



**Trustees of Trust Funds
AGENDA**

City Hall 2nd Floor Conference Room
September 21, 2022
9:30 AM

Martha Curtis
Michael Forrest
Marilyn Gemmell, Vice Chairman
Jennie Newcombe, Chairman
Susan Silver

-
1. Approval of the July 2022 minutes
 2. Common Trust Fund
 - a. Approval of Receipts
 - i. None
 - b. Approval of Disbursements
 - i. #936 Ashuelot River Park Trust = \$5,058.23
 - 2022 ARP Budget; Trustees 2/16/22 & 7/20/22
 - Bartlett Tree Experts; \$4,278.23; tree pruning
 - Bartlett Tree Experts; \$780.00; soil application
 - ii. #974 Cemetery Trust Fund B – Capital Reserve = \$8,000.00
 - Find Your Loved Ones; Trustees 2/16/22
 - Behar Mapping; \$8,000.00; design
 3. Capital Reserve Portfolio
 - a. Approval of Receipts
 - i. None
 - b. Approval of Disbursements = \$543,987.31
 - i. #802 Fire Equipment = \$23,315.00
 - ii. #810 Downtown Infrastructure & Facility = \$28,401.84
 - iii. #814 Road & Sidewalk Infrastructure = \$270,786.06
 - iv. #820 IT Systems & Infrastructure = \$10,364.50
 - v. #830 Martell Court = \$4,223.36
 - vi. #832 Wastewater Treatment Plant = \$79,269.74
 - vii. #834 Sewer Infrastructure = \$1,352.82
 - viii. #840 Water Treatment Facility = \$1,329.07
 - ix. #842 Water Infrastructure = \$89,702.42
 - x. #850 City Hall Parking Deck = \$22,417.50
 - xi. #852 Well Street Parking Deck = \$12,825.00
 4. Distribution of MS9's for period ending August 31, 2022
 - a. Common Trust Funds
 - b. Capital Reserve Funds
 5. Periodic Review of Trust Funds
 - a. None
 6. Updates/Future Items
 - a. Review of Trust Fund Overview (last updated 4/18/18)
 - b. October 19, 2022 – Cambridge Trust quarterly review of trusts & capital reserves (in-person)
 - c. October 19, 2022 – Annual review of investment policies
 - d. November 16, 2022 – Annual income transfer/disbursement

City of Keene
NEW HAMPSHIRE

TRUSTEES OF TRUST FUNDS
MEETING MINUTES

Wednesday, July 20, 2022 9:30 AM City Hall-2nd Floor Conference Room

Members Present:

Michael Forrest
Marilyn Gemmell, Vice Chairman
Jennie Newcombe, Chairman
Sue Silver

Staff Present:

Karen Gray, Senior Staff Accountant
Andrew Bohannon, Parks, Recreation & Facilities Director

Absent:

Martha Curtis

Other:

Eric Jussaume – Cambridge Trust (via Zoom)
Judith Noel – Cambridge Trust (via Zoom)

Chair Newcombe called the meeting to order at 9:30 AM with Trustees Forrest, Gemmell, Newcombe and Silver present. Trustee Curtis was absent.

APPROVAL OF MINUTES

Trustee Forrest made a motion to approve the minutes of the June 2022 meeting as presented, Trustee Silver seconded. Motion carried unanimously.

Portfolio Review with Cambridge Trust

Chair Newcombe welcomed Eric Jussaume, Senior Portfolio Manager & Director of Fixed Income and Judith Noel, Relationship Manager. Eric provided an economic update and indicated that it had been a rocky start to the year but that it is not unusual after the prior 3-year highs. It will be better known after the 2nd quarter GDB is released if we might experience a shallow recession. The Common Trust portfolio had YTD return of (3.85%). As of June 30, 2022, the market value was \$11,388,178.

The Capital Reserve portfolio market value as of June 30, 2022 was \$14,231,156. Currently the portfolio is 79.1% invested in a laddered portfolio with an average maturity of 1.98 years. This allows the City to maximize income but also meet capital project cash flow needs.

Eric Jussaume and Judith Noel from Cambridge Trust Company left the meeting at 10:00 AM upon completion of the portfolio presentation.

