AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

March 15, 2005 | **4:30 PM**
Aldermen Smith, Guinta, | **Aldermanic Chambers**
Osborne, Shea, Thibault | **City Hall (3rd Floor)**

1. Chairman Smith calls the meeting to order.

2. The Clerk calls the roll.

3. Communication from Guy Beloin, Financial Analyst II, submitting the City's unaudited monthly financial statements for the eight months ended February 28, 2005 for FY2005.
   Gentlemen, what is your pleasure?

4. Communication from Sharon Wickens, Financial Analyst II, submitting reports as follows:
   a) department legend;
   b) open invoice report over 90 days by fund;
   c) open invoice report all invoices for interdepartmental billings only;
   d) open invoice report all invoices due from the School District only;
   e) listing of invoices submitted to City Solicitor for legal determination; and
   f) accounts receivable summary

   Gentlemen, what is your pleasure?

TABLED ITEM
A motion is in order to remove the following item from the table for discussion.

5. Tuition Reimbursement Program.
   (Tabled 01/18/2005 – HH, Finance and Chief Negotiator to come up with recommendations for all employees.)

6. If there is no further business, a motion is in order to adjourn.

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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
Fax: (603) 624-6549

March 9, 2005

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached, for your review, please find the City of Manchester's Monthly Financial Statements. These unaudited statements represent activity for the eight months ended February 28, 2005 for Fiscal Year 2005.

Expenditures:
The Modified Budget used versus the February expenditures reflects departmental cuts totaling $1,538,974 less than the Original Budget. The average unobligated balance by percentage should be 33.33% left as a benchmark. Departments with considerably less, which either includes benefits or shows benefits separately, include City Solicitor, Finance, Human Resources, Building Maintenance and Highway.

The following are noted: City Solicitor processed cumulative obligations for liability insurance totaling $94 thousand, bringing it over budget by $54 thousand for that line item and workers' compensation liabilities totaling $263 thousand with a 23% unobligated balance. The reserves for both the liability insurance and workers' compensation are $1.35 million and $2.7 million, respectively. Finance has obligations on audit fees for $132 thousand, of which approximately $50 thousand will be billed to the enterprises. Human Resources has a cumulative health insurance settlement of $383 thousand, still leaving the health insurance unobligated balance at $2.472 million or 32%. The January health insurance settlement recorded in March shows an additional $204 thousand liability. The health insurance reserve is $1.9 million. Building Maintenance has fully encumbered, in July, the service contract for cleaning services for the year for $3.6 million. Highway has an unobligated balance of $4.4 million or 28.56% left versus $5.6 million or 36.1% last year showing benefits separately. The Salt item in the Snow & Ice Control is $283 thousand higher than last year.

Employer contributions to the City Contributory Retirement System were disbursed in July 2003 for $1.9 million for fiscal year 2004. For fiscal year 2005, contributions are remitted on a weekly basis. $1.435 million has been paid for the year to date as of February. The total budgeted amount for fiscal year 2005 is $2.1 million.

Revenues:
Auto registrations are 3.38% over last year but still less than the budgeted increase of 5.34%. Charges for sales & services are 5% less than last year. Two factors are responsible for the interest income increase this year over last year. The cash balances and interest rates are more favorable. School chargebacks recorded are $562 thousand less than last year which is a timing difference. Rentals & leases are up $375 thousand which consists of a baseball lease payment recorded in the current year. Miscellaneous revenues are down by $684 thousand from last year mainly from the sale of the parking garage portion recorded in the budget for $650 thousand last year.

Respectfully submitted,
Guy Beloin
Guy Beloin
Financial Analyst II

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CITY OF MANCHESTER
NEW HAMPSHIRE

MONTHLY FINANCIAL REPORTS

FOR THE EIGHT MONTHS ENDED
FEBRUARY 28, 2005

UNAUDITED

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CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2005
(UNAUDITED)
Budget Basis
MNTBUDNBN1

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	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 66,919.00	$ 52,500.00	$ 14,419.00	21.55
ASSESSORS	539,136.00	341,771.95	197,364.05	36.61
BUILDING	1,034,065.00	700,604.75	333,460.25	32.25
CITY CLERK	1,028,683.00	694,510.90	334,172.10	32.49
MEDO	188,051.00	76,961.80	111,089.20	59.07
CITY SOLICITOR	763,873.00	516,696.38	247,176.62	32.36
FINANCE	1,128,814.00	841,821.99	286,992.01	25.42
INFORMATION SYSTEMS	1,741,669.00	1,204,193.55	537,475.45	30.86
MAYOR	214,162.00	138,236.05	75,925.95	35.45
OFFICE OF YOUTH SERVICES	431,121.00	266,620.08	164,500.92	38.16
HUMAN RESOURCES	711,586.00	444,026.63	267,559.37	37.60
PLANNING	670,433.00	445,724.10	224,708.90	33.52
BUILDING MAINTENANCE DIVISION	6,016,339.00	5,232,806.62	783,532.38	13.02
TAX COLLECTOR	550,195.00	346,777.81	203,417.19	36.97
FIRE	15,174,534.00	10,469,054.16	4,705,479.84	31.01
POLICE	15,590,002.00	10,216,806.49	5,373,195.51	34.47
HEALTH	2,408,524.00	1,467,782.30	940,741.70	39.06
HIGHWAY	15,411,514.00	11,010,291.09	4,401,222.91	28.56
TRAFFIC	2,731,168.00	1,685,379.70	1,045,788.30	38.29
WELFARE	1,066,784.00	703,987.24	362,796.76	34.01
PARKS & RECREATION	2,868,091.00	1,788,516.65	1,079,574.35	37.64
MCTV	391,080.00	219,701.49	171,378.51	43.82
LIBRARY	1,954,148.00	1,310,783.00	643,365.00	32.92
ELDERLY SERVICES	214,027.00	155,871.07	58,155.93	27.17
TOTAL AGENCIES	72,894,918.00	50,331,425.80	22,563,492.20	30.95
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,744,150.00	5,272,235.16	2,471,914.84	31.92
DENTAL INSURANCE	778,172.00	487,833.49	290,338.51	37.31
DEATH BENEFIT	86,862.00	52,306.08	34,555.92	39.78
WORKER'S COMPENSATION	1,021,494.00	784,020.67	237,473.33	23.25
DISABILITY INSURANCE	72,783.00	48,470.42	24,312.58	33.40
CITY RETIREMENT	2,163,092.00	1,434,449.16	728,642.84	33.69
FIRE STATE PENSION	1,836,369.00	1,199,281.50	637,087.50	34.69
POLICE STATE PENSION	949,057.00	615,242.34	333,814.66	35.17
FICA	2,279,266.00	1,501,946.66	777,319.34	34.10
UNEMPLOYMENT	40,000.00	40,000.00	-	-
TUITION	80,000.00	39,037.49	40,962.51	51.20
CGL INSURANCE	581,084.00	630,191.54	(49,107.54)	(8.45)
TOTAL RESTRICTED ITEMS	17,632,329.00	12,105,014.51	5,527,314.49	31.35
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	500,000.00	-	500,000.00	100.00
CONTINGENCY	272,487.00	-	272,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,113.41	14,336.59	9.86
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	.(7)
SAFETY REVIEW BOARD	40,000.00	23,602.15	16,397.85	40.99
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	159,549.97	40,450.03	20.23
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,692.50	55,307.50	52.67
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	7,808,100.00	5,406,551.07	2,401,548.93	30.76
TOTAL NON-DEPARTMENTAL ITEMS	21,827,148.00	14,262,193.87	7,564,954.13	34.66
TOTAL GENERAL FUND	$ 112,354,395.00	$ 76,698,634.18	$ 35,655,760.82	31.74

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2004
(UNAUDITED)
Budget Basis
MNTBUDNBN2

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	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 52,500.00	$ 17,500.00	25.00
ASSESSORS	499,389.00	318,059.05	181,329.95	36.31
BUILDING	1,027,651.00	659,505.27	368,145.73	35.82
CITY CLERK	1,125,044.00	688,464.61	436,579.39	38.81
MEDO	138,464.00	70,409.92	68,054.08	49.15
CITY SOLICITOR	781,385.00	488,379.68	293,005.32	37.50
FINANCE	1,165,905.00	816,377.29	349,527.71	29.98
INFORMATION SYSTEMS	1,742,954.00	1,234,817.01	508,136.99	29.15
MAYOR	213,673.00	139,414.68	74,258.32	34.75
OFFICE OF YOUTH SERVICES	443,901.00	287,200.86	156,700.14	35.30
HUMAN RESOURCES	744,324.00	448,738.04	295,585.96	39.71
PLANNING	697,712.00	458,923.30	238,788.70	34.22
BUILDING MAINTENANCE DIVISION	5,379,532.00	4,826,374.24	553,157.76	10.28
TAX COLLECTOR	557,382.00	335,422.15	221,959.85	39.82
FIRE	14,648,033.00	10,089,582.03	4,558,450.97	31.12
POLICE	15,178,584.00	10,114,839.07	5,063,744.93	33.36
HEALTH	2,400,056.00	1,328,972.21	1,071,083.79	44.63
HIGHWAY	15,580,722.00	9,956,068.04	5,624,653.96	36.10
TRAFFIC	2,955,158.00	1,755,453.40	1,199,704.60	40.60
WELFARE	1,190,040.00	695,835.87	494,204.13	41.53
PARKS & RECREATION	2,799,226.00	1,743,424.73	1,055,801.27	37.72
MCTV	402,019.00	276,970.86	125,048.14	31.11
LIBRARY	1,919,533.00	1,245,574.23	673,958.77	35.11
ELDERLY SERVICES	235,511.00	213,747.44	21,763.56	9.24
TOTAL AGENCIES	71,896,198.00	48,245,053.98	23,651,144.02	32.90
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,519,359.00	4,350,725.54	3,168,633.46	42.14
DENTAL INSURANCE	690,526.00	447,234.56	243,291.44	35.23
DEATH BENEFIT	75,554.00	51,287.15	24,266.85	32.12
WORKER'S COMPENSATION	1,245,841.00	666,918.39	578,922.61	46.47
DISABILITY INSURANCE	77,727.00	48,898.54	28,828.46	37.09
CITY RETIREMENT	930,329.00	1,831,634.12	(901,305.12)	(96.88)
FIRE STATE PENSION	1,701,340.00	1,187,518.19	513,821.81	30.20
POLICE STATE PENSION	883,080.00	602,030.23	281,049.77	31.83
FICA	2,266,232.00	1,440,849.78	825,382.22	36.42
UNEMPLOYMENT	40,000.00	10,000.00	30,000.00	75.00
TUITION	116,000.00	39,310.15	76,689.85	66.11
CGL INSURANCE	355,367.00	437,098.54	(81,731.54)	(23.00)
TOTAL RESTRICTED ITEMS	15,901,355.00	11,113,505.19	4,787,849.81	30.11
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00	-	1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	127,739.95	14,647.05	10.29
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	13,615.72	11,384.28	45.54
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	90,104.57	463,895.43	83.74
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	87,589.40	17,432.60	16.60
CONSERVATION COMMISSION	12,663.00	1,036.97	11,626.03	91.81
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
TOTAL NON-DEPARTMENTAL ITEMS	19,599,023.00	12,156,271.14	7,442,751.86	37.98
TOTAL GENERAL FUND	$ 107,396,576.00	$ 71,514,830.31	$ 35,881,745.69	33.41

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITH RESTRICTED ITEMS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2005
(UNAUDITED)
Budget Basis
MNTBUDCOM1

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	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 150,950.00	$ 111,960.42	$ 38,989.58	25.83
ASSESSORS	692,528.00	427,693.24	264,834.76	38.24
BUILDING	1,401,960.00	944,915.79	457,044.21	32.60
CITY CLERK	1,280,783.00	902,236.77	378,546.23	29.56
MEDO	225,389.00	95,386.88	130,002.12	57.68
CITY SOLICITOR	985,133.00	1,169,679.97	(184,546.97)	(18.73)
FINANCE	1,334,855.00	976,405.59	358,449.41	26.85
INFORMATION SYSTEMS	2,097,776.00	1,426,669.83	671,106.17	31.99
MAYOR	284,370.00	180,573.42	103,796.58	36.50
OFFICE OF YOUTH SERVICES	550,180.00	332,008.64	218,171.36	39.65
HUMAN RESOURCES	1,011,203.00	1,014,096.72	(2,893.72)	(29)
PLANNING	875,368.00	570,982.80	304,385.20	34.77
BUILDING MAINTENANCE DIVISION	6,341,289.18	5,420,346.26	920,942.92	14.52
TAX COLLECTOR	717,909.00	447,391.03	270,517.97	37.68
FIRE	20,084,287.00	13,514,335.96	6,569,951.04	32.71
POLICE	19,815,500.00	12,939,946.35	6,875,553.65	34.70
HEALTH	3,188,112.00	1,892,489.88	1,295,622.12	40.64
HIGHWAY	18,542,057.82	13,114,195.16	5,427,862.66	29.27
TRAFFIC	3,099,101.00	1,869,746.17	1,229,354.83	39.67
WELFARE	1,222,126.00	826,843.49	395,282.51	32.34
PARKS & RECREATION	3,414,940.00	2,189,686.33	1,225,253.67	35.88
MCTV	417,480.00	219,701.49	197,778.51	47.37
LIBRARY	2,509,346.00	1,647,536.35	861,809.65	34.34
ELDERLY SERVICES	284,604.00	201,611.77	82,992.23	29.16
TOTAL AGENCIES	90,527,247.00	62,436,440.31	28,090,806.69	31.03
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	500,000.00	-	500,000.00	100.00
CONTINGENCY	272,487.00	-	272,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,113.41	14,336.59	9.86
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	.(7)
SAFETY REVIEW BOARD	40,000.00	23,602.15	16,397.85	40.99
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	159,549.97	40,450.03	20.23
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,692.50	55,307.50	52.67
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	7,808,100.00	5,406,551.07	2,401,548.93	30.76
TOTAL NON-DEPARTMENTAL ITEMS	21,827,148.00	14,262,193.87	7,564,954.13	34.66
TOTAL GENERAL FUND	$ 112,354,395.00	$ 76,698,634.18	$ 35,655,760.82	31.74

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITH RESTRICTED ITEMS
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2004
(UNAUDITED)
Budget Basis
MNTBUDCOM2

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	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 142,388.00	$ 110,577.80	$ 31,810.20	22.34
ASSESSORS	626,686.00	403,644.53	223,041.47	35.59
BUILDING	1,325,640.00	906,293.74	419,346.26	31.63
CITY CLERK	1,350,786.00	863,227.69	487,558.31	36.09
MEDO	172,000.00	98,133.50	73,866.50	42.95
CITY SOLICITOR	971,810.00	1,007,931.48	(36,121.48)	(3.72)
FINANCE	1,349,804.00	956,161.12	393,642.88	29.16
INFORMATION SYSTEMS	2,023,868.00	1,487,135.96	536,732.04	26.52
MAYOR	276,060.00	190,800.61	85,259.39	30.88
OFFICE OF YOUTH SERVICES	526,764.00	370,524.59	156,239.41	29.66
HUMAN RESOURCES	1,072,169.00	34,640.05	1,037,528.95	96.77
PLANNING	885,618.00	616,604.28	269,013.72	30.38
BUILDING MAINTENANCE DIVISION	5,615,081.00	5,032,088.15	582,992.85	10.38
TAX COLLECTOR	704,795.00	455,626.37	249,168.63	35.35
FIRE	19,462,734.00	13,014,638.78	6,448,095.22	33.13
POLICE	18,947,343.00	12,725,466.22	6,221,876.78	32.84
HEALTH	3,071,406.00	1,837,705.17	1,233,700.83	40.17
HIGHWAY	18,256,567.00	12,150,733.24	6,105,833.76	33.44
TRAFFIC	3,259,745.00	1,938,565.53	1,321,179.47	40.53
WELFARE	1,307,294.00	839,401.19	467,892.81	35.79
PARKS & RECREATION	3,308,024.00	2,125,813.71	1,182,210.29	35.74
MCTV	402,019.00	301,497.32	100,521.68	25.00
LIBRARY	2,428,640.00	1,620,468.46	808,171.54	33.28
ELDERLY SERVICES	309,773.00	270,879.68	38,893.32	12.56
TOTAL AGENCIES	87,797,014.00	59,358,559.17	28,438,454.83	32.39
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00	-	1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	127,739.95	14,647.05	10.29
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	13,615.72	11,384.28	45.54
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	90,104.57	463,895.43	83.74
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	87,589.40	17,432.60	16.60
CONSERVATION COMMISSION	13,202.00	1,036.97	12,165.03	92.15
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
TOTAL NON-DEPARTMENTAL ITEMS	19,599,562.00	12,156,271.14	7,443,290.86	37.98
TOTAL GENERAL FUND	$ 107,396,576.00	$ 71,514,830.31	$ 35,881,745.69	33.41

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY DEPARTMENT - GENERAL FUND
NON-PROPERTY TAX REVENUES
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2005
(UNAUDITED)
BUDGET BASIS
MNTREVAGEN

3/08/05
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	624,032.00	812,330.35	(188,298.35)	(30.17)
BUILDING	2,107,600.00	1,459,406.84	648,193.16	30.76
CITY CLERK	1,616,575.00	783,220.92	833,354.08	51.55
MEDO	120,000.00	53,175.84	66,824.16	55.69
CITY SOLICITOR	398,918.00	175,973.26	222,944.74	55.89
FINANCE	6,731,940.00	3,311,123.19	3,420,816.81	50.81
INFORMATION SYSTEMS	31,982.00	14,040.36	17,941.64	56.10
OFFICE OF YOUTH SERVICES	-	4,594.44	(4,594.44)	-
HUMAN RESOURCES	23,500.00	2,388.35	21,111.65	89.84
PLANNING BOARD	319,000.00	154,270.42	164,729.58	51.64
BUILDING MAINTENANCE DIVISION	5,544,000.00	2,850,787.40	2,693,212.60	48.58
TAX COLLECTOR	16,170,400.00	10,291,141.76	5,879,258.24	36.36
FIRE	347,250.00	450,832.43	(103,582.43)	(29.83)
POLICE	2,077,309.00	1,185,740.74	891,568.26	42.92
HEALTH	2,003,513.00	670,009.92	1,333,503.08	66.56
HIGHWAY	3,505,041.00	2,644,856.34	860,184.66	24.54
TRAFFIC	4,627,427.00	2,723,975.81	1,903,451.19	41.13
WELFARE	85,000.00	66,758.99	18,241.01	21.46
CEMETERY, PARKS & RECREATION	655,050.00	146,190.55	508,859.45	77.68
CIP	-	996.52	(996.52)	-
TOTAL AGENCIES	$ 46,988,537.00	$ 27,801,814.43	$ 19,186,722.57	40.83

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE - GENERAL FUND
NON-PROPERTY TAX REVENUES
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2005
(UNAUDITED)
BUDGET BASIS
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	$ 40,000.00	$ 9,980.78	$ 30,019.22	75.05
MISCELLANEOUS TAXES	63,500.00	85,073.36	(21,573.36)	(33.97)
INTEREST AND PENALTIES	618,000.00	256,067.29	361,932.71	58.57
CABLE FRANCHISE FEES	1,000,000.00	558,971.73	441,028.27	44.10
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	910,093.16	811,406.84	47.13
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,084,811.00	10,019,877.90	6,064,933.10	37.71
LICENSES	382,550.00	73,178.75	309,371.25	80.87
PERMITS	5,737,127.00	3,616,672.09	2,120,454.91	36.96
TOTAL LICENSES AND PERMITS	22,204,488.00	13,709,728.74	8,494,759.26	38.26
INTERGOVERNMENTAL				
FEDERAL REVENUES	297,000.00	188,422.78	108,577.22	36.56
PAYMENTS IN LIEU OF TAXES	769,977.00	683,525.08	86,451.92	11.23
STATE REVENUES	6,119,986.00	3,551,943.46	2,568,042.54	41.96
TOTAL INTERGOVERNMENTAL	7,186,963.00	4,423,891.32	2,763,071.68	38.45
SALES AND SERVICES				
GENERAL REVENUES	150,225.00	106,328.07	43,896.93	29.22
PUBLIC SAFETY	185,600.00	116,116.68	69,483.32	37.44
HIGHWAY	611,800.00	431,473.97	180,326.03	29.47
TRAFFIC	847,200.00	451,502.32	395,697.68	46.71
CIVIC CENTER PARKING	410,000.00	165,929.91	244,070.09	59.53
SANITATION	35,000.00	16,106.38	18,893.62	53.98
HEALTH	-	6,106.00	(6,106.00)	-
CEMETERY, PARKS & RECREATION	462,050.00	112,726.06	349,323.94	75.60
ZONING BOARD	27,000.00	21,680.00	5,320.00	19.70
PARKING VIOLATIONS	1,136,492.00	672,895.00	463,597.00	40.79
COURT FINES	53,500.00	48,183.08	5,316.92	9.94
OTHER FINES	18,000.00	14,867.66	3,132.34	17.40
FEES	969,200.00	783,755.57	185,444.43	19.13
WITNESS FEES	95,100.00	78,869.75	16,230.25	17.07
TOTAL SALES AND SERVICES	5,001,167.00	3,026,540.45	1,974,626.55	39.48
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	793,679.00	206,321.00	20.63
FUND TRANSFERS	50,000.00	996.52	49,003.48	98.01
REIMBURSEMENTS	1,117,761.00	429,615.46	688,145.54	61.56
RENTALS & LEASES	755,200.00	378,973.50	376,226.50	49.82
SCHOOL CHARGEBACKS	7,860,408.00	3,745,352.36	4,115,055.64	52.35
MISCELLANEOUS	91,050.00	382,943.92	(291,893.92)	(320.59)
TOTAL OTHER REVENUE SOURCES	10,874,419.00	5,731,560.76	5,142,858.24	47.29
TOTAL	$ 46,988,537.00	$ 27,801,814.43	$ 19,186,722.57	40.83

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE -
NON-PROPERTY TAX REVENUES
FOR THE YEAR ENDED JUNE 30, 2004 AND
MODIFIED BUDGET FY 2005
(UNAUDITED)
BUDGET BASIS
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	ACTUAL FY 2004	MODIFIED BUDGET FY 05	DIFFERENCE ACTUAL 04 VS BUDGET 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	$ 35,257	$ 40,000	$ 4,743	13.45
MISCELLANEOUS TAXES	47,714	63,500	15,786	33.08
INTEREST AND PENALTIES	596,518	618,000	21,482	3.60
CABLE FRANCHISE FEES	1,033,635	1,000,000	(33,635)	(3.25)
TOTAL TAXES, INTEREST AND PENALTIES	1,713,124	1,721,500	8,376	.49
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,268,916	16,084,811	815,895	5.34
LICENSES	421,909	382,550	(39,359)	(9.33)
PERMITS	5,761,586	5,737,127	(24,459)	(42)
TOTAL LICENSES AND PERMITS	21,452,411	22,204,488	752,077	3.51
INTERGOVERNMENTAL				
FEDERAL REVENUES	425,213	297,000	(128,213)	(30.15)
PAYMENTS IN LIEU OF TAXES	497,321	769,977	272,656	54.82
STATE REVENUES	6,058,926	6,119,986	61,060	1.01
TOTAL INTERGOVERNMENTAL	6,981,460	7,186,963	205,503	2.94
SALES AND SERVICES				
GENERAL REVENUES	153,912	150,225	(3,687)	(2.40)
PUBLIC SAFETY	246,119	185,600	(60,519)	(24.59)
HIGHWAY	599,815	611,800	(11,985)	(2.00)
TRAFFIC	751,204	847,200	95,996	12.78
CIVIC CENTER PARKING	293,007	410,000	116,993	39.93
SANITATION	29,188	35,000	5,812	19.91
HEALTH	8,310	-	(8,310)	(100.00)
CEMETERY, PARKS & RECREATION	173,741	462,050	288,309	165.94
ZONING BOARD	57,142	27,000	(30,142)	(52.75)
PARKING VIOLATIONS	1,206,032	1,136,492	(69,540)	(5.77)
COURT FINES	55,581	53,500	(2,081)	(3.74)
OTHER FINES	17,103	18,000	897	5.24
FEES	1,004,544	969,200	(35,344)	(3.52)
WITNESS FEES	95,059	95,100	41	.04
TOTAL SALES AND SERVICES	4,690,757	5,001,167	310,410	6.62
OTHER REVENUE SOURCES				
INTEREST INCOME	735,622	1,000,000	264,378	35.94
FUND TRANSFERS	335,539	50,000	(285,539)	(85.10)
HEALTH INSURANCE AUDIT	(58,326)	-	58,326	(100.00)
REIMBURSEMENTS	942,051	1,117,761	175,710	18.65
RENTALS & LEASES	9,403	755,200	745,797	7,931.48
SCHOOL CHARGEBACKS	6,892,618	7,860,408	967,790	14.04
MISCELLANEOUS	1,323,424	91,050	(1,232,374)	(93.12)
TOTAL OTHER REVENUE SOURCES	10,180,331	10,874,419	694,088	6.82
TOTAL	$ 45,018,083	$ 46,988,537	$ 1,970,454	4.38

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CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET VS ACTUAL REVENUE BY TYPE -
NON-PROPERTY TAX REVENUES
FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2005 AND 2004
(UNAUDITED)
BUDGET BASIS
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	8 MONTHS ACTUAL FY04	8 MONTHS ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	$ 11,620	$ 9,980	$ (1,639)	(14.11)
MISCELLANEOUS TAXES	45,384	85,073	39,689	87.45
INTEREST AND PENALTIES	300,220	256,067	(44,152)	(14.71)
CABLE FRANCHISE FEES	459,669	558,971	99,302	21.60
TOTAL TAXES, INTEREST AND PENALTIES	816,893	910,093	93,200	11.41
LICENSES AND PERMITS				
AUTO REGISTRATIONS	9,692,565	10,019,877	327,312	3.38
LICENSES	78,898	73,178	(5,719)	(7.25)
PERMITS	3,446,975	3,616,672	169,697	4.92
TOTAL LICENSES AND PERMITS	13,218,438	13,709,728	491,290	3.72
INTERGOVERNMENTAL				
FEDERAL REVENUES	245,514	188,422	(57,091)	(23.25)
PAYMENTS IN LIEU OF TAXES	326,496	683,525	357,029	109.35
STATE REVENUES	3,270,375	3,551,943	281,568	8.61
TOTAL INTERGOVERNMENTAL	3,842,385	4,423,891	581,506	15.13
SALES AND SERVICES				
GENERAL REVENUES	117,921	106,328	(11,592)	(9.83)
PUBLIC SAFETY	171,247	116,116	(55,130)	(32.19)
HIGHWAY	468,813	431,473	37,339	7.96
TRAFFIC	490,849	451,502	(39,346)	(8.02)
CIVIC CENTER PARKING	193,845	165,929	(27,915)	(14.40)
SANITATION	20,818	16,106	(4,711)	(22.63)
HEALTH	4,595	6,106	1,511	32.88
CEMETERY, PARKS & RECREATION	108,371	112,726	4,355	4.02
ZONING BOARD	35,487	21,680	(13,807)	(38.91)
PARKING VIOLATIONS	771,257	672,895	(98,362)	(12.75)
COURT FINES	36,639	48,183	11,544	31.51
OTHER FINES	8,323	14,867	6,544	78.63
FEES	675,276	783,755	108,479	16.06
WITNESS FEES	75,813	78,869	3,056	4.03
TOTAL SALES AND SERVICES	3,179,254	3,026,540	(152,713)	(4.80)
OTHER REVENUE SOURCES				
INTEREST INCOME	447,494	793,679	346,185	77.36
FUND TRANSFERS	439	996	557	127.00
REIMBURSEMENTS	462,865	429,615	(33,249)	(7.18)
RENTALS & LEASES	4,192	378,973	374,781	8,940.40
SCHOOL CHARGEBACKS	4,306,929	3,745,352	(561,576)	(13.04)
MISCELLANEOUS	1,067,263	382,943	(684,319)	(64.12)
TOTAL OTHER REVENUE SOURCES	6,289,182	5,731,560	(557,621)	(8.87)
TOTAL	$ 27,346,152	$ 27,801,814	$ 455,662	1.67

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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
(603) 624-6460
Fax: (603) 624-6549

March 9, 2005

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Leo Bernier, City Clerk
One City Hall Plaza
Manchester NH 03101

Dear Honorable Committee Members,

Enclosed for your review are the following reports updated through today:

Department Legend
Open Invoice report over 90 days by fund
Open Invoice report all invoices for interdepartmental billings only
Open Invoice report all invoices due from the School Department only
Listing of Invoices Submitted to City Solicitor for Legal Determination
Accounts Receivable Summary

Please let me know if you have any questions or require further information.

