CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE SIX MONTHS ENDED
DECEMBER 31, 2012

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

QUARTERLY FINANCIAL REPORTS

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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2012
(UNAUDITED)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	$ 57,496,091.47	$ 6,404,002.30	$ (3,725,160.87)	$ 252,600.43	$ 60,427,533.33	$ 19,822,834.91	$ 80,250,368.24
Restricted Cash	7,517,305.48	2,295,148.61	10,723,381.36	-	20,535,835.45	53,453,036.74	73,988,872.19
Investments	26,535,936.87	4,736,191.13	168,946.73	21,997,854.50	53,438,929.23	30,324,157.06	83,763,086.29
Receivables	15,464,525.66	3,331,900.46	6,418.00	1.65	18,802,845.77	16,200,409.72	35,003,255.49
Prepaid Expenses	3,423,452.66	-	-	-	3,423,452.66	3,315,966.43	6,739,419.09
Due From Other Funds	-	-	-	-	-	812,138.00	812,138.00
Inventories	867,087.41	-	-	-	867,087.41	1,433,789.49	2,300,876.90
Property and Equipment, Net	-	-	-	-	-	593,040,650.99	593,040,650.99
TOTAL ASSETS:	$ 111,304,399.55	$ 16,767,242.50	$ 7,173,585.22	$ 22,250,456.58	$ 157,495,683.85	$ 718,402,983.34	$ 875,898,667.19
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	$ 2,583,313.21	$ 5,807,475.86	$ 3,291,484.20	-	$ 11,682,273.27	$ 3,933,145.43	$ 15,615,418.70
Retainage Payable	34,047.99	-	14,300.17	-	48,348.16	469,434.20	517,782.36
Accrued Liabilities	1,459,514.96	36,772.28	-	-	1,496,287.24	7,569,886.63	9,066,173.87
Other Liabilities	3,471,907.32	1,180,526.86	-	-	4,652,434.18	1,934,979.73	6,587,413.91
Insurance Claims Payable	924,948.33	-	-	-	924,948.33	-	924,948.33
Due to Other Funds	812,138.00	-	-	-	812,138.00	-	812,138.00
Due to School District	31,963,408.35	-	-	-	31,963,408.35	-	31,963,408.35
Bonds Pay-Due in more than one ye	-	-	-	-	-	294,919,309.15	294,919,309.15
Accrual for Compensated Absences	-	-	-	-	-	2,740,489.96	2,740,489.96
Deferred Revenue	5,792,510.13	312,427.84	-	-	6,104,937.97	-	6,104,937.97
TOTAL LIABILITIES	47,041,788.29	7,337,202.84	3,305,784.37	-	57,684,775.50	311,567,245.10	369,252,020.60

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2012
(UNAUDITED)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	318,337,621.09	318,337,621.09
Retained Earnings:							
Reserved for Equipment Replacemen	-	-	-	-	-	360,568.60	360,568.60
Reserved for PFCs	-	-	-	-	-	4,003,824.00	4,003,824.00
Reserved for Revenue Bond O&M	-	-	-	-	-	9,832,000.00	9,832,000.00
Reserved for Revenue Fund	-	-	-	-	-	1,855,117.00	1,855,117.00
Unreserved	-	-	-	-	-	72,446,607.55	72,446,607.55
Fund Balances:							
Reserved:							
Encumbrances	1,554,260.05	1,472,086.37	2,887,940.72	-	5,914,287.14	-	5,914,287.14
Arts & Cultural Events	-	75,628.41	-	-	75,628.41	-	75,628.41
Cemetery and Other Trust Funds	-	-	-	18,743,252.99	18,743,252.99	-	18,743,252.99
Library Trust Funds	-	-	-	3,507,203.59	3,507,203.59	-	3,507,203.59
Workmen's Compensation	1,954,897.09	-	-	-	1,954,897.09	-	1,954,897.09
Health Insurance	2,274,674.03	-	-	-	2,274,674.03	-	2,274,674.03
Inventory	966,769.54	-	-	-	966,769.54	-	966,769.54
Advances	5,808,494.87	-	-	-	5,808,494.87	-	5,808,494.87
Special Revenue Reserve	3,093,011.01	-	-	-	3,093,011.01	-	3,093,011.01
Revenue Stabilization	8,439,506.56	-	-	-	8,439,506.56	-	8,439,506.56
General Liability Insurance	479,819.91	-	-	-	479,819.91	-	479,819.91
Reserved for MSD Book Loan	2,800,000.00	-	-	-	2,800,000.00	-	2,800,000.00
Reserved for Prepaid Expenses	1,380,686.19	-	-	-	1,380,686.19	-	1,380,686.19
Unreserved:							
Designated-Continued Appropriatio	-	7,882,324.88	-	-	7,882,324.88	-	7,882,324.88
Designated-Capital Projects	-	-	979,860.13	-	979,860.13	-	979,860.13
Undesignated	35,510,492.01	-	-	-	35,510,492.01	-	35,510,492.01
Total Fund Equity:	64,262,611.26	9,430,039.66	3,867,800.85	22,250,456.58	99,810,908.35	406,835,738.24	506,646,646.59
Total Liabilities & Equity	$ 111,304,399.55	$ 16,767,242.50	$ 7,173,585.22	$ 22,250,456.58	$ 157,495,683.85	$ 718,402,983.34	$ 875,898,667.19

