

AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

March 4, 2008
Aldermen Sullivan, Lopez,
DeVries, M. Roy, Ouellette

5:00 P.M.
Aldermanic Chambers
City Hall (3rd Floor)

1. Chairman Sullivan calls the meeting to order.
2. The Clerk calls the roll.
3. Department travel/conference summary report submitted as follows:
Tim Soucy, (Health) Northeastern Mosquito Control Association
(December 3 - 5, 2007).
Ladies and Gentlemen, what is your pleasure?
4. Communication from Kevin Buckley, Independent City Auditor,
submitting a performance audit of the Environmental Protection Division
and updating the committee on the status of pending and future audits.
Ladies and Gentlemen, what is your pleasure?
5. Communication from William Sanders, Finance Officer, submitting the
City's Monthly Financial Report (unaudited) for the seven months ended
January 31, 2008.
Ladies and Gentlemen, what is your pleasure?

6. Communication from Sharon Wickens, Assistant Director of Treasury, submitting Finance Department 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 Department only;
 - e) Listing of invoices submitted to City Solicitor for Legal Determination;
and
 - g) Accounts Receivable summary.

Ladies and Gentlemen, what is your pleasure?

7. Presentation by Sharon Wickens, Assistant Director of Treasury, providing a brief overview of the collection process as well as her communication identifying ordinances related to the collection of delinquent accounts and the list of approved accounts receivable write-offs over the past five years.
Ladies and Gentlemen, what is your pleasure?

TABLED ITEM

A motion is in order to remove the following item from the table.

8. Communication from Kevin Buckley, Independent City Auditor, submitting an audit of the VISTA program and updating the committee on the status of pending and future audits.
(Note: Tabled 2/4/08; Updated communication between Kevin Buckley, City Auditor, and Janice Lopilato, State Program Specialist of the Corporation for National & Community Services attached.)
9. If there is no further business, a motion is in order to adjourn.

Timothy M. Soucy, REHS, MPH
Public Health Director

Anna J. Thomas, MPH
Deputy Public Health Director

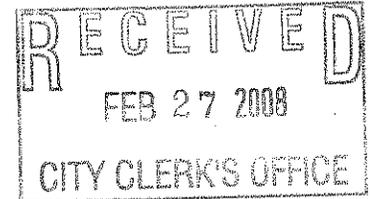


BOARD OF HEALTH
M. Mary Mongan, RN, Chair
Carol Bednarowski, Clerk
Laura Smith Emmick, MD
William Mehan, DMD, MS
Kristin Schmidt, PA-C

CITY OF MANCHESTER
Health Department

February 26, 2008

Alderman Peter Sullivan, Chairman
Committee on Accounts, Enrollment & Revenue Administration
C/o Carol Johnson, City Clerk
One City Hall Plaza
Manchester, New Hampshire 03101



Dear Alderman Sullivan,

In accordance with the City's Travel Policy, attached is summary of a the Northeastern Mosquito Control Association Annual conference which was held on December 3-5, 2007 in Plymouth, MA, and was attended by Karen Sutkus, BS, Environmental Health Specialist and Arboviral Surveillance Coordinator for the Manchester Health Department.

Summary: This annual conference serves as an educational and supportive networking opportunity for mosquito and other disease vector program officials. The group is comprised of both Public and private entities, all of whom are extensively trained in vector-borne disease and the implementation of vector control/remediation.

The goal of the meeting is to communicate the findings of the previous year's studies and surveillance programs, as well as to identify any potential difficulties or successes in the programs moving forward.

Some of the topics covered in this years meeting include:

- State surveillance updates provided by: Connecticut, New Jersey, Massachusetts, New Hampshire, New York, Maine, Vermont, Rhode Island, and Pennsylvania
- Mosquito Control and Public Relations – maintaining positive communication and relations between the Community, Schools and Health Department
- Ticks and tick-borne disease – management techniques for tick control, information on a new elementary school based education program on ticks (biology, identification, protection, prevention, signs & symptoms).
- Bed Bugs – identification, treatment guidelines

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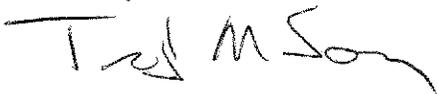
- Ongoing scientific study discussion – Comparison between different mosquito trapping methods, Analysis of mosquito blood meals to determine host preference

This conference not only allows for the sharing of the most current information in our field of work, but also provides excellent communication and partnership building between the NMCA members. By being afforded the opportunity to attend this annual meeting, the City of Manchester's Arboviral Surveillance Program is well educated and represented in the mosquito control community.

We appreciate the opportunity to maintain and enhance our professional skills for the benefit of the residents of Manchester.

If the Committee has any questions, we would be glad to make ourselves available ay any time.

Sincerely,



Timothy M. Soucy, REHS, MPH
Public Health Director

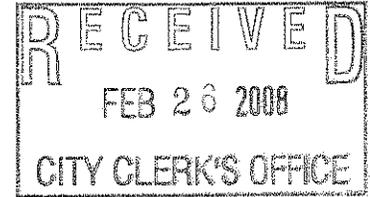
Cc: Karen Sutkus, BS, Environmental Health Specialsit

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Office of the Independent City Auditor

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February 25, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/o Ms. Carol Johnson
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Status of current audit projects

EPD Audit

Attached you will find my report of a performance audit of the City of Manchester Environmental Protection Division.

City Purchasing Card Audit

Field work is in process on a review of the City's new P-Card program. Field work should be completed by the mid March with a report ready for the April meeting.

Future Audit Projects

Parks and Recreation Department, Audit of the Business Office
Building Maintenance Division, Performance Audit

Respectfully Submitted,

Kevin M. Buckley CPA
Independent City Auditor

INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE



**DEPARTMENT OF HIGHWAYS
ENVIRONMENTAL PROTECTION DIVISION
PERFORMANCE AUDIT
DECEMBER 2006**

Prepared by
City of Manchester, NH
Office of the Independent City Auditor

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**INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
DEPARTMENT OF HIGHWAYS
ENVIRONMENTAL PROTECTION DIVISION
PERFORMANCE AUDIT
DECEMBER 2006**

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February 25, 2008

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Sullivan, Lopez, Devries, M. Roy, Ouelette

Dear Honorable Committee Members:

At the January of 2005 meeting of the Committee on Accounts, Enrollment and Revenue Administration, an audit plan was accepted by the Committee. The plan was based on risk of the auditee and is adjusted annually for changes happening at the Departments. Based on that assessment the Division of Environmental Protection (EPD) was selected for a performance audit and included an audit of certain financial related information. A performance audit systematically examines evidence to independently assess the performance and management of a program against objective criteria. Performance audits provide information to improve program operations and facilitate decision-making.

The audit studied the efficiency and effectiveness of the financial operations at the EPD and looked at information from July of 2004 to December of 2006.

The audit procedures began with the documentation and evaluation of financial controls in place during the audit period. I then reviewed federal, state and local laws, rules and regulations covering the division and its activities. A search of the internet was conducted to find other audits and studies relating to municipal wastewater treatment plants. The following areas were selected for further study and testing:

- Cash management and rate setting
- State and Federal fund management
- Payroll
- Revenue collection
- Expenditure processing
- Ratio analysis to industry standards

Conclusion

In general the division is efficiently and effectively run during the audit period. Internal controls in place during the audit period were very good and the division is a model for the rest of the city in documenting through a set of written policies and procedures the controls in place and responsibilities for employees. This is to date the only department that I have found has a nearly complete and updated set of written policies and procedures.

My testing did reveal three areas where the division could make improvements.

Observation 1 on page six recommends that the division needs to more carefully monitor its cash balances and adjust rates in a timely manner to reflect activity in the division.

Observation 2 on page nine notes that some requests for reimbursement of federal funds were not done timely. This is most likely due to a shortage of personnel in the business office. I strongly recommend that the division hire additional administrative/finance staff to track and monitor financial activity of grants and construction projects.

Observation 3 on page thirteen states that the division has unusually high use of sick leave that is causing excess use of overtime. The cause may be due to language in the labor contract that seems to encourage use of sick leave.

The draft audit report was sent to the Chief Sanitary Engineer for his review and comment. The observations generated are included in the report that follows. The auditee did not respond in writing to the report observations and no responses are included in the report. They did respond however to the observation worksheets and were in agreement with most of the observations. We appreciate the courtesy and cooperation of the staff and administration of the Environmental Protection Division on this assignment.

Respectfully Submitted,



Kevin Buckley, CPA
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

At the January of 2005 meeting of the Committee on Accounts, Enrollment & Revenue Administration it was requested that a performance audit of the Department of Highways, Environmental Protection Division (EPD) be conducted. The City of Manchester Office of the Independent City Auditor has been designated by state law, city charter and local ordinance with the authority to conduct such examinations and audits.

Our audit was conducted in accordance with standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

AUDIT SCOPE AND OBJECTIVES

This audit was a performance audit designed to report on efficiencies in the design and operation of the EPD.

I looked at financial and performance data where available for fiscal years 2004, 2005, 2006 and the first six months of fiscal year 2007. Where appropriate data was collected and analyzed on a calendar year basis in order to more accurately reflect seasonal activity. Areas selected for examination were:

- Cash Management and Rate Setting
- State and Federal Funds Management
- Payroll
- Revenue Collection
- Expenditure Processing
- Comparison of financial and operating ratios to other jurisdictions.

The results of our testing are included in the recommendation and observation section of this report found starting on page six.

BACKGROUND OF AUDITEES

The Environmental Protection Division (EPD) is a division of the Department of Highways. The EPD is accounted for as an enterprise fund of the City of Manchester. The division is fully funded by user fees and State/Federal grants. The EPD operates the sewage treatment plant, sewerage pumping stations, collections systems and is responsible for the all services related to the transportation and treatment of raw sewerage for the City and parts of the outlying communities of Goffstown, Bedford and Londonderry.

MISSION STATEMENT

The Environmental Protection Division provides for the collection and treatment of wastewater to residents in the City of Manchester and to residents in designated portions of the towns of Bedford, Goffstown and Londonderry. Services are provided in accordance with Federal and State permit requirements.

The EPD strives to provide services with superior quality and competitive prices and remains competitive with other New Hampshire wastewater treatment facilities.

ORGANIZATION

The division consists of five sections:

- Administration

The Administration Section is in charge of all accounting and financial operations of the division. Among the duties of the section is payroll processing for 43 employees, processing over \$7 million annual in operating expenses, collection of over \$12 million of user fees (see billing office below) and other revenues, accounting for over \$124 million of capital assets (net of depreciation), accounting for close to \$30 million of debt, \$60 million dollars of capital projects, federal and state grant administration and contract administration. The section consists of a Business Service Officer who oversees the section, an accountant II, 2 accounting technicians, two customer service representatives and an administrative assistant.

- Billing

The billing office prepares and issues sewer bills to the residential, commercial and industrial users in Manchester. This includes billing to the three towns with inter-municipal agreements with the City. Currently EPD has approximately 24,000 accounts.

- Industrial Pretreatment

This section is responsible for the inspection and monitoring of all class I industrial users in the City. All industrial users are inspected at least once annually and their wastewater discharge is sampled and tested at least annually to determine the concentration and amount of pollutants discharged. The section is administered by two employees.

- Wastewater Treatment

The City of Manchester wastewater treatment plant is designed to treat an average daily flow of 34 million gallons per day (MGD) with a peak design of 56 MGD. The City is under an agreement with the Federal Environment Protection Agency that allows it to operate up to 80 MGD with the excess capacity going through primary treatment then directly to Chlorination/De-chlorination process. The agreement calls for the City to separate its combined sewer and storm water systems over a number of years.

- Storm Water

The EPD has developed a storm water management program to reduce or eliminate the discharge of pollutants contained in surface runoff.

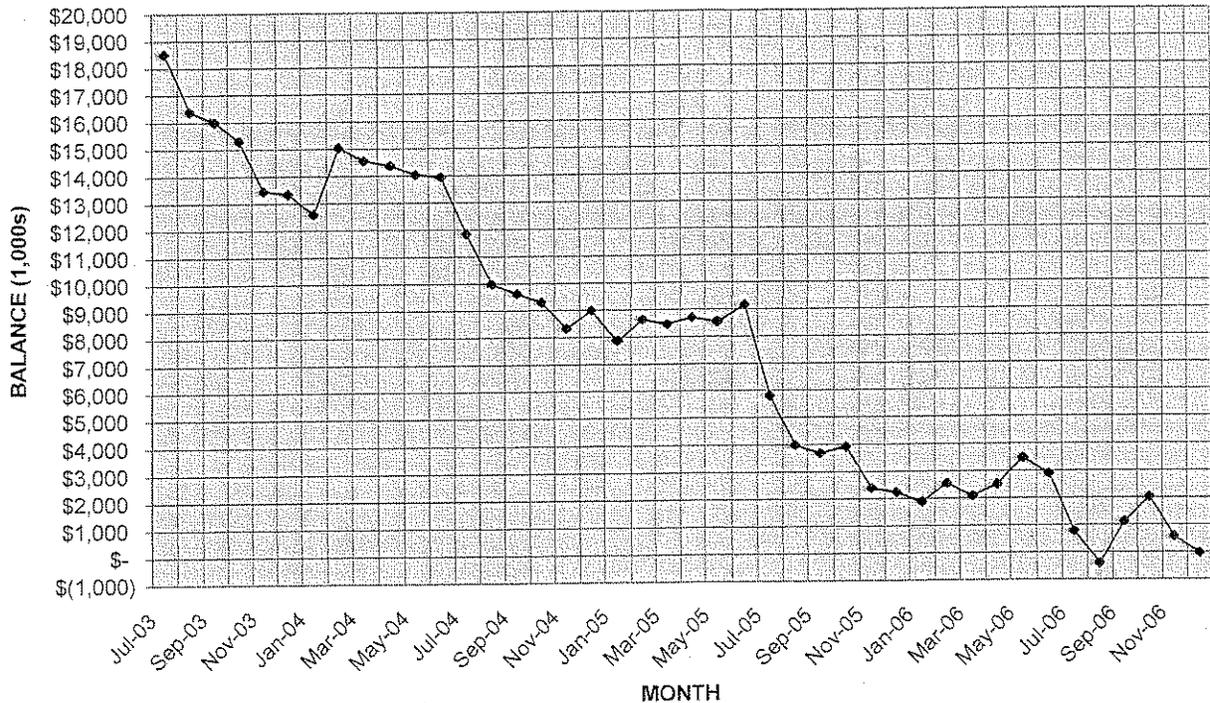
In the City of Manchester the majority of sewer lines collect both rain water from streets and sewage from homes and businesses. These lines are called combined sewers. When it rains the system is quickly overwhelmed and the mixture of rain water and sewage is relieved through a series of outfalls called combined sewer overflows (CSO). This is necessary to prevent the mixture from backing up into streets and basements throughout the City. It is estimated that about 220 million gallons of combined sewage is discharged annually to the Merrimack River.

In March of 1999 the City was ordered by the Federal Environmental Protection Agency to spend approximately \$57 million dollars over a ten year period to begin to eliminate CSOs and provide more detailed planning for phase 2 of the program. Upon completion of the phase I program 14 CSOs will be eliminated and the annual volume discharged will be reduced by 75 million gallons annually.

CASH MANAGEMENT AND RATE SETTING

OPERATING CASH

AVERAGE MONTHLY CASH BALANCE



SOURCE: Finance Department Interest Allocation Spreadsheets

The EPD Business Office continually monitors the cash balance of the fund. At the beginning of phase I of the EPD mandated CSO project a rate increase was approved that would exceed the current cash needs of the division. This was done to build cash balance that would be used to fund the project. This also provided a stable rate for customers, eliminated the need for short term borrowing and provided interest income/eliminated interest expense for the fund. The plan was to spend the balance down during phase I and seek new rate increases at the beginning of phase II that would rebuild the balance for use during the new construction phase.

OBSERVATION 1: CASH FLOWS AND RATE INCREASE

On January 11, 2005 a proposal by EPD was presented to the Committee on Accounts (COA) informing them of the declining cash balance and projection of an operating fund cash deficit if rates were not raised. EPD proposed a series of increases starting at an increase from \$1.55 per 100 c.f. to \$1.80 per 100 c.f. on July 1, 2005 followed by three other increases ending with \$2.55 on July 1, 2011. This would allow the department to complete its planned construction work and slowly reduce the large cash balance to under \$2 million by the end of phase II. Increases were planned for every two years in order to slow the declining cash balance and avoid having a negative cash balance necessitating short-term borrowing from the General Fund.

At the January 18, 2005 COA meeting the proposal was discussed and a request was made by EPD for only the first increase. EPD had hoped to be able to manage the finances and put off the next increase until January of 2007. The request was passed and sent to the Committee on Bills on Second Readings.

On April 4, 2005 EPD made a presentation to the Committee on Bills on Second Reading where it was noted that the graph showed that EPD would have negative cash flows (Expenditures exceed revenues) up to 2010 even with all the rate increases. EPD explained that when the cash surplus was drawn down to a manageable level revenues and expenditures would be roughly equal. The committee recommended the increase to the full Board as ought to pass.

At the April 18, 2005 Board of Mayor and Aldermen meeting the increase was passed and effective July 1, 2005.

EPD then attempted to get a second rate increase as early as January of 2007 but attempts to get the increase on the BMA agenda were delayed.

EPD sent a letter dated January 29, 2007 to the BMA requesting a series of rate increases from \$2.25 /100 cf on 4/1/2007, \$2.70/100 cf on 1/1/2008, \$3.24/100 cf on 1/1/2009 and \$3.73/100 cf on 1/1/2010. The request was presented to the BMA at the 2/6/2007 meeting. The rate study and rate increases were compiled by the EPD management and CDM engineers. The motion passed.

It is noted that there was a large difference in the step increases noted in the 2005 proposal and the 2007 proposal. According to EPD management there were a couple of reasons for this. During the transition to a new CSE the former CSE informed the Highway Department that the new hire would have to quickly seek a rate increase. The former CSE had spreadsheets that he used to track cash flows and the new CSE was unable to access them. The CSE then had office staff perform a new rate study. As noted in observation N-4 the Business Section is understaffed and the BSO devoted a large portion of her time to the study. It was then suggested by the Finance Department that EPD hire a consultant to complete the study using the work office staff had completed to that date. All this contributed to the delay in seeking the rate increase.

In addition the new CSE took a much more aggressive approach to completing other new projects that were added to the work schedule as well as increasing cash payments to contractors.

In the meantime the cash balance dipped into the red causing the EPD to have to borrow funds from the General Fund. During the spring of 2007 the EPD Fund had a negative fund balance and had to pay the General Fund more then \$7,000 per month in interest costs.

Due to these factors the fiscal problem the division finds itself in is much more pronounced and requires larger and more frequent price increases. This could have been avoided if an increase was sought earlier as laid out in the 2005 plan and the division adhered to the original construction schedule without the additional work.

RECOMMENDATION:

The division needs to closely track the cash balance and adjust the level of spending or rates charged to customers in order to minimize or eliminate the amount of time that the fund is in a negative cash position.

If it is decided to accelerate the pace of additional construction activity then a new rate increase schedule should be sent to BMA for approval in a timely manner so that the inflow of receipts will match the increase in cash expenditures.

AUDITEE RESPONSE:

No Response

STATE AND FEDERAL FUNDS MANAGEMENT

EPD collects revenues on a reimbursement basis from several sources. Some projects are eligible for the State Revolving Fund (SRF) loan program, some are eligible for the State Assistance Grants, and some are eligible for Federal EPA grants. Some projects are also eligible for reimbursement from the surrounding towns based on their use of the asset being constructed. Depending on the type of project it can be eligible for one or a combination of these programs. Each program has its own set of requirements, rules and regulations. The more programs each project is eligible for the more difficult it becomes to track eligible/ineligible expenditures and reporting requirements. In most cases the division uses outside engineering firms to monitor the construction activity and determine eligible/ineligible expenditures. This information is reported to the business office so they can prepare the reports necessary to draw down funds from the State and Federal governments. Expenditures eligible for one program may be ineligible for another. The percentage of participation from the federal government may change throughout the program. All of these factors make for some very difficult tracking problems.

In addition to the problems with expenditure tracking, reporting and reimbursement there are several parties that are involved in any project whose responsibilities need to be clearly defined and coordinated. On any project the following parties may be involved:

- State of NH Department of Environmental Services – Wastewater Division, approves projects
- State of NH Department of Environmental Services - Grants Management Division, approves reimbursement requests for the State Revolving Fund and EPA Grants
- Private engineering firms act as designer and project manager
- Highway Department engineers act as designer and project managers
- Planning Department – prepare CIP Project extensions and line item changes
- EPD engineering staff – responsible for project management and contract management
- EPD accounting staff - process expenditures, track eligible costs, prepares reports and prepare draw down documents
- NH DOT – Administration of utility related projects
- EPA – Approval of federal reimbursements

Coordination and communication between all parties is crucial for the timely submittal of reimbursement requests.

OBSERVATION 2: UNTIMELY DRAWDOWN OF STATE AND FEDERAL FUNDS

Our testing revealed instances where reimbursement requests were not done timely. The amount of time that elapsed between the expenditure of City funds and reimbursement from the State varied from a few weeks to over a year. Time elapsed between the expenditure of funds and the collection of reimbursement represents lost interest to the EPD Fund. Currently the EPD is operating on a very low cash balance and has to borrow money on a short term basis from the General Fund. It is therefore very important that they draw funds timely from State and Federal sources.

Two projects stood out during testing as being particularly late in getting reimbursed. CIP project 711105 West Bridge, Lorraine, etc and CIP project 712103 South Mammoth Road Phase III.

The West Bridge project is funded by a combination of State grants, State Revolving Fund loans EPD funds and Federal Grants. The project is made up of two contracts with five