Respectfully submitted,

Sharon Wickens
Financial Analyst II
Enc.

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Legend

Customer Type Code	Department
02	Assessors
03	Building/Housing Code
04	City Clerk
05	City Coordinator/MEDO
07	City Solicitor
10	Finance Department
13	Information Systems
16	Mayor's Office
18	Office of Youth Services
19	Human Resources
20	CIP/Planning
21	Public Bldg. Services
22	Tax Collector's Office
25	Airport/Aviation
27	Environmental Protection Div
30	Fire Department
33, 34, 35, 36	Police Department
41	Health Department
50	Highway Department
52	Traffic Department
60	Welfare Department
65	Parks & Recreation/Cemetery
71	Library (east/west)
82	Elderly Services

Fund	Name
0101	General
0204	CDBG
0205	Grants
0301	Capital Projects
0801	EPD
0805	Airport
0807	Recreation
0808	Aggregation

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52		000005973	BRIAN SMITH	00/08/09	ZZZ01	22% Admin Fee	9816151	155.07	155.07	90	
							TOTAL	155.07	155.07		
		000006977	LORENZ, TERESA	01/10/22	ZZZ01	22% Admin Fee	9826959	239.33	239.33	90	
							TOTAL	239.33	239.33		
		000007307	GARCIA, DANIELLE	02/04/24	ZZZ01	22% Admin Fee	9832429	569.89	569.89	90	
							TOTAL	569.89	569.89		
		000007887	BRUNN, JOSEPH	03/02/26	ZZZ01	22% Admin Fee	9841488	608.59	608.59	90	
							TOTAL	608.59	608.59		
		000008202	MORRISON, PETER	03/07/23	ZZZ01	22% Admin Fee	9845699	151.10	.02	90	
							TOTAL	151.10	.02		
		000008489	SCHIPILLIT, KRISTI	03/12/08	ZZZ01	22% Admin Fee	9849459	108.53	108.53	90	
							TOTAL	108.53	108.53		
		000008493	DUNNA, STEPHEN	03/12/08	ZZZ01	22% Admin Fee	9849458	74.18	74.18	90	
							TOTAL	74.18	74.18		
		000008555	ROJAS, ALEXIS	04/01/09	ZZZ01	22% Admin Fee	9851006	285.84	285.84	90	
							TOTAL	285.84	285.84		
		000008556	BOSSE, JOSHUA	04/01/28	ZZZ01	22% Admin Fee	9851608	34.61	34.61	90	
							TOTAL	34.61	34.61		
		000008606	DONOHUE, KATHRYN	04/02/05	ZZZ01	22% Admin Fee	9851769	176.24	176.24	90	
							TOTAL	176.24	176.24		
		000008640	VANASSE, MICHAEL	04/02/26	ZZZ01	22% Admin Fee	9852464	170.93	170.93	90	
							TOTAL	170.93	170.93		
							CUSTOMER TYPE TOTAL	2,574.31	2,423.23		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							FUND TOTAL	2,574.31	2,423.23		
13	0101	000000044	MANCHESTER LIBRARY	04/09/24	13740	Optiplex GX 270 2.8	9858528	1,671.86	146.98	90	LIBRARY PO#: 427756
							TOTAL	1,671.86	146.98		
		000002557	MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	9840783	120.63	25.44	90	7/01/02-12/31/02
							TOTAL	120.63	25.44		
		000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	9842549	7,500.00	3,750.00	90	Continution Property
							TOTAL	7,500.00	3,750.00		
		000002573	MANCHESTER EPD	04/06/30	13740	HP DUPLEX ASSEMBLY	9856067	419.00	419.00	90	EPD PO#: 428682
							TOTAL	419.00	419.00		
							CUSTOMER TYPE TOTAL	9,711.49	4,341.42		
21		000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	163.20	163.20	90	ALARM, SECURITY CALLS
			SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	448.80	448.80	90	ALARM SECURITY CALLS
							TOTAL	612.00	612.00		
		000004732	SOUTHWEST LITTLE LEAGUE	04/06/09	21591	Custodial Contract Manpwr	9855291	204.00	204.00	90	CUST SVS LITTLE LEAGUE
			SOUTHWEST LITTLE LEAGUE	04/06/09	21928	Custodial Indirect Cost	9855291	26.00	26.00	90	ADMINISTRATIVE FEES
							TOTAL	230.00	230.00		
		000005216	Fraser Insurance Company	04/06/23	21898	Other - Special Projects	9855942	16,217.55	16,217.55	90	replaces invoice 9855410
							TOTAL	16,217.55	16,217.55		
		000005385	ARAMARK MANAGEMENT SERVICES LP	04/04/14	21591	Custodial Contract Manpwr	9853528	78.64	78.64	90	OVERCHARGE CYO EVENT
			ARAMARK MANAGEMENT SERVICES LP	04/04/14	21591	Custodial Contract Manpwr	9853528	115.50	115.50	90	OVERCHARGE WHS EVENT
							TOTAL	194.14	194.14		
		000006538	CENTRAL LITTLE LEAGUE	04/04/15	21591	Custodial Contract Manpwr	9853548	173.40	173.40	90	BEECH ST 3-20-04
			CENTRAL LITTLE LEAGUE	04/04/15	21928	Custodial Indirect Cost	9853548	22.10	22.10	90	ADMINISTRATIVE FEES
							TOTAL	195.50	195.50		
		000007416	GRACE FIRE BAPTIZED CHURCH	02/06/07	21591	Custodial Contract Manpwr	9833597	611.20	611.20	90	Parkside Worship Service

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
21	0101	000007416	GRACE FIRE BAPTIZED CHURCH	02/06/07	21928	Custodial Indirect Cost	9833597	60.80	60.80	90	Administrative Fees
							TOTAL	672.00	672.00		
		000007995	MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	314.56	314.56	90	Memorial School
			MISS GREATER MANCHESTER SCHOLA	03/05/12	21928	Custodial Indirect Cost	9843246	21.44	21.44	90	ADMINISTRATIVE FEES
							TOTAL	336.00	336.00		
		000008022	NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
			NH BRIDGE ASSOCIATION	03/06/02	21928	Custodial Indirect Cost	9843913	14.74	14.74	90	ADMINISTRATIVE FEES
							TOTAL	231.00	231.00		
		000008510	ST FRANCIS PARISH CYO	04/06/09	21591	Custodial Contract Manpwr	9855296	326.40	326.40	90	CUST SVS CYO BASKETBALL
			ST FRANCIS PARISH CYO	04/06/09	21928	Custodial Indirect Cost	9855296	41.60	41.60	90	ADMINISTRATIVE FEES
							TOTAL	368.00	368.00		
		000008820	US LACROSS - NH CHAPTER	04/06/10	21591	Custodial Contract Manpwr	9855325	102.00	102.00	90	CUST SVS REEREE TRAINING
			US LACROSS - NH CHAPTER	04/06/10	21928	Custodial Indirect Cost	9855325	13.00	13.00	90	ADMINISTRATIVE FEES
							TOTAL	115.00	115.00		
							CUSTOMER TYPE TOTAL	19,171.19	19,171.19		
30		000002302	CIRCUIT CITY	04/01/05	30485	Fire Alarm User Fee	9850600	480.00	480.00	90	1100 S WILLOW, BOX #4644
							TOTAL	480.00	480.00		
		000002644	C P MANAGEMENT INC	04/04/16	30483	False Alarm Fee	9853966	350.00	350.00	90	34 HANOVER ST., 6 CALLS
							TOTAL	350.00	350.00		
		000004431	JOSHUA IRREVOCABLE TRUST	00/05/24	30483	False Alarm Fee	9814633	50.00	50.00	90	168 MERRIMACK ST., 1 CALL
			JOSHUA IRREVOCABLE TRUST	00/01/01	30485	Fire Alarm User Fee	9812586	480.00	480.00	90	168 MERRIMACK, BOX #3437
							TOTAL	530.00	530.00		
		000005867	NH DEMOLITION INC	00/06/29	3A740	REPLACE 2 LEN. 1.5"HOSE	9815206	365.35	335.10	90	RETURNED DESTROYED
			NH DEMOLITION INC	00/06/29	30453	Equipment Rental, 30 DAYS	9815206	1,627.00	1,427.00	90	22 LEN.,2 BUTTS,1REDUCER
							TOTAL	1,992.35	1,762.10		
		000006622	STUBBS, BERNARD	01/06/29	3B740	EQUIP. REPLACEMENT	9823938	1,735.89	1,735.89	90	ACC.-VALLEY ST.5/21/01

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		1,735.89	1,735.89		
30	0101	000008683	GEKONDE, HENRY	04/04/02	3D130	Billed OT-RIVARD,3/22/04	9853343	120.12	120.12	90	ACC. DMG, BEECH & SILVER
			GEKONDE, HENRY	04/04/02	3D224	RETIREMENT REIMB.	9853343	16.14	16.14	90	OT-RIVARD, 3/22/04
			GEKONDE, HENRY	04/04/02	30482	Fire Dept Standby Fee	9853343	45.00	45.00	90	LINE TRUCK 1.5 HRS@$30/HR
						TOTAL		181.26	181.26		
		000009505	TAPPIN, GREGORY J	04/10/28	3D130	Billed OT-BLUE & WILLIAMS	9859466	292.71	292.71	90	ACCIDENT, OCT. 13, 2004
			TAPPIN, GREGORY J	04/10/28	3D224	Billed Retirement portion	9859466	39.34	39.34	90	BLUE & WILLIAMS
			TAPPIN, GREGORY J	04/10/28	30482	Fire Dept Standby Fee	9859466	90.00	90.00	90	LINE TRUCK, 3HRS,10/13/04
						TOTAL		422.05	422.05		
		000009528	SECURITY NET	04/11/08	30486	FA System Inspection	9859708	100.00	100.00	90	1211 ELM ST.,11/3/04,+1HR
						TOTAL		100.00	100.00		
						CUSTOMER TYPE TOTAL		5,791.55	5,561.30		
34		000000302	KEYSPAN ENERGY DELIVERY	04/11/09	3A140	Regular Rate Officer's	9859607	707.66	707.66	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3A225	Regular Rate Retirement	9859607	60.48	60.48	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3B140	Overtime Rate Officer's	9859607	26.28	26.28	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3B225	Overtime Rate Retirement	9859607	2.25	2.25	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	33237	Extra Detail Admin Fee	9859607	35.70	35.70	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3A140	Regular Rate Officer's	9859482	1,777.78	1,777.78	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3A225	Regular Rate Retirement	9859482	151.93	151.93	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3B140	Overtime Rate Officer's	9859482	78.84	78.84	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3B225	Overtime Rate Retirement	9859482	6.74	6.74	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	33237	Extra Detail Admin Fee	9859482	90.10	90.10	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	3A140	Regular Rate Officer's	9858972	1,415.32	1,415.32	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	3A225	Regular Rate Retirement	9858972	120.95	120.95	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	33237	Extra Detail Admin Fee	9858972	69.70	69.70	90	Police Extra Detail
						TOTAL		4,543.73	4,543.73		
		000002814	ROL RITE PAVING	04/11/09	3A140	Regular Rate Officer's	9859617	138.08	138.08	90	Police Extra Detail
			ROL RITE PAVING	04/11/09	3A225	Regular Rate Retirement	9859617	11.80	11.80	90	Police Extra Detail
			ROL RITE PAVING	04/11/09	33237	Extra Detail Admin Fee	9859617	6.80	6.80	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	3A140	Regular Rate Officer's	9859366	207.12	207.12	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	3A225	Regular Rate Retirement	9859366	17.70	17.70	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	33237	Extra Detail Admin Fee	9859366	10.20	10.20	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	3A140	Regular Rate Officer's	9858983	276.16	276.16	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	3B140	Overtime Rate Officer's	9858983	105.12	105.12	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	33237	Extra Detail Admin Fee	9858983	17.00	17.00	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	33931	Extra Detail Reserve Acct	9858983	32.59	32.59	90	Police Extra Detail

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		822.57	822.57		
34	0101	000003040	MALL OF NEW HAMPSHIRE	04/10/02	33237	Extra Detail Admin Fee	9858696	6.80	.02	90	Police Extra Detail
						TOTAL		6.80	.02		
		000005530	MOORES MARINE CONSTRUCTION	04/07/17	3A140	Regular Rate Officer's	9856785	236.25	236.25	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	3A225	Regular Rate Retirement	9856785	20.16	20.16	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	33237	Extra Detail Admin Fee	9856785	11.90	11.90	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	33871	Police - Cruiser Rental	9856785	105.00	105.00	90	Police - Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3A140	Regular Rate Officer's	9855868	270.00	270.00	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3A225	Regular Rate Retirement	9855868	23.04	23.04	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3B140	Overtime Rate Officer's	9855868	77.10	77.10	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3B225	Overtime Rate Retirement	9855868	6.59	6.59	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	33237	Extra Detail Admin Fee	9855868	16.15	16.15	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	33871	Police - Cruiser Rental	9855868	142.50	142.50	90	Police - Extra Detail
						TOTAL		908.69	908.69		
		000006803	LATINOS UNIDOS OF NH	04/08/28	3A140	Regular Rate Officer's	9857812	138.08	138.08	90	Police Extra Detail
			LATINOS UNIDOS OF NH	04/08/28	3A225	Regular Rate Retirement	9857812	11.80	11.80	90	Police Extra Detail
			LATINOS UNIDOS OF NH	04/08/28	33237	Extra Detail Admin Fee	9857812	6.80	6.80	90	Police Extra Detail
						TOTAL		156.68	156.68		
		000008080	ELW BUILDERS	03/06/07	3A140	Regular Rate Officer's	9844153	159.65	159.65	90	Police Extra Detail
			ELW BUILDERS	03/06/07	3A225	Regular Rate Retirement	9844153	9.00	9.00	90	Police Extra Detail
			ELW BUILDERS	03/06/07	33237	Extra Detail Admin Fee	9844153	8.50	8.50	90	Police Extra Detail
						TOTAL		177.15	177.15		
		000008266	STERLING & REID BROS CIRCUS	03/08/16	3A140	Regular Rate Officer's	9846210	810.00	810.00	90	Police Extra Detail
			STERLING & REID BROS CIRCUS	03/08/16	3A225	Regular Rate Retirement	9846210	69.12	69.12	90	Police Extra Detail
			STERLING & REID BROS CIRCUS	03/08/16	33237	Extra Detail Admin Fee	9846210	40.80	40.80	90	Police Extra Detail
						TOTAL		919.92	919.92		
		000008268	ASPHALT DOCTOR	03/10/04	3A140	Regular Rate Officer's	9847788	185.63	185.63	90	Police Extra Detail
			ASPHALT DOCTOR	03/10/04	3A225	Regular Rate Retirement	9847788	15.84	15.84	90	Police Extra Detail
			ASPHALT DOCTOR	03/10/04	33237	Extra Detail Admin Fee	9847788	9.35	9.35	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3A140	Regular Rate Officer's	9846870	540.00	540.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3A225	Regular Rate Retirement	9846870	46.08	46.08	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B140	Overtime Rate Officer's	9846870	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B225	Overtime Rate Retirement	9846870	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	33237	Extra Detail Admin Fee	9846870	30.60	30.60	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A140	Regular Rate Officer's	9846657	945.00	945.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A225	Regular Rate Retirement	9846657	57.60	57.60	90	Police Extra Detail

OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000008268	ASPHALT DOCTOR	03/08/23	3B140	Overtime Rate Officer's	9846657	154.20	154.20	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3B225	Overtime Rate Retirement	9846657	10.98	10.98	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33237	Extra Detail Admin Fee	9846657	52.70	52.70	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33931	Extra Detail Reserve Acct	9846657	25.24	25.24	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A140	Regular Rate Officer's	9846211	270.00	270.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A225	Regular Rate Retirement	9846211	23.04	23.04	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B140	Overtime Rate Officer's	9846211	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B225	Overtime Rate Retirement	9846211	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	33237	Extra Detail Admin Fee	9846211	17.00	17.00	90	Police Extra Detail
							TOTAL	2,606.42	2,606.42		
		000008376	SECOND STREET PRODUCTIONS	03/10/11	3A140	Regular Rate Officer's	9847901	860.63	860.63	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	3A225	Regular Rate Retirement	9847901	61.92	61.92	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33237	Extra Detail Admin Fee	9847901	43.35	43.35	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33931	Extra Detail Reserve Acct	9847901	11.52	11.52	90	Police Extra Detail
							TOTAL	977.42	977.42		
		000009353	KERRY-EDWARDS 2004	04/10/30	3A140	Regular Rate Officer's	9859506	276.16	276.16	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3A225	Regular Rate Retirement	9859506	23.60	23.60	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3B140	Overtime Rate Officer's	9859506	105.12	105.12	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3B225	Overtime Rate Retirement	9859506	8.98	8.98	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	33237	Extra Detail Admin Fee	9859506	17.00	17.00	90	Police Extra Detail
							TOTAL	430.86	430.86		
		000009489	GILLS PAVING	04/10/23	3A140	Regular Rate Officer's	9859385	138.08	138.08	90	Police Extra Detail
			GILLS PAVING	04/10/23	3A225	Regular Rate Retirement	9859385	11.80	11.80	90	Police Extra Detail
			GILLS PAVING	04/10/23	33237	Extra Detail Admin Fee	9859385	6.80	6.80	90	Police Extra Detail
							TOTAL	156.68	156.68		
		000009519	BOLERO	04/11/09	3A140	Regular Rate Officer's	9859640	138.08	138.08	90	Police Extra Detail
			BOLERO	04/11/09	3A225	Regular Rate Retirement	9859640	11.80	11.80	90	Police Extra Detail
			BOLERO	04/11/09	33237	Extra Detail Admin Fee	9859640	6.80	6.80	90	Police Extra Detail
							TOTAL	156.68	156.68		
							CUSTOMER TYPE TOTAL	11,863.60	11,856.82		
35		000000603	NATIONWIDE INSURANCE	04/06/09	33231	03-35485 acc	9855297	11.00	11.00	90	Police - Accident Reports
							TOTAL	11.00	11.00		
		000004146	SAFETY INSURANCE CO	01/10/23	33231	01-75060	Acc 9827015	5.00	5.00	90	Police - Accident Reports

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						TOTAL		5.00	5.00		
35	0101	000004148	SENTRY CLAIMS SERVICE	03/02/26	33231	03-10443 acc	9841615	1.00	1.00	90	Police - Accident Reports
						TOTAL		1.00	1.00		
		000006417	ALL CITY TOWING	04/06/18	33746	may towing fee	9855841	5.00	5.00	90	
			ALL CITY TOWING	04/05/06	33746	April Towing Fees	9854364	75.00	75.00	90	
			ALL CITY TOWING	04/04/20	33746	Towing Fee	9854082	75.00	75.00	90	
			ALL CITY TOWING	04/02/19	33746	Towing Fee	9851975	110.00	110.00	90	
						TOTAL		265.00	265.00		
		000006427	HANOVER INSURANCE COMPANY	03/06/04	33231	03-8167	Acc 9843990	6.00	2.00	90	Police - Accident Reports
						TOTAL		6.00	2.00		
		000006430	RELIANCE INSURANCE CO	01/07/10	33231	00-60729	Acc 9824066	6.00	6.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25472	Acc 9822186	11.00	11.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25601 acc	9822186	1.00	1.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-26883	Acc 9822186	2.00	2.00	90	Police - Accident Reports
						TOTAL		20.00	20.00		
		000006458	NATIONAL GRANGE MUTUAL INS CO	01/10/30	33231	01-78886	Acc 9827175	11.00	11.00	90	Police - Accident Reports
						TOTAL		11.00	11.00		
		000006523	RAIMO & MURPHY	04/10/27	33231	04-29817 michael woodard	9859445	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
		000007483	MT WASHINGTON ASSURANCE CORP	04/02/18	33231	04-9035 acc	9851932	10.00	10.00	90	Police - Accident Reports
			MT WASHINGTON ASSURANCE CORP	04/02/11	33231	04-7898 acc	9851886	10.00	10.00	90	Police - Accident Reports
			MT WASHINGTON ASSURANCE CORP	04/02/04	33231	04-6755 acc	9851763	11.00	8.00	90	Police - Accident Reports
						TOTAL		31.00	28.00		
		000007861	CODYS TOWING & RECOVERY	04/11/04	33746	October Towing Fee	9859583	145.00	145.00	90	
			CODYS TOWING & RECOVERY	04/07/14	33746	JUNE TOWING FEES	9856343	130.00	130.00	90	
						TOTAL		275.00	275.00		
		000007908	BRISTOL WEST INSURANCE GROUP	04/07/28	33231	04-54475 acc	9856918	1.00	1.00	90	Police - Accident Reports
			BRISTOL WEST INSURANCE GROUP	04/07/28	33231	04-54828 acc	9856918	3.00	3.00	90	Police - Accident Reports
			BRISTOL WEST INSURANCE GROUP	04/06/30	33231	04-45773 acc	9856094	1.00	1.00	90	Police - Accident Reports

OPEN INVOICE REPORT OVER 90 DAYS
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		5.00	5.00		
35	0101	000008636	CRAWFORD & COMPANY	04/02/25	33231	04-10246 acc	9852459	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
						CUSTOMER TYPE TOTAL		650.00	643.00		
36		000000826	PROGRESSIVE INSURANCE CO	04/08/24	33238	04-57789	9857668	30.00	20.00	90	Police - Records
			PROGRESSIVE INSURANCE CO	03/02/13	33238	03-170 Inv Rpts	9841031	24.00	21.00	90	Police - Records
						TOTAL		54.00	41.00		
		000000869	AMICA MUTUAL INSURANCE CO	04/07/14	33238	04-39337	9856346	15.00	15.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	04/05/21	33238	04-13622	9854962	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	04/03/19	33238	04-14825	9853141	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	03/10/22	33238	03-70506	9848005	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	03/04/04	33238	03-14217	9842404	6.00	6.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/12/18	33238	02-94720 Inv Rpts	9839572	3.00	3.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/08/13	33238	02-13214 Inv Rpts	9835724	12.00	2.00	90	Police - Records
						TOTAL		66.00	56.00		
		000002488	COMMERCE INSURANCE, THE	03/08/08	33238	03-49133	9845929	10.00	10.00	90	Police - Records
			COMMERCE INSURANCE, THE	02/10/31	33238	02-79265 Inv Rpts	9838020	9.00	9.00	90	Police - Records
						TOTAL		19.00	19.00		
		000002500	CONCORD GROUP INSURANCE	04/05/21	33238	04-32641	9854963	10.00	10.00	90	Police - Records
			CONCORD GROUP INSURANCE	03/06/23	33238	03-26899	9844790	6.00	6.00	90	Police - Records
			CONCORD GROUP INSURANCE	03/06/23	33238	03-36106	9844790	6.00	6.00	90	Police - Records
						TOTAL		22.00	22.00		
		000003863	METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-22943	9844791	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-31112	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-36267	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-37865	9844791	9.00	9.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-89330 Inv Rpts	9840246	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-903 Inv Rpts	9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-97547 Inv Rpts	9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-00065 Inv Rpts	9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-1501 Inv Rpts	9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/27	33238	02-72386 Inv Rpts	9837110	12.00	12.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/24	33238	02-66268 Inv Rpts	9837026	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	01/08/13	33238	01-57640 invest. rpt	9824944	6.00	6.00	90	Police - Records