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City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the six months ended December 31, 2012
(UNAUDITED)
(QT2REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	$ 93,455,257.78	-	-	-	$ 93,455,257.78
Federal and State Grants and Aid	2,069,927.58	6,582,885.69	-	-	8,652,813.27
Nonenterprise charge:sales&service	2,328,077.50	1,253.88	-	-	2,329,331.38
Licenses and Permits	8,525,087.90	-	-	-	8,525,087.90
Interest	207,825.89	38,392.69	11,991.82	457,041.91	715,252.31
Contributions	-	-	-	80,859.55	80,859.55
Other	4,703,771.15	860,178.45	-	689,267.48	6,253,217.08
TOTAL REVENUES:	111,289,947.80	7,482,710.71	11,991.82	1,227,168.94	120,011,819.27
EXPENDITURES					
Current					
General Government	15,998,609.97	6,274,396.36	7,454,600.57	73,815.04	29,801,421.94
Public Safety	28,563,276.80	1,407,510.05	351,467.50	-	30,322,254.35
Health and Sanitation	1,760,849.10	606,335.10	-	-	2,367,184.20
Highways and Streets	9,872,140.73	617,607.24	1,991,007.23	-	12,480,755.20
Welfare and Human Services	660,075.96	2,732.32	-	-	662,808.28
Education and Library	1,401,987.36	-	-	-	1,401,987.36
Parks and Recreation	1,892,047.72	97,388.29	201,979.87	-	2,191,415.88
Investment management fee	-	-	-	19,145.43	19,145.43
Debt Service:					
Principal Retirement	7,183,829.41	-	-	-	7,183,829.41
Interest	3,308,852.95	-	-	-	3,308,852.95
TOTAL EXPENDITURES	70,641,670.00	9,005,969.36	9,999,055.17	92,960.47	89,739,655.00
Excess/(deficiency) of Revenues Over Expenditures	40,648,277.80	(1,523,258.65)	(9,987,063.35)	1,134,208.47	30,272,164.27
OTHER FINANCING SOURCES(USES):					
Transfers In	104,158.16	250,000.00	46.94	-	354,205.10
Transfers Out	(382,230.00)	(77,136.46)	(42,546.15)	-	(501,912.61)
TOTAL OTHER	(278,071.84)	172,863.54	(42,499.21)	-	(147,707.51)
Excess(deficiency) of rev and other sources over exp and other uses	40,370,205.96	(1,350,395.11)	(10,029,562.56)	1,134,208.47	30,124,456.76
Fund Balance, Beginning of Period	23,892,405.30	10,780,434.77	13,897,363.41	21,116,248.11	69,686,451.59
Fund Balance, End of Period	$ 64,262,611.26	$ 9,430,039.66	$ 3,867,800.85	$ 22,250,456.58	$ 99,810,908.35

City of Manchester, New Hampshire
Combined Balance Sheet

December 31, 2012
(Unaudited)
GAAP Basis
(QT2BSCOMP)

	General Fund 12/31/12	General Fund 12/31/11	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	$ 57,496,091.47	$ 35,105,166.49	$ 22,390,924.98	63.78
Restricted Cash	7,517,305.48	8,614,663.14	(1,097,357.66)	(12.74)
Investments	26,535,936.87	44,420,390.00	(17,884,453.13)	(40.26)
Receivables	15,464,525.66	15,491,560.17	(27,034.51)	(.17)
Prepaid Expenses	3,423,452.66	3,170,790.66	252,662.00	7.97
Inventories	867,087.41	936,789.05	(69,701.64)	(7.44)
TOTAL ASSETS:	$ 111,304,399.55	$ 107,739,359.51	$ 3,565,040.04	3.31
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	$ 2,583,313.21	$ 3,049,859.05	$ (466,545.84)	(15.30)
Retainage Payable	34,047.99	30,004.86	4,043.13	13.47
Accrued Liabilities	1,459,514.96	1,409,072.80	50,442.16	3.58
Other Liabilities	3,471,907.32	3,497,273.39	(25,366.07)	(.73)
Insurance Claims Payable	924,948.33	756,295.66	168,652.67	22.30
Due to Other Funds	812,138.00	316,249.00	495,889.00	156.80
Due to School District	31,963,408.35	28,192,175.78	3,771,232.57	13.38
Deferred Revenue	5,792,510.13	5,733,627.61	58,882.52	1.03
TOTAL LIABILITIES	47,041,788.29	42,984,558.15	4,057,230.14	9.44
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	1,554,260.05	1,541,172.06	13,087.99	.85
Workmen's Compensation	1,954,897.09	1,127,897.09	827,000.00	73.32
Health Insurance	2,274,674.03	2,956,674.03	(682,000.00)	(23.07)
Inventory	966,769.54	695,418.86	271,350.68	39.02
Advances	5,808,494.87	5,280,548.00	527,946.87	10.00
Special Revenue Reserve	3,093,011.01	3,903,426.10	(810,415.09)	(20.76)
Revenue Stabilization	8,439,506.56	8,439,506.56	-	-
General Liability Insurance	479,819.91	334,819.91	145,000.00	43.31
Reserved for MSD Book Loan	2,800,000.00	2,531,358.20	268,641.80	10.61
Reserved for Prepaid Expenses	1,380,686.19	1,986,215.63	(605,529.44)	(30.49)
Unreserved:				
Undesignated	35,510,492.01	35,957,764.92	(447,272.91)	(1.24)
Total Fund Equity:	64,262,611.26	64,754,801.36	(492,190.10)	(.76)
Total Liabilities & Equity	$ 111,304,399.55	$ 107,739,359.51	$ 3,565,040.04	3.31

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE SIX MONTHS ENDED DECEMBER 31, 2012 & 2011
(UNAUDITED)
GAAP Basis
(QT2RECOMP)

	FY 2013 ACTUALS	FY 2012 ACTUALS	INC(DEC) ACTUAL	PERCENT CHANGE
REVENUE:				
Taxes	$ 93,455,257.78	$ 93,696,484.03	$ (241,226.25)	(.26)
Federal and State Grants in Aid	2,069,927.58	2,375,330.43	(305,402.85)	(12.86)
Nonenterprise charges for sales and services	2,328,077.50	1,712,091.00	615,986.50	35.98
Licenses and Permits	8,525,087.90	8,190,426.20	334,661.70	4.09
Interest	207,825.89	373,049.84	(165,223.95)	(44.29)
Other	4,703,771.15	5,494,497.95	(790,726.80)	(14.39)
TOTAL REVENUES:	111,289,947.80	111,841,879.45	(551,931.65)	(.49)
EXPENDITURES:				
Current:				
General Government	15,998,609.97	13,921,602.40	2,077,007.57	14.92
Public Safety	28,563,276.80	28,216,524.53	346,752.27	1.23
Health and Sanitation	1,760,849.10	1,799,815.72	(38,966.62)	(2.17)
Highways and Streets	9,872,140.73	11,258,182.18	(1,386,041.45)	(12.31)
Welfare and Human Services	660,075.96	627,245.25	32,830.71	5.23
Education and Library	1,401,987.36	1,370,168.00	31,819.36	2.32
Parks and Recreation	1,892,047.72	2,026,586.76	(134,539.04)	(6.64)
Debt Service:				
Principal Retirement	7,183,829.41	6,791,963.78	391,865.63	5.77
Interest	3,308,852.95	3,618,516.33	(309,663.38)	(8.56)
TOTAL EXPENDITURES:	70,641,670.00	69,630,604.95	1,011,065.05	1.45
Excess/(deficiency) of Revenues Over Expenditures	40,648,277.80	42,211,274.50	(1,562,996.70)	(3.70)
OTHER FINANCING SOURCES(USES):				
Proceeds of refunding bonds	-	20,491,795.99	(20,491,795.99)	(100.00)
Payment to refunded bond escrow agn	-	(20,624,885.51)	20,624,885.51	(100.00)
Premium on Bonds Payable	-	416,947.27	(416,947.27)	(100.00)
Cost of Issuance	-	(390.26)	390.26	(100.00)
Transfers In	104,158.16	-	104,158.16	-
Transfers Out	(382,230.00)	(647,946.50)	265,716.50	(41.01)
TOTAL OTHER:	(278,071.84)	(364,479.01)	86,407.17	(23.71)
Excess(deficiency of rev and other sources over exp and other uses	40,370,205.96	41,846,795.49	(1,476,589.53)	(3.53)
Fund Balance, Beginning of Period	23,892,405.30	22,908,005.87	984,399.43	4.30
Fund Balance, End of Period	$ 64,262,611.26	$ 64,754,801.36	$ (492,190.10)	(.76)

