.73	\$ 6,080,073.64	\$ 526,788.97	\$ 81,533.12
Total Departmental Accounts	\$ 143,395,668.73	\$ 135,290,075.16	\$ 5,672,453.00	\$ 2,433,140.57

**CITY OF FITCHBURG
ENTERPRISE AND OTHER FUNDS
JUNE 30, 2019**

<u>Enterprise and Other Funds</u>	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>ENCUMBERED</u>	<u>BALANCE</u>
<u>Water Enterprise Fund</u>				
Water Personal Services	\$ 1,322,072.00	\$ 1,248,663.89	\$ -	\$ 73,408.11
Water Expenses	769,000.00	709,392.87	4,135.29	55,471.84
Regional Water Facility Personal Serv.	374,453.00	376,719.20		(2,266.20)
Regional Water Facility Expenses	710,000.00	687,967.62		22,032.38
Water Reimbursables to City	820,000.00	820,000.00		-
Water Debt Service	1,896,000.00	1,910,479.38		(14,479.38)
Water Capital Expenditures	650,000.00	239,080.32		410,919.68
Encumb. Regional Water Expense	8,271.71	5,821.71		2,450.00
Encumb. Water Expenses	15,249.35	17,699.35		(2,450.00)
Encumb. Water Capital Expenditures	50,551.95	49,855.95		696.00
Total Water Enterprise Fund	<u>\$ 6,615,598.01</u>	<u>\$ 6,065,680.29</u>	<u>\$ 4,135.29</u>	<u>\$ 545,782.43</u>
<u>Wastewater Enterprise Fund</u>				
East Plant Personal Services	\$ 2,278,320.00	\$ 2,125,585.47	\$ -	\$ 152,734.53
East Plant Expense	2,476,500.00	2,141,388.91	144,232.78	190,878.31
West Plant Expense	132,200.00	120,646.66		11,553.34
Wastewater Reimbursables to City	1,050,000.00	1,050,000.00		-
Wastewater Debt Service	4,591,000.00	4,428,583.84		162,416.16
Wastewater Capital Expenditures	2,208,000.00	571,990.80	1,636,009.20	-
Encumb. East Plant Expenses	830,236.00	472,838.61	356,775.05	622.34
Encumb. West Plant Expenses	6,467.00	6,465.44		1.56
Encumb. Wastewater Capital Expenses	1,159,217.00	240,721.52	918,495.48	-
Total Wastewater Enterprise Fund	<u>\$ 14,731,940.00</u>	<u>\$ 11,158,221.25</u>	<u>\$ 3,055,512.51</u>	<u>\$ 518,206.24</u>
<u>Airport Fund</u>				
Airport Personal Services	\$ 245,470.00	\$ 238,237.05	\$ -	\$ 7,232.95
Airport Expenses	414,130.00	443,773.86	6,523.05	(36,166.91)
Encumb. Airport Expenses	2,832.40	2,832.40		-
Total Airport Fund	<u>\$ 662,432.40</u>	<u>\$ 684,843.31</u>	<u>\$ 6,523.05</u>	<u>\$ (28,933.96)</u>