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	90.00	90.00		
36	0101	000006420	ALLSTATE INSURANCE	03/03/17	33238	03-10301	Inv Rpts 9842141	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000006427	HANOVER INSURANCE COMPANY	03/04/04	33238	02-68137	9842409	24.00	24.00	90	Police - Records
			HANOVER INSURANCE COMPANY	03/03/17	33238	03-13319	Inv Rpts 9842142	9.00	5.00	90	Police - Records
							TOTAL	33.00	29.00		
		000006431	STATE FARM INSURANCE	03/09/18	33238	03-63841	9846998	15.00	12.00	90	Police - Records
							TOTAL	15.00	12.00		
		000006560	MERCHANTS MUTUAL INSURANCE CO	03/06/23	33238	03-18886	9844794	12.00	9.00	90	Police - Records
			MERCHANTS MUTUAL INSURANCE CO	03/02/13	33238	02-97692	Inv Rpts 9841039	3.00	3.00	90	Police - Records
							TOTAL	15.00	12.00		
		000006609	NATIONWIDE INSURANCE	03/03/17	33238	03-11475	Inv Rpts 9842143	9.00	6.00	90	Police - Records
							TOTAL	9.00	6.00		
		000007488	BOYNTON, JILLIAN	02/08/07	33216	NSF Charge - Police Admin	9835672	30.00	30.00	90	Police - Administration
			BOYNTON, JILLIAN	02/08/07	33234	Fingerprints	9835672	45.00	45.00	90	Check Not Honored-NSF
							TOTAL	75.00	75.00		
		000007604	SENTRY INSURANCE	02/08/29	33238	02-58031	Inv Rpts 9836357	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000007921	ALLSTATE INS CO	03/08/08	33238	03-33820	9845932	25.00	25.00	90	Police - Records
			ALLSTATE INS CO	03/06/23	33238	03-33820	9844797	15.00	15.00	90	Police - Records
							TOTAL	40.00	40.00		
		000007923	SENTRY CLAIMS SERVICE	03/04/04	33238	03-14961	9842416	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000008248	NATIONWIDE INS CO	03/10/22	33238	03-75053	9848013	10.00	10.00	90	Police - Records
							TOTAL	10.00	10.00		

OPEN INVOICE REPORT OVER 90 DAYS
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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							CUSTOMER TYPE TOTAL	466.00	430.00		
41	0101	000007139	MANCHESTER DENTAL ALLIANCE	02/05/31	41898	Special Projects	9834244	638.84	638.84	90	Health Dept
							TOTAL	638.84	638.84		
		000007993	MILLER, MELISSA B	03/06/30	41216	NSF Charge ck#2114	9844979	30.00	30.00	90	
			MILLER, MELISSA B	03/06/30	41467	CK#2114 RETURN HEALTH DEP	9844979	30.00	30.00	90	DAY CARE PERMIT
							TOTAL	60.00	60.00		
		000007994	SAMALIS, DEBBIE M	03/06/30	41216	NSF Charge - Health	9844980	30.00	30.00	90	CK #476
			SAMALIS, DEBBIE M	03/06/30	41592	CK#476 RETURN	9844980	265.00	265.00	90	FOOD PERMIT FEES
							TOTAL	295.00	295.00		
		000008250	FRITZ, DONNA	03/09/30	41916	JUL03 HEALTH PREM BAL DUE	9847745	23.35	23.35	90	PAYROLL 8/07/03 $23.35
							TOTAL	23.35	23.35		
							CUSTOMER TYPE TOTAL	1,017.19	1,017.19		
50		000005981	COLD STONE DEVELOPMENT	01/11/08	50363	Drop-Off Center Revenue	9827382	105.00	105.00	90	11/5 Ticket 98762
			COLD STONE DEVELOPMENT	01/10/04	50363	Drop-Off Center Revenue	9826396	58.50	58.50	90	10/2 Ticket 96420
			COLD STONE DEVELOPMENT	01/09/21	50363	Drop-Off Center Revenue	9826156	31.50	31.50	90	9/17 Ticket 95617
			COLD STONE DEVELOPMENT	01/09/14	50363	Drop-Off Center Revenue	9825794	133.50	133.50	90	9/12 Ticket 95296
			COLD STONE DEVELOPMENT	01/09/07	50363	Drop-Off Center Revenue	9825663	406.50	406.50	90	9/4 Ticket 94786
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	18.00	18.00	90	8/22 Ticket 94169
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	168.00	168.00	90	8/22 Ticket 94178
			COLD STONE DEVELOPMENT	01/08/24	50363	Drop-Off Center Revenue	9825476	168.00	168.00	90	8/23 Ticket 94198
			COLD STONE DEVELOPMENT	01/08/22	50363	Drop-Off Center Revenue	9825476	124.50	124.50	90	8/21 Ticket 94107
			COLD STONE DEVELOPMENT	01/08/22	50363	Drop-Off Center Revenue	9825476	156.00	156.00	90	8/20 Ticket 93977
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	73.20	73.20	90	8/15 Ticket 93686
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	76.50	76.50	90	8/15 Ticket 93713
			COLD STONE DEVELOPMENT	01/08/17	50363	Drop-Off Center Revenue	9825286	88.50	88.50	90	8/16b Ticket 93759
			COLD STONE DEVELOPMENT	01/08/16	50363	Drop-Off Center Revenue	9825286	292.50	292.50	90	8/10/01 Ticket 93487
							TOTAL	1,900.20	1,900.20		
		000006172	CHAKAS, CHRIS	03/06/30	50229	Hgwy W/C salary op reim	9845639	96.49	96.49	90	doi 9-11-01
			CHAKAS, CHRIS	00/11/28	50229	Hgwy W/C salary op reim	9818435	63.84	63.84	90	Workers Comp reimburse
							TOTAL	160.33	160.33		
		000006173	HEALY, MIKE	00/11/28	50229	Hgwy W/C salary op reim	9818436	218.98	218.98	90	Workers Comp reimburse

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		218.98	218.98		
50	0101	000006174	KISKINIS, JOHN	00/11/28	50229	Hgwy W/C salary op reim	9818437	486.53	486.53	90	Workers Comp reimburse
						TOTAL		486.53	486.53		
		000007845	MERRIFIELD, TIMOTHY	04/03/15	50363	Drop-Off Center Revenue	9852696	216.50	216.50	90	143840 3/2/04
						TOTAL		216.50	216.50		
		000007963	SARETTE, GREGG	04/02/06	50216	NSF Charge - Highway	9851814	30.00	30.00	90	Check #343 dated 1/28/04
			SARETTE, GREGG	04/02/06	50363	Drop-Off Center Revenue	9851814	24.50	24.50	90	142586 1/28/04
						TOTAL		54.50	54.50		
		000008005	MANN, STEVE	03/05/06	50229	Hgwy W/C salary op reim	9843224	417.56	417.56	90	doi 1-3-01
						TOTAL		417.56	417.56		
		000008006	BOUCHER, TEAC	03/05/06	50229	Hgwy W/C salary op reim	9843225	92.11	92.11	90	doi 10-11-02
						TOTAL		92.11	92.11		
		000008008	GOSS, SCOTT	03/05/06	50229	Hgwy W/C salary op reim	9843226	158.70	158.70	90	doi 1-17-03
			GOSS, SCOTT	03/05/06	50229	Hgwy W/C salary op reim	9843226	166.17	166.17	90	doi 4-26-02 balance due
						TOTAL		324.87	324.87		
		000008052	TOWNE, FRANCIS J	03/09/12	50363	Drop-Off Center Revenue	9846965	28.50	28.50	90	tkt#35660-8-03
			TOWNE, FRANCIS J	03/09/05	50363	Drop-Off Center Revenue	9846835	30.00	30.00	90	135431 9/4/2003
			TOWNE, FRANCIS J	03/09/02	50363	Drop-Off Center Revenue	9846774	18.00	18.00	90	135156 8/29/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	63.00	63.00	90	135043 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	94.50	94.50	90	135042 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	97.50	97.50	90	135041 8/28/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	42.50	42.50	90	134754 8/25/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	70.50	70.50	90	134850 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	84.00	84.00	90	134904 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	99.00	99.00	90	134949 8/27/2003
			TOWNE, FRANCIS J	03/08/06	50363	Drop-Off Center Revenue	9845981	12.00	12.00	90	tkt# 133316 8-5-03
			TOWNE, FRANCIS J	03/08/01	50363	Drop-Off Center Revenue	9845895	38.00	38.00	90	132779 7/29/2003
			TOWNE, FRANCIS J	03/07/08	50363	Drop-Off Center Revenue	9845093	34.50	34.50	90	131013 7/3/2003
			TOWNE, FRANCIS J	03/06/24	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	130227 6/20/2003
			TOWNE, FRANCIS J	03/06/23	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	130042 6/19/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	27.00	27.00	90	129896 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	31.50	31.50	90	129880 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	129935 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	72.00	72.00	90	129889 6/17/2003

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000008052	TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	54.00	54.00	90	129798 6/16/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	129760 6/16/2003
			TOWNE, FRANCIS J	03/06/13	50363	Drop-Off Center Revenue	9844244	33.00	33.00	90	129540 6/11/2003
			TOWNE, FRANCIS J	03/06/09	50363	Drop-Off Center Revenue	9844119	39.00	39.00	90	129263 6/7/2003
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	19.50	19.50	90	#127975 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	19.50	19.50	90	#128037 5/20/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	33.00	33.00	90	#127813 5/17/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	39.00	39.00	90	#127976 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	48.00	48.00	90	#128012 5/19/03
			TOWNE, FRANCIS J	03/05/21	50363	Drop-Off Center Revenue	9843832	58.50	58.50	90	#128011 5/19/03
							TOTAL	1,396.00	1,396.00		
		000008111	THOMPSON, STEVE	03/07/25	50229	Worker's Comp Overpayment	9845813	598.72	518.72	90	Date Of Injury: 6-16-03
			THOMPSON, STEVE	03/06/13	50229	Worker's Comp Overpayment	9844250	82.97	82.97	90	Date of Injury: 3/5/2001
							TOTAL	681.69	601.69		
		000008113	BOISVERT, TIMOTHY	03/06/13	50229	Worker's Comp Overpayment	9844252	51.13	51.13	90	Date of Injury: 8/7/2002
							TOTAL	51.13	51.13		
		000008114	POISSON, KYLE	03/06/13	50229	Worker's Comp Overpayment	9844253	440.93	440.93	90	DOI: 3/28/2001&4/19/2002
							TOTAL	440.93	440.93		
		000008115	FITZGERALD, RYAN	03/06/13	50229	Worker's Comp Overpayment	9844254	36.92	36.92	90	Date of Injury:11/18/2002
							TOTAL	36.92	36.92		
		000008139	TREMBLAY, DEREK W	03/06/23	50363	Drop-Off Center Revenue	9844753	37.50	37.50	90	129493 6/11/2003
							TOTAL	37.50	37.50		
		000008220	KOMM, HOWARD	03/07/25	50229	Worker's Comp Overpayment	9845817	866.76	691.76	90	Date of Injury: 2-17-03
							TOTAL	866.76	691.76		
		000008433	EASTMAN, MATTHEW	03/11/03	50229	Worker's Comp Overpayment	9848570	250.86	150.86	90	Date of Injury: 8/28/03
							TOTAL	250.86	150.86		
		000008495	FARIAS, ORLANDO	03/12/05	50229	Worker's Comp Overpayment	9849501	1,240.28	700.00	90	Date of Injury: 10/9/03
							TOTAL	1,240.28	700.00		
		000008570	FRECHETTE, MARK S	04/01/16	50363	Drop-Off Center Revenue	9851126	5.00	5.00	90	141995 1/7/04

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		5.00	5.00		
50	0101	000008572	OLIVIO, VICTOR	04/01/16	50229	Worker's Comp Overpayment	9851128	161.34	161.34	90	Date of Injury: 4/7/03
						TOTAL		161.34	161.34		
		000008614	OLIVIER, SAUL B	04/08/13	50363	Drop-Off Center Revenue	9857164	49.50	49.50	90	154117 8/10/04
			OLIVIER, SAUL B	04/08/11	50363	Drop-Off Center Revenue	9857164	64.50	64.50	90	154020 8/9/04
			OLIVIER, SAUL B	04/08/11	50363	Drop-Off Center Revenue	9857164	70.50	70.50	90	153999 8/9/04
			OLIVIER, SAUL B	04/07/16	50363	Drop-Off Center Revenue	9856745	43.50	43.50	90	152219 7/12/04
			OLIVIER, SAUL B	04/07/16	50363	Drop-Off Center Revenue	9856745	90.00	90.00	90	152236 7/12/04
			OLIVIER, SAUL B	04/06/03	50363	Drop-Off Center Revenue	9855241	60.00	60.00	90	149405 6/1/04
			OLIVIER, SAUL B	04/03/08	50363	Drop-Off Center Revenue	9852607	76.50	31.00	90	144122 3/6/04
						TOTAL		454.50	409.00		
		000008643	DIONNE, GERARD	04/02/27	50229	Worker's Comp Overpayment	9852501	154.11	154.11	90	Date of Injury: 10/15/03
						TOTAL		154.11	154.11		
		000008645	CLANCY, JOHN C JR	04/03/03	50229	Worker's Comp Overpayment	9852612	705.78	665.78	90	Date of Injury: 8/27/03
						TOTAL		705.78	665.78		
		000008667	PAOLINO, JEFFREY M	04/03/19	50363	Drop-Off Center Revenue	9853181	47.00	47.00	90	144229 3/9/04
						TOTAL		47.00	47.00		
		000008682	PROVENCHER, JAY	04/11/01	50229	Worker's Comp Overpayment	9859537	346.17	346.17	90	Date of Injury: 12/8/03
			PROVENCHER, JAY	04/03/26	50229	Worker;s Comp Overpayment	9853276	272.84	265.84	90	Date of Injury: 12/8/04
						TOTAL		619.01	612.01		
		000008708	CONTENT, EDWARD	04/04/09	50363	Drop-Off Center Revenue	9853490	51.00	51.00	90	145067 3/29/04
						TOTAL		51.00	51.00		
		000008709	RODRIQUEZ, ROSALIO R	04/04/09	50363	Drop-Off Center Revenue	9853491	60.50	60.50	90	145076 3/29/04
						TOTAL		60.50	60.50		
		000008718	PATTENGALE, GLENN F	04/04/19	50363	Drop-Off Center Revenue	9854038	94.50	94.50	90	145437 4/5/04
						TOTAL		94.50	94.50		
		000008720	FREITAS, RANDY	04/04/19	50363	Drop-Off Center Revenue	9854040	22.50	22.50	90	145612 4/7/042

OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	22.50	22.50		
50	0101	000008730	BEAR, SUSAN R	04/04/23	50363	Drop-Off Center Revenue	9854144	51.00	51.00	90	145990 4/13/04
							TOTAL	51.00	51.00		
		000008854	SOTO, GILBERTO	04/06/25	50363	Drop-Off Center Revenue	9856049	157.50	157.50	90	150655 6/17/04
							TOTAL	157.50	157.50		
		000008862	SILVA, ROBERTO	04/06/25	50229	Worker's Comp Overpayment	9856047	561.63	61.63	90	Date of Injury: 6/1/04
							TOTAL	561.63	61.63		
		000008905	LAROCHELLE, MARC R	04/07/16	50363	Drop-Off Center Revenue	9856733	263.00	263.00	90	152140 7/9/04
							TOTAL	263.00	263.00		
		000008918	DIONNE, SHAWN	04/07/23	50229	WORKER'S COMP OVERPAYMENT	9856839	1,507.67	1,307.67	90	DATE OF INJURY: 6/17/04
							TOTAL	1,507.67	1,307.67		
		000008923	BOUCHER, ANNA	04/07/26	50363	Drop-Off Center Revenue	9856825	39.50	39.50	90	152661 7/19/04
							TOTAL	39.50	39.50		
		000008949	METAL PANEL CORP	04/08/09	50216	NSF Charge - Highway	9857085	30.00	30.00	90	Check #6357 dated 7/26/04
			METAL PANEL CORP	04/08/09	50363	Drop-Off Center Revenue	9857085	64.50	64.50	90	TKT# 153089 7/26/04
							TOTAL	94.50	94.50		
		000008950	KEDDIE, JAMES J	04/08/09	50363	Drop-Off Center Revenue	9857076	12.50	12.50	90	153359 7/29/04
							TOTAL	12.50	12.50		
		000008956	MOUNCE, DENNIS M JR	04/08/16	50363	Drop-Off Center Revenue	9857161	87.00	87.00	90	153761 8/4/04
							TOTAL	87.00	87.00		
		000008957	ABELSON, STEVEN M	04/08/16	50363	Drop-Off Center Revenue	9857124	87.50	87.50	90	153851 8/6/04
							TOTAL	87.50	87.50		
		000008972	PATCHING PLUS INC	04/09/22	50363	Drop-Off Center Revenue	9858572	37.50	37.50	90	156615 9/20/04
			PATCHING PLUS INC	04/09/02	50363	Drop-Off Center Revenue	9857953	4.50	4.50	90	155479 9/1/04
			PATCHING PLUS INC	04/08/27	50363	Drop-Off Center Revenue	9857766	25.50	25.50	90	154924 8/24/04
			PATCHING PLUS INC	04/08/20	50363	Drop-Off Center Revenue	9857657	114.50	114.50	90	154515 8/17/04

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		182.00	182.00		
50	0101	000008973	ARVANITIS, JESSE	04/08/20	50229	Worker's Comp Overpayment	9857624	283.49	238.49	90	Date of Injury: 6/6/04
						TOTAL		283.49	238.49		
		000008998	ALLISON, STEVEN J	04/08/27	50363	Drop-Off Center Revenue	9857735	38.00	38.00	90	154613 8/18/04
						TOTAL		38.00	38.00		
		000008999	SANTOS, ALLEN J	04/09/17	50216	NSF Charge - Highway	9858478	30.00	30.00	90	Check #1023 dated 9/2/04
			SANTOS, ALLEN J	04/09/17	50363	Drop-Off Center Revenue	9858478	28.50	28.50	90	155612 9/3/04
			SANTOS, ALLEN J	04/09/14	50216	NSF Charge - Highway	9858478	30.00	30.00	90	Check #1022 dated 9/2/04
			SANTOS, ALLEN J	04/08/27	50363	Drop-Off Center Revenue	9857775	30.00	30.00	90	154770 8/20/04
						TOTAL		118.50	118.50		
		000009000	WASHBURN, SHAUN E	04/08/27	50216	NSF Charge	9857781	30.00	30.00	90	Check #1074 dated 8/11/04
			WASHBURN, SHAUN E	04/08/27	50363	Drop-Off Center Revenue	9857781	34.50	34.50	90	154223 8/12/04
						TOTAL		64.50	64.50		
		000009123	SHARPLES, JAMES A	04/08/30	50363	Drop-Off Center Revenue	9857776	304.50	304.50	90	154941 8/24/04
						TOTAL		304.50	304.50		
		000009300	MAURICE, SHAWN M	04/09/02	50229	Worker's Comp Overpayment	9857954	122.71	32.71	90	Date of Injury: 8/2/04
						TOTAL		122.71	32.71		
		000009315	NASTA, WILLIAM S	04/09/13	50363	Drop-Off Center Revenue	9858049	54.00	54.00	90	155508 9/1/04
						TOTAL		54.00	54.00		
		000009322	ODELL, THOMAS G	04/09/20	50363	Drop-Off Center Revenue	9858468	76.50	76.50	90	155972 9/9/04
						TOTAL		76.50	76.50		
		000009377	ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #400 dated 9/22/04
			ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #401 dated 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #409 dated 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	97.50	97.50	90	156818 9/22/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	138.00	138.00	90	156918 & 156919 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	165.00	165.00	90	156842 & 156843 9/23/04
						TOTAL		490.50	490.50		

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000009378	STRATTON, ALLAN T	04/10/12	50363	Drop-Off Center Revenue	9858853	275.00	275.00	90	157885 10/8/04
							TOTAL	275.00	275.00		
		000009522	KWANGWARI, JEFFTA M	04/11/05	50363	Drop-Off Center Revenue	9859678	114.50	114.50	90	159093 10/25/04
							TOTAL	114.50	114.50		
		000009537	GAMACHE, BRUCE ALLAN	04/11/08	50216	NSF Charge - Highway	9859673	30.00	30.00	90	Check 0094 dated 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50216	NSF Charge - Highway	9859673	30.00	30.00	90	Check 0095 dated 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50363	Drop-Off Center Revenue	9859673	37.50	37.50	90	159426 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50363	Drop-Off Center Revenue	9859673	60.50	60.50	90	159416 10/28/04
							TOTAL	158.00	158.00		
							CUSTOMER TYPE TOTAL	16,392.89	14,570.11		
52		000004567	STATE OF NH - TRAFFIC BUREAU	04/05/18	52106	State Traffic Reimbursmnt	9854904	19,624.08	19,624.08	90	Traffic-Admin & Managemnt
							TOTAL	19,624.08	19,624.08		
		000004817	CAMPBELL, DENNIS	98/07/28	5C682	Materials - Signals	9804865	110.48	51.89	90	POLICE DETAIL
			CAMPBELL, DENNIS	98/07/28	52921	Repair Traffic Signals	9804865	349.92	275.21	90	LABOR SIGNALS
							TOTAL	460.40	327.10		
		000005783	THOMPSON, BETHANY	04/10/19	B2646	Permits/Pine St	9859061	45.00	13.00	90	
							TOTAL	45.00	13.00		
		000005809	BRADBURN, JANINE	04/10/19	B2646	Permits/Pine St	9859067	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005836	STEWART ALAN	04/10/19	B2646	Permits/Pine St	9859084	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005849	RAVEN, STACY	04/11/09	B2646	Permits/Pine St	9859711	20.00	20.00	90	
							TOTAL	20.00	20.00		
		000005973	BRIAN SMITH	00/08/09	5C682	Materials - Signals	9816151	622.37	622.37	90	
			BRIAN SMITH	00/08/09	52921	Repair Traffic Signals	9816151	82.50	82.50	90	Traffic - Signs
							TOTAL	704.87	704.87		

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000006769	HOLLY, (WEEKS) AUGER	04/10/19	B2646	Permits/Pine St	9859131	45.00	42.00	90	
							TOTAL	45.00	42.00		
		000006907	CRAWFORD, DAWN	04/10/19	5A646	Downtown On-Street Permit	9859140	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000006977	LORENZ, TERESA	01/10/22	5C682	Materials - Signals	9826959	934.60	934.60	90	
			LORENZ, TERESA	01/10/22	52921	Repair Traffic Signals	9826959	153.26	153.26	90	Traffic - Signs
							TOTAL	1,087.86	1,087.86		
		000006981	SMITH, SANDRA	04/10/19	A2646	Permits/Pearl St	9859145	45.00	37.03	90	
							TOTAL	45.00	37.03		
		000007182	HEBERT, ERIKA	04/10/19	5A646	Downtown On-Street Permit	9859157	40.00	40.00	90	
			HEBERT, ERIKA	04/09/16	5A646	Downtown On-Street Permit	9858230	40.00	40.00	90	
			HEBERT, ERIKA	04/08/19	5A646	Downtown On-Street Permit	9857404	40.00	40.00	90	
			HEBERT, ERIKA	04/07/19	5A646	Downtown On-Street Permit	9856553	40.00	40.00	90	
			HEBERT, ERIKA	04/06/17	5A646	Downtown On-Street Permit	9855598	35.00	35.00	90	
			HEBERT, ERIKA	04/05/17	5A646	Downtown On-Street Permit	9854655	35.00	35.00	90	
			HEBERT, ERIKA	04/04/16	5A646	Downtown On-Street Permit	9853728	35.00	5.00	90	
							TOTAL	265.00	235.00		
		000007307	GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	121.00	121.00	90	
			GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	2,035.93	2,035.93	90	
			GARCIA, DANIELLE	02/04/24	52921	Repair Traffic Signals	9832429	433.47	433.47	90	Traffic - Signs
							TOTAL	2,590.40	2,590.40		
		000007320	VIGNOLA, TAMMY	04/03/18	5A646	Downtown On-Street Permit	9852942	35.00	35.00	90	
			VIGNOLA, TAMMY	04/02/20	5A646	Downtown On-Street Permit	9852173	35.00	35.00	90	
			VIGNOLA, TAMMY	04/01/20	5A646	Downtown On-Street Permit	9851338	35.00	35.00	90	
			VIGNOLA, TAMMY	03/12/18	5A646	Downtown On-Street Permit	9849911	35.00	35.00	90	
			VIGNOLA, TAMMY	03/11/18	5A646	Downtown On-Street Permit	9849029	35.00	35.00	90	
			VIGNOLA, TAMMY	03/10/24	5A646	Downtown On-Street Permit	9848237	35.00	35.00	90	
			VIGNOLA, TAMMY	03/09/22	5A646	Downtown On-Street Permit	9847264	35.00	35.00	90	
							TOTAL	245.00	245.00		
		000007485	MACCULLOCK, JOSH	04/10/19	5A646	Downtown On-Street Permit	9859173	40.00	5.00	90	
							TOTAL	40.00	5.00		