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Six Months Ended December 31, 2012
(UNAUDITED)
Budget Basis
QT2BUDNBN1

	FY 2013 MODIFIED BUDGET	FY 2013 OBLIGATIONS TO DATE	FY 2013 UNOBLIGATED BALANCE	FY 2013 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 34,166.66	$ 35,833.34	51.19
ASSESSORS	609,338.00	258,857.50	350,480.50	57.52
CITY CLERK	994,800.00	515,682.76	479,117.24	48.16
MEDO	204,552.00	87,252.92	117,299.08	57.34
CITY SOLICITOR	1,183,513.00	631,165.34	552,347.66	46.67
FINANCE	956,137.00	438,384.88	517,752.12	54.15
CENTRAL FLEET MANAGEMENT	2,833,416.00	1,599,685.67	1,233,730.33	43.54
INFORMATION SYSTEMS	1,471,696.00	891,735.55	579,960.45	39.41
MAYOR	230,548.00	110,765.39	119,782.61	51.96
OFFICE OF YOUTH SERVICES	565,905.00	265,546.03	300,358.97	53.08
HUMAN RESOURCES	709,981.00	336,946.70	373,034.30	52.54
PLANNING & COMMUNITY DEVELOPMENT	1,933,411.00	906,393.29	1,027,017.71	53.12
FACILITIES DIVISION	6,071,723.00	2,994,184.02	3,077,538.98	50.69
TAX COLLECTOR	526,867.00	263,225.85	263,641.15	50.04
FIRE	19,017,332.00	9,732,590.16	9,284,741.84	48.82
POLICE	20,570,203.00	10,352,778.60	10,217,424.40	49.67
HEALTH	2,740,451.00	1,218,539.69	1,521,911.31	55.54
HIGHWAY	16,117,215.00	7,995,892.05	8,121,322.95	50.39
WELFARE	1,028,342.00	518,981.68	509,360.32	49.53
PARKS & RECREATION	3,005,908.00	1,439,150.83	1,566,757.17	52.12
LIBRARY	2,004,863.00	991,838.55	1,013,024.45	50.53
SENIOR SERVICES	241,654.00	108,235.76	133,418.24	55.21
TOTAL AGENCIES	83,087,855.00	41,691,999.88	41,395,855.12	49.82
RESTRICTED ITEMS-				
SEVERANCE PAY	700,000.00	881,958.48	(181,958.48)	(25.99)
WORKERS COMPENSATION - SALARY	584,000.00	253,389.58	330,610.42	56.61
WORKERS COMPENSATION - MEDICAL	1,800,000.00	975,904.36	824,095.64	45.78
HEALTH INSURANCE	9,110,296.50	4,685,564.17	4,424,732.33	48.57
HEALTH INSURANCE RESERVES	394,318.00	-	394,318.00	100.00
DENTAL INSURANCE	736,396.50	284,369.73	452,026.77	61.38
DEATH BENEFIT	76,672.42	24,550.80	52,121.62	67.98
DISABILITY INSURANCE	72,875.36	22,456.98	50,418.38	69.18
CITY RETIREMENT	4,907,345.58	2,271,892.26	2,635,453.32	53.70
FIRE STATE PENSION	3,901,483.00	2,089,486.05	1,811,996.95	46.44
POLICE STATE PENSION	3,144,456.00	1,668,405.08	1,476,050.92	46.94
FICA	2,924,503.64	1,394,518.32	1,529,985.32	52.32
UNEMPLOYMENT	74,900.00	10,072.19	64,827.81	86.55
TUITION	50,000.00	18,184.68	31,815.32	63.63
CGL INSURANCE	947,131.00	244,994.56	702,136.44	74.13
TOTAL RESTRICTED ITEMS	29,424,378.00	14,825,747.24	14,598,630.76	49.61

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Six Months Ended December 31, 2012
(UNAUDITED)
Budget Basis
QT2BUDNBN1

	FY 2013 MODIFIED BUDGET	FY 2013 OBLIGATIONS TO DATE	FY 2013 UNOBLIGATED BALANCE	FY 2013 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,011,479.00	-	1,011,479.00	100.00
MPTS	453,000.00	453,000.00	-	-
CIVIC CONTRIBUTIONS	363,514.00	282,000.00	81,514.00	22.42
NON-CITY PROGRAMS	68,434.00	68,433.75	.25	-
STREET LIGHTING	1,376,576.00	820,962.67	555,613.33	40.36
CHARTER REVIEW	25,000.00	-	25,000.00	100.00
COMMUNITY IMPROVEMENT PROGRAM	15,000.00	-	15,000.00	100.00
TRANSIT SUBSIDY	1,073,825.00	1,073,825.00	-	-
EMPLOYEE MEDICAL SERVICES	40,000.00	21,999.49	18,000.51	45.00
MATURING DEBT	11,926,329.00	7,183,829.41	4,742,499.59	39.76
INTEREST ON MATURING DEBT	6,267,947.00	3,308,852.95	2,959,094.05	47.21
TOTAL NON-DEPARTMENTAL ITEMS	22,621,104.00	13,212,903.27	9,408,200.73	41.59
TOTAL GENERAL FUND	$ 135,133,337.00	$ 69,730,650.39	$ 65,402,686.61	48.40

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Six Months Ended December 31, 2011
(UNAUDITED)
Budget Basis
QT2BUDNBN2