Approval and Authorization for Submission of MS9 and MS10

Ms. Gray updated the Trustees that the June 30, 2022 MS9 and MS10 were not yet available from Cambridge Trust. Cambridge Trust has indicated that they will be available no later than the end of August 2022. Ms. Gray requested that, because the Trustees are not meeting in August, the Trustees give pre-authorization for her to submit the reports to NHDOJ Charitable Trust Unit through the Trustees of the Trust Fund on-line portal as soon as she receives and proofs the documents for accuracy. This will allow the reports to be filed before the September filing deadline. Discussion followed.

Trustee Silver made a motion to authorize Ms. Gray to submit the reports on behalf of the Trustees, Trustee Forrest seconded. Motion carried unanimously.

COMMON TRUST FUNDS

#936 Ashuelot River Park Budget 2022

Andy Bohannon, Parks, Recreation & Facilities Director joined the meeting at 10:30 AM to present a request to increase the 2022 Ashuelot River Park budget. At the February 2022 meeting the Trustees approved the 2022 Ashuelot River Park budget in the amount of \$10,500.00. Mr. Bohannon is requesting an increase of \$1,500.00 for a total budget of \$12,000.00. This will allow for the renewal of a 3-year limited license to Arborscope for the use of QR tags.

Trustee Forest made a motion to approve an increase of \$1,500.00 to the 2022 Ashuelot River Park budget for a total budget of \$12,000.00, Trustee Silver seconded. Motion carried unanimously.

Andrew Bohannon left the meeting at 10:45 AM upon completion of his request.

RECEIPTS

968 / #974 Cemetery Lot Sales

Chair Newcombe presented \$19,065.00 receipt for cemetery lot sales received through June 2022; with \$9,532.50 for #968 Cemetery Trust Fund A – Perpetual Care of Cemeteries, and \$9,532.50 for #974 Cemetery Trust Fund B – Cemetery Capital Reserve.

Trustee Silver made a motion to approve the receipts as presented, Trustee Forrest seconded. Motion carried unanimously.

DISBURSEMENTS

#581 Frank Wright Scholarship

Chair Newcombe presented a \$20,000.00 disbursement to Vassar College for year #3 ^{1/2} of the 2019 Frank Wright Scholarship that was awarded to Owen Fauth. This is the third full installment – year 2 was a partial disbursement - of the four-year \$80,000 total scholarship amount available to Mr. Fauth.

Trustee Gemmell made a motion to approve the disbursement as presented, Trustee Forrest seconded. Motion carried unanimously.

Chair Newcombe presented a \$20,000.00 disbursement to Bentley College for year #1 of the 2022 Frank Wright Scholarship that was awarded to Kelcie Marshall. This is the first installment of the four-year \$80,000 total scholarship amount available to Ms. Marshall.

Trustee Silver made a motion to approve the disbursement as presented, Trustee Forrest seconded. Motion carried unanimously.

#582 Maurice Alger Scholarship

Chair Newcombe presented a one-time 2022 Maurice Alger Scholarship disbursement of \$5,000.00 to Wellesley College on behalf of Keene High School recipient Sara Perrin.

Trustee Forrest made a motion to approve the disbursement as presented, Trustee Gemmell seconded. Motion carried unanimously.

CAPITAL RESERVES

RECEIPTS

#812 Transportation Improvement Fund

Chair Newcombe presented Transportation Improvement receipts of \$7,660.00 for the period ending June 30, 2022. Mrs. Gray reminded the Trustees that this is from the \$5.00 surcharge on vehicle registrations.

Trustee Silver made a motion to approve the receipts as presented, Trustee Gemmell seconded. Motion carried unanimously.

DISBURSEMENTS

Chair Newcombe presented disbursements totaling \$405,075.57 noting that the funds are reimbursing the City of Keene. Ms. Gray told the Trustees that the document in their packet for approval this morning has been adjusted by \$.20 since the original agenda posting. She found a \$.20 error in the original request for the Sewer Infrastructure. Supporting documentation was presented for the Trustees review.

- #806 Bridges = \$158,317.66
- #818 Reappraisal = \$11,870.00
- #820 IT Systems & Infrastructure = \$11,998.45
- #830 Martell Court = \$1,758.30
- #832 Wastewater Treatment Plant = \$8,037.93
- #834 Sewer Infrastructure = \$25,984.14
- #840 Water Treatment Plant = \$4,580.19
- #842 Water Infrastructure = \$1,391.00
- #860 Fleet Equipment = \$181,137.90

Trustee Gemmell made a motion to approve the disbursements as presented, Trustee Silver seconded. Motion carried unanimously.