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OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000007517	TONYS GRINDERS	04/10/19	5A646	Downtown On-Street Permit	9859175	40.00	40.00	90	
			TONYS GRINDERS	04/09/16	5A646	Downtown On-Street Permit	9858248	40.00	40.00	90	
			TONYS GRINDERS	04/08/19	5A646	Downtown On-Street Permit	9857421	40.00	40.00	90	
			TONYS GRINDERS	04/07/26	52216	NSF Charge - Traffic	9856820	30.00	30.00	90	Traffic-Admin & Managemnt
			TONYS GRINDERS	04/07/14	5A646	Downtown On-Street Permit	9856344	40.00	25.00	90	
			TONYS GRINDERS	04/06/17	5A646	Downtown On-Street Permit	9855617	35.00	35.00	90	
			TONYS GRINDERS	04/05/17	5A646	Downtown On-Street Permit	9854674	35.00	35.00	90	
			TONYS GRINDERS	04/04/16	5A646	Downtown On-Street Permit	9853748	35.00	35.00	90	
			TONYS GRINDERS	04/03/18	5A646	Downtown On-Street Permit	9852954	35.00	35.00	90	
			TONYS GRINDERS	04/02/20	5A646	Downtown On-Street Permit	9852185	35.00	35.00	90	
							TOTAL	365.00	350.00		
		000007629	NATIONAL TEAM COMPONENTS	04/10/19	H2646	Permits/Millyard	9859180	1,600.00	1,600.00	90	
							TOTAL	1,600.00	1,600.00		
		000007718	GOTT, ANDREA	04/10/19	5A646	Downtown On-Street Permit	9859188	40.00	2.00	90	
							TOTAL	40.00	2.00		
		000007764	COME, LILIAN	04/03/18	H2646	Permits/Millyard	9852983	35.00	35.00	90	
			COME, LILIAN	04/02/20	H2646	Permits/Millyard	9852217	35.00	35.00	90	
			COME, LILIAN	04/01/20	H2646	Permits/Millyard	9851383	35.00	35.00	90	
							TOTAL	105.00	105.00		
		000007840	KAPOS, CALVIN	04/10/19	5A646	Downtown On-Street Permit	9859198	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000007887	BRUNN, JOSEPH	03/02/26	5C682	Materials - Signals	9841488	2,066.98	2,066.98	90	
			BRUNN, JOSEPH	03/02/26	52921	Repair Traffic Signals	9841488	699.36	699.36	90	Traffic - Signs
							TOTAL	2,766.34	2,766.34		
		000007951	SMITH, JACQUELINE	04/04/16	5A646	Downtown On-Street Permit	9853796	35.00	35.00	90	
			SMITH, JACQUELINE	04/03/18	5A646	Downtown On-Street Permit	9853004	35.00	5.00	90	
							TOTAL	70.00	40.00		
		000008034	QUEST AMALGAMATED SERVICES LLC	04/10/19	5A646	Downtown On-Street Permit	9859208	40.00	40.00	90	
			QUEST AMALGAMATED SERVICES LLC	04/09/16	5A646	Downtown On-Street Permit	9858282	40.00	35.00	90	
							TOTAL	80.00	75.00		
		000008054	MCCARTHY, MELISSA	04/10/19	H2646	Permits/Millyard	9859209	40.00	40.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008054	MCCARTHY, MELISSA	04/09/16	H2646	Permits/Millyard	9858283	40.00	40.00	90	
			MCCARTHY, MELISSA	04/08/19	H2646	Permits/Millyard	9857456	40.00	40.00	90	
			MCCARTHY, MELISSA	04/08/11	52216	NSF Charge - Traffic	9857456	30.00	30.00	90	Traffic-Admin & Managemnt
			MCCARTHY, MELISSA	04/06/17	H2646	Permits/Millyard	9855663	35.00	35.00	90	
							TOTAL	185.00	185.00		
		000008062	BEZIO, CHRISTINE	04/01/20	5A646	Downtown On-Street Permit	9851419	35.00	35.00	90	
			BEZIO, CHRISTINE	03/12/18	5A646	Downtown On-Street Permit	9849995	35.00	29.32	90	
							TOTAL	70.00	64.32		
		000008156	EDWARDS, KELLY	04/06/17	5A646	Downtown On-Street Permit	9855678	35.00	35.00	90	
			EDWARDS, KELLY	04/05/17	5A646	Downtown On-Street Permit	9854734	35.00	35.00	90	
			EDWARDS, KELLY	04/04/16	5A646	Downtown On-Street Permit	9853818	35.00	35.00	90	
			EDWARDS, KELLY	04/03/18	5A646	Downtown On-Street Permit	9853029	35.00	35.00	90	
			EDWARDS, KELLY	04/02/20	5A646	Downtown On-Street Permit	9852265	35.00	35.00	90	
							TOTAL	175.00	175.00		
		000008243	ROLLO, MIKE	04/04/16	5A646	Downtown On-Street Permit	9853828	35.00	35.00	90	
			ROLLO, MIKE	04/03/18	5A646	Downtown On-Street Permit	9853039	35.00	35.00	90	
			ROLLO, MIKE	04/02/20	5A646	Downtown On-Street Permit	9852275	35.00	35.00	90	
			ROLLO, MIKE	04/01/20	5A646	Downtown On-Street Permit	9851446	35.00	35.00	90	
			ROLLO, MIKE	03/12/18	5A646	Downtown On-Street Permit	9850023	35.00	35.00	90	
			ROLLO, MIKE	03/11/18	5A646	Downtown On-Street Permit	9849152	35.00	35.00	90	
			ROLLO, MIKE	03/10/24	5A646	Downtown On-Street Permit	9848361	35.00	35.00	90	
			ROLLO, MIKE	03/09/22	5A646	Downtown On-Street Permit	9847393	35.00	35.00	90	
			ROLLO, MIKE	03/08/25	5A646	Downtown On-Street Permit	9846562	35.00	35.00	90	
							TOTAL	315.00	315.00		
		000008304	LANGTON, DEBBIE	04/02/20	52646	Permits/Hartnett	9852289	45.00	45.00	90	
			LANGTON, DEBBIE	04/01/20	52646	Permits/Hartnett	9851461	45.00	45.00	90	
			LANGTON, DEBBIE	03/12/18	52646	Permits/Hartnett	9850041	45.00	45.00	90	
			LANGTON, DEBBIE	03/11/18	52646	Permits/Hartnett	9849170	45.00	45.00	90	
			LANGTON, DEBBIE	03/10/24	52646	Permits/Hartnett	9848383	45.00	45.00	90	
			LANGTON, DEBBIE	03/09/22	52646	Permits/Hartnett	9847417	45.00	45.00	90	
							TOTAL	270.00	270.00		
		000008338	DORNEY, MYLES	04/10/19	5A646	Downtown On-Street Permit	9859238	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000008402	STASHEWSKI, VALERIE	04/06/17	5A646	Downtown On-Street Permit	9855709	35.00	35.00	90	
			STASHEWSKI, VALERIE	04/05/17	5A646	Downtown On-Street Permit	9854770	35.00	35.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008402	STASHEWSKI, VALERIE	04/04/16	5A646	Downtown On-Street Permit	9853857	35.00	35.00	90	
			STASHEWSKI, VALERIE	04/03/18	5A646	Downtown On-Street Permit	9853072	35.00	35.00	90	
			STASHEWSKI, VALERIE	04/02/20	5A646	Downtown On-Street Permit	9852313	35.00	35.00	90	
							TOTAL	175.00	175.00		
		000008403	CATE, TEISHA	04/06/17	5A646	Downtown On-Street Permit	9855710	35.00	35.00	90	
			CATE, TEISHA	04/05/17	5A646	Downtown On-Street Permit	9854771	35.00	35.00	90	
			CATE, TEISHA	04/04/16	5A646	Downtown On-Street Permit	9853858	35.00	35.00	90	
			CATE, TEISHA	04/03/18	5A646	Downtown On-Street Permit	9853073	35.00	35.00	90	
			CATE, TEISHA	04/02/20	5A646	Downtown On-Street Permit	9852314	35.00	35.00	90	
							TOTAL	175.00	175.00		
		000008411	RICHARDS, LINDA	04/10/19	5A646	Downtown On-Street Permit	9859241	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000008414	LEWIS, DOTTY	04/10/19	5A646	Downtown On-Street Permit	9859243	40.00	40.00	90	
			LEWIS, DOTTY	04/09/16	5A646	Downtown On-Street Permit	9858316	40.00	40.00	90	
			LEWIS, DOTTY	04/08/19	5A646	Downtown On-Street Permit	9857487	40.00	40.00	90	
			LEWIS, DOTTY	04/07/19	5A646	Downtown On-Street Permit	9856636	40.00	25.00	90	
							TOTAL	160.00	145.00		
		000008415	ELEARNINGTOYS.COM	04/04/16	H2646	Permits/Millyard	9853865	70.00	70.00	90	
							TOTAL	70.00	70.00		
		000008439	KELLEY, VICTORIA	04/06/17	5A646	Downtown On-Street Permit	9855719	35.00	35.00	90	
			KELLEY, VICTORIA	04/05/17	5A646	Downtown On-Street Permit	9854781	35.00	35.00	90	
			KELLEY, VICTORIA	04/04/16	5A646	Downtown On-Street Permit	9853870	35.00	35.00	90	
			KELLEY, VICTORIA	04/03/18	5A646	Downtown On-Street Permit	9853087	35.00	35.00	90	
			KELLEY, VICTORIA	04/02/26	52216	NSF Charge - Traffic	9853087	70.00	35.00	90	Traffic-Admin & Managemnt
							TOTAL	210.00	175.00		
		000008448	GYNSKI, BRIANNA	04/08/19	5A646	Downtown On-Street Permit	9857490	40.00	40.00	90	
			GYNSKI, BRIANNA	04/07/19	5A646	Downtown On-Street Permit	9856639	40.00	40.00	90	
							TOTAL	80.00	80.00		
		000008450	CONNOLLY, JESSICA	04/10/19	5A646	Downtown On-Street Permit	9859247	40.00	40.00	90	
			CONNOLLY, JESSICA	04/09/16	5A646	Downtown On-Street Permit	9858320	40.00	40.00	90	
			CONNOLLY, JESSICA	04/08/19	5A646	Downtown On-Street Permit	9857491	40.00	40.00	90	
			CONNOLLY, JESSICA	04/07/19	5A646	Downtown On-Street Permit	9856640	40.00	40.00	90	
			CONNOLLY, JESSICA	04/06/17	5A646	Downtown On-Street Permit	9855723	35.00	35.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008450	CONNOLLY, JESSICA	04/05/17	5A646	Downtown On-Street Permit	9854785	35.00	35.00	90	
						TOTAL		230.00	230.00		
		000008489	SCHIPILLIT, KRISTI	03/12/08	5C682	Materials - Signals	9849459	330.00	330.00	90	
			SCHIPILLIT, KRISTI	03/12/08	52921	Repair Traffic Signals	9849459	163.32	163.32	90	Traffic - Signs
						TOTAL		493.32	493.32		
		000008491	VAUGHAN, SHARON	03/12/08	5C682	Materials - Signals	9849461	444.00	48.00	90	
						TOTAL		444.00	48.00		
		000008493	DUNNA, STEPHEN	03/12/08	5D682	Materials - Meters	9849458	337.20	337.20	90	
						TOTAL		337.20	337.20		
		000008513	MILLER, SHELLY	04/10/19	B2646	Permits/Pine St	9859252	45.00	45.00	90	
			MILLER, SHELLY	04/09/16	B2646	Permits/Pine St	9858326	45.00	45.00	90	
			MILLER, SHELLY	04/08/19	B2646	Permits/Pine St	9857498	45.00	45.00	90	
			MILLER, SHELLY	04/07/19	B2646	Permits/Pine St	9856645	45.00	45.00	90	
			MILLER, SHELLY	04/06/29	5A646	Downtown On-Street Permit	9856058	35.00	35.00	90	
						TOTAL		215.00	215.00		
		000008555	ROJAS, ALEXIS	04/01/09	5C682	Materials - Signals	9851006	1,299.25	910.90	90	
						TOTAL		1,299.25	910.90		
		000008556	BOSSE, JOSHUA	04/01/22	5A921	Repair Labor - Signs	9851608	147.48	147.48	90	
			BOSSE, JOSHUA	04/01/22	5B682	Materials - Signs	9851608	9.82	9.82	90	
						TOTAL		157.30	157.30		
		000008581	BERGERON, CHRISTINE	04/06/17	H2646	Permits/Millyard	9855745	35.00	35.00	90	
			BERGERON, CHRISTINE	04/05/17	H2646	Permits/Millyard	9854808	35.00	35.00	90	
			BERGERON, CHRISTINE	04/04/16	H2646	Permits/Millyard	9853903	35.00	35.00	90	
						TOTAL		105.00	105.00		
		000008582	NEWCOMB, SHAINA	04/06/17	5A646	Downtown On-Street Permit	9855746	35.00	35.00	90	
			NEWCOMB, SHAINA	04/05/17	5A646	Downtown On-Street Permit	9854809	35.00	35.00	90	
			NEWCOMB, SHAINA	04/04/16	5A646	Downtown On-Street Permit	9853904	35.00	35.00	90	
						TOTAL		105.00	105.00		
		000008583	ALDER, NICOLE	04/03/18	5A646	Downtown On-Street Permit	9853127	35.00	35.00	90	

OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008583	ALDER, NICOLE	04/02/20	5A646	Downtown On-Street Permit	9852368	35.00	35.00	90	
							TOTAL	70.00	70.00		
		000008593	KIMBALL, TERRY	04/06/17	5A646	Downtown On-Street Permit	9855752	35.00	35.00	90	
			KIMBALL, TERRY	04/05/17	5A646	Downtown On-Street Permit	9854815	35.00	35.00	90	
			KIMBALL, TERRY	04/04/16	5A646	Downtown On-Street Permit	9853910	35.00	35.00	90	
							TOTAL	105.00	105.00		
		000008594	VALLEE, ROSE	04/08/19	H2646	Permits/Millyard	9857505	40.00	40.00	90	
			VALLEE, ROSE	04/07/19	H2646	Permits/Millyard	9856652	40.00	40.00	90	
			VALLEE, ROSE	04/06/17	H2646	Permits/Millyard	9855753	35.00	35.00	90	
			VALLEE, ROSE	04/05/17	H2646	Permits/Millyard	9854816	35.00	10.00	90	
							TOTAL	150.00	125.00		
		000008606	DONOHUE, KATHRYN	04/02/05	5C682	Materials - Signals	9851769	619.00	619.00	90	
			DONOHUE, KATHRYN	04/02/05	52921	Repair Traffic Signals	9851769	182.10	182.10	90	Traffic - Signs
							TOTAL	801.10	801.10		
		000008640	VANASSE, MICHAEL	04/02/26	5C682	Materials - Signals	9852464	87.09	87.09	90	
			VANASSE, MICHAEL	04/02/26	52921	Repair Traffic Signals	9852464	689.86	689.86	90	Traffic - Signs
							TOTAL	776.95	776.95		
		000008651	ISABEL, SONYA	04/10/19	H2646	Permits/Millyard	9859265	40.00	40.00	90	
			ISABEL, SONYA	04/09/16	H2646	Permits/Millyard	9858339	40.00	40.00	90	
			ISABEL, SONYA	04/08/19	H2646	Permits/Millyard	9857510	40.00	40.00	90	
			ISABEL, SONYA	04/07/19	H2646	Permits/Millyard	9856659	40.00	40.00	90	
			ISABEL, SONYA	04/06/17	H2646	Permits/Millyard	9855764	35.00	30.00	90	
							TOTAL	195.00	190.00		
		000008653	CARUSO, JULIE	04/10/19	5A646	Downtown On-Street Permit	9859266	40.00	40.00	90	
			CARUSO, JULIE	04/09/16	5A646	Downtown On-Street Permit	9858341	40.00	40.00	90	
			CARUSO, JULIE	04/08/19	5A646	Downtown On-Street Permit	9857512	40.00	20.00	90	
							TOTAL	120.00	100.00		
		000008673	BOISSONEAU, BAILEY	04/10/19	5A646	Downtown On-Street Permit	9859268	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000008697	ZITER, PATRICIA	04/10/19	5A646	Downtown On-Street Permit	9859272	40.00	40.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	40.00	40.00		
52	0101	000008711	SUCIU, ELENA	04/10/19	5A646	Downtown On-Street Permit	9859276	40.00	40.00	90	
			SUCIU, ELENA	04/09/16	5A646	Downtown On-Street Permit	9858351	40.00	40.00	90	
			SUCIU, ELENA	04/08/19	5A646	Downtown On-Street Permit	9857524	40.00	40.00	90	
							TOTAL	120.00	120.00		
		000008729	CHAMPAGNE, LISA	04/10/19	5A646	Downtown On-Street Permit	9859279	40.00	40.00	90	
			CHAMPAGNE, LISA	04/09/16	5A646	Downtown On-Street Permit	9858354	40.00	40.00	90	
			CHAMPAGNE, LISA	04/08/19	5A646	Downtown On-Street Permit	9857527	40.00	40.00	90	
			CHAMPAGNE, LISA	04/07/19	5A646	Downtown On-Street Permit	9856673	40.00	15.00	90	
							TOTAL	160.00	135.00		
		000008804	WEST, TANYA	04/10/19	5A646	Downtown On-Street Permit	9859292	40.00	35.00	90	
							TOTAL	40.00	35.00		
		000008841	MONTEIRO, MICHAEL	04/10/19	5A646	Downtown On-Street Permit	9859301	40.00	40.00	90	
			MONTEIRO, MICHAEL	04/09/16	5A646	Downtown On-Street Permit	9858379	40.00	40.00	90	
			MONTEIRO, MICHAEL	04/08/19	5A646	Downtown On-Street Permit	9857550	40.00	40.00	90	
			MONTEIRO, MICHAEL	04/07/19	5A646	Downtown On-Street Permit	9856696	40.00	40.00	90	
							TOTAL	160.00	160.00		
		000008872	AYALA, JUAN	04/10/19	5A646	Downtown On-Street Permit	9859312	40.00	40.00	90	
			AYALA, JUAN	04/09/16	5A646	Downtown On-Street Permit	9858391	40.00	40.00	90	
			AYALA, JUAN	04/08/19	5A646	Downtown On-Street Permit	9857561	40.00	15.00	90	
							TOTAL	120.00	95.00		
		000008894	HALE, KATHLEEN	04/10/19	H2646	Permits/Millyard	9859313	40.00	40.00	90	
			HALE, KATHLEEN	04/09/16	H2646	Permits/Millyard	9858392	40.00	40.00	90	
			HALE, KATHLEEN	04/08/19	H2646	Permits/Millyard	9857563	40.00	40.00	90	
			HALE, KATHLEEN	04/07/26	52216	NSF Charge - Traffic	9856821	30.00	30.00	90	Traffic-Admin & Managemnt
			HALE, KATHLEEN	04/07/12	H2646	Permits/Millyard	9856326	40.00	40.00	90	
							TOTAL	190.00	190.00		
		000008909	MAGNON, CAITLIN	04/10/19	5A646	Downtown On-Street Permit	9859316	40.00	40.00	90	
			MAGNON, CAITLIN	04/09/16	5A646	Downtown On-Street Permit	9858396	40.00	40.00	90	
							TOTAL	80.00	80.00		
		000008959	LEWALD, MERLIN	04/10/19	A2646	Permits/Pearl St	9859321	45.00	45.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	45.00	45.00		
52	0101	000008978	DUVAL, STEVE	04/10/19	5A646	Downtown On-Street Permit	9859327	40.00	40.00	90	
							TOTAL	40.00	40.00		
							CUSTOMER TYPE TOTAL	38,973.07	37,698.77		
65		000006561	NATIONAL MUSIC WORKSHOP, THE	02/06/12	6B927	P&R Salary Reimbursement	9833654	225.00	75.00	90	
							TOTAL	225.00	75.00		
		000007212	GRANITE STATE OPERA	02/03/12	6A130	Parks OT Reimbursement	9830942	183.47	183.47	90	
			GRANITE STATE OPERA	02/03/12	65130	OT Salary Reimbursement	9830942	57.49	57.49	90	
			GRANITE STATE OPERA	02/03/12	65230	Fica Reimbursement	9830942	14.04	14.04	90	
							TOTAL	255.00	255.00		
							CUSTOMER TYPE TOTAL	480.00	330.00		
							FUND TOTAL	104,516.98	95,619.80		
41	0205	000006776	NH DEPT HEALTH & HUMAN SVC	02/10/01	41113	Tobacco Prevention	9838766	4,393.59	4,393.59	90	October 02
							TOTAL	4,393.59	4,393.59		
							CUSTOMER TYPE TOTAL	4,393.59	4,393.59		
65		000007671	CASSIDY, JAMES	02/10/04	65461	Donations - Other	9837278	780.00	780.00	90	Parks/Rec/Cem-Othr Fed Gr
							TOTAL	780.00	780.00		
							CUSTOMER TYPE TOTAL	780.00	780.00		
							FUND TOTAL	5,173.59	5,173.59		
27	0801	000005684	CASEYS SEPTIC SERVICE	01/05/14	27137	SEPTAGE PERMITS	9822519	20.00	20.00	90	Trucks #12 & #13
			CASEYS SEPTIC SERVICE	01/04/30	27137	EPD Septage	9822332	19.13	19.13	90	Late Fee
			CASEYS SEPTIC SERVICE	01/03/31	27137	EPD Septage	9821534	19.33	19.33	90	Late Charge
			CASEYS SEPTIC SERVICE	01/02/28	27137	EPD Septage	9820870	18.94	18.94	90	Late Fee
			CASEYS SEPTIC SERVICE	01/01/31	27137	EPD Septage	9820291	18.76	18.76	90	Late Fee

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
27	0801	000005684	CASEYS SEPTIC SERVICE	00/12/31	27137	EPD Septage	9819653	18.57	18.57	90	Late Fee
			CASEYS SEPTIC SERVICE	00/11/30	27137	EPD Septage	9818483	18.39	18.39	90	Late Fee
			CASEYS SEPTIC SERVICE	00/10/31	27137	EPD Septage	9818016	18.20	18.20	90	Late Charge
			CASEYS SEPTIC SERVICE	00/09/30	27137	EPD Septage	9817441	18.02	18.02	90	Late Charges
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	10.52	10.52	90	Late Charge
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	740.29	740.29	90	Truck #12; TIX 2079-2085
			CASEYS SEPTIC SERVICE	00/07/31	27137	EPD Septage	9816172	1,052.02	937.29	90	Truck #: 12 various
							TOTAL	1,972.17	1,857.44		
		000007259	WREN'S NEST SEPTIC SERVICE	04/10/31	27137	EPD Septage	9859568	2.61	2.61	90	October Interest
			WREN'S NEST SEPTIC SERVICE	04/09/30	27137	EPD Septage	9858680	114.15	114.15	90	Truck #12; TIX 2162
			WREN'S NEST SEPTIC SERVICE	04/09/30	27137	Interest on unpaid inv	9858680	1.45	1.45	90	
			WREN'S NEST SEPTIC SERVICE	04/08/31	27137	EPD Septage	9857855	145.04	145.04	90	Trk#12: Tix 2161
							TOTAL	263.25	263.25		
							CUSTOMER TYPE TOTAL	2,235.42	2,120.69		
							FUND TOTAL	2,235.42	2,120.69		
25	0805	000003468	AIRBORNE EXPRESS	04/11/04	25165	Fingerprinting Fees	02506735	58.00	58.00	90	
			AIRBORNE EXPRESS	04/11/04	25646	Parking Permits	02506735	10.00	10.00	90	
							TOTAL	68.00	68.00		
		000003476	ALLEGHENY AIRLINES INC	04/08/31	25847	Aviation - Reimbursements	02506378	217.80	217.80	90	
			ALLEGHENY AIRLINES INC	04/07/31	25847	Aviation - Reimbursements	02506158	357.50	357.50	90	
			ALLEGHENY AIRLINES INC	04/07/01	25152	Terminal Rent/Display	02505820	1,404.53	1,404.53	90	
			ALLEGHENY AIRLINES INC	04/07/01	25152	Terminal Rent/Display	02505820	1,494.79	1,494.79	90	
			ALLEGHENY AIRLINES INC	04/06/30	25156	Landing Fees	02505964	4,985.33	4,985.33	90	
			ALLEGHENY AIRLINES INC	03/11/30	25156	Landing Fees	02504125	12,289.43	12,289.43	90	
			ALLEGHENY AIRLINES INC	02/08/31	25156	Landing Fees	02500833	8,521.44	2,840.48	90	
			ALLEGHENY AIRLINES INC	02/08/23	25841	Apron Rents	02500598	25.00	25.00	90	
			ALLEGHENY AIRLINES INC	02/07/31	25156	Landing Fees	02500252	8,521.44	6,817.15	90	
							TOTAL	37,817.26	30,432.01		
		000003509	AVIS RENT A CAR	04/10/01	25844	Cleaning Surcharge	02506438	581.17	23.73	90	
			AVIS RENT A CAR	04/08/01	25844	Cleaning Surcharge	02506035	581.17	581.17	90	
							TOTAL	1,162.34	604.90		
		000003537	HOYT ENTERPRISES LLC D/B/A	04/09/30	25153	Rental Cars	02506562	45,005.39	548.14	90	
			HOYT ENTERPRISES LLC D/B/A	04/06/01	25143	Rental Car Parking	02505572	656.60	73.09	90	