	FY 2012 MODIFIED BUDGET	FY 2012 OBLIGATIONS TO DATE	FY 2012 UNOBLIGATED BALANCE	FY 2012 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 35,000.00	$ 35,000.00	50.00
ASSESSORS	612,320.00	247,090.97	365,229.03	59.65
CITY CLERK	998,800.00	449,521.34	549,278.66	54.99
MEDO	205,302.00	92,759.79	112,542.21	54.82
CITY SOLICITOR	1,166,697.00	604,960.92	561,736.08	48.15
FINANCE	913,992.00	431,527.24	482,464.76	52.79
CENTRAL FLEET MANAGEMENT	27,619.42	-	27,619.42	100.00
INFORMATION SYSTEMS	1,472,446.00	894,667.58	577,778.42	39.24
MAYOR	220,548.00	109,950.08	110,597.92	50.15
OFFICE OF YOUTH SERVICES	475,955.00	228,432.07	247,522.93	52.01
HUMAN RESOURCES	709,981.00	392,092.57	317,888.43	44.77
PLANNING & COMMUNITY DEVELOPMENT	1,881,408.00	917,574.91	963,833.09	51.23
FACILITIES DIVISION	6,111,248.85	3,074,364.61	3,036,884.24	49.69
TAX COLLECTOR	527,617.00	254,607.76	273,009.24	51.74
FIRE	18,486,979.00	9,315,855.56	9,171,123.44	49.61
POLICE	19,115,461.00	9,799,771.25	9,315,689.75	48.73
HEALTH	2,621,823.00	1,167,103.21	1,454,719.79	55.49
HIGHWAY	19,239,584.00	9,513,605.45	9,725,978.55	50.55
WELFARE	1,028,342.00	487,491.73	540,850.27	52.59
PARKS & RECREATION	3,208,922.00	1,570,498.55	1,638,423.45	51.06
LIBRARY	1,934,863.00	977,742.36	957,120.64	49.47
SENIOR SERVICES	240,326.00	109,163.79	131,162.21	54.58
TOTAL AGENCIES	81,270,234.27	40,673,781.74	40,596,452.53	49.95
RESTRICTED ITEMS-				
SEVERANCE PAY	700,000.00	271,972.76	428,027.24	61.15
WORKERS COMPENSATION - SALARY	584,000.00	359,974.73	224,025.27	38.36
WORKERS COMPENSATION - MEDICAL	1,800,000.00	1,332,050.23	467,949.77	26.00
HEALTH INSURANCE	12,526,595.00	6,227,036.92	6,299,558.08	50.29
DENTAL INSURANCE	924,414.00	289,160.99	635,253.01	68.72
DEATH BENEFIT	76,415.00	29,761.21	46,653.79	61.05
DISABILITY INSURANCE	72,645.00	34,397.53	38,247.47	52.65
CITY RETIREMENT	4,025,333.42	2,105,619.45	1,919,713.97	47.69
FIRE STATE PENSION	3,813,985.00	1,958,198.28	1,855,786.72	48.66
POLICE STATE PENSION	2,825,033.00	1,466,324.76	1,358,708.24	48.10
FICA	2,819,293.00	1,321,823.52	1,497,469.48	53.12
UNEMPLOYMENT	424,900.00	98,921.88	325,978.12	76.72
TUITION	50,000.00	34,014.24	15,985.76	31.97
CGL INSURANCE	947,131.00	540,203.10	406,927.90	42.96
TOTAL RESTRICTED ITEMS	31,589,744.42	16,069,459.60	15,520,284.82	49.13

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Six Months Ended December 31, 2011
(UNAUDITED)
Budget Basis
QT2BUDNBN2

	FY 2012 MODIFIED BUDGET	FY 2012 OBLIGATIONS TO DATE	FY 2012 UNOBLIGATED BALANCE	FY 2012 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	453,000.00	453,000.00	-	-
CONTINGENCY	885,694.56	-	885,694.56	100.00
Markers & Plaques	7,500.00	-	7,500.00	100.00
CIVIC CONTRIBUTIONS	140,571.00	60,820.44	79,750.56	56.73
NON-CITY PROGRAMS	68,434.00	68,433.75	.25	-
COMMUNITY IMPROVEMENT PROGRAM	432,000.00	432,000.00	-	-
TRANSIT SUBSIDY	1,101,623.75	1,028,325.00	73,298.75	6.65
EMPLOYEE MEDICAL SERVICES	40,000.00	16,171.91	23,828.09	59.57
MATURING DEBT	11,434,283.00	6,791,963.78	4,642,319.22	40.60
INTEREST ON MATURING DEBT	6,830,225.00	3,618,516.33	3,211,708.67	47.02
TOTAL NON-DEPARTMENTAL ITEMS	21,393,331.31	12,469,231.21	8,924,100.10	41.71
TOTAL GENERAL FUND	$ 134,253,310.00	$ 69,212,472.55	$ 65,040,837.45	48.45

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Six Months Ended December 31, 2012
(UNAUDITED)
Budget Basis
QT2REVAGEN

	FY 2013 MODIFIED BUDGET	FY 2013 REVENUE RECOGNIZED	FY 2013 UNRECOGNIZED BALANCE	FY 2013 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	825,915.00	940,895.65	(114,980.65)	(13.92)
CITY CLERK	2,386,355.00	609,818.21	1,776,536.79	74.45
MEDO	188,466.00	81,546.57	106,919.43	56.73
CITY SOLICITOR	690,000.00	334,500.00	355,500.00	51.52
FINANCE	4,887,089.00	1,081,942.67	3,805,146.33	77.86
INFORMATION SYSTEMS	142,000.00	51,642.85	90,357.15	63.63
HUMAN RESOURCES	4,000.00	2,703.30	1,296.70	32.42
PLANNING & COMMUNITY DEVELOPMENT	1,975,000.00	915,912.03	1,059,087.97	53.62
FACILITIES DIVISION	5,543,906.00	1,476,380.82	4,067,525.18	73.37
TAX COLLECTOR	15,432,000.00	7,573,173.02	7,858,826.98	50.93
CENTRAL FLEET MANAGEMENT	30,000.00	5,518.02	24,481.98	81.61
FIRE	656,975.00	163,067.25	493,907.75	75.18
POLICE	1,007,760.00	168,804.77	838,955.23	83.25
HEALTH	2,228,354.00	530,578.60	1,697,775.40	76.19
HIGHWAY	4,329,718.00	2,954,473.01	1,375,244.99	31.76
WELFARE	18,000.00	10,779.12	7,220.88	40.12
CEMETERY, PARKS & RECREATION	1,115,820.00	220,716.67	895,103.33	80.22
TOTAL AGENCIES	$ 41,461,358.00	$ 17,122,452.56	$ 24,338,905.44	58.70