Distribution of MS9s

Chair Newcombe asked if there were any questions on the MS9 reports for the Common Trust and Capital Reserves for the periods ending June 30, 2022. No questions were asked.

Review of Trust Fund Overview

#988 Caroline H. Ingersoll Collection Trust

The Trustees reviewed the terms of the Ingersoll Collection Trust (last reviewed 11/16/2016) and found the current practice of the Trustees reviewing requests from the City Clerk's office with regards to the collection and display cabinets is still appropriation and no changes are necessary to the practice. The Trust was established after the sale of some items from the Ingersoll Collection. The principal and interest are to be expensed for future restoration, display care and maintenance of remaining items and also restoration of the Ingersoll headstone at the Washington Street Cemetery.

Updates/Future Items

Meeting Dates

The Trustees will not be meeting in August and the next scheduled meeting is September 21, 2022

The meeting adjourned at 11:00 AM.

Respectfully submitted,
Karen P. Gray

**City of Keene, New Hampshire Trust Funds
Disbursement Request - FROM INCOME**

Date: 9/21/2022
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Disbursement Request from Income

Trust #	Title of Trust	Purpose	Amount
936 / 529	Ashuelot River Park Trust	2022 Budget - reimbursement to City of Keene	5,058.23
		Payment to Bartlett Tree (\$4,278.23)	
		Payment to Bartlett Tree (\$780.00)	
		Trustees approved 2/16/22 - project 65M100222	
Total Withdrawal Request			5,058.23

**Amount of
Withdrawal:** \$5,058.23

**Account to be
Charged:** City of Keene - Common Fund

ACH Funds To: Mascoma Bank

Approved By Trustees:

X _____
 X _____
 X _____
 X _____
 X _____

**City of Keene, New Hampshire Trust Funds
Disbursement Request - FROM INCOME**

Date: 9/21/2022
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Disbursement Request from Income

Trust #	Title of Trust	Purpose	Amount
974 / 568	Cemetery Trust B -	Find Your Loved One - reimburse	8,000.00
	Capital Reserve	City of Keene	
		Payment to Behar Mapping	
		Trustees approved 2/16/22 - project 65J0016A	
Total Withdrawal Request			8,000.00

**Amount of
Withdrawal:** \$8,000.00

**Account to be
Charged:** City of Keene - Common Fund

ACH Funds To: Mascoma Bank

Approved By Trustees:

X _____
 X _____
 X _____
 X _____
 X _____

City of Keene Trustees of Trust Funds (TTF)								
Approved Trustee Trust Fund Expenditures (as of September 21, 2022)								
		Status	Trustee Approved Date	Approved Amount	Actual Expense	Trustee Reimb Date	Unused Funds	Balance Remaining
934 / 527	Keene Downtown Memorial Tree Fund							
974 / 568	Cemetery Trust Fund B - Capital Reserve							
65J0016A / 90357-22	Cemetery Management Software	In Process	2/16/2022	17,000.00			17,000.00	
	Behar Mapping - Development of "Find Your Love One"				(8,000.00)	09/21/22	9,000.00	
	Annual Maintenance Fee						0.00	
	Annual Maintenance Fee						0.00	
	Annual Maintenance Fee						0.00	9,000.00
936 / 529	Ashuelot River Park							
65M00222 / 90272-22	Budget for 2022	In Process	2/16/2022; 7/20/22	12,000.00				
	Bartlett Tree Experts (tree trimming)				(4,278.23)	09/21/22	7,721.77	
	Bartlett Tree Experts (soil application)				(780.00)	09/21/22	6,941.77	6,941.77
972 / 567	Colony Lot Trust- Repairs to lot							
978 / 570	Campo Santo Trust-Repairs							
988 / 585	Ingersoll Collection Trust							
908 / 510	Police Benevolent Fund							
	Library Trust Funds							
986 / 582	Alger							
	Jun-11	Complete	2/16/2011	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-12	Complete	3/21/2012	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-13	Complete	3/20/2013	5,000.00	(5,000.00)	N/A	0.00	0.00
	Jun-14	Complete	2/19/2014	5,000.00	(5,000.00)	N/A	0.00	0.00
	June 2015 - David Bain	Complete	3/18/2014	7,500.00	(7,500.00)	07/15/15	0.00	0.00
	June 2016 - Andrew Winn	Complete	2/17/2016	6,000.00	(6,000.00)	07/20/16	0.00	0.00
CambTr	June 2017 - Ty Holtzman	Complete	2/15/2017	6,000.00	(6,000.00)	07/19/17	0.00	0.00
CambTr	June 2018 - Andrew Derry - So. NH University	Complete	2/21/2018	6,000.00	(6,000.00)	07/18/18	0.00	0.00
CambTr	June 2019 - Faith Patenaude - Providence College	Complete	2/20/2019	7,000.00	(7,000.00)	07/17/19	0.00	0.00
CambTr	June 2020 - Anessa Murphy - Seattle University	Complete	2/19/2020	7,000.00	(7,000.00)	07/22/20	0.00	0.00
CambTr	June 2021 - Adelyne Hayward - Univ. of Vermont	Complete	4/21/2021	6,000.00	(6,000.00)	07/21/21	0.00	0.00
CambTr	June 2022 - Sara (Noelle) Perrin - Wellesley College	Complete	2/16/2022	5,000.00	(5,000.00)	07/20/22	0.00	0.00
984 / 581	Wright Scholarship							
	Katie Carbonara	Complete	2/1/2014	100,000.00	(100,000.00)	N/A	0.00	0.00
	\$80,000 (\$20,000 per year x 4 years)	3/18/2015						
	2015-16 School Year - Tia Auger - year 1	Complete	3/18/2015	20,000.00				
	Simmons College				(10,000.00)	07/15/15	0.00	0.00
	University of NE				(10,000.00)	12/16/15	0.00	0.00
	2016-17 School Year - Tia Auger - year 2	Complete		20,000.00	(17,311.94)		0.00	0.00
	2017-18 School Year - Tia Auger - year 3	Complete		20,000.00	(13,630.92)		0.00	0.00
	2018-19 School Year - Tia Auger - gap year	N/A		0.00				