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OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000003537	HOYT ENTERPRISES LLC D/B/A	04/05/01	25143	Rental Car Parking	02505104	656.60	73.09	90	
							TOTAL	46,318.59	694.32		
		000003593	COLGAN AIR INC	04/11/01	25152	Terminal Rent/Display	02506646	1,312.27	1,312.27	90	
			COLGAN AIR INC	04/11/01	25152	Terminal Rent/Display	02506646	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/10/31	25847	Aviation - Reimbursements	02506822	351.56	351.56	90	
			COLGAN AIR INC	04/10/01	25152	Terminal Rent/Display	02506446	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/10/01	25152	Terminal Rent/Display	02506446	1,707.11	1,707.11	90	
			COLGAN AIR INC	04/09/30	25847	Aviation - Reimbursements	02506743	346.15	346.15	90	
			COLGAN AIR INC	04/09/01	25152	Terminal Rent/Display	02506257	1,414.89	1,414.89	90	
			COLGAN AIR INC	04/09/01	25152	Terminal Rent/Display	02506257	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/08/31	25847	Aviation - Reimbursements	02506379	311.09	311.09	90	
			COLGAN AIR INC	04/07/31	25847	Aviation - Reimbursements	02506159	340.46	340.46	90	
			COLGAN AIR INC	04/07/01	25152	Terminal Rent/Display	02505835	1,337.58	1,337.58	90	
			COLGAN AIR INC	04/07/01	25152	Terminal Rent/Display	02505835	1,494.79	1,494.79	90	
							TOTAL	13,100.27	13,100.27		
		000003616	CONTINENTAL EXPRESS	04/06/23	25200	Security Deposits	02505708	60.00	60.00	90	
			CONTINENTAL EXPRESS	04/06/23	25646	Parking Permits	02505708	15.00	15.00	90	
							TOTAL	75.00	75.00		
		000003690	FEDERAL EXPRESS CORP	04/08/25	25163	Badge Fees	02506181	30.00	30.00	90	
							TOTAL	30.00	30.00		
		000003797	L & M VENDING & AMUSEMENT CO	04/09/30	25154	Vending Machines	02506571	2,223.40	556.73	90	
			L & M VENDING & AMUSEMENT CO	03/12/31	25154	Vending Machines	02504398	178.20	104.73	90	
			L & M VENDING & AMUSEMENT CO	03/12/31	25154	Vending Machines	02504398	2,497.38	830.71	90	
			L & M VENDING & AMUSEMENT CO	03/11/30	25154	Vending Machines	02504279	2,438.06	771.39	90	
							TOTAL	7,337.04	2,263.56		
		000003814	BAE SYSTEMS	04/11/04	25163	Badge Fees	02506711	20.00	20.00	90	
			BAE SYSTEMS	04/11/04	25165	Fingerprinting Fees	02506711	116.00	116.00	90	
			BAE SYSTEMS	04/11/04	25646	Parking Permits	02506711	60.00	60.00	90	
			BAE SYSTEMS	04/04/15	25163	Badge Fees	02504977	10.00	10.00	90	
			BAE SYSTEMS	04/04/01	25165	Fingerprinting Fees	02504887	20.00	20.00	90	
							TOTAL	226.00	226.00		
		000003847	MESA AIRLINES	04/09/30	25847	Aviation - Reimbursements	02506749	510.75	187.27	90	
			MESA AIRLINES	04/09/01	25152	Terminal Rent/Display	02506315	1,494.79	548.09	90	
			MESA AIRLINES	04/08/31	25847	Aviation - Reimbursements	02506385	438.81	438.81	90	
			MESA AIRLINES	04/07/31	25847	Aviation - Reimbursements	02506165	624.51	624.51	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		3,068.86	1,798.68		
25	0805	000003874	VANGUARD CAR RENTAL	04/06/23	25200	Security Deposits	02505710	80.00	80.00	90	
			VANGUARD CAR RENTAL	04/06/23	25646	Parking Permits	02505710	20.00	20.00	90	
						TOTAL		100.00	100.00		
		000003885	NORTHEAST RAMP HANGAR LLC	04/01/21	25163	Badge Fees	02504343	10.00	10.00	90	
						TOTAL		10.00	10.00		
		000003928	P S A AIRLINES INC	04/09/30	25847	Aviation - Reimbursements	02506752	12.59	12.59	90	
						TOTAL		12.59	12.59		
		000004053	UNITED AIRLINES	04/11/04	25163	Badge Fees	02506729	10.00	10.00	90	
			UNITED AIRLINES	04/11/01	25152	Terminal Rent/Display	02506691	1,494.79	1,494.79	90	
			UNITED AIRLINES	04/11/01	25152	Terminal Rent/Display	02506691	10,298.53	10,298.53	90	
			UNITED AIRLINES	04/10/31	25156	Landing Fees	02506782	38,925.37	38,925.37	90	
			UNITED AIRLINES	04/09/30	25847	Aviation - Reimbursements	02506755	2,259.17	2,259.17	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	817.65	817.65	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	7,335.03	7,335.03	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	11,845.58	11,845.58	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	18,355.73	3,391.30	90	
						TOTAL		91,341.85	76,377.42		
		000004058	USAIRWAYS INC	04/09/30	25156	Landing Fees	02506553	74,848.24	27,444.35	90	
			USAIRWAYS INC	04/09/30	25847	Aviation - Reimbursements	02506756	4,074.15	1,493.85	90	
			USAIRWAYS INC	04/09/15	25163	Badge Fees	02506344	10.00	10.00	90	
			USAIRWAYS INC	04/09/01	25152	Terminal Rent/Display	02506307	1,494.79	1,494.79	90	
			USAIRWAYS INC	04/09/01	25152	Terminal Rent/Display	02506307	16,653.27	16,653.27	90	
			USAIRWAYS INC	04/09/01	25841	Apron Rents	02506307	4,226.77	3,922.38	90	
			USAIRWAYS INC	04/09/01	25841	Apron Rents	02506307	6,416.31	6,416.31	90	
			USAIRWAYS INC	04/08/31	25156	Landing Fees	02506374	66,530.80	66,530.80	90	
			USAIRWAYS INC	04/08/31	25847	Aviation - Reimbursements	02506391	3,014.42	3,014.42	90	
			USAIRWAYS INC	04/08/25	25163	Badge Fees	02506198	10.00	10.00	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	1,076.25	1,076.25	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	2,184.69	2,184.69	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	8,947.50	8,947.50	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	17,224.85	17,224.85	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	17,910.00	17,910.00	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	20,966.25	20,966.25	90	
			USAIRWAYS INC	04/08/01	25841	Apron Rents	02506088	4,226.77	4,226.77	90	
			USAIRWAYS INC	04/08/01	25841	Apron Rents	02506088	4,565.63	4,565.63	90	
			USAIRWAYS INC	04/07/31	25156	Landing Fees	02506135	61,534.52	61,534.52	90	
			USAIRWAYS INC	04/07/31	25847	Aviation - Reimbursements	02506171	4,081.43	4,081.43	90	

OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000004058	USAIRWAYS INC	04/07/01	25847	Aviation - Reimbursements	02506151	3,349.20	3,349.20	90	
							TOTAL	323,345.84	273,057.26		
		000004059	USAIRWAYS EXPRESS	04/07/01	25847	Aviation - Reimbursements	02506150	1,292.24	1,292.24	90	
			USAIRWAYS EXPRESS	03/03/31	25152	Terminal Rent/Display	02502317	1,467.29	1,354.42	90	
			USAIRWAYS EXPRESS	02/08/31	25847	Aviation - Reimbursements	02500872	499.08	183.00	90	
			USAIRWAYS EXPRESS	02/07/31	25847	Aviation - Reimbursements	02500593	670.33	670.33	90	
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835286	520.41	38.98	90	Monthly share allocation
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835354	571.70	571.70	90	June, 2002 allocation of
							TOTAL	5,021.05	4,110.67		
		000004474	AVEX FLIGHT SUPPORT INC	04/11/04	25163	Badge Fees	02506710	10.00	10.00	90	
			AVEX FLIGHT SUPPORT INC	04/10/31	25159	Percentage of Gross	02506791	1,841.10	1,841.10	90	
							TOTAL	1,851.10	1,851.10		
		000004725	NORTHWEST AIRLINES	04/04/15	25163	Badge Fees	02504996	10.00	10.00	90	
							TOTAL	10.00	10.00		
		000005143	FEDERAL GRANTS 1999	04/10/13	25030	FAA Reimbursements - Fed	02506521	713,349.00	686,147.08	90	
			FEDERAL GRANTS 1999	04/09/24	25030	FAA Reimbursements - Fed	02506398	422,116.00	249,999.99	90	
			FEDERAL GRANTS 1999	04/09/24	25117	FAA Reimbursements- State	02506398	23,450.90	13,888.90	90	
			FEDERAL GRANTS 1999	04/03/31	25030	FAA Reimbursements - Fed	02504802	381,034.00	241,430.00	90	
			FEDERAL GRANTS 1999	04/03/31	25117	FAA Reimbursements- State	02504802	21,169.00	13,412.35	90	
			FEDERAL GRANTS 1999	04/03/10	25030	FAA Reimbursements - Fed	02504661	246,002.00	246,002.00	90	
			FEDERAL GRANTS 1999	04/03/10	25117	FAA Reimbursements- State	02504661	13,666.85	13,666.85	90	
			FEDERAL GRANTS 1999	03/07/25	25030	FAA Reimbursements - Fed	02503190	259,245.00	57,259.07	90	
			FEDERAL GRANTS 1999	03/07/25	25117	FAA Reimbursements- State	02503190	14,402.24	14,402.23	90	
							TOTAL	2,094,434.99	1,536,208.47		
		000005348	ARAMARK SERVICEMASTER	04/09/24	25200	Security Deposits	02506395	40.00	15.00	90	
			ARAMARK SERVICEMASTER	04/09/24	25646	Parking Permits	02506395	10.00	10.00	90	
							TOTAL	50.00	25.00		
		000005352	LARO SERVICE SYSTEMS INC	04/11/04	25165	Fingerprinting Fees	02506720	116.00	116.00	90	
			LARO SERVICE SYSTEMS INC	04/11/04	25200	Security Deposits	02506704	40.00	40.00	90	
			LARO SERVICE SYSTEMS INC	04/11/04	25646	Parking Permits	02506704	10.00	10.00	90	
			LARO SERVICE SYSTEMS INC	04/11/04	25646	Parking Permits	02506720	60.00	60.00	90	
			LARO SERVICE SYSTEMS INC	04/10/28	25163	Badge Fees	02506604	70.00	70.00	90	
			LARO SERVICE SYSTEMS INC	04/10/28	25165	Fingerprinting Fees	02506604	174.00	174.00	90	
			LARO SERVICE SYSTEMS INC	04/10/28	25646	Parking Permits	02506604	90.00	90.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		560.00	560.00		
25	0805	000005575	ASA DELTA CONNECTION	04/09/30	25156	Landing Fees	02506534	2,411.10	2,411.10	90	
			ASA DELTA CONNECTION	04/09/01	25152	Terminal Rent/Display	02506313	1,494.79	1,494.79	90	
						TOTAL		3,905.89	3,905.89		
		000005991	VERIZON	04/11/01	25151	Telephone	02506694	3,333.33	.33	90	
			VERIZON	04/10/31	25151	Telephone	02506817	99.09	99.09	90	
			VERIZON	04/10/31	25151	Telephone	02506817	402.70	303.61	90	
			VERIZON	04/10/01	25151	Telephone	02506495	3,333.33	.33	90	
			VERIZON	04/09/30	25151	Telephone	02506583	470.61	470.61	90	
			VERIZON	04/09/30	25151	Telephone	02506583	527.50	527.50	90	
			VERIZON	04/08/31	25151	Telephone	02506427	525.27	525.27	90	
			VERIZON	04/08/31	25151	Telephone	02506427	562.50	562.50	90	
			VERIZON	04/07/31	25151	Telephone	02506229	216.05	216.05	90	
			VERIZON	04/07/31	25151	Telephone	02506229	352.50	352.50	90	
			VERIZON	04/05/31	25151	Telephone	02505766	321.92	321.92	90	
			VERIZON	04/05/31	25151	Telephone	02505766	370.00	370.00	90	
			VERIZON	04/04/30	25151	Telephone	02505302	395.00	126.13	90	
			VERIZON	04/03/31	25151	Telephone	02505086	323.11	323.11	90	
			VERIZON	04/02/27	25151	Telephone	02504767	236.98	236.98	90	
			VERIZON	04/01/31	25151	Telephone	02504584	342.50	342.50	90	
			VERIZON	04/01/31	25151	Telephone	02504584	362.77	15.27	90	
			VERIZON	03/12/31	25151	Telephone	02504410	415.00	413.08	90	
			VERIZON	03/11/30	25151	Telephone	02504289	389.94	314.12	90	
			VERIZON	03/11/30	25151	Telephone	02504289	567.50	75.82	90	
			VERIZON	03/10/31	25151	Telephone	02504032	455.00	60.25	90	
						TOTAL		14,002.60	5,656.97		
		000006006	AIR CANADA REGIONAL INC	03/03/31	25152	Terminal Rent/Display	02502295	1,467.29	338.61	90	
			AIR CANADA REGIONAL INC	03/03/31	25156	Landing Fees	02502339	2,639.90	2,639.90	90	
			AIR CANADA REGIONAL INC	03/03/31	25847	Aviation - Reimbursements	02502400	122.61	122.61	90	
			AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	1,305.85	1,305.85	90	
			AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	1,305.85	1,305.85	90	
			AIR CANADA REGIONAL INC	03/02/28	25156	Landing Fees	02502003	2,441.20	1,648.88	90	
			AIR CANADA REGIONAL INC	03/02/28	25847	Aviation - Reimbursements	02502061	122.58	122.58	90	
						TOTAL		9,405.28	7,484.28		
		000007154	PIEDMONT AIRLINES	04/09/01	25152	Terminal Rent/Display	02506295	731.65	731.65	90	
			PIEDMONT AIRLINES	04/09/01	25152	Terminal Rent/Display	02506295	1,494.79	84.71	90	
			PIEDMONT AIRLINES	02/08/31	25156	Landing Fees	02500842	5,116.32	1,815.47	90	
			PIEDMONT AIRLINES	02/08/01	25152	Terminal Rent/Display	02500187	1,354.42	496.62	90	
			PIEDMONT AIRLINES	02/07/31	25156	Landing Fees	02500261	4,823.06	4,823.06	90	
			PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,055.18	1,055.18	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007154	PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,354.42	1,354.42	90	
			PIEDMONT AIRLINES	02/05/01	25152	Terminal Rent/Display	02040103	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/04/01	25152	Terminal Rent/Display	02032132	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/03/01	25152	Terminal Rent/Display	02031970	1,200.87	477.41	90	
							TOTAL	19,532.45	13,240.26		
		000007594	MISCELLANEOUS CUSTOMER	04/11/04	25165	Fingerprinting Fees	02506719	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/11/04	25646	Parking Permits	02506719	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25163	Badge Fees	02506597	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25165	Fingerprinting Fees	02506611	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25646	Parking Permits	02506611	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/09/13	25163	Badge Fees	02506341	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	04/08/25	25163	Badge Fees	02506194	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	04/07/16	25165	Fingerprinting Fees	02505929	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/07/16	25646	Parking Permits	02505929	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/05/24	25165	Fingerprinting Fees	02505248	145.00	145.00	90	
			MISCELLANEOUS CUSTOMER	04/05/24	25646	Parking Permits	02505248	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	04/04/15	25165	Fingerprinting Fees	02504983	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/04/15	25646	Parking Permits	02504983	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/04/01	25165	Fingerprinting Fees	02504885	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/04/01	25646	Parking Permits	02504885	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/01/21	25165	Fingerprinting Fees	02504321	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/01/21	25646	Parking Permits	02504321	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/12/10	25163	Badge Fees	02504067	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25163	Badge Fees	02503720	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25165	Fingerprinting Fees	02503755	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25646	Parking Permits	02503755	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/10/21	25163	Badge Fees	02503681	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25165	Fingerprinting Fees	02502516	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25646	Parking Permits	02502516	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502144	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502174	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502213	40.00	40.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502144	290.00	290.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502147	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502162	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502174	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502190	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502219	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502144	50.00	50.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502147	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502162	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502190	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502219	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502249	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502253	10.00	10.00	90	

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OPEN INVOICE REPORT OVER 90 DAYS
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007594	MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502261	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25165	Fingerprinting Fees	02502261	145.00	145.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502249	70.00	24.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502261	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25165	Fingerprinting Fees	02502001	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25646	Parking Permits	02502001	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25163	Badge Fees	02501967	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25165	Fingerprinting Fees	02501964	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25646	Parking Permits	02501964	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501931	87.00	87.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501931	35.00	35.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501933	440.00	440.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25165	Fingerprinting Fees	02501349	232.00	159.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25646	Parking Permits	02501349	120.00	120.00	90	
							TOTAL	2,860.00	2,741.00		
		000008463	AIR WISCONSIN	04/11/01	25152	Terminal Rent/Display	02506633	1,494.79	1,494.79	90	
			AIR WISCONSIN	04/11/01	25152	Terminal Rent/Display	02506633	1,646.43	1,646.43	90	
			AIR WISCONSIN	04/09/01	25152	Terminal Rent/Display	02506243	1,494.79	1,494.79	90	
			AIR WISCONSIN	04/09/01	25152	Terminal Rent/Display	02506243	3,225.01	3,225.01	90	
			AIR WISCONSIN	04/08/31	25847	Aviation - Reimbursements	02506377	12.30	12.30	90	
							TOTAL	7,873.32	7,873.32		
							CUSTOMER TYPE TOTAL	2,683,520.32	1,982,516.97		
							FUND TOTAL	2,683,520.32	1,982,516.97		
65	0807	000000946	MANCHESTER SCHOOL ATHLETICS	04/06/30	65462	Lacrosse Billing	9856223	5,176.59	5,176.59	90	April - June
							TOTAL	5,176.59	5,176.59		
		000004783	JUTRAS POST	03/06/30	65457	Baseball	9844912	450.00	30.00	90	
							TOTAL	450.00	30.00		
		000008596	COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851672	30.00	30.00	90	
			COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851673	30.00	30.00	90	
			COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851672	15.00	15.00	90	
			COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851673	20.00	20.00	90	
							TOTAL	95.00	95.00		
		000009363	WESTOVER, DANA	04/09/30	A5426	Ice Rates - West Side	9858658	120.00	120.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	120.00	120.00		
							CUSTOMER TYPE TOTAL	5,841.59	5,421.59		
							FUND TOTAL	5,841.59	5,421.59		
							FINAL TOTALS TOTAL	2,803,862.21	2,093,275.87		

* * * E N D O F R E P O R T * * *

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	000002561	MANCHESTER AIRPORT	05/03/01	10907	Auditing Fees	McGladrey & Pullen	9863875	37,843.00	37,843.00	C
	0101		MANCHESTER AIRPORT	05/02/03	10929	Solicitor's Office	Overhead - 2nd Qtr	9863149	16.64	16.64	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Solicitor's Office	Benefits - 2nd Qtr	9863149	47.96	47.96	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Solicitor's Office	Labor - 2nd Qtr	9863149	166.37	166.37	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Overhead	2nd Qtr - Risk	9863149	92.00	92.00	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Benefits	2nd Qtr - Risk	9863149	265.25	265.25	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Labor	2nd Qtr - Risk	9863149	920.00	920.00	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Overhead	2nd Qtr - Finance	9863149	18.41	18.41	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Materials	2nd Qtr - Finance	9863149	717.90	717.90	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Fringe Benefits	2nd Qtr - Finance	9863149	50.29	50.29	
	0101		MANCHESTER AIRPORT	05/02/03	10929	Labor	2nd Qtr Finance	9863149	184.05	184.05	
								TOTAL	40,321.87	40,321.87	
	0101	000002573	MANCHESTER EPD	05/03/01	10907	Auditing Fees	McGladrey & Pullen	9863876	12,511.00	12,511.00	
								TOTAL	12,511.00	12,511.00	
								CUSTOMER TYPE TOTAL	52,832.87	52,832.87	
11	0301	000002521	MANCHESTER POLICE DEPT	05/01/24	10968	AggregationEnergyMeasures	Infra-Red Heating System	9862880	36,163.00	36,163.00	
	0808		MANCHESTER POLICE DEPT	05/01/24	10461	Aggregation Fee - EEM		9862881	13,265.00	582.00	
	0301		MANCHESTER POLICE DEPT	05/01/24	10968	AggregationEnergyMeasures	Lighting Efficiency Proj	9862881	25,277.00	25,277.00	
	0808		MANCHESTER POLICE DEPT	05/01/24	10461	Aggregation Fee - EEM		9862880	16,834.00	16,834.00	
								TOTAL	91,539.00	78,856.00	
								CUSTOMER TYPE TOTAL	91,539.00	78,856.00	
27	0801	000002539	MANCHESTER HIGHWAY DEPT	05/02/10	27999	PARKER ST BRDG PAVE B-27A	CIP#740001 S MAIN S	9863163	3,372.00	3,372.00	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	MILDFOR ST SIDEWALK SCH E	CIP#740001 S MAIN S	9863163	29,154.86	29,154.86	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	DRAIN LINE INSPECT B-1A	CIP#740001 S MAIN S	9863163	290.00	290.00	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	WINTER ST SIDEWALK SCH D	CIP#740001 S MAIN S	9863163	2,255.00	2,255.00	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	BOYNTON ST SIDEWALK SCH C	CIP#740001 S MAIN S	9863163	29,879.50	29,879.50	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	QUINCY ST, SIDEWALK WORK	CIP#710203 S MAIN N	9863162	1,800.00	1,800.00	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	ALLEN ST PAVE BAL A-60&62	CIP#740001 S MAIN S	9863163	5,654.88	5,654.88	
	0801		MANCHESTER HIGHWAY DEPT	05/02/10	27999	S MAIN PED RAMP B-22,24,2	CIP#740001 S MAIN S	9863163	1,505.00	1,505.00	
								TOTAL	73,911.24	73,911.24	
	0801	000002557	MANCHESTER WATER WORKS	05/03/04	27999	Balance of work - S. Main	Project (Sch B)	9863794	2,566.31	2,566.31	
								TOTAL	2,566.31	2,566.31	

OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								CUSTOMER TYPE TOTAL	76,477.55	76,477.55	
33	0101	000000034	MANCHESTER FIRE DEPARTMENT	05/02/11	33130	Overtime-Unif Police Off	Reimburse Seabrook Activi	9863164	568.74	568.74	C
								TOTAL	568.74	568.74	
								CUSTOMER TYPE TOTAL	568.74	568.74	
34	0101	000002521	MANCHESTER POLICE DEPT	05/03/08	3J140	Supervisor OT Rate Office	Police Extra Detail	9863810	89.21	89.21	
	0101		MANCHESTER POLICE DEPT	05/03/08	3I225	Supervisor Rate Retiremen	Police Extra Detail	9863810	26.72	26.72	
	0101		MANCHESTER POLICE DEPT	05/03/08	3I140	Supervisor Rate Officer's	Police Extra Detail	9863810	313.04	313.04	
	0101		MANCHESTER POLICE DEPT	05/03/08	3J225	Supervisor OT Retirement	Police Extra Detail	9863810	7.62	7.62	
	0101		MANCHESTER POLICE DEPT	05/03/08	33237	Extra Detail Admin Fee	Police Extra Detail	9863810	177.65	177.65	
	0101		MANCHESTER POLICE DEPT	05/03/08	3A140	Regular Rate Officer's	Police Extra Detail	9863810	3,003.24	3,003.24	
	0101		MANCHESTER POLICE DEPT	05/03/08	3A225	Regular Rate Retirement	Police Extra Detail	9863810	256.65	256.65	
	0101		MANCHESTER POLICE DEPT	05/03/08	3B140	Overtime Rate Officer's	Police Extra Detail	9863810	420.48	420.48	
	0101		MANCHESTER POLICE DEPT	05/03/08	3B225	Overtime Rate Retirement	Police Extra Detail	9863810	35.92	35.92	
	0101		MANCHESTER POLICE DEPT	05/03/01	3I225	Supervisor Rate Retiremen	Police Extra Detail	9863701	26.72	26.72	
	0101		MANCHESTER POLICE DEPT	05/03/01	3J140	Supervisor OT Rate Office	Police Extra Detail	9863701	89.21	89.21	
	0101		MANCHESTER POLICE DEPT	05/03/01	3J225	Supervisor OT Retirement	Police Extra Detail	9863701	7.62	7.62	
	0101		MANCHESTER POLICE DEPT	05/03/01	33237	Extra Detail Admin Fee	Police Extra Detail	9863701	175.10	175.10	
	0101		MANCHESTER POLICE DEPT	05/03/01	3A140	Regular Rate Officer's	Police Extra Detail	9863701	2,934.20	2,934.20	
	0101		MANCHESTER POLICE DEPT	05/03/01	3A225	Regular Rate Retirement	Police Extra Detail	9863701	250.75	250.75	
	0101		MANCHESTER POLICE DEPT	05/03/01	3B140	Overtime Rate Officer's	Police Extra Detail	9863701	446.76	446.76	
	0101		MANCHESTER POLICE DEPT	05/03/01	3B225	Overtime Rate Retirement	Police Extra Detail	9863701	38.17	38.17	
	0101		MANCHESTER POLICE DEPT	05/03/01	3I140	Supervisor Rate Officer's	Police Extra Detail	9863701	313.04	313.04	
	0101		MANCHESTER POLICE DEPT	05/02/09	33237	Extra Detail Admin Fee	Police Extra Detail	9863130	10.20	10.20	
	0101		MANCHESTER POLICE DEPT	05/02/09	3A225	Regular Rate Retirement	Police Extra Detail	9863130	17.70	17.70	
	0101		MANCHESTER POLICE DEPT	05/02/09	3A140	Regular Rate Officer's	Police Extra Detail	9863130	207.12	207.12	
	0101		MANCHESTER POLICE DEPT	05/02/01	3A140	Regular Rate Officer's	Police Extra Detail	9862918	5,902.92	5,902.92	
	0101		MANCHESTER POLICE DEPT	05/02/01	3A225	Regular Rate Retirement	Police Extra Detail	9862918	491.18	491.18	
	0101		MANCHESTER POLICE DEPT	05/02/01	3B140	Overtime Rate Officer's	Police Extra Detail	9862918	420.48	420.48	
	0101		MANCHESTER POLICE DEPT	05/02/01	3B225	Overtime Rate Retirement	Police Extra Detail	9862918	35.92	35.92	
	0101		MANCHESTER POLICE DEPT	05/02/01	3I140	Supervisor Rate Officer's	Police Extra Detail	9862918	626.08	626.08	
	0101		MANCHESTER POLICE DEPT	05/02/01	3I225	Supervisor Rate Retiremen	Police Extra Detail	9862918	53.44	53.44	
	0101		MANCHESTER POLICE DEPT	05/02/01	3J140	Supervisor OT Rate Office	Police Extra Detail	9862918	178.41	178.41	
	0101		MANCHESTER POLICE DEPT	05/02/01	3J225	Supervisor OT Retirement	Police Extra Detail	9862918	15.24	15.24	
	0101		MANCHESTER POLICE DEPT	05/02/01	33237	Extra Detail Admin Fee	Police Extra Detail	9862918	336.60	336.60	
	0101		MANCHESTER POLICE DEPT	05/02/01	33931	Extra Detail Reserve Acct	Police Extra Detail	9862918	13.28	13.28	
								TOTAL	16,920.67	16,920.67	
	0101	000002557	MANCHESTER WATER WORKS	05/02/22	3A140	Regular Rate Officer's	Police Extra Detail	9863276	414.24	414.24	
	0101		MANCHESTER WATER WORKS	05/02/22	3A225	Regular Rate Retirement	Police Extra Detail	9863276	23.60	23.60	
	0101		MANCHESTER WATER WORKS	05/02/22	33931	Extra Detail Reserve Acct	Police Extra Detail	9863276	11.80	11.80	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	000002557	MANCHESTER WATER WORKS	05/02/22	33237	Extra Detail Admin Fee	Police Extra Detail	9863276	22.10	22.10	C
	0101		MANCHESTER WATER WORKS	05/02/22	3B225	Overtime Rate Retirement	Police Extra Detail	9863276	4.49	4.49	
	0101		MANCHESTER WATER WORKS	05/02/22	3B140	Overtime Rate Officer's	Police Extra Detail	9863276	52.56	52.56	
								TOTAL	528.79	528.79	
								CUSTOMER TYPE TOTAL	17,449.46	17,449.46	
50	0101	000002545	MANCHESTER BUILDING MAINTENANC	05/03/04	5C110	LABOR 118046-37		9863854	618.61	618.61	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/04	5H682	MATERIALS 118046-37		9863854	24.50	24.50	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/04	50361	EQUIPMENT 118046-37		9863854	183.40	183.40	
								TOTAL	826.51	826.51	
	0101	000002557	MANCHESTER WATER WORKS	05/02/24	5G130	45 Utility Insp OT-8 hrs	W/E 2/19/05	9863732	280.00	280.00	
	0101		MANCHESTER WATER WORKS	05/02/17	5G130	45 Utility Insp OT-2.5 hr	W/E 2/12/05	9863311	87.50	87.50	
	0101		MANCHESTER WATER WORKS	05/02/17	5G130	45 Utility Insp OT-4 hrs	W/E 2/12/05	9863311	140.00	140.00	
	0101		MANCHESTER WATER WORKS	05/02/10	5G130	45 UTILITY INSP OT-1 hr	W/E 2/5/05	9863191	35.00	35.00	
	0101		MANCHESTER WATER WORKS	05/02/10	5G130	45 UTILITY INSP OT-3 hr	W/E 2/5/05	9863191	105.00	105.00	
	0101		MANCHESTER WATER WORKS	05/02/10	5G130	45 UTILITY INSP OT-2.5 hr	W/E 2/5/05	9863191	87.50	87.50	
								TOTAL	735.00	735.00	
	0101	000002573	MANCHESTER EPD	05/02/28	50361	O&M SEWER REIMBURSEMENT	FEBRUARY 2005	9863796	1,139.30	1,139.30	
	0101		MANCHESTER EPD	05/01/31	50361	O&M Sewer Reimbursement	January 2005	9862967	795.91	795.91	
								TOTAL	1,935.21	1,935.21	
								CUSTOMER TYPE TOTAL	3,496.72	3,496.72	
65	0101	000002568	MANCHESTER RISK MANAGEMENT	05/03/02	65110	Safety Awards	Jan - Mar 2005	9863780	270.00	270.00	
								TOTAL	270.00	270.00	
								CUSTOMER TYPE TOTAL	270.00	270.00	
								AGING TOTAL	242,634.34	229,951.34	
13	0101	000002521	MANCHESTER POLICE DEPT	04/12/13	13740	HP DVD Writer	POL PO#: 547103	9861027	460.53	460.53	30
	0101		MANCHESTER POLICE DEPT	04/12/13	13740	Cardinal training, etc.	POL PO#: 5488832	9861024	9,300.00	6,929.11	
								TOTAL	9,760.53	7,389.64	

CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
13	0101	000002568	MANCHESTER RISK MANAGEMENT	04/12/14	13740	19" NEC Monitor	per Kevin O'Neil	9861032	188.19	188.19	30
								TOTAL	188.19	188.19	
	0101	000002573	MANCHESTER EPD	04/12/14	13740	SMTP Antivirus	EPD PO#: 547408	9861038	44.00	44.00	
	0101		MANCHESTER EPD	04/12/14	13350	Printed EPD Bill Forms	12/08/04 - INV #26907	9861036	2,029.10	356.00	
	0101		MANCHESTER EPD	04/12/14	13740	Click2Gov License Fees	EPD PO#: 545997	9861033	11,702.50	11,702.50	
	0101		MANCHESTER EPD	04/12/13	13740	Symantec Norton Antivirus	EPD PO#: 547408	9861023	110.00	110.00	
								TOTAL	13,885.60	12,212.50	
								CUSTOMER TYPE TOTAL	23,834.32	19,790.33	
								AGING TOTAL	23,834.32	19,790.33	
13	0101	000000044	MANCHESTER LIBRARY	04/09/24	13740	Optiplex GX 270 2.8	LIBRARY PO#: 427756	9858528	1,671.86	146.98	90
								TOTAL	1,671.86	146.98	
	0101	000002557	MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	7/01/02-12/31/02	9840783	120.63	25.44	
								TOTAL	120.63	25.44	
	0101	000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	Continution Property	9842549	7,500.00	3,750.00	
								TOTAL	7,500.00	3,750.00	
	0101	000002573	MANCHESTER EPD	04/06/30	13740	HP DUPLEX ASSEMBLY	EPD PO#: 428682	9856067	419.00	419.00	
								TOTAL	419.00	419.00	
								CUSTOMER TYPE TOTAL	9,711.49	4,341.42	
								AGING TOTAL	9,711.49	4,341.42	
								FINAL TOTALS TOTAL	276,180.15	254,083.09	

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/28	21998	School Charge Backs	FACILITIES DIVISION	9863746	664,672.31	664,672.31	C
								TOTAL	664,672.31	664,672.31	
								CUSTOMER TYPE TOTAL	664,672.31	664,672.31	
30	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	SOUTHSIDE, 2 CALLS	9863009	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	HILLSIDE, 10 CALLS	9863009	750.00	750.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	GOSSLER, 3 CALLS	9863009	150.00	150.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	HALLSVILLE, 8 CALLS	9863009	550.00	550.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	BAKERSVILLE, 8 CALLS	9863009	550.00	550.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	WEST HIGH, 10 CALLS	9863009	750.00	750.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	CLASSICAL BLD., 7 CALLS	9863009	450.00	450.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	PRACTICAL ARTS, 5 CALLS	9863009	250.00	250.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	JAMES BLD., 12 CALLS	9863009	950.00	950.00	
								TOTAL	4,500.00	4,500.00	
								CUSTOMER TYPE TOTAL	4,500.00	4,500.00	
33	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/18	33998	School Charge Backs	FY 2005 Oct-Dec 2004	9863258	159,014.26	159,014.26	
								TOTAL	159,014.26	159,014.26	
								CUSTOMER TYPE TOTAL	159,014.26	159,014.26	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	3A140	Regular Rate Officer's	Police Extra Detail	9863801	517.80	517.80	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	3A225	Regular Rate Retirement	Police Extra Detail	9863801	44.25	44.25	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/01	3A225	Regular Rate Retirement	Police Extra Detail	9863689	53.10	53.10	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/01	3A140	Regular Rate Officer's	Police Extra Detail	9863689	621.36	621.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	3A225	Regular Rate Retirement	Police Extra Detail	9863263	53.10	53.10	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	3A140	Regular Rate Officer's	Police Extra Detail	9863263	621.36	621.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/15	3A140	Regular Rate Officer's	Police Extra Detail	9863204	1,139.16	1,139.16	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/15	3A225	Regular Rate Retirement	Police Extra Detail	9863204	97.35	97.35	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/09	3A140	Regular Rate Officer's	Police Extra Detail	9863120	414.24	414.24	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/09	3A225	Regular Rate Retirement	Police Extra Detail	9863120	35.40	35.40	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	3A225	Regular Rate Retirement	Police Extra Detail	9862909	35.40	35.40	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	3A140	Regular Rate Officer's	Police Extra Detail	9862909	414.24	414.24	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/27	3A225	Regular Rate Retirement	Police Extra Detail	9862892	8.85	8.85	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/27	3A140	Regular Rate Officer's	Police Extra Detail	9862892	103.56	103.56	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/25	3A225	Regular Rate Retirement	Police Extra Detail	9862823	17.70	17.70	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/25	3A140	Regular Rate Officer's	Police Extra Detail	9862823	207.12	207.12	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/19	3A225	Regular Rate Retirement	Police Extra Detail	9862447	53.10	53.10	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/19	3A140	Regular Rate Officer's	Police Extra Detail	9862447	621.36	621.36	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION		COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	3A225	Regular Rate Retirement		Police Extra Detail	9862335	17.70	17.70	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	3A140	Regular Rate Officer's		Police Extra Detail	9862335	207.12	207.12	
									TOTAL	5,283.27	5,283.27	
									CUSTOMER TYPE TOTAL	5,283.27	5,283.27	
41	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	41110	Salaries for Field Trip		02/22/05 Hillside	9863867	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	41230	Field Trip FICA		02/22/05 Hillside	9863867	7.65	7.65	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	41998	OCT-DEC04 OPERATING		SCHOOL HEALTH	9862366	2,212.30	2,212.30	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	41998	OCT-DEC04 BENEFIT SCH HLT			9862366	109,410.94	109,410.94	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	41998	OCT-DEC04 SALARY SCH HLTH			9862366	319,753.75	319,753.75	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	41998	OCT-DEC04 BENEFIT ADM		P. DUMAIS	9862366	1,521.31	1,521.31	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/11	41998	OCT-DEC04 SALARY ADM		P. DUMAIS	9862366	4,114.71	4,114.71	
									TOTAL	437,120.66	437,120.66	
									CUSTOMER TYPE TOTAL	437,120.66	437,120.66	
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/28	50998	LABOR	118050-179	K SHEPPARD P/E 2/26/05	9863832	479.79	479.79	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/31	50998	LABOR	118050-179	K SHEPPARD P/E 1/29/05	9863119	426.48	426.48	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/31	50998	LABOR	118048-162	K SHEPPARD P/E 1/29/05	9863119	159.93	159.93	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/17	50912	Fuel Usage		61.50 gallons unleaded	9862441	85.42	85.42	
									TOTAL	1,151.62	1,151.62	
									CUSTOMER TYPE TOTAL	1,151.62	1,151.62	
52	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	H2646	Permits/Millyard			9863331	40.00	40.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	H2646	Permits/Millyard			9863331	600.00	600.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/20	H2646	Permits/Millyard			9862497	40.00	40.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/20	H2646	Permits/Millyard			9862497	600.00	600.00	
									TOTAL	1,280.00	1,280.00	
									CUSTOMER TYPE TOTAL	1,280.00	1,280.00	
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/24	65652	JFK Electric Reimbursemnt			9863687	8,475.92	8,475.92	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	05/01/24	65652	JFK Electric Reimbursemnt			9862821	7,842.49	7,842.49	
									TOTAL	16,318.41	16,318.41	

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OPEN INVOICE REPORT BY AGING
SCHOOL INVOICES BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								CUSTOMER TYPE TOTAL	16,318.41	16,318.41	
								AGING TOTAL	1,289,340.53	1,289,340.53	
30	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	BEECH ST., BOX #3843	9861687	480.00	480.00	30
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	CENTRAL-IA, BOX #3341	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	WILSON, BOX #3872	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30640	Place of Assembly Permit	WEST HS	9861687	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30640	Place of Assembly Permit	PARKSIDE JH	9861687	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30640	Place of Assembly Permit	MEMORIAL HS	9861687	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	NORTHWEST, BOX #7655	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	BROWN, BOX #7441	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	HALLSVILLE, BOX #4184	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	PARKSIDE, BOX #7333	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	MCDONOUGH, BOX #3281	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	CTRL-JAMES, BOX #3251	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	CTRL-CLASSICAL,BOX#3241	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	ADMIN. BLDG., BOX #3141	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	HILLSIDE, BOX #2991	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	SMYTH RD., BOX #2491	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	WEBSTER, BOX #1242	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	GOSSLER, BOX #7332	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	WEST, BOX #7221	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	PARKER VARNEY, BOX #6422	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	MCLAUGHLIN, BOX #5712	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	GREEN ACRES, BOX #5711	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	WESTON, BOX #5351	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	HIGHLAND GF, BOX #4891	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	BAKERV'LE ANNEX,BOX#4755	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	BAKERSVILLE, BOX #4754	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	MEMORIAL, BOX #4553	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	SOUTHSIDE, BOX #4552	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	JEWETT, BOX 4551	9861687	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	30485	Fire Alarm User Fee	MST, BOX 4486	9861687	480.00	480.00	
								TOTAL	13,260.00	13,260.00	
								CUSTOMER TYPE TOTAL	13,260.00	13,260.00	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	3A225	Regular Rate Retirement	Police Extra Detail	9861609	8.85	8.85	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/01/04	3A140	Regular Rate Officer's	Police Extra Detail	9861609	103.56	103.56	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/12/28	3A140	Regular Rate Officer's	Police Extra Detail	9861508	310.68	310.68	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/12/28	3A225	Regular Rate Retirement	Police Extra Detail	9861508	26.55	26.55	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION		COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
									TOTAL	449.64	449.64	
									CUSTOMER TYPE TOTAL	449.64	449.64	
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/12/31	50998	LABOR	118050-179	K SHEPPARD P/E 12/31/04	9862290	373.17	373.17	30
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/12/31	50998	LABOR	118038-162	K SHEPPARD P/E 12/31/04	9862290	53.31	53.31	
									TOTAL	426.48	426.48	
									CUSTOMER TYPE TOTAL	426.48	426.48	
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/12/31	65998	Southside Basketball Std		Net of $525 Ins Reimburse	9862817	987.44	987.44	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/12/31	65998	Q2 FY05 Schl Grounds and		Winter Maintenance	9862373	16,345.16	16,345.16	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	04/12/30	65652	JFK Electric Reimbursemnt			9861597	7,241.32	7,241.32	
									TOTAL	24,573.92	24,573.92	
									CUSTOMER TYPE TOTAL	24,573.92	24,573.92	
									AGING TOTAL	38,710.04	38,710.04	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/11/30	3I225	Supervisor Rate Retiremen		Police Extra Detail	9860293	12.53	12.53	60
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/11/30	3I140	Supervisor Rate Officer's		Police Extra Detail	9860293	146.74	146.74	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/11/30	3A225	Regular Rate Retirement		Police Extra Detail	9860293	66.38	66.38	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/11/30	3A140	Regular Rate Officer's		Police Extra Detail	9860293	776.70	776.70	
									TOTAL	1,002.35	1,002.35	
									CUSTOMER TYPE TOTAL	1,002.35	1,002.35	
									AGING TOTAL	1,002.35	1,002.35	
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs		ALARM, SECURITY CALLS	9855312	163.20	163.20	90
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs		ALARM SECURITY CALLS	9855312	448.80	448.80	
									TOTAL	612.00	612.00	
									CUSTOMER TYPE TOTAL	612.00	612.00	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								AGING TOTAL	612.00	612.00	
								FINAL TOTALS TOTAL	1,329,664.92	1,329,664.92	

* * * E N D O F R E P O R T * * *

4E

Department of Finance
Accounts Receivable
Submissions to Solicitor's Office

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount		Explanation
fire	*Joshua Irrevocable Trust*	*4431*	*9812586*	*1/1/2000*	*$480.00*	*$480.00*		*Pymt Plan Initiated*
	above submitted to City Solicitor December 21, 2000						$480.00	
fire	NH Demolition Inc	5867	9815206	6/29/2000	$1,918.35	$1,762.10		closed AEX 05/28/01
traffic	Brian Smith	5973	9816151	8/9/2000	$859.94	$859.94		closed SKP 06/29/01
	above submitted to City Solicitor 7/13/01		Total sent to City Solicitor				$2,622.04	
fire	*Joshua Irrevocable Trust*	*4431*	*9814633*	*5/24/2000*	*$50.00*	*$50.00*		*Pymt Plan Initiated*
	above submitted to City Solicitor 8/14/01		Total sent to City Solicitor				$50.00	
hwy	Chris Chakas - Former Hwy Employee	6172	9818435	11/28/2000	$63.84	$63.84		workers compensation reimbursement
	above submitted to City Solicitor 11/23/01		Total sent to City Solicitor				$63.84	
hwy	John Kiskinis - Former Hwy Employee	6174	9818437	11/28/2000	$486.53	$486.53		workers compensation reimbursement
	above submittted to City Solicitor 12/17/01						$486.53	
epd	Casey Septic	5684	6172&754	7/31/2000	$1,857.44	$ 1,857.44		closed AEX 12/30/01
	above submittted to City Solicitor 01/14/02						$ 1,857.44	
fire	Bernard Stubbs	6622	9823938	6/29/2001	$1,735.89	$1,735.89		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825286	8/20/2001	$530.70	$530.70		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825476	8/27/2001	$634.50	$634.50		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825663	9/10/2001	$406.50	$406.50		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9825794	9/17/2001	$133.50	$133.50		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826156	9/24/2001	$31.50	$31.50		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9826396	10/5/2001	$58.50	$58.50		closed AEX 05/26/02
hwy	Cold Stone Development	5981	9827382	11/13/2001	$105.00	$105.00		closed AEX 05/26/02
	above submittted to City Solicitor 06/13/02						$3,636.09	
hwy	Mike Healy - Former Hwy Employee	6173	9818436	11/28/2000	$218.98	$218.98		workers compensation reimbursement
	above submittted to City Solicitor 08/12/02						$218.98	
traffic	Danielle Garcia	7307	9832429	4/24/2002	$3,160.29	$3,160.29		closed AEX 06/30/03
	above submittted to City Solicitor 07/15/03						$3,160.29	
hwy	Steve Mann - Former Hwy Employee	8005	9843224	5/6/2003	$417.56	$417.56		closed AEX 09/20/03
	above submittted to City Solicitor 10/15/03						$417.56	
hwy	Teac Boucher - Former Hwy Employee	8006	9843225	5/6/2003	$92.11	$92.11		closed AEX 10/25/03
traffic	Teresa Lorenz	6977	9826959	10/22/2001	$1,327.19	$1,327.19		closed AEX 10/31/03
	above submittted to City Solicitor 12/3/03						$1,419.30	
hwy	Ryan Fitzgerald - Former Hwy Employee	8115	9844254	6/16/2003	$36.92	$36.92		closed AEX 02/21/04
hwy	Steve Thompson - Former Hwy Employee	8111	9844250	6/16/2003	$82.97	$82.97		closed AEX 02/14/04
	above submittted to City Solicitor 03/9/04						$119.89	
hwy	Timothy Boisvert - Former Hwy Employee	8113	9844252	6/16/2003	$51.13	$51.13		closed USA 02/14/04
	above submittted to City Solicitor 04/9/04						$51.13	
traffic	*Joseph Brunn DBA Bird Transportation*	*7887*	*9841488*	*3/26/2003*	*$3,374.93*	*$3,374.93*		*closed AEX 04/24/04*
	above submittted to City Solicitor 05/11/04						$3,374.93	
hwy	Steve Thompson - Former Hwy Employee	8111	9845813	7/31/2003	$598.72	$518.72		closed AEX 02/14/04
	above submittted to City Solicitor 06/14/04						$518.72	
police	Second Street Productions	8376	9847901	10/11/2003	$977.42	$977.42		closed USA 06/30/04
	above submittted to City Solicitor 07/16/04						$977.42	
hwy	Kyle Poisson - Former Hwy Employee	8114	9844253	6/16/2003	$440.93	$440.93		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9843832	10/27/2003	$217.50	$217.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844119	10/27/2003	$39.00	$39.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844244	10/27/2003	$33.00	$33.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844748	10/27/2003	$394.50	$394.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845093	10/27/2003	$34.50	$34.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845895	10/27/2003	$38.00	$38.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845981	10/27/2003	$12.00	$12.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846774	10/27/2003	$569.00	$569.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846835	10/27/2003	$30.00	$30.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846965	10/27/2003	$28.50	$28.50		closed AEX 07/31/04
	above submittted to City Solicitor 09/13/04						$1,836.93	
police	Asphalt Doctor	8268	9846211	8/16/2003	$421.62	$421.62		closed AEX 10/16/04
police	Asphalt Doctor	8268	9846657	8/23/2003	$1,245.72	$1,245.72		closed AEX 10/16/04
police	Asphalt Doctor	8268	9846870	8/30/2003	$728.26	$728.26		closed AEX 10/16/04
police	Asphalt Doctor	8268	9847788	10/4/2003	$210.82	$210.82		closed AEX 10/16/04
traffic	Kathryn Donohue	8606	9851769	2/5/2004	$977.34	$977.34		closed AEX 10/30/04
	above submittted to City Solicitor 11/12/04						$3,583.76	
fire	Joshua Irrevocable Trust	7137	9850846	1/5/2004	$480.00	$240.00		*Pymt Plan Initiated*
police	Sterling & Reid Bros Circus	8266	9846210	8/16/2003	$919.92	$919.92		closed AEX 11/20/04
							$1,159.92	
	above submittted to City Solicitor 12/07/04							
							$26,034.77	

UNCOLLECTABLE PER COLLECTION AGENCY > $1,000-SEND TO CITY SOLICITOR

ACCOUNTS RECEIVABLE OVER 90 DAYS
SUMMARY

As of March 9, 2005

				Misc Information
Total Receivables Over 90 Days			$ 2,093,275.87	
Interdepartmental	$	4,341.42		
School	$	612.00		
Solicitor's Office Submissions	$	26,034.77		
Airport	$	1,982,516.97		
Fraser Insurance Company	$	16,217.55		Claim for Reimbursement of City Hall Sprinkler Damage
State of NH - Traffic Bureau	$	19,624.08		State Traffic Reimbursement
Subtotal			$ 2,049,346.79	
Adjusted Receivable Balance From Other Accounts			$ 43,929.08	

1/18/05 - Tabled HR, Finance, Chief negotiator to get together + come up with rec. for all employees.
2/15/05 - Remained tabled.
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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

December 15, 2004

Committee on Accounts, Enrollment and Revenue Administration
C/o Mr. Leo Bernier
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Audit Status Update:

Tuition Reimbursement Program

Report Submitted tonight.

Valley Street Cemetery Trust Funds

Report submitted at the next COA meeting.

Citywide Risk Assessment

Internal Audit is in the process of performing a risk assessment of the entire City government in order to develop an audit plan that will concentrate on the departments with the highest risk. An audit plan using the risk assessment model will be developed in the next month.

Respectfully Submitted,

Kevin Buckley

Kevin M. Buckley
Internal Audit Manager

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INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

CITY OF MANCHESTER TUITION REIMBURSEMENT PROGRAM
FOR THE FISCAL YEAR ENDED JUNE 30, 2004

Prepared by
City of Manchester, NH – Finance Department
Internal Audit Division

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INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
EMPLOYEE TUITION REIMBURSEMENT ACCOUNT
FOR THE FISCAL YEAR ENDED JUNE 30, 2004

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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

September 29, 2004

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Smith, Shea, Guinta, Osborne and Thibaullt

Dear Honorable Committee Members:

A routine pre-audit of bills submitted to the Finance Department for payment revealed several inconsistencies with procedures used in the handling of employee tuition reimbursement. The Internal Audit Manager determined that a review of the Tuition Reimbursement Program in force during fiscal year 2004 was warranted. Based on errors found in the initial review an audit of the expenditures of the program was conducted.

IA's procedures were limited to a financial and compliance audit of the City of Manchester Employee Tuition Reimbursement Program for the fiscal year ended June 30, 2004. The audit procedures began with an evaluation of the internal control structure in place at the City of Manchester over tuition reimbursements, a review of laws, regulations and labor agreements governing the Tuition Reimbursement Program and tests of transactions occurring during the fiscal year ended June 30, 2004.

Conclusion

Based on the test work performed, it appears that the City does not have clearly defined written rules governing the tuition reimbursement program and employee development funds that has led to inconsistent use of these funds. Internal controls over the funds appear to not be working as designed. This breakdown in controls has caused instances of personnel being paid twice for the same course and/or paid in excess of the maximum allowable annual amount. A more thorough explanation of the problems found and recommendations to prevent further errors occurring in the future are found in the report that follows.