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Six Months Ended December 31, 2012
(UNAUDITED)
Budget Basis
QT2REVNPRP

	FY 2013 MODIFIED BUDGET	FY 2013 REVENUE RECOGNIZED	FY 2013 UNRECOGNIZED BALANCE	FY 2013 PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	12,710.00	52,980.80	(40,270.80)	(316.84)
INTEREST AND PENALTIES	906,000.00	405,983.18	500,016.82	55.19
CABLE FRANCHISE FEES	1,669,420.00	408,016.64	1,261,403.36	75.56
TOTAL TAXES, INTEREST AND PENALTIES	2,588,130.00	866,980.62	1,721,149.38	66.50
LICENSES AND PERMITS				
AUTO REGISTRATIONS	14,819,000.00	7,337,466.61	7,481,533.39	50.49
LICENSES	473,940.00	88,304.03	385,635.97	81.37
PERMITS	1,948,650.00	1,081,257.36	867,392.64	44.51
TOTAL LICENSES AND PERMITS	17,241,590.00	8,507,028.00	8,734,562.00	50.66
INTERGOVERNMENTAL				
FEDERAL REVENUES	368,000.00	-	368,000.00	100.00
PAYMENTS IN LIEU OF TAXES	810,415.00	853,128.28	(42,713.28)	(5.27)
STATE REVENUES	2,365,875.00	1,216,799.30	1,149,075.70	48.57
TOTAL INTERGOVERNMENTAL	3,544,290.00	2,069,927.58	1,474,362.42	41.60
SALES AND SERVICES				
GENERAL REVENUES	127,545.00	75,048.62	52,496.38	41.16
PUBLIC SAFETY	136,875.00	89,891.86	46,983.14	34.33
HIGHWAY	757,750.00	513,991.79	243,758.21	32.17
SANITATION	-	866.65	(866.65)	-
HEALTH	9,000.00	5,635.00	3,365.00	37.39
CEMETERY, PARKS & RECREATION	181,425.00	113,175.00	68,250.00	37.62
ZONING BOARD	37,000.00	19,902.00	17,098.00	46.21
PARKING VIOLATIONS	11,000.00	4,050.00	6,950.00	63.18
COURT FINES	20,000.00	9,217.24	10,782.76	53.91
FEES	941,545.00	311,514.40	630,030.60	66.91
WITNESS FEES	85,000.00	21,649.94	63,350.06	74.53
TOTAL SALES AND SERVICES	2,307,140.00	1,164,942.50	1,142,197.50	49.51
OTHER REVENUE SOURCES				
INTEREST INCOME	195,000.00	200,855.95	(5,855.95)	(3.00)
FUND TRANSFERS	2,788,431.00	-	2,788,431.00	100.00
REIMBURSEMENTS	3,040,202.00	2,047,951.77	992,250.23	32.64
RENTALS & LEASES	941,016.00	112,981.57	828,034.43	87.99
SCHOOL CHARGEBACKS	8,799,109.00	2,120,006.73	6,679,102.27	75.91
MISCELLANEOUS	16,450.00	31,777.84	(15,327.84)	(93.18)
TOTAL OTHER REVENUE SOURCES	15,780,208.00	4,513,573.86	11,266,634.14	71.40
TOTAL	$ 41,461,358.00	$ 17,122,452.56	$ 24,338,905.44	58.70

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Year Ended June 30, 2012 And
Modified Budget FY 2013
(UNAUDITED)
Budget Basis
QT2REVCOM1

	ACTUAL FY 2012	MODIFIED BUDGET FY 13	DIFFERENCE ACTUAL 12 VS BUDGET 13	PERCENTAGE DIFFERENCE OF FY12 VS FY13
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	38,247	12,710	(25,537)	(66.77)
INTEREST AND PENALTIES	1,113,885	906,000	(207,885)	(18.66)
CABLE FRANCHISE FEES	1,639,885	1,669,420	29,535	1.80
TOTAL TAXES, INTEREST AND PENALTIES	2,792,017	2,588,130	(203,887)	(7.30)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,097,031	14,819,000	(278,031)	(1.84)
LICENSES	610,613	473,940	(136,673)	(22.38)
PERMITS	2,104,438	1,948,650	(155,788)	(7.40)
TOTAL LICENSES AND PERMITS	17,812,082	17,241,590	(570,492)	(3.20)
INTERGOVERNMENTAL				
FEDERAL REVENUES	402,871	368,000	(34,871)	(8.66)
PAYMENTS IN LIEU OF TAXES	813,242	810,415	(2,827)	(.35)
STATE REVENUES	2,649,081	2,365,875	(283,206)	(10.69)
TOTAL INTERGOVERNMENTAL	3,865,194	3,544,290	(320,904)	(8.30)
SALES AND SERVICES				
GENERAL REVENUES	109,515	127,545	18,030	16.46
PUBLIC SAFETY	115,910	136,875	20,965	18.09
HIGHWAY	846,951	757,750	(89,201)	(10.53)
SANITATION	7,535	-	(7,535)	(100.00)
HEALTH	8,674	9,000	326	3.76
CEMETERY, PARKS & RECREATION	204,598	181,425	(23,173)	(11.33)
ZONING BOARD	46,811	37,000	(9,811)	(20.96)
PARKING VIOLATIONS	11,650	11,000	(650)	(5.58)
COURT FINES	15,381	20,000	4,619	30.03
FEES	1,029,880	941,545	(88,335)	(8.58)
WITNESS FEES	80,990	85,000	4,010	4.95
TOTAL SALES AND SERVICES	2,477,895	2,307,140	(170,755)	(6.89)
OTHER REVENUE SOURCES				
INTEREST INCOME	667,248	195,000	(472,248)	(70.78)
FUND TRANSFERS	2,606,064	2,788,431	182,367	7.00
REIMBURSEMENTS	2,694,388	3,040,202	345,814	12.83
RENTALS & LEASES	926,757	941,016	14,259	1.54
SCHOOL CHARGEBACKS	9,177,046	8,799,109	(377,937)	(4.12)
MISCELLANEOUS	25,214	16,450	(8,764)	(34.76)
TOTAL OTHER REVENUE SOURCES	16,096,717	15,780,208	(316,509)	(1.97)
TOTAL	$ 43,043,905	$ 41,461,358	$ (1,582,547)	(3.68)