	2019-20 School Year - Tia Auger - year 4	Complete		20,000.00	(8,919.46)	11/20/19	0.00	0.00
	\$80,000 (\$20,000 per year x 4 years)	2/20/2019						
CambTr	2019-20 School Year - Owen Fauth - Vassar - year 1	Complete	2/20/2019	20,000.00	(20,000.00)	07/17/19	60,000.00	
	2020-21 School Year - Owen Fauth -Vassar- year 2	Partial (1/2 year)		20,000.00	(20,000.00)	07/20/20	40,000.00	
	1/7/21 Ck #558441 Ck Returned from Vassar			(10,000.00)	10,000.00	01/20/21	50,000.00	
	Owen Fauth (reimb Summer tuition; books)				(1,364.25)	06/15/21	48,635.75	
	2021-22 School Year - Owen Fauth - year 2.5	Complete		20,000.00	(20,000.00)	07/21/21	28,635.75	
	2022-23 School Year - Owen Fauth -Vassar- year 3.5	Complete		20,000.00	(20,000.00)	07/20/22	8,635.75	8,635.75
	2023-24 School Year - Owen Fauth - year 4.0 (.5)			10,000.00				
CambTr	2022-23 School Year - Kelcie Marshall - Bentley (year 1)	Complete	2/16/2022	20,000.00	(20,000.00)	07/20/22	60,000.00	60,000.00
	2023-24 School Year 2			20,000.00				
	2024-25 School Year 3			20,000.00				
	2025-26 School Year 4			20,000.00				
Notes: 01200 Parks & Rec 62498; 01102 Library Disbursement 62498; 02020 Memorial Tree 62498								

**City of Keene, New Hampshire Trust Funds
Withdrawal from Capital Reserves**

Date: 9/21/2022
To: Trustees of Trust Funds
From: Karen Gray, Senior Staff Accountant
RE: Capital Reserve Withdrawals