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Draft observation worksheets and a draft audit report was sent to the Director of the Human Resources Department, the Finance Officer, the Building Commissioner and the Airport Director for their review and comment. The observations generated and the auditee written responses are included on pages eight through nineteen. The auditee's responses indicate disagreement with the report's major findings. The auditees believe that IA has interpreted employee development and tuition reimbursement policy too narrowly. IA appreciates the courtesy and cooperation of the staff and administration of the all the departments contacted on this assignment.

Respectfully Submitted,

Kevin Buckley

Kevin Buckley, CPA
Internal Audit Manager

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INTRODUCTION

AUDIT BACKGROUND

A routine pre-audit of bills submitted to the Finance Department for payment revealed several inconsistencies with procedures used in the handling of employee tuition reimbursement. The Internal Audit Manager determined that a review of the Tuition Reimbursement Program in force during fiscal year 2004 was warranted. Based on errors found in the initial review an audit of the expenditures of the program was conducted.

The Finance Officer of the City of Manchester, NH has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted between August 2004 and October 2004 in accordance with standards applicable to financial and compliance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

AUDIT SCOPE AND OBJECTIVES

The audit was limited to financial activity of the City of Manchester Tuition Reimbursement Program for the fiscal year ended June 30, 2004. The audit was designed to determine compliance with rules and regulations that govern the City of Manchester Tuition Reimbursement Program and to determine if amounts recorded in the financial records are fairly stated and properly classified.

The results of our testing, observations generated, auditee responses and the Schedule of Financial Activity are included on the following pages of this report.

BACKGROUND OF TUITION REIMBURSEMENT PROGRAM

Tuition reimbursement has been a long-standing benefit of employees of the City of Manchester. This benefit is available to all regular, full-time and regular, part-time (on a pro-rated basis) employees, on a first-come, first served basis. All employees who have completed six months of continuous service are eligible. The exact amount of reimbursement allowed is determined by the employee's union agreement. In general the City will reimburse up to 75% of the cost of tuition and supplies. Fifty percent of the allowable amount is disbursed prior to the course commencing with the remainder being disbursed upon successful completion of the course. TABLE 1 summarizes the various tuition benefits in force during fiscal year 2004 per union agreements in effect during the audit period:

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TABLE 1
EMPLOYEE TUITION REIMBURSEMENT BENEFIT MATRIX FY 2004

Bargaining Unit	FY 2002 # Employees Covered	Maximum per Course	Annual Maximum per Employee	Annual Maximum per Bargaining Unit
Non-Affiliated	345	NA	$1,060	$31,500
Teamsters (Library)	23	NA	1,060	(1)
MPPA (Police Officers)	173	NA	860	9,000
MAPS (Police Supervisors)	43	NA	900	5,000
PDSS (Police Staff)	56	NA	1,200	6,000
Teamsters (Airport)	36	NA	1,050	1,500
IAFF (Fire Fighters)	239	NA	900	9,000
MAPS (Fire Supervisors)	6	NA	1,500	3,000
AFSCME (Master Agreement)	245	NA	825	17,200
AFSCME (Health)	45	900	MPH 1,400 Masters 1,060 Bachelors 900	(2)
AFSCME (PBS/BMD)	10	NA	825	8,970
USWA (Water)	64	NA	$1,270	No Limit
TOTAL	1,285			$91,170

Source: Employee Benefit Matrix from City Negotiator

(1) Non-Affiliated and Teamsters (Library) share the same annual maximum per bargaining unit amount of $31,500.

(2) AFSCME (Master Agreement) and (Health) share the same annual maximum per bargaining unit amount of $17,200.

The amount of expenditures paid out from the Tuition Reimbursement Program has been decreasing in the last three years. Actual expenditures for the City of Manchester Tuition Reimbursement Program were $56,862, $47,303 and $41,461 for fiscal years 2002, 2003 and 2004 respectively.

During fiscal year 2004 eighty-one employees from almost every department took advantage of the program as noted in TABLE 2 on the following page. The Health Department had the most employees participating (31, includes 2 non-affiliated) followed by the Fire Department (20, includes 1 non-affiliated).

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TABLE 2
EMPLOYEE TUITION REIMBURSEMENT BY BARGAINING UNIT FY 2004

Bargaining Unit	# Employees Reimbursed	FY 2004 Expenditures
Non-Affiliated	16	$ 12,824
Teamsters (Library)	1	302
MPPA (Police Officers)	6	2,885
MAPS (Police Supervisors)	0	-0-
PDSS (Police Staff)	1	958
Teamsters (Airport)	2	2,512
IAFF (Fire Fighters)	19	8,046
MAPS (Fire Supervisors)	0	-0-
AFSCME (Master Agreement)	7	3,214
AFSCME (Health)	29	6,193
AFSCME (PBS/BMD)	4	1,028
USWA (Water)	2	3,500
TOTAL	87	$ 41,462

Source: INFYSYS Standard Report, Working G/L Report, Object code 270

Payments for tuition reimbursement are posted to object code 0270 in the accounting system. In addition to tuition reimbursement, departments budget funds for employee development. The Tuition Reimbursement Program is mainly used for courses leading to a college degree. Employee development is used to pay for courses, conventions, seminars and meetings that are directly related to an employee's job function. Many of the employee development activities are a requirement of the job or to fulfill requirements of a professional designation such as CPA or RN. The City pays 100% of these expenses and each employee is limited only by the department's budget. Employee development is accounted for under object code 0271 in the HTE system. The City spent $101,070, $73,716 and $82,043 during fiscal years 2002, 2003 and 2004 respectively as shown in TABLE 3 on the following page.

The amount of employee development funds allocated in the original budget has also been decreasing steadily in the past three years. The total amount budgeted for employee development was $101,110, $94,650 and $90,650 for fiscal years 2002, 2003, and 2004 respectively. In order to help departments meet their employee development goals the Human Resources Department has allowed employees to apply for tuition reimbursement to cover activities normally paid for with employee development funds. The amounts expended in TABLE 2 include these amounts.

In addition, as noted in OBSERVATION 2, three employees have used employee development funds to cover tuition reimbursement when they reached the annual limit of reimbursements allowable. This amounted to $5,761, $9,946 and $6,975 of tuition being paid with employee development funds in fiscal years 2002, 2003 and 2004 respectively.

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TABLE 3
EMPLOYEE DEVELOPMENT EXPENDITURES BY DEPARTMENT

Fund	Department	FY 2002	FY 2003	FY 2004
100	Building	$ 1,185	$ 2,663	$ 130
100	City Solicitor	$ 1,670	$ 620	$ 830
100	Finance	$ 8,781	$ 6,122	$ 4,155
100	Information Systems	$ 20,736	$ 15,776	$ 22,195
100	Mayor	$ 25	$ -0-	$ -0-
100	Human Resources	$ 2,759	$ 1,175	$ 1,801
100	Planning	$ -0-	$ 805	$ -0-
100	Tax	$ 540	$ 245	$ -0-
100	Police	$ 17,668	$ 8,114	$ 19,063
100	Health	$ 2,850	$ 188	$ 895
100	Highway	$ 4,053	$ -0-	$ -0-
100	Welfare	$ 302	$ -0-	$ -0-
100	Parks	$ 1,240	$ 1,640	$ 425
100	Library	$ 5,395	$ 509	$ 173
801	Environmental Protection Division	$ 2,570	$ 3,223	$ 1,744
803	Water	$ 3,289	$ 1,899	$ 3,260
805	Aviation	$ 28,007	$ 29,517	$ 26,397
807	Parks	$ -0-	$ 220	$ 330
808	Aggregation	$ -0-	$ 1,000	$ 645
	TOTAL	$ 101,070	$ 73,716	$ 82,043

Source: INFYSYS Standard Report, Working G/L Report, Object code 271

The Internal Revenue Service, since calendar year 2002, allows up to $5,250 in graduate school related expenses paid by educational assistance programs to be excluded from gross income. Two employees were paid in excess of $5,250 in calendar year 2002 (one of who has repaid for a double payment and no longer is over) and one of these employees was paid in excess of $5,250 in calendar year 2003. Both of these employees had charged tuition reimbursement to both the tuition reimbursement account as well as employee development. IA feels that this led to the Human Resource Department not reporting the excess amount as income on the employee's W-2 as discussed more fully in OBSERVATION 6.

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AUDIT PROCEDURES

IA reviewed available policies and procedures used to control the City of Manchester Tuition Reimbursement Program as well as union contracts in force during fiscal year 2004.

IA documented and evaluated internal controls over the processing of tuition reimbursements. The initial evaluation determined that controls were adequate, however, testing revealed three overpayment errors that the system failed to catch.

Detail reports were run from the INFYSYS general ledger for all object code 270 (tuition reimbursement) payments and all object code 271 (employee development) transactions for fiscal years 2002, 2003 and 2004. Analytic review procedures were performed to identify problem areas. Tuition reimbursement expenditures were sorted by employee and all employees who were close to or over the individual maximum annual reimbursement in fiscal year 2004 were selected for detail testing. A random sample of five employees was selected from the remaining population.

Expenditures were traced to tuition reimbursement request form. Amounts were recalculated and proper approvals were noted.

The HTE vendor file was searched for each employee to determine if any additional tuition payments were made directly to the employee for tuition payments under a different object code.

Object 271 expenditures for the employee's department were examined to determine if any other tuition payments were made on the employee's behalf during the fiscal year. A sample of 20 random object 271 expenditures (judgmentally selected) was examined to ensure that the expenditure was for a non-degree program.

Due to errors found in our initial sample testing was extended to fiscal years 2002 and 2003.

The observations and recommendations generated as a result of the test work performed are presented on the following pages along with the auditee's written responses.

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OBSERVATIONS AND RECOMMENDATIONS

OBSERVATION 1: INTERNAL CONTROLS OVER TUITION REIMBURSEMENT DO NOT APPEAR TO BE WORKING AS DESIGNED

Observation:

When an employee applies for tuition they fill out a Tuition Reimbursement Request. The form consists of four copies. There are boxes that must be filled in to gather all the necessary information that is needed to correctly calculate the amount the employee is eligible to be reimbursed. There are boxes for employment status, union affiliation, courses taken, cost and approval signatures. At the bottom is a section to calculate the 75% reimbursement and the 50% advance. To the right of the calculation is a box to record the first and second payments. All this is set up to ensure that payments are correctly approved, calculated and paid only once.

In addition the HR Department records the request and payments on an excel spreadsheet to ensure that each employee does not exceed the maximum allowed per year. The paperwork is included with the request for payment to the Finance Department who checks the request prior to payment.

When the City was on a calendar year basis labor contracts were negotiated on the same calendar year basis. Currently the City uses a fiscal year that starts July 1st and ends June 30th. Since the City started using a fiscal year all union labor agreements are negotiated on a fiscal year basis, however, in a majority of the agreements annual changes such as increases to the maximum amount of tuition reimbursement allowed are still negotiated on a calendar year basis. For example a fiscal year 2005 union contract calls for an increase in the maximum allowed for tuition reimbursement from $1,000 to $1,200 per employee, per calendar year. The contract takes effect July 1, 2004. This could causes confusion when an employee takes a course in the spring of 2004 and another in the fall of 2004. Is the employee entitled to reimbursement up to $1,000 or $1,200? What if an employee takes a summer course that starts in June and ends in August?

In fiscal year 2004 ninety-eight employees applied for and received tuition reimbursement payments. During fiscal year 2003 ninety-three employees applied and received this benefit. As more fully discussed in OBSERVATION 4, three employee requests processed exceeded the maximum annual amount allowed during fiscal year 2004 (3%) and six in fiscal year 2003 (6%). In one instance an incorrect maximum annual amount was posted to the spreadsheet used to track payments. In the other cases it appears that payments were not posted to the spreadsheet.

As further explained in OBSERVATION 3, employees were paid twice for the same course on three different occasions during the period from fiscal year 2002 through fiscal year 2004. This represents less than 1% of the 310 employees participating in the program during that three year time period.

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These were all cases of where the internal controls in place at the time failed to detect and prevent the errors from occurring.

Recommendation:

The current system of internal controls should have been sufficient to prevent all of the errors noted in this report. It appears that a general breakdown in the controls had occurred at both the Human Resources Department and the Finance Department. In order to improve the system the following steps should be taken.

- The Human Resource Department should develop written policies and procedures that clarify the rules governing the tuition reimbursement program. These written policies and procedures should include annual maximums allowed for non-affiliated employees and be approved by the Board of Mayor and Aldermen.

- The City Negotiator should correct all the labor contracts as soon as possible so that all references to calendar year are changed to fiscal year.

- The Finance Department should only process reimbursement requests that are presented on original pages of the tuition reimbursement request form. Consistency in the page of the form submitted should be used so that, for example, the pink copy is submitted with the first request and the yellow copy is submitted with the final requests. All sections should be completed and appropriate documentation attached to the final request to ensure that the course was completed in accordance with the policy. Any deficient requests should be returned.

- The spreadsheet used at the Human Resources Department to track each employee's payment history should be updated annually for any changes to the program. A second person should check to ensure that all the annual maximum allowances agree to the most recent contracts.

Auditee Response

<u>Human Resources</u>

The City Negotiator is writing to the five unions that are currently on a calendar year for tuition reimbursement. The City Negotiator is requesting a side agreement that would convert the tuition reimbursement to a fiscal rather than the current calendar year. This is a negotiable item and the unions may or may not agree to this conversion. Tuition reimbursement was negotiated many years ago.

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A proposed tuition reimbursement policy was forwarded to the Human Resources and Insurance Committee (HRIC) on September 28, 2004 for review and approval at the HRIC meeting, which was held on October 5, 2004. The proposed policy is being reviewed by the Finance Director, the City Solicitor, and the Human Resource Director. Once a policy is approved by the Board of Mayor and Aldermen, procedures will be established to reflect the policy and the collective bargaining agreements.

Finance Department

See ATTACHMENT 2

OBSERVATION 2: CIRCUMVENTING TUITION REIMBURSEMENT RULES BY USING EMPLOYEE DEVELOPMENT FUNDS

Observation:

Tuition reimbursement is a benefit to all regular, full-time and regular part-time (on a pro-rated basis) employees. The City of Manchester appropriated $116,000 in the Human Resources Department's (HR) budget in order to fund this benefit for the year ended June 30, 2004. HR processes and pays for all requests for tuition reimbursement. The tuition reimbursement program is used to help pay for college classes that lead to a degree program. The City pays 75% of the cost of tuition, books and fees up to maximum annual amounts per employee and per bargaining unit. The amounts vary among the various unions and non-union employees.

The City of Manchester also had appropriated $90,650 for staff development in the fiscal year 2004 budget. Staff development is used to pay for individual classes, seminars and other training directly related to an employee's job function. Funds are used not only to enhance job performance but also to meet requirements of professional certifications required for certain job classifications. The City pays 100% of the cost of staff development.

The tuition reimbursement budget is set, in part, to cover the annual maximum allowed per union as set forth in the labor agreements. In the last few years it appears that these annual maximums are not being used leaving the program with an excess of funds at year-end. Because of budget constraints staff development money for some departments is just barely enough to cover certification requirements, courses and seminars that would be beneficial to the department's employees. In response to this the HR Department allows departments that are running short of employee development funds to have employees apply for tuition funds to cover training. The reimbursement is subject to the same 75% limits and other requirements as regular tuition reimbursement.

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It appears that some departments are relying on tuition reimbursement to supplement their budgets. From a sample of expenditures examined from the tuition reimbursement line item several were for expenditures that would more appropriately be paid from the employee development line item. In fiscal year 2004 most departments did not expend their entire budgeted amount of employee development and yet many applied and were allowed to use tuition reimbursement funds for this purpose.

Our testing of the tuition reimbursement program revealed three employees during the last three fiscal years (2002 through 2004) used the employee development or conference object codes to pay for college courses after they reached the maximum amount allowed in the tuition reimbursement account. This is out of a population of 310 employees who received tuition reimbursement during the three years. By using staff development funds the individuals were able to circumvent the maximum allowable tuition reimbursement per individual and/or the 25% employee share of expenditures. The amount of employee development funds used to pay for degree programs ranged from $750 to $15,047 per employee over the three-year period.

Recommendation:

The HR Department should develop a written policy that limits the amount of employee development activity that can be reimbursed from the tuition reimbursement line. If it is HR's intention to supplement the lack of employee development funds with tuition reimbursement funds then HR should ensure that departments are using all staff development money before charging staff development to tuition reimbursement.

The City should amend the existing policy that governs the tuition reimbursement program to make it clear that staff development is not to be used to circumvent the rules governing the tuition reimbursement program. The revised policy should also clarify what kind of courses are eligible for the tuition reimbursement program and which should be charged to staff development. Staff development funds should never be used to supplement an employee's tuition reimbursement.

Auditee Response:

Human Resources

As I have stated in other responses to the audit, there is no policy for non-affiliated employees regarding tuition reimbursement. There is language in the Chart of Accounts from 1996. This language states that "spending at departmental supervisor's discretion for courses directly related to one's employee skills and not limited by tuition reimbursement policies."

There are budgets for all tuition accounts. Collective Bargaining agreements have been negotiated to set the total for those budgets as well as the maximum amounts that employees may be reimbursed from the tuition reimbursement account.

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I am unable to find any definitions for utilization of the non-affiliated monies for staff development, college course or other training other than the general statement in the 1996 Chart of Accounts.

One of the employees mentioned is employed in the Human Resources Department. She is working on her degree in Human Resources concurrently with attaining her certification in Human Resource Management. I have essentially instructed her to continue with her education in our profession to allow her to increase her responsibilities within this office. When she signed up for the May June classes, I authorized payment for that class because it is part of the requirement for her Human Resource Management Certification which would come under the umbrella of staff development and be payable at 100%. The Finance Department unilaterally stopped the reimbursement to the employee for a class she had already completed. No discussion occurred between myself and any representative of the Finance Department. I did meet with the Finance Director in an attempt to resolve this issue. The Finance Director initiated an audit of tuition, which is fine. However, he refused to pay the tuition from 2004 and deducted the May/June tuition from 2005. To date, the Finance Director has not provided me with any explanation of his reasoning. Due to the fact that there is not a tuition reimbursement policy and there is authority to pay for classes pursuant to the Chart of Accounts, I do not believe this office circumvented any rules or polices.

It is my understanding that the Airport Director was authorized to make the payments on behalf of his employee by the former Human Resources Director. The Airport Director will be responding to this audit as well and I am sure he will be able to provide the auditor with documentation to support these payments.

If in fact it is determined that the former Director of Human Resources should not have authorized the Airport Director to make the payments on behalf of his employee, it would seem that the employee took the classes in good faith and never was told he would have to reimburse the City. Therefore, I do not support the Finance Department seeking reimbursement of the payments for his classes. If there had been a clear policy in force at the time the original request was made, there would not be any confusion at this juncture. It seems quite unfair to penalize any employee for the failure of management to establish a policy with rules and regulations.

Aviation

See ATTACHMENT 1

Building Department

In December of 2000 I approached then Human Resources Director Mark Hobson, and discussed the utilization of tuition reimbursement funds to defray some of the costs associated with the pursuit of advanced degrees by senior management employees. In this specific case, the course of study was determined to be consistent with a specific Employee Development Plan and directly related to the employee job function. The H. R. Director indicated that he felt that this

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program would be a complementary fit with the city's efforts to enhance the value of the contribution of it's managers. The H. R. Director informed me that he would support fully the use of tuition reimbursement funds, and he further recommended that I should utilize any funding in my departmental budget that was available to reimburse any costs not paid by the tuition reimbursement program. He indicated that since this was directly related to a specific Employee Development Plan it was appropriate for this approach to be utilized. The H. R. Director indicated this was an accepted practice that had been employed by other departments.

As a result of my investigations, I believed that I was authorized (in fact encouraged) to reimburse for coursework successfully completed, within departmental budgetary limitations. While reimbursement was not sought for all courses and expenses, I did endorse requests that in some cases totaled 100% of some individual course costs. The funds for these reimbursements were made from the tuition reimbursement account (270 account) as well as other departmental funds that were budgeted for professional development.

While no policy for tuition reimbursement apparently exists for non-affiliated employees, the City of Manchester Chart of Accounts does provide guidance regarding the discretion ascribed to the department head in the spending of professional and staff development funds. This language stipulates only that spending is at the discretion of the departmental supervisor for courses directly related to an employee's skills and is not limited by tuition reimbursement policies. As a result, I do not agree that the Building Department circumvented any rules or policies.

Finance Department

See ATTACHMENT 2

OBSERVATION 3: DOUBLE PAYMENT OF TUITION REIMBURSEMENT

Observation:

A Water Department employee requested reimbursement for two courses she took between the dates of 1/20/04 and 5/22/04. Total cost of the courses and materials was $2,713. Seventy-five percent of this amount would exceed the annual maximum allowed so she was approved for the maximum amount of $ 1,270. The policy over the program allows for 50% to be paid prior to the course and 50% after proof of completion of the course. The Human Resource Department advanced the entire amount of $1,270 in violation of this policy with a check dated 2/15/04. On 2/20/04 Human Resources requested another check for $635 for this course thinking that they had not processed the previous check. A second payment was issued on a check dated 2/26/04. At the end of the course upon proof of course completion a third check dated 7/15/04 for what HR thought was the remaining $635 was issued. This resulted in the employee being reimbursed twice for the same course. Total overpayment was $1,270.

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An employee of the Building Department pursued a master's degree from UNH Manchester between June of 2001 and January of 2003. His tuition payments were split between the tuition reimbursement account, employee development object code, and conferences object code. It appears that due to confusion caused by splitting his payments between three different accounts, three out of the seven classes reimbursed were overpaid. The total amount of overpayment was $1,030.

Recommendation:

The Human Resources Department should take steps to strengthen its internal controls over the processing of tuition reimbursement requests. If they had looked at a vendor inquiry in HTE they would seen that they had an outstanding check for the Water Department employee in the system.

The Finance Department processed the second payment to the Water Department employee based on a photocopy of the reimbursement form. Checks should only be processed using original documentation.

Tuition reimbursement should not be charged to other object codes.

The Human Resources Department should process all tuition reimbursement payments so they can effectively track the payments.

The City should seek reimbursement for the overpayments. As of the report date the Water Works and Building Department employees have agreed to pay back the payments that were made in error.

Auditee Response:

Human Resources

A review of Human Resource records indicates that the employee at the Water Department was overpaid for her tuition reimbursement.

This probably happened in part, due to the fact that the Finance Department assigned two separate Vendor numbers to the employee. When staff checked to see what she was reimbursed for, the actual amount that had been paid was spread over two separate numbers. Consequently, based upon the fact that there were two separate accounts for the employee, it did not appear that she was going to be overpaid.

The employee has graciously agreed to make weekly payments to Human Resources to rectify the overpayment.

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Internal Audit Clarification

The entire amount of the payment for the class and the subsequent double payment were made under only one of the vendor codes. The second vendor code was charged for a class taken in the prior year.

Water Department

MWW has confirmed the duplicate payment with the individual. After reviewing the documentation, she has agreed to contact the HR Dept and to work out a repayment plan for the full amount of the over payment. MWW will follow up with the employee to confirm contact with HR.

As payments are issued directly to the employee, MWW was unaware of the error.

Building Department

A comprehensive review of records associated with the disbursement of tuition reimbursement and staff development funds reveals that partial overpayments were made totaling $1,030. These overpayments were not discovered at the time due in part to the time lapse between the filing of the tuition reimbursement request and the disbursement which took place some five to six months later. The Building Department agrees with the auditor's findings in the matter of overpayment. As a result, reimbursement for 100% of the overpayment has been made to the Finance Department.

Finance Department

See ATTACHMENT 2

OBSERVATION 4: INCORRECTLY CALCULATING MAXIMUM ALLOWABLE

Our testing revealed nine instances where the maximum allowable tuition reimbursement was incorrectly used resulting in over payment to employees.

According to the labor agreement in force for one employee, reimbursement is limited to $1,050 per employee per year with a maximum of $1,500 for the Department per year. The $1,500 per bargaining unit per year maximum was used as the individual per year maximum amount. This error caused the employee to be overpaid by $450 in both fiscal year 2004 and fiscal year 2003.

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Another employee attended a course costing $627. Courses are reimbursed at 75% of the cost of tuition and supplies or in this case $470. Her reimbursement was incorrectly calculated at $523. This error caused an overpayment of $53 in fiscal year 2004.

Five other employees were paid in excess of the annual maximum allowed by a total of $2,691 during fiscal year 2003. It appears that these errors may have been caused by an employee not recording payments to the control spreadsheet.

Recommendation:

When negotiating the labor agreements references to calendar year should be avoided and all changes should be made to coincide with the City's fiscal year to help avoid any confusion.

The Human Resources Department should take greater care in calculating the maximum amount of reimbursement allowed.

The Finance Department accounts payable section should be familiar with the agreements and check the calculations prior to processing the payment.

Auditee Response:

Human Resources

Five of the collective bargaining agreements state that maximum amount of tuition reimbursement per employee is based upon a calendar year. This has been very difficult to manage when the remainder of the tuition accounts, and all other accounts, are based on the normal fiscal year., The City Negotiator, is writing to the five unions requesting a side agreement to convert their accounts from the calendar year to the fiscal year. This is a negotiable item and the unions affected do not have to agree to this proposal.

The Aviation contract provides for $1,050 maximum tuition per year. The total budget for Aviation is $1,500 per tuition year. Only one employee requested reimbursement from this account during the audit period. Apparently the numbers were transposed when calculations were being done.

Human Resources tuition reimbursement is funded in the non-affiliated budget. The alleged overpayment for the Human Resources employee was addressed prior to this audit. I am not clear why it is part of this document when the issue was already addressed with the Finance Department.