City of Manchester, New Hamphire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Six Months Ended December 31, 2012 and 2011
(UNAUDITED)
Budget Basis
QT2REVCOM2

	6 MONTH ACTUAL FY 2012	6 MONTH ACTUAL FY 2013	DIFFERENCE ACTUAL 12 VS ACTUAL 13	PERCENTAGE DIFFERENCE OF FY12 VS FY13
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	14,771	52,980	38,209	258.68
INTEREST AND PENALTIES	311,284	405,983	94,699	30.42
CABLE FRANCHISE FEES	404,778	408,016	3,238	.80
TOTAL TAXES, INTEREST AND PENALTIES	730,833	866,980	136,147	18.63
LICENSES AND PERMITS				
AUTO REGISTRATIONS	7,112,001	7,337,466	225,464	3.17
LICENSES	118,685	88,304	(30,380)	(25.60)
PERMITS	942,957	1,081,257	138,300	14.67
TOTAL LICENSES AND PERMITS	8,173,643	8,507,028	333,384	4.08
INTERGOVERNMENTAL				
FEDERAL REVENUES	154,769	-	(154,769)	(100.00)
PAYMENTS IN LIEU OF TAXES	810,415	853,128	42,713	5.27
STATE REVENUES	1,410,146	1,216,799	(193,346)	(13.71)
TOTAL INTERGOVERNMENTAL	2,375,330	2,069,927	(305,402)	(12.86)
SALES AND SERVICES				
GENERAL REVENUES	61,645	75,048	13,403	21.74
PUBLIC SAFETY	62,325	89,891	27,566	44.23
HIGHWAY	486,085	513,991	27,906	5.74
SANITATION	4,437	866	(3,570)	(80.47)
HEALTH	4,170	5,635	1,465	35.13
CEMETERY, PARKS & RECREATION	126,133	113,175	(12,958)	(10.27)
ZONING BOARD	21,511	19,902	(1,609)	(7.48)
PARKING VIOLATIONS	5,600	4,050	(1,550)	(27.68)
COURT FINES	6,942	9,217	2,275	32.77
FEES	327,443	311,514	(15,928)	(4.86)
WITNESS FEES	19,712	21,649	1,937	9.83
TOTAL SALES AND SERVICES	1,126,003	1,164,942	38,939	3.46
OTHER REVENUE SOURCES				
INTEREST INCOME	341,050	200,855	(140,194)	(41.11)
FUND TRANSFERS	98	-	(98)	(100.00)
REIMBURSEMENTS	1,649,828	2,047,951	398,123	24.13
RENTALS & LEASES	102,737	112,981	10,244	9.97
SCHOOL CHARGEBACKS	3,734,629	2,120,006	(1,614,622)	(43.23)
MISCELLANEOUS	7,210	31,777	24,567	340.75
TOTAL OTHER REVENUE SOURCES	5,835,552	4,513,573	(1,321,978)	(22.65)
TOTAL	$ 18,241,361	$ 17,122,452	$ (1,118,909)	(6.13)

City of Manchester, New Hampshire
Combining Balance Sheet
-Special Revenue Funds-
December 31, 2012
(Unaudited)
(QT2BSSPEC)

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	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	$ 2,404,811.60	$ 35,230.38	$ (218,096.93)	$ (585,012.79)	-	$ 4,766,480.07	$ 589.97	$ 6,404,002.30
Restricted Cash	-	-	-	312,427.84	1,793,412.77	-	189,308.00	2,295,148.61
Investments	-	-	-	-	-	4,736,191.13	-	4,736,191.13
Receivables	2,830,056.65	-	-	145,974.02	-	20.21	355,849.58	3,331,900.46
TOTAL ASSETS:	$ 5,234,868.25	$ 35,230.38	$ (218,096.93)	$ (126,610.93)	$ 1,793,412.77	$ 9,502,691.41	$ 545,747.55	$ 16,767,242.50
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	$ 5,186,000.00	-	$ 334,920.34	$ 286,555.52	-	-	-	$ 5,807,475.86
Accrued Liabilities	-	-	5,416.97	31,355.31	-	-	-	36,772.28
Other Liabilities	48,868.25	-	470,045.36	202,964.51	-	-	458,648.74	1,180,526.86
Deferred Revenue	-	-	-	312,427.84	-	-	-	312,427.84
TOTAL LIABILITIES	5,234,868.25	-	810,382.67	833,303.18	-	-	458,648.74	7,337,202.84
Fund Balances:								
Reserved for:								
Encumbrances	-	-	736,888.46	735,197.91	-	-	-	1,472,086.37
Land held for resale	-	-	-	-	75,370.31	-	-	75,370.31
Arts & Cultural Events	-	-	-	-	258.10	-	-	258.10
Unreserved:								
Undesignated Fund Balance	-	35,230.38	(1,765,368.06)	(1,695,112.02)	1,717,784.36	9,502,691.41	87,098.81	7,882,324.88
Total Fund Equity:	-	35,230.38	(1,028,479.60)	(959,914.11)	1,793,412.77	9,502,691.41	87,098.81	9,430,039.66
Total Liabilities & Equity	$ 5,234,868.25	$ 35,230.38	$ (218,096.93)	$ (126,610.93)	$ 1,793,412.77	$ 9,502,691.41	$ 545,747.55	$ 16,767,242.50