Capital Reserve	Purpose of Withdrawal		Amount
#802 / 600 Fire Equipment			23,315.00
40M00423	FY23 Brush Truck	23,315.00	
#810 / 619 Downtown Infrastructure & Facility			28,401.84
75J0034A	Downtown Revitalization	28,401.84	
#814 / 621 Road & Sidewalk Infrastructure			270,786.06
75M00222	FY22 Roadway Preservation & Rehab	270,786.06	
#820 / 624 IT System & Infrastructure			10,364.50
50M0002A	Network Equipment	6,500.00	
50M0004A	Server Replacement	3,864.50	
#830 / 607 Martell Court			4,223.36
32JM002A	MC Emergency Plan	4,223.36	
#832 / 608 Wastewater Treatment Plant			79,269.74
32JW008A	WWTP Laboratory Renovations	59,812.35	
32JW010A	WWTP Roof Replacement	18,600.00	
32JW016A	WWTP Sludge Pump Replacement	857.39	
#834 / 613 Sewer Infrastructure			1,352.82
32JI010A	State Bypass Utilities (Winch - Isl to Round)	1,352.82	
#840 / 609 Water Treatment Facility			1,329.07
34JW002A	WTF Filter Media & Underdrain	1,329.07	
#842 / 614 Water Infrastructure			89,702.42
34JI002A	1.5 MG Storage Tank Repairs	5,792.22	
34JI016A	State Bypass Utilities (Winch - Isl to Round)	83,910.20	
#850 / 615 City Hall Parking Deck			22,417.50
22M006AA	City Hall Parking Deck	22,417.50	
#852 / 661 Well Street Parking Decck			12,825.00
22M004BB	Wells Street Structure Maint	12,825.00	
Total Withdrawal Request			543,987.31

**Amount of
Withdrawal:** \$543,987.31

**Account to be
Charged:** City of Keene - Capital Reserve Fund

ACH Funds To: Mascoma Bank

Approved By Trustees:

X _____
X _____
X _____
X _____
X _____

CITY OF KEENE, NH
 REPORT OF THE TRUSTEES OF TRUST FUNDS
 CAPITAL RESERVE (ACCOUNT NUMBER XXX4474)
 FOR YEAR ENDING: 06/30/2023
 AS OF: 08/31/2022