**CITY OF FITCHBURG
SPECIAL REVENUE SHARING (CDBG)
JUNE 30, 2019**

	<u>APPROPRIATED</u>	<u>EXPENDED</u>	<u>BALANCE</u>
Housing Improvement Program	\$ 454,712.05	\$ 175,520.33	\$ 279,191.72
Fitchburg Business Pool	28,335.17 *	77.60	28,257.57
<u>2016</u>			
Sidewalk Accessibility Project	2,145.57	2,145.57	-
Streetscapes Project	118,680.53	118,680.53	-
Fitchburg Homeowners Rehab Project	46,981.51		46,981.51
<u>2017</u>			
Twin Cities Rail Trail	3,726.27	2,200.98	1,525.29
Demolition	3,101.44	3,101.44	-
Parks / Playground Improvement	25,776.59	25,776.59	-
<u>2018</u>			
Down Payment Assistance Program	30,000.00	4,825.00	25,175.00
Sidewalk Accessibility Project	5,110.00	1,448.53	3,661.47
Streetscape Improvements	51,100.00	34,345.49	16,754.51
Crocker Field Grandstand Phase IV	25,550.00	7,966.44	17,583.56
Drug Suppression and Patrols	8,583.48	8,049.40	534.08
CDBG Administration	42,351.37	42,351.37	-
Demolition	240,391.00	240,391.00	-
United Neighbors of Fitchburg	6,665.73	4,139.51	2,526.22
Parks / Playground Improvement	71,540.00	1,921.43	69,618.57
NewVue Small Business Assistance	1,773.00	1,773.00	-
CDBG Business Loan Pool	76,650.00		76,650.00
			-
<u>2019</u>			
Historical Society Handicap Access	4,474.00		4,474.00
Our Father's House Homeless Intervention	28,000.00	26,333.37	1,666.63
Fitchburg State IdeaLab Buildout	20,000.00	18,000.00	2,000.00
Sidewalk Accessibility	5,000.00		5,000.00
Streetscape Improvements	158,905.00		158,905.00
Crocker Field Grandstand Wall	8,000.00		8,000.00
YMCA Spartacus Program	10,000.00	8,000.00	2,000.00
Boys & Girls Afterschool	16,000.00	11,200.00	4,800.00
Board of Health Code Enforcement	100,000.00	99,996.15	3.85
Drug Enforcement Patrol Program	60,000.00	59,984.05	15.95
CDBG Administration	179,000.00	140,045.38	38,954.62
Demolition	264,668.00	2,121.68	262,546.32
Empowered Families UNF MOC	28,972.00	22,465.01	6,506.99
MIHN Family Housing / Pathways	8,000.00	7,333.26	666.74
Goodrich Payground Improvement	45,000.00		45,000.00
NewVue Small Business Assistance	21,000.00	19,250.00	1,750.00
CDBG Business Loan Pool	87,250.00		87,250.00
			-
Total CDBG (Community Development Block Grant)	\$ 2,287,442.71	\$ 1,089,443.11	\$ 1,197,999.60

**CITY OF FITCHBURG
CAPITAL PROJECTS
JUNE 30, 2019**

	UNEXPENDED BALANCES
Municipal Purposes:	
Parking Garage Renovations	\$ 190,916.70
City Hall Renovation	21,240,223.80
Crocker School Renovation	761,905.00
Longsjo School Roof Replacement	<u>772,263.09</u>
Subtotal	\$ 22,965,308.59
 Airport Administration Building	 \$ 724,840.39
Self-service Fuel Station	800,000.00
Runway Easements , Obstruction Removal, & Design	202,881.04
Runway Reconstruction	<u>13,827,238.78</u>
Subtotal	\$ 15,554,960.21
 Subtotal - Municipal Purposes	 <u>\$ 38,520,268.80</u>
 Water Enterprise:	
In-Line Turbine	\$ 234,400.20
Land Acquisition and Conservation Restrictions	160,716.49
Water Main Replacement	177,282.43
Water Meter Replacement	4,373,863.59
Bond Premiums Reserved	<u>55,620.00</u>
 Subtotal - Water Enterprise	 <u>\$ 5,001,882.71</u>
 Wastewater Treatment Enterprise:	
Combined Sewer Separation	\$ 471,315.31
Beech-Hazel Combined Sewer Separation 2016	1,899,975.92
Hydraulic Model	392,753.10
East Wastewater Facility Projects	<u>11,488,264.29</u>
 Subtotal - Wastewater Treatment Enterprise	 <u>\$ 14,252,308.62</u>
 Total Capital Projects	 <u>\$ 57,774,460.13</u>