City of Manchester, New Hampshire
Combining Statement of Revenenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Six Months Ended December 31, 2012
(UNAUDITED)
GAAP Basis
(QT2RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	502,672.89	1,641,247.80	4,438,965.00	-	-	6,582,885.69
Nonenterprise Charges for Sales and Services	-	-	-	1,253.88	-	-	-	1,253.88
Interest	-	-	-	-	378.24	29,259.90	8,754.55	38,392.69
Other	-	-	-	863,821.41	12,500.00	(16,142.96)	-	860,178.45
TOTAL REVENUES:	-	-	502,672.89	2,506,323.09	4,451,843.24	13,116.94	8,754.55	7,482,710.71
EXPENDITURES								
Current								
General Government	-	-	1,002,874.05	680,441.19	4,586,782.11	4,299.01	-	6,274,396.36
Public Safety	-	-	32,594.40	1,374,915.65	-	-	-	1,407,510.05
Health and Sanitation	-	-	257.88	606,077.22	-	-	-	606,335.10
Highways and Streets	-	7,200.15	7,051.48	603,355.61	-	-	-	617,607.24
Welfare and Human Services	-	-	-	2,732.32	-	-	-	2,732.32
Parks and Recreation	-	4,144.67	61,900.29	31,343.33	-	-	-	97,388.29
Debt Service:								
TOTAL EXPENDITURES	-	11,344.82	1,104,678.10	3,298,865.32	4,586,782.11	4,299.01	-	9,005,969.36
Excess/(Deficiency) of Revenues Over Expenditures	-	(11,344.82)	(602,005.21)	(792,542.23)	(134,938.87)	8,817.93	8,754.55	(1,523,258.65)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	-	-	250,000.00	-	-	-	250,000.00
Transfers Out	-	(855.90)	(38,522.26)	(37,758.30)	-	-	-	(77,136.46)
TOTAL OTHER	-	(855.90)	(38,522.26)	212,241.70	-	-	-	172,863.54
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	(12,200.72)	(640,527.47)	(580,300.53)	(134,938.87)	8,817.93	8,754.55	(1,350,395.11)
Fund Balance, Beginning of Period	-	47,431.10	(387,952.13)	(379,613.58)	1,928,351.64	9,493,873.48	78,344.26	10,780,434.77
Fund Balance, End of Period	- $	35,230.38 $	(1,028,479.60)$	(959,914.11)$	1,793,412.77 $	9,502,691.41 $	87,098.81 $	9,430,039.66

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
December 31, 2012
(Unaudited)
(QT2BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Parking	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	$ 23,285,858.45	$ 1,777,408.13	$ 300.00	$ (6,012,213.36)	$ 771,481.69	$ 19,822,834.91
Restricted Cash	813,870.40	10,362,936.58	42,064,336.90	94,636.47	117,256.39	53,453,036.74
Investments	-	-	30,324,157.06	-	-	30,324,157.06
Receivables	7,988,340.34	3,618,810.01	4,473,513.77	43,464.24	76,281.36	16,200,409.72
Prepaid Items	-	453,036.16	2,809,622.21	32,829.65	20,478.41	3,315,966.43
Due From Other Funds	92,563.00	290,910.00	270,975.00	61,008.00	96,682.00	812,138.00
Inventories	114,227.08	843,460.87	476,101.54	-	-	1,433,789.49
Property and Equipment, Net	147,736,982.39	106,293,474.18	324,815,989.77	5,566,276.50	8,627,928.15	593,040,650.99
TOTAL ASSETS:	$ 180,031,841.66	$ 123,640,035.93	$ 405,234,996.25	$ (213,998.50)	$ 9,710,108.00	$ 718,402,983.34
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	$ 1,421,840.36	$ 530,426.25	$ 1,927,959.45	$ 41,264.33	$ 11,655.04	$ 3,933,145.43
Retainage Payable	393,087.59	1,679.82	74,666.79	-	-	469,434.20
Accrued Liabilities	811,461.96	556,076.23	5,821,424.24	358,596.09	22,328.11	7,569,886.63
Other	79,570.30	207,584.82	1,132,318.49	68,526.48	100,775.90	1,588,775.99
Due to state of NH	(3,796.26)	350,000.00	-	-	-	346,203.74
Bonds Payable	35,390,272.10	41,931,898.79	210,059,334.45	4,112,253.05	3,425,550.76	294,919,309.15
Accrual for Compensated Absences	423,919.29	1,345,367.11	760,497.00	144,274.10	66,432.46	2,740,489.96
TOTAL LIABILITIES	38,516,355.34	44,923,033.02	219,776,200.42	4,724,914.05	3,626,742.27	311,567,245.10
NET ASSETS:						
Invested in Capital Assets, net of related debt	129,337,571.83	65,225,145.92	117,113,691.04	1,486,403.63	5,174,808.67	318,337,621.09
Retained Earnings:						
Reserved for Equipment Replacement	360,568.60	-	-	-	-	360,568.60
Reserved for PFCs	-	-	4,003,824.00	-	-	4,003,824.00
Reserved for Revenue Bond O&M	-	-	9,832,000.00	-	-	9,832,000.00
Reserved for Revenue Fund	-	-	1,855,117.00	-	-	1,855,117.00
Unreserved	11,817,345.89	13,491,856.99	52,654,163.79	(6,425,316.18)	908,557.06	72,446,607.55
Total Net Assets	141,515,486.32	78,717,002.91	185,458,795.83	(4,938,912.55)	6,083,365.73	406,835,738.24
Total Liabilities & Net Assets	$ 180,031,841.66	$ 123,640,035.93	$ 405,234,996.25	$ (213,998.50)	$ 9,710,108.00	$ 718,402,983.34

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds
For the Six Months Ended December 31, 2012
(Unaudited)
GAAP Basis
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	9,499,022.36	8,346,164.14	18,217,690.60	582,561.93	2,068,793.77	38,714,232.80
Other	1,126,997.12	389,656.98	837,804.13	36,360.64	1,472.19	2,392,291.06
Total Operating Revenues:	10,626,019.48	8,735,821.12	19,055,494.73	618,922.57	2,070,265.96	41,106,523.86
Operating Expenses:						
Personnel Services	1,959,064.29	3,098,908.97	3,721,422.77	486,896.25	489,427.78	9,755,720.06
Plant Maintenance	6,237,417.63	639,761.52	(218,464.72)	8,566.75	15,369.40	6,682,650.58
Light / Heat and Power	928,584.69	576,654.02	745,019.68	116,466.55	12,618.46	2,379,343.40
General and Administrative	249,794.01	1,756,207.45	6,233,928.07	108,692.13	253,659.38	8,602,281.04
Depreciation and Amortization	3,561,702.17	1,782,372.00	9,830,788.62	194,820.05	216,570.50	15,586,253.34
Total Operating Expenses:	12,936,562.79	7,853,903.96	20,312,694.42	915,441.73	987,645.52	43,006,248.42
Operating Income (Loss) Over Expenditures	(2,310,543.31)	881,917.16	(1,257,199.69)	(296,519.16)	1,082,620.44	(1,899,724.56)
Non-Operating Revenues (Expenses), Net						
Soundproofing Program Grant	-	-	(410,852.09)	-	-	(410,852.09)
Interest Income	20,405.79	18,578.79	154,035.36	(6,953.22)	1,845.69	187,912.41
Interest Expense	(544,215.21)	(884,405.44)	(2,468,734.75)	(93,774.00)	(84,390.13)	(4,075,519.53)
Gain (Loss) on Disposal of Property and Equipment	305.00	5,104.00	25,065.00	-	-	30,474.00
Transfers In	-	15,524.45	-	-	132,230.00	147,754.45
Transfers Out	-	(46.94)	-	-	-	(46.94)
Transfer of Capital Assets	-	-	-	223,401.71	-	223,401.71
Passenger Facility Charges	-	-	2,463,687.65	-	-	2,463,687.65
Customer Facility Charges	-	-	960,509.25	-	-	960,509.25
Rent and Other	242,541.33	-	-	63,536.52	-	306,077.85
Reimbursement of Interest Expenses (Bond Issuance Costs)	38,035.00	-	(123,689.74)	-	-	(85,654.74)
Total Non-Operating Revenues (Expenses)	(242,928.09)	(845,245.14)	600,020.68	186,211.01	49,685.56	(252,255.98)
Net Income Before Capital Contributions	(2,553,471.40)	36,672.02	(657,179.01)	(110,308.15)	1,132,306.00	(2,151,980.54)
Capital Contributions	254,126.32	107,042.63	2,270,585.17	-	-	2,631,754.12
Changes In Net Assets	(2,299,345.08)	143,714.65	1,613,406.16	(110,308.15)	1,132,306.00	479,773.58
Fund Net Assets, Beginning						