FUND NAME	FUND #	PURPOSE	HOW INVESTED	DATE OF CREATION	PRINCIPAL									INCOME						TOTAL COST PRINCIPAL & INCOME
					COST OPENING BALANCE	PRINCIPAL NEW FUNDS	%	PRINCIPAL REALIZED GAINS	CAPITAL GAINS DIVIDENDS *	PRINCIPAL FEES	PRINCIPAL WITHDRAWALS	PRINCIPAL ENDING COST BALANCE	PRINCIPAL ENDING FAIR VALUE	INCOME BEGIN BALANCE	INCOME PERCENT	INCOME	INCOME FEES	INCOME EXPENDED	INCOME ENDING BALANCE	
Ambulance Capital Reserve	800	Police/Fire	Common Investment	1/1/1998	7,176.41	0.00	0.050062%	0.00	0.00	0.00	0.00	7,179.77	6,888.06	0.00	0.050062%	3.36	0.00	0.00	0.00	7,179.77
Bridge Capital Reserve	806	Maintenance and Repair	Common Investment	1/1/2002	855,403.73	0.00	5.967217%	0.00	0.00	0.00	0.00	855,804.77	821,034.35	0.00	5.967217%	401.04	0.00	0.00	0.00	855,804.77
City Hall Parking Deck Capital Reserve	850	Maintenance and Repair	Common Investment	1/1/1999	226,456.16	0.00	1.579737%	0.00	0.00	0.00	0.00	226,562.33	217,357.35	0.00	1.579737%	106.17	0.00	0.00	0.00	226,562.33
Downtown Infrastructure and Facility Capital Reserve	810	Economic Development	Common Investment	1/1/2008	1,871,152.30	0.00	13.052984%	0.00	0.00	0.00	0.00	1,872,029.56	1,795,971.04	0.00	13.052984%	877.26	0.00	0.00	0.00	1,872,029.56
Emergency Communication Capital Reserve	816	Capital Reserve (Other)	Common Investment	5/7/2020	7,161.39	0.00	0.049957%	0.00	0.00	0.00	0.00	7,164.75	6,873.65	0.00	0.049957%	3.36	0.00	0.00	0.00	7,164.75
Fire Equipment Capital Reserve	802	Police/Fire	Common Investment	1/1/1968	409,499.11	0.00	2.856628%	0.00	0.00	0.00	0.00	409,691.10	393,045.80	0.00	2.856628%	191.99	0.00	0.00	0.00	409,691.10
Fleet Equipment Capital Reserve	860	Maintenance and Repair	Common Investment	1/1/1998	523,263.38	0.00	3.650237%	0.00	0.00	0.00	0.00	523,508.70	502,239.11	0.00	3.650237%	245.32	0.00	0.00	0.00	523,508.70
Hazardous Waste Site Capital Reserve	870	Environmental Purposes	Common Investment	1/1/1988	51,168.35	0.00	0.356946%	0.00	0.00	0.00	0.00	51,192.34	49,112.45	0.00	0.356946%	23.99	0.00	0.00	0.00	51,192.34
Information Technology Systems and Infrastructure Capital Reserve	820	Capital Reserve (Other)	Common Investment	5/7/2020	61,505.15	0.00	0.429054%	0.00	0.00	0.00	0.00	61,533.99	59,033.93	0.00	0.429054%	28.84	0.00	0.00	0.00	61,533.99
Intersection Improvements Capital Reserve	804	Economic Development	Common Investment	1/1/1986	2,013.87	0.00	0.014049%	0.00	0.00	0.00	0.00	2,014.81	1,932.95	0.00	0.014049%	0.94	0.00	0.00	0.00	2,014.81
Landfill Closure Capital Reserve	874	Environmental Purposes	Common Investment	1/1/1980	22,331.07	0.00	0.155779%	0.00	0.00	0.00	0.00	22,341.54	21,433.83	0.00	0.155779%	10.47	0.00	0.00	0.00	22,341.54
Martel Court Pumping Station Capital Reserve	830	Maintenance and Repair	Common Investment	1/1/1992	742,543.36	0.00	5.179913%	0.00	0.00	0.00	0.00	742,891.49	712,708.62	0.00	5.179913%	348.13	0.00	0.00	0.00	742,891.49
Reappraisal Capital Reserve	818	Capital Reserve (Other)	Common Investment	5/7/2020	18,112.02	0.00	0.126348%	0.00	0.00	0.00	0.00	18,120.51	17,384.29	0.00	0.126348%	8.49	0.00	0.00	0.00	18,120.51
Road and Sidewalk Infrastructure Capital Reserve	814	Maintenance and Repair	Common Investment	5/7/2020	792,227.07	0.00	5.526502%	0.00	0.00	0.00	0.00	792,598.49	760,396.07	0.00	5.526502%	371.42	0.00	0.00	0.00	792,598.49
Sewer Infrastructure Capital Reserve	834	Maintenance and Repair	Common Investment	1/1/1998	2,923,977.46	0.00	20.397394%	0.00	0.00	0.00	0.00	2,925,348.33	2,806,494.59	0.00	20.397394%	1,370.87	0.00	0.00	0.00	2,925,348.33
Transfer/Recycling Center Capital Reserve	872	Maintenance and Repair	Common Investment	1/1/1998	286,572.99	0.00	1.999106%	0.00	0.00	0.00	0.00	286,707.34	275,058.73	0.00	1.999106%	134.35	0.00	0.00	0.00	286,707.34
Transportation Improvements Capital Reserve	812	Maintenance and Repair	Common Investment	1/1/2015	505,177.34	0.00	3.524070%	0.00	0.00	0.00	0.00	505,414.18	484,879.75	0.00	3.524070%	236.84	0.00	0.00	0.00	505,414.18
Wastewater Treatment Plant Capital Reserve	832	Maintenance and Repair	Common Investment	1/1/1992	2,030,434.26	0.00	14.164120%	0.00	0.00	0.00	0.00	2,031,386.20	1,948,853.18	0.00	14.164120%	951.94	0.00	0.00	0.00	2,031,386.20
Water Infrastructure Capital Reserve	842	Maintenance and Repair	Common Investment	1/1/1998	2,289,308.39	0.00	15.970002%	0.00	0.00	0.00	0.00	2,290,381.69	2,197,325.99	0.00	15.970002%	1,073.30	0.00	0.00	0.00	2,290,381.69
Water Treatment Facility Capital Reserve	840	Maintenance and Repair	Common Investment	1/1/1993	414,604.03	0.00	2.892239%	0.00	0.00	0.00	0.00	414,798.41	397,945.60	0.00	2.892239%	194.38	0.00	0.00	0.00	414,798.41
Wells Street Parking Facility Capital Reserve	852	Maintenance and Repair	Common Investment	1/1/1999	294,966.09	0.00	2.057656%	0.00	0.00	0.00	0.00	295,104.38	283,114.61	0.00	2.057656%	138.29	0.00	0.00	0.00	295,104.38
TOTALS					14,335,053.93	0.00	100.000000%	0.00	0.00	0.00	0.00	14,341,774.68	13,759,083.95	0.00	100.000000%	6,720.75	0.00	0.00	0.00	14,341,774.68