**CITY OF FITCHBURG
FUNDED DEBT
JUNE 30, 2019**

	OUTSTANDING BALANCE
Municipal Purpose Loans:	
School Remodeling, Repairs, & Equipment	\$ 70,000.00
School Remodeling	140,000.00
Library Roof and Other Capital	120,000.00
School Boilers	275,000.00
School Remodeling	545,000.00
Departmental Equipment	170,000.00
Departmental Equipment and Police Station Renovation	390,000.00
School Data Infrastructure Upgrade	50,000.00
Airport Administration Building	511,500.00
Parking Garage Renovations	776,000.00
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Subtotal Municipal Purpose Loans	\$ 3,047,500.00
Water Enterprise Fund Loans:	
Water Filtration Project: DW99-06 (via State)	\$ 1,575,000.00
Water Filtration Project: DW00-10 (via State)	855,000.00
Water Filtration Project: DW00-10A (via State)	2,165,000.00
Water Filtration Project: DW01-16 (via State)	3,272,698.00
Water Treatment Clairifier	200,000.00
Water Main Replacement 2013	1,210,000.00
Water Main Replacement 2019	2,271,500.00
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Subtotal Water Enterprise Fund Loans	\$ 11,549,198.00
Wastewater Treatment Fund Loans:	
Sewer Separation: CW03-12 (via State)	\$ 245,000.00
Sewer Separation: CW03-12A (via State)	2,475,632.00
Sewer Separation: CW03-12B (via State)	730,753.00
Wastewater Treatment Improvements	3,005,000.00
Sewer Capital Improvements: CW08-03 (via State)	4,030,271.00
Sewer Capital Improvements: CW08-03A (via State)	632,134.00
Sewer Separation: CW03-12C (via State)	210,343.00
Wastewater Plant and Sewer Upgrades	1,200,000.00
Combined Sewer Separation & WWTF Improvements	1,330,000.00
Various Sewer Projects: CWP-12-01 (via State)	4,643,772.00
Various Sewer Projects: CWP-12-02 (via State)	5,949,344.00
Various Sewer Projects: CWP-13-01 (via State)	11,586,596.00
Sewer Separation: CWP-12-01A (via State)	631,962.00
Sewer System Improvements	805,000.00
Various Sewer Projects	1,050,000.00
Combined Sewer Separation	140,000.00
Various Sewer Projects: CWP-13-01A (via state)	1,115,110.00
Various Sewer Projects:CWP-16-05 (via state)	2,068,695.00
Various Sewer Projects:CWP-16-10 (via state)	9,017,418.00
Sewer System Improvements	861,000.00
East Wastewater Facility Project	190,000.00
	<hr/>
Subtotal Wastewater Treatment Fund Loans	\$ 51,918,030.00
Total - All Funded Debt	<hr/> \$ 66,514,728.00 <hr/>

**CITY OF FITCHBURG
AGENCY AND TRUST FUNDS
JUNE 30, 2019**

AGENCY FUNDS

	<u>BALANCE</u>
Deputy Collector Fees	\$ 24,246.00
Tailings	275,956.85
Performance Deposits	130,000.00
Police Drug Escrow	42,337.54
Firearm Licensing Fees	6,625.00
Non-City Grant	53,500.00
Prepay Salary Escrow	3,157.69
Police Salary Escrow	80,085.92
Fire Salary Escrow	(8,194.29)
Life Insurance Escrow	49,882.55
Dental Insurance Escrow	83,806.13
Total Agency Funds	<u>\$ 741,403.39</u>