Further, there is no policy for tuition reimbursement for non-affiliated employees that has been approved by the Human Resource and Insurance Committee or the full Board. What does exist is published in the City of Manchester Chart of Accounts Object Categories/object classes/Objects. That states the following:

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"STAFF DEVELOPMENT: Spending at the departmental supervisor's discretion for courses directly related to one's employee's skills and not limited by tuition reimbursement policies."

Based upon the only language that is documented for tuition/employee development, HR paid the tuition for our employee.

A Tuition Reimbursement policy has been presented to the Human Resource and Insurance Committee. The proposed policy was submitted on Tuesday, September 28, 2004. Finance requested that the proposed policy be tabled for further review by the Finance Director, the City Solicitor and the Human Resource Director at the October 5th meeting of the Human Resource and Insurance Committee.

Internal Audit Clarification

The chart of accounts is not a policy document that authorizes the spending of funds, it is only the definitions used in order to properly classify and report expenditures in the financial statements of the City.

Finance Department

See ATTACHMENT 2

OBSERVATION 5: NON-AFFILIATED RULES CURRENTLY IN USE NOT APPROVED BY BOARD OF MAYOR AND ALDERMEN

Observation:

Currently non-affiliated employees are allowed reimbursement for tuition of 75% of the cost of the course up to an annual maximum amount of $1,060 per employee. When researching the history of the tuition reimbursement program it was noted that when the Yarger Decker study was conducted in 1998 and implemented in 1999 an attempt was made to equalize benefits throughout the City. Prior to Yarger Decker some departments provided 100% reimbursement and some only 50%. The maximum annual allowable also varied from department to department. Non-affiliated employees were reimbursed at the lower end of the maximum allowable at $850 per year. At that point a new policy was instituted for non-affiliated employees raising the maximum to the current $1,060 per employee and limited the reimbursement to 75% of the cost of tuition and supplies. No evidence can be found however, that the Board of Mayor and Aldermen ever approved the change.

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Recommendation:

The Human Resources Department should prepare written policies and procedures for the non-affiliated employees for submission to the Board of Mayor and Aldermen for approval. This would also be a good time to clarify the policy as to what type of courses would be allowed for reimbursement from the tuition reimbursement program and what should be charged to staff development. The HR Department also allows Departments to submit staff development expenditures for reimbursement from the tuition reimbursement program if the department is short on staff development funds. Procedures should be developed as to when and how this is allowed as part of the new policy that is submitted for approval.

Auditee Response:

Human Resources

I have prepared a proposed policy for the non-affiliated employees for tuition reimbursement. The proposed policy was sent to the Human Resource and Insurance Committee (HRIC) on September 28, 2004 for the October 5, 2004 meeting. The proposed policy states that approval for courses/degree programs must be for classes that are related to the employee's current position. The Department Head has the right to deny the request. If the Department Head approves the request, it is to be forwarded to the Human Resources Director. The Human Resources Director also evaluates the application to ensure that the course/class is related to the employee's current position. If it is determined to be related and will enhance the employee's performance, it will be reimbursed at 75% of the cost of the tuition, books and applicable fees.

The HRIC tabled the proposal at the request of the Finance Director who wished to study the proposal. He asked that the Committee give him, the City Solicitor and the Human Resources Director an opportunity to meet and study the proposed policy. The study is to be completed before the next HRIC meeting.

I would note however, that currently there is not a policy for tuition reimbursement for the non-affiliated employees. Although the auditor states that in 1998 during the implementation of the Yarger Decker study the maximum of $1060 was approved by the Board for reimbursement, there is no documentation to support approval of $1060 per employee. In fact, the proposal that was part of the Yarger Decker study dealt with increasing the tuition reimbursement budget by 30% in fiscal year 2001 and another 15% in fiscal year 2002. If that had been approved, the current budget for tuition reimbursement would be $37,375. The current budget is $29,500 which it has been for several years.

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As stated in another audit response, the only language that has been approved by a committee of the Board is stated in the Chart of Accounts in 1996. That language states: "Spending at departmental supervisor's discretion for courses directly related to one's employee skills and not limited by tuition reimbursement policies."

No one in the Human Resources Department knows where the $1060 limit came from. The City Clerk's Office has researched this as well and has not been able to find any documentation.

Finance Department

See ATTACHMENT 2

OBSERVATION 6: TUITION REIMBURSEMENT TAX REPORTING

Observation:

Per IRS Publication 970, if an employer pays more than $5,250 for educational benefits in one year that amount over $5,250 is a taxable benefit that should be included in the employees wages as income on the W-2. The City reimbursed two employees over $5,250 in calendar year 2002 and one in calendar year 2003 without including the benefit on their W-2s.

One employee was paid $11 more than the maximum nontaxable benefit during calendar year 2002 and a second employee was paid $1,019 and $1,183 over the nontaxable limit for calendar years 2002 and 2003 respectively. The employee who was overpaid by $11 was also partially double paid for a course. When that double payment is repaid he will be under the reporting limit.

Recommendation:

It appears that this error was caused by posting tuition reimbursements to more than one object code, which makes it difficult to determine if an employee has been reimbursed over the maximum allowable. All tuition reimbursement should be processed through the HR Department and posted to the correct object code. The HR department can then run a report by vendor and object code each year to determine whom, if anyone has exceeded the limit.

Auditee Response:

Human Resources

No Response

Finance Department

See ATTACHMENT 2

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SCHEDULE OF TUITION REIMBURSEMENT AND EMPLOYEE DEVELOPMENT

FISCAL YEAR ENDED JUNE 30, 2004

DEPARTMENT	TUITION REIMBURSEMENT	EMPLOYEE DEVELOPMENT	TOTAL
Public Building Services	$ 75	$ -0-	$ 75
Tax	$ 260	$ -0-	$ 260
Library	$ 302	$ 73	$ 475
Environmental Protection	$ 466	$ 1,744	$ 2,210
Building	$ 668	$ 130	$ 798
Mayor	$ 900	$ -0-	$ 900
Building Maintenance	$ 953	$ -0-	$ 953
Ordinance Violation	$ 958	$ -0-	$ 958
Finance	$ 1,192	$ 4,155	$ 5,347
Planning	$ 1,244	$ -0-	$ 1,244
Human Resources	$ 1,399	$ 1,801	$ 3,200
City Clerk	$ 1,412	$ -0-	$ 1,412
Information Systems	$ 1,509	$ 22,195	$ 23,704
Highway	$ 2,748	$ -0-	$ 2,748
Police	$ 2,885	$ 19,063	$ 21,948
Water	$ 3,500	$ 3,260	$ 6,760
Airport	$ 3,572	$ 26,397	$ 29,969
Health	$ 8,313	$ 895	$ 9,208
Fire	$ 9,106	$ -0-	$ 9,106
City Solicitor	$ -0-	$ 830	$ 830
Parks and Recreation	$ -0-	$ 755	$ 755
Aggregation	$ -0-	$ 645	$ 645
TOTAL	$ 41,462	$ 82,043	$ 123,505

SOURCE: HTE INFYSYS Standard Report, Working G/L Reports, Object codes 270 and 271

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COMPARATIVE SCHEDULE OF TUITION REIMBURSEMENT BY DEPARTMENT FISCAL YEARS ENDED JUNE 30, 2002 THROUGH 2004

DEPARTMENT	2002	2003	2004	3 YEAR TOTAL
Fire	$ 10,896	$ 9,331	$ 9,106	$ 29,333
Police	$ 10,037	$ 9,661	$ 2,885	$ 22,582
Health	$ 6,036	$ 6,177	$ 8,313	$ 20,526
Human Resources*	$ 9,889	$ 976	$ 1,399	$ 12,264
Highway	$ 5,327	$ 3,806	$ 2,748	$ 11,881
Airport	$ 2,598	$ 3,625	$ 3,572	$ 9,795
Building	$ 2,782	$ 2,310	$ 668	$ 5,760
Water	$ 934	$ 585	$ 3,500	$ 5,019
Library	$ 2,896	$ 1,819	$ 302	$ 5,017
Planning	$ 2,082	$ 1,477	$ 1,244	$ 4,803
Finance	$ 1,356	$ 2,130	$ 1,192	$ 4,678
Environmental Protection Division	$ 1,638	$ 1,114	$ 466	$ 3,218
Building Maintenance Division	$ 1,287	$ 876	$ 953	$ 3,116
Ordinance	$ 949	$ 571	$ 958	$ 2,478
Office of Youth Services	$ 1,350	$ 1,126	$ -	$ 2,476
City Clerk	$ 530	$ 481	$ 1,412	$ 2,424
Information Systems	$ 625	$ -	$ 1,509	$ 2,134
Mayor	$ -	$ -	$ 900	$ 900
Manchester Economic Development Office	$ -	$ 750	$ -	$ 750
Tax	$ -	$ 267	$ 260	$ 527
Public Building Services	$ 125	$ 169	$ 75	$ 369
Assessor	$ -	$ 52	$ -	$ 52
Total	$ 61,337	$ 47,303	$ 41,462	$ 150,102

* Includes $7,150.96 of direct payments to institutions for classes benefiting all employees during FY 02

SOURCE: HTE INFYSYS Standard Report, Working G/L Reports, Object Code 270

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ATTACHMENT 1

AVIATION RESPONSE TO OBSERVATION 2 AND 4

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Manchester Airport
One Airport Road
Suite 300
Manchester, NH
03103-3395
Tel: 603-624-6539
Fax: 603-666-4101
http://www.flymanchester.com

Kevin A. Dillon
Airport Director

MANCHESTER AIRPORT MEMORANDUM

TO: Kevin Buckley
City of Manchester Finance Department

FROM: Kevin A. Dillon, Director KAD

DATE: October 22, 2004

RE: Audit – Circumventing Tuition Reimbursement Rule By Using Employee Development Funds

---

Thank you for sharing the internal audit report regarding your interpretation of the accepted use of City of Manchester Human Resources Department tuition reimbursement funds and a department's use of employee development funds with me. I appreciated the opportunity to review your report, but must respectfully disagree with some of your findings.

The City of Manchester Employee Handbook references tuition reimbursement (Section 3, page 8) as "a benefit available to all regular, full-time and regular part-time (on a pro-rated basis) employees, on a first-come, first-serve basis." I understand that eligible employees from my department, or any other City department, may apply for financial assistance to help with their personal educational pursuits. I agree with this established policy and feel that it is a significant employee benefit. I do, however, disagree with your interpretation of acceptable uses of employee development funds by a department head. The City of Manchester Employee Handbook offers no written guidance on the use of employee development funds nor am I aware of any policy that outlines or restricts the use of employee development funds to a specific type of training.

During my almost thirty years of progressively-responsible organizational management, I have come to define the term "employee development" as a broad classification for a myriad of training, education and development tools specifically designed to enhance an individual employee's knowledge, experience and overall value to an organization. The level of additional development required is greatly dependent on the individual and his/her responsibilities within the organization. Employee development may encompass anything from attending conferences/seminars, to on-the-job-training, or the completion of additional required educational coursework. I feel strongly that employee development should be defined, administered and evaluated by the individual responsible for leading a particular organization. In the case of the City of Manchester, that would be the department head responsible for departmental performance.

Manchester Airport has a long history of investing in its employees and supporting their continuing development. Many of our airfield operations and building maintenance professionals have received additional specialized training and classroom experience in a variety of areas including electrical maintenance, pavement management, aviation equipment training, aviation operations and safety. Recently, the FAA issued an amendment to Federal Aviation Regulation Part 139 that requires each airfield employee to receive formalized airfield operations training. We are considering the use of a variety of educational organizations to meet this new requirement. Also, many members of our administrative and information technology staffs have completed advanced courses in computer systems and customer service training.

Specific to the individual situation referenced in your internal audit report, it was my determination that Manchester Airport would be best served if a member of the airport's senior management team received additional educational training related to areas specific to the employee's job function. During the employee's annual performance evaluation in December 2000, the employee agreed to complete an MBA program that included a concentration of courses specifically relating to his job function. In addition to the educational component of his continuing employee development program, I also requested that the employee increase his familiarization and knowledge of airport operations, FAA funding and local, state and federal governmental regulations.

Based upon the nature of the individual employee's development needs, I approached the Human Resources Director, who was Howard Tawney at the time, and requested his concurrence on the employee's development plan. I received Mr. Tawney's concurrence as outlined in the attached memo dated March 30, 2001 (Attachment A). Payment for the employee's coursework was processed by the Human Resources Department following a format and process that had been in place and was used for similar employee development situations. A further description of the format and process used by the Human Resources Department is outlined in the attached memo dated 10/7/04 (Attachment B).

Kevin, tuition reimbursement certainly can be a part of an overall employee development program and that is why I believe that the City of Manchester and Manchester Airport has the obligation to share available resources in the continued development of airport employees. I'm sure you will agree, the return on investment from the right individual can be very beneficial to an organization.

Again, I appreciate the fact that you shared your internal audit report with me. However, notwithstanding any published guidelines governing employee development, I feel strongly that that there is room for department head interpretation depending on the specific needs of the department.

I am available to discuss this matter further.

cc Mayor Robert A. Baines

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Attachment A

MANCHESTER AIRPORT MEMORANDUM

Manchester Airport
One Airport Road
Suite 300
Manchester, NH
03103-3395
Tel: 603-624-6539
Fax: 603-666-4101
http://www.flymanchester.com

Kevin A. Dillon
Airport Director

TO: Howard Tawney, Deputy Director
City of Manchester Human Resources Department

FROM: Kevin A. Dillon, Director KAD

DATE: March 30, 2001

RE: Graduate Studies Reimbursement

Per your request, I am providing you with written confirmation of our telephone conversation on Tuesday, March 27, 2001 regarding [redacted] desire to pursue his MBA at the Southern New Hampshire University Graduate School of Business. If you'll recall, [redacted] is interested in taking one class each semester until he completes the MBA program.

Howard, I am a firm believer in the many benefits associated with higher education and feel strongly that participating financially in a senior-level employee's pursuit of a graduate degree is a good investment for Manchester Airport and the City of Manchester. Therefore, as we discussed, [redacted] will be submitting a tuition reimbursement request for the $1,060 he is eligible to receive each year through the City of Manchester Tuition Reimbursement Program. Manchester Airport will, funding available, reimburse him for any outstanding balance for tuition and textbooks each semester.

Understanding that Manchester Airport's financial position changes from year to year, I intend to review his request for educational financial assistance on an annual basis.

If additional monies are made available through the City of Manchester Tuition Reimbursement Program or for employee training, I would appreciate it if you would please consider increasing your participation in [redacted] educational pursuits.

Thank you.

Attachment B

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Manchester Airport
One Airport Road
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Tel: 603-624-6539
Fax: 603-666-4101
http://www.flymanchester.com

Kevin A. Dillon
Airport Director

MANCHESTER AIRPORT MEMORANDUM

TO: Kevin A, Dillon, Airport Director

FROM: [redacted]

DATE: October 7, 2004

RE: Graduate Studies Tuition Reimbursement

It's my understanding that there are questions being raised regarding my graduate studies tuition reimbursement. In an effort to help clarify any outstanding issues pertaining to this matter, it may be beneficial to detail the process completed and the procedures developed for expediting the airport's reimbursement of costs incurred above the City's established tuition reimbursement guidelines.

If you'll recall, during my annual performance evaluation in December 2000, we discussed my pursuing a graduate degree on a part-time basis and discussed the possibility of having Manchester Airport and the City of Manchester together cover the total cost of an MBA program. At that time, we discussed the many benefits associated with my continuing development, my successful tenure at the airport and the "return on investment" you'd be looking for to justify the airport's investment in additional training. You also made it quite clear during our meeting that you would need to get approval from the Human Resources Department in order for the airport to cover any costs beyond the City's established tuition reimbursement guidelines.

Once Human Resources approved the joint agreement, Jackie Curtis contacted me directly to discuss the modification that needed to be made to the existing tuition reimbursement request to ensure the proper distribution of city and airport funds. An additional "airport" designation was identified in the reimbursement section of the request. I have attached a copy of a modified tuition reimbursement request for your review.

With the joint tuition reimbursement/employee development agreement in place, I began my MBA program in March 2001 and completed it in August 2004, taking one class (as specified) each semester for the duration of my studies. During the three and a half year program, both the City of Manchester and Manchester Airport reimbursed me in a timely manner for all costs associated with my graduate studies.

Kevin, I am, quite frankly, very surprised that issues have arisen at this point in time regarding reimbursement for my MBA program. Nevertheless, please let me know if I can provide you with further information.

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MANCHESTER AIRPORT MEMORANDUM

DATE: 19 November 2004

TO: Kevin Buckley
City of Manchester Finance Department

CC: Mayor Robert Baines
Virginia Lamberton

FROM: Kevin A. Dillon KAD

SUBJECT: Audit – Tuition Reimbursement – Incorrectly Calculating Maximum Allowable

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Thank you for sharing the internal audit report regarding the calculation of maximum allowable tuition reimbursement for an employee of the Aviation Department with me. I appreciated the opportunity to review the report.

It appears that Human Resources utilized the full bargaining unit allowable versus the individual allowable for calculation of the employee benefit. I am sure this was an oversight by the Human Resources Department.

I spoke to the employee regarding the overpayment he received. He was not aware that a miscalculation occurred and believed he was entitled to the reimbursement he received. It appears that he might have been under that impression since the former Airport Director, Fred Testa, entered into an understanding with the Airport Teamsters Local that indicated the Airport would exceed the dollar limits for tuition reimbursement as contained in the Union Agreement. (See attached memo, Testa to File dated Nov. 6, 1998).

I explained to the employee that the apparent overpayment was not sanctioned by current Airport administration. Further, I explained that the overpayment may have to be reimbursed to the City.

The employee now understands that a miscalculation occurred and that reimbursement may be due the City. He has requested that any reimbursement be accomplished by either deducting it in full from his tuition reimbursement that will be due in January 2005, or by making a $25.00 weekly payroll deduction until full reimbursement is achieved.

Considering that a single payroll deduction for the overpayment would represent a financial hardship to the employee, the Airport would concur with either of his suggested methods of repayment.

KAD/das

MANCHESTER AIRPORT MEMORANDUM

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COPY

DATE: 06 November 1998

TO: File

FROM: Alfred Testa, Jr.
Airport Director

DEPARTMENT: Aviation

SUBJECT: Teamsters and Airport Contract

The undersigned, Airport Director Alfred Testa, Jr., and Union Steward Michael Bryant, do hereby acknowledge and understand that the Airport is paying tuition reimbursement above and beyond the $1,000.00 limit agreed to in the contact.

By their signature, the Union agrees to accept this change.

Michael Bryant
Union Steward

Alfred Testa, Jr
Airport Director

AT/ds

cc: Bruce Gagnon, Teamsters Union
Mark Hobson, Human Resources

AT/ds

Attachments

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ATTACHMENT 2

FINANCE DEPT. RESPONSE TO AUDIT OBSERVATIONS

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City of Manchester
Department of Finance

One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549

November 15, 2004

Mr. Kevin Buckley
Internal Audit Manager
City of Manchester NH
One City Hall Plaza
Manchester, NH 03101

Dear Kevin,

Following is my response to the June 30, 2004 Audit of the City's Tuition Reimbursement Program. Please feel free to contact me with any questions or concerns.

1. The Finance Department concurs that the HR Department should review the forms used and procedures to be followed in approving tuition payments. The Finance Department also agrees that reimbursements shall only be processed upon receipt of the original Tuition Reimbursement Forms, which is in the existing policy.

2. As the audit points out, there have been only two incidents of substantial non-compliance with existing policy and procedures over the past several years. These items came to the attention of the Finance Officer as the result of the Human Resources Director trying to inappropriately award excess tuition benefits to an employee of the Human Resources Department. The payments recommended by the HR Director for the HR employee were corrected and properly processed in accordance with existing procedures. Internal Audit (IA) was then asked by the Finance Officer to audit the "tuition" and "staff development" accounts for the past three years to assess the situation and make recommendations as necessary.

   The two (2) areas of significant non-compliance occurred within the Aviation Department and the Building Department. Both the Airport and Building Departments have alleged that the over payments were made at the suggestion of the former Human Resources Director. If this were the case neither the former HR Director nor the respective Department Heads were authorized to make such changes. As a result, two City employees have received a significant benefit well beyond that which any other City employees have received. In addition, not only were these two employees over compensated, these payments were not properly reported to the United States Internal Revenue Service (IRS). Therefore, amended employee filings must be submitted to the IRS and the City should initiate efforts for reimbursement.

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3. The Finance Department concurs that payments be based solely on presentation of "originals", this is existing policy. The policy will be reiterated to departments and reinforced with Finance Department accounts payable staff.

4. It is the understanding of the Finance Department that the minor overpayment calculations cited in the audit directly related to confusion over whether benefits calculations related to a Fiscal Year or a calendar year. Depending upon which year is used can result in minor over payments. The Finance Department concurs with the IA recommendations regarding written benefit agreements that specify "fiscal year" and amounts available for the specified period.

5. The Finance Department agrees with the recommendation. Salary and benefits packages for non-affiliated employees should be detailed in a written document adopted by the Board of Mayor and Aldermen (BMA). Copies of adopted agreements should be transmitted to responsible departments in a timely manner so that proper procedures can be followed in processing related payments.

6. See response to item #2

In conclusion, there is a need not only to reestablish a clear written policy regarding Tuition Reimbursement but also Staff Development. These policies should be considered and adopted simultaneously. Please be reminded that the Chart of Accounts is merely a standard list of Generally Accepted Accounting Principles payment titles and do not in any way substitute for a municipal policy relating to such payment types. Further, the City should carefully entertain such revised policies for non-affiliated employees in light of the recently adopted labor agreements with the City's bargaining units. The financial ramifications of increasing non-affiliated benefits or other contracts should be fully explained and considered. Once again, the Finance Department would recommend that the City consider adoption of a cafeteria style approach to benefits for all city employees to provide for a better range of benefits that is adaptable to the changing conditions of the City's employees and families.

Sincerely,

Kevin A. Clougherty
Finance Officer

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ATTACHMENT 3

PROPOSED TUITION AND EMPLOYEE DEVELOPMENT POLICIES

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DRAFT – 11-2-04

NON-AFFILIATED EMPLOYEE

TUITION REIMBURSEMENT POLICY

I PROGRAM OUTLINE

A. The purpose of the tuition reimbursement program is to encourage eligible City employees to seek further education in their current classification or in areas that could lead to their upward mobility within the City. The program is for college level courses leading to a degree or attaining professional certifications.

B. Employees who are eligible to participate in the tuition reimbursement program are regular full time employees who have completed their probationary period.

C. The objective of the tuition reimbursement program includes:

1. Improvement of the employee's work related knowledge, skills and abilities.
2. Improved methods, systems, techniques, work quality and service.
3. Opportunity for advancement within the City.
4. To attain professional certifications.

D. Annual reimbursement levels:

1. Seventy-five percent (75%) of tuition, books, registration, lab and other fees (excluding parking, Late registration, housing and travel expenses).
2. Eligible employees may be reimbursed up to $2,000 per fiscal year.
3. Payment for courses will be on a first come first serve basis until funds are no longer available.

E. Rejections of Requests:

1. An employee who does not meet the eligibility criteria will not be approved for tuition reimbursement.
2. If the course is not related to an employee's classification or his/her career path which has been approved by his/her Department Head, the request will not approved.
3. If the employee has already met the maximum annual Reimbursement level.
4. Funds for tuition reimbursement have been exhausted.
5. Conflict with work schedule.
6. Tuition reimbursement application and receipts are not received in a timely manner pursuant to this policy.

7 Other financial assistance alternatives exceeds or equals course costs.

8. Failure of the employee to submit all paperwork within prescribed time periods.

II PROCEDURE FOR TUITION REIMBURSEMENT

A. Application

1. Employee must complete the Application for Tuition reimbursement in full. Attach original receipts to the application form.
2. Request Department Head to approve application, have Department Head sign application form.
3. Submit completed application and receipts at least 30 days prior to the start of the class to Human Resources.
4. Human Resources Director will review application to determine whether or not it is in compliance with the Tuition Reimbursement Policy.
5. Once final approval is granted, Human Resources shall Reimburse the employee fifty percent (50%) of the allowable seventy five percent (75%).
6. Upon completion of the class, the employee shall submit a copy of the course grade to Human Resources.
7. Human Resources will reimburse the employee for the balance of the 75% to the maximum of the allowable reimbursement.
8. Employees who do not complete the class or who fail the class, shall be responsible for reimbursing the City for the funds that have already been granted.

III. TUITION REIMBURSEMENT FOR DEPARTMENT HEADS

1. Department Heads shall submit tuition reimbursement applications to the Mayor for his/her approval.

2. If the request is approved, the Department Head shall follow the procedures as outlined in Section II.

IV. DEVIATIONS FROM THE POLICY

1. Any deviations from this policy must be approved by the Human Resources and Insurance Committee prior to any employee commencing course work.

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DRAFT - 11-17-04

STAFF DEVELOPMENT POLICY

I Purpose of Staff Development

Staff development is intended to enhance or assist employees in successfully fulfilling their duties and responsibilities. Staff development can also be for assisting employees to improve their performance as well as assisting employees retain professional certifications.

II Acceptable Programs

Programs should be related to the employee's job classification or a career path that has been approved by the Department Head. For example:

1. Non-credit courses
2. Training awarding continuing education units (CEU's)
3. Seminars
4. Workshops

College courses for credit that are covered by the Tuition Reimbursement Policy are not considered or acceptable for payment under this policy.

III Payment for Staff Development Programs

Employees shall be required to obtian approval from their Department Head to attend staff development programs.

Payment for approved programs shall be at 100% from the departmental budget.