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds
For the Six Months Ended December 31, 2012
(Unaudited)
GAAP Basis
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
of Period	143,814,831.40	78,573,288.26	183,845,389.67	(4,828,604.40)	4,951,059.73	406,355,964.66
Fund Net Assets, End of Period	$ 141,515,486.32	$ 78,717,002.91	$ 185,458,795.83	$ (4,938,912.55)	$ 6,083,365.73	$ 406,835,738.24

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City of Manchester, New Hampshire
Combining Balance Sheet
-Permanent Trust Funds-
December 31, 2012
(Unaudited)
(QT2BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	$ 201,182.47	$ 51,417.96	$ 252,600.43
Investments	18,542,068.87	3,455,785.63	21,997,854.50
Receivables	1.65	-	1.65
TOTAL ASSETS:	$ 18,743,252.99	$ 3,507,203.59	$ 22,250,456.58
LIABILITIES AND FUND EQUITY			
LIABILITIES:			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	18,743,252.99	-	18,743,252.99
Library Trust Funds	-	3,507,203.59	3,507,203.59
Unreserved:			
Total Fund Equity:	18,743,252.99	3,507,203.59	22,250,456.58
Total Liabilities & Fund Equity	$ 18,743,252.99	$ 3,507,203.59	$ 22,250,456.58

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the six months ended December 31, 2012
(UNAUDITED)
(QT2REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	423,476.52	33,565.39	457,041.91
Contributions	53,835.00	27,024.55	80,859.55
Net gain (loss) on securities	558,168.38	131,099.10	689,267.48
TOTAL REVENUES:	1,035,479.90	191,689.04	1,227,168.94
EXPENSES			
General Administrative	-	73,815.04	73,815.04
Investment management fee	10,463.38	8,682.05	19,145.43
TOTAL EXPENSES	10,463.38	82,497.09	92,960.47
Excess/(deficiency) of Revenues Over Expenditures	1,025,016.52	109,191.95	1,134,208.47
OTHER FINANCING SOURCES(USES):			
Excess(deficiency) of revenues over expenses	1,025,016.52	109,191.95	1,134,208.47
Fund Balance, Beginning of Period	17,718,236.47	3,398,011.64	21,116,248.11
Fund Balance, End of Period	$ 18,743,252.99	$ 3,507,203.59	$ 22,250,456.58

City of Manchester, New Hampshire
Combining Balance Sheet
-Fiduciary Trust & Agency Funds-
December 31, 2012
(Unaudited)
(QT2BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents	-	$ (542,810.51)	-	$ (542,810.51)
Investments	146,134,346.00	12,440,881.89	-	158,575,227.89
Receivables	571,569.00	-	-	571,569.00
Prepaid expenses	11,042.00	-	-	11,042.00
Equipment	215,204.00	-	-	215,204.00
TOTAL ASSETS:	$ 146,932,161.00	$ 11,898,071.38	-	$ 158,830,232.38
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	221,519.00	-	-	221,519.00
Accrued liabilities	798,399.00	-	-	798,399.00
TOTAL LIABILITIES	1,019,918.00	-	-	1,019,918.00
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	145,912,243.00	11,898,071.38	-	157,810,314.38
Unreserved:				
Total Fund Equity:	145,912,243.00	11,898,071.38	-	157,810,314.38
Total Liabilities & Fund Equity	$ 146,932,161.00	$ 11,898,071.38	-	$ 158,830,232.38

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2012
(UNAUDITED)
(QT2REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	286,101.76	-	286,101.76
Net realized and unrealized appreciation in fair value of inves	-	365,231.52	-	365,231.52
Net investment income	-	651,333.28	-	651,333.28
Contributions:				
Total additions	-	651,333.28	-	651,333.28
Deductions				
Benefits paid directly to participa	-	767,572.26	-	767,572.26
Administrative expenses	-	21,289.10	-	21,289.10
Total deductions	-	788,861.36	-	788,861.36
Net Increase (Decrease)	-	(137,528.08)	-	(137,528.08)
Retained Earnings, Beginning of Period	145,912,243.00	12,035,599.46	-	157,947,842.46
Retained Earnings, End of Period	$ 145,912,243.00	$ 11,898,071.38	-	$ 157,810,314.38

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the six months ended December 31, 2012

Object Code Description (unaudited)	2013 Revised Budget	July 2012 - December 2012 Activity	2013 Balance
Charges for Services Total	1,411,000	687,589	723,411
Licenses & Permits Total	2,153,000	1,033,826	1,119,174
Interest Total	3,500	1,733	1,767
Other Revenue Total	1,219,880	475,470	744,410
Transfer in Total	-	-	-
Grand Total	4,787,380	2,198,618	2,588,762
Salaries & Wages Total	712,739	323,908	388,831
Employee Benefits Total	321,206	194,829	126,377
Purchased Professional Services Total	11,500	6,533	4,967
Purchased Property Services Total	554,397	148,319	406,078
Other Purchased Services Total	58,500	37,555	20,945
Supplies & Materials Total	106,500	37,306	69,194
Capital Outlay Total	-	-	-
Miscellaneous Total	65,000	52,932	12,068
Non-Departmental Total	670,641	543,066	127,575
Miscellaneous-Reimburse City Total	2,259,331	-	2,259,331
Grand Total	4,759,814	1,344,447	3,415,367
Excess (deficit) of revenues over expenditures	27,566	854,170	(826,604)