TRUST FUNDS IN HANDS OF TREASURER

	<u>NON-EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Stabilization Fund	\$ -	\$ 6,573,149.39	\$ 6,573,149.39
Health Trust Fund	-	6,647,900.47	6,647,900.47
Other Post Employment Benefits	-	1,235,030.13	1,235,030.13
<i>Welfare Funds:</i>			
E.G. Poole	10,560.00	195,322.73	205,882.73
Nathan Whitcomb	13,861.00	207,204.76	221,065.76
Jonas Marshall	600.00	9,629.53	10,229.53
Boutelle Robinson	1,000.00	17,731.08	18,731.08
E.E. Armes	500.00	580.68	1,080.68
A.S. Fisher	2,000.00	18,527.88	20,527.88
D.M. Dillon	25,000.00	10,680.48	35,680.48
<i>School Funds:</i>			
Marion Putnam	2,000.00	24,642.32	26,642.32
A.E. Nolan	1,000.00	20,435.22	21,435.22
George F. Hoffman	1,500.00	679.74	2,179.74
FHS Class of 1869	500.00	1,608.86	2,108.86
Goodrich Street School	1,000.00	7,121.63	8,121.63
S.S. Richardson	8,900.00	1,557.11	10,457.11
Alvah Crocker	41,834.90	13,262.86	55,097.76
Crocker Building	-	1,600.86	1,600.86
Brisson French Language Development	52,890.21	33,824.54	86,714.75
Henry E. Cowdrey	371,954.67	222,305.83	594,260.50
<i>Library Funds:</i>			
Walter Heywood	5,000.00	2,287.84	7,287.84
L.A. Lemere	5,204.71	2,214.28	7,418.99
<i>Cemetery Funds:</i>			
Mausoleum	4,800.00	1,342.80	6,142.80
Rosa H. Brown	500.00	3,454.70	3,954.70
Perpetual Care	1,309,291.73	57,723.77	1,367,015.50
<i>Miscellaneous Funds:</i>			
H.F. Coggsall	14,500.00	46,022.49	60,522.49
Conservation Commission	500.00	5,693.24	6,193.24
G.R. Wallace Creative Citizen	50,000.00	51,586.56	101,586.56
Anna J. Kujanpaa - Health	18,931.16	4,615.64	23,546.80
Clara L. Tenney	45,464.98	44,536.80	90,001.78
Total Trust Funds in Hands of Treasurer	<u>\$ 1,989,293.36</u>	<u>\$ 15,462,274.22</u>	<u>\$ 17,451,567.58</u>

**CITY OF FITCHBURG
TRUST FUNDS IN HANDS OF LIBRARY TRUSTEES
JUNE 30, 2019**

	<u>NON EXPENDABLE</u>	<u>EXPENDABLE</u>	<u>TOTAL</u>
Aittola	\$ 10,000.00	\$ 1,448.17	\$ 11,448.17
Aubuchon, Camille	10,100.00	894.36	10,994.36
Boudreau Memorial	1,403.51	127.42	1,530.93
Cain	1,900.00	512.38	2,412.38
Casassa	2,200.00	628.34	2,828.34
Henry	7,000.00	641.04	7,641.04
Hoffman	300.00	121.86	421.86
Irish American	5,330.00	391.89	5,721.89
Kabatchnik	10,000.00	2,817.58	12,817.58
Lemay, J. Harold	1,100.00	307.40	1,407.40
Lemay, Paul	1,053.00	333.69	1,386.69
Peirce	54,000.00	45,573.91	99,573.91
Rice Memorial Concert	4,200.00	755.65	4,955.65
Rosenbaum	7,200.00	1,741.02	8,941.02
Salny	3,200.00	754.31	3,954.31
Simonds	8,800.00	1,678.28	10,478.28
Sipila	10,000.00	2,041.74	12,041.74
Smith	15,100.00	4,102.74	19,202.74
Solander	500.00	7,571.12	8,071.12
Vickery Principal	10,000.00	53,665.63	63,665.63
Vose	1,000.00	446.24	1,446.24
Wallace, A.G. Anniversary	1,000.00	281.37	1,281.37
Wallace, A.G. Memorial	5,460.00	777.73	6,237.73
Wallace, Herbert I.	5,000.00	1,063.71	6,063.71
West	7,300.00	3,411.19	10,711.19
Willis	24,000.00	3,047.64	27,047.64
Unrestricted Funds	39,445.29	380,854.89	420,300.18
A&G Wallace Principal	-	1,137,086.61	1,137,086.61
 Total Trust Funds in Hands of Library Trustees	 \$ 246,591.80	 \$ 1,653,077.91	 \$ 1,899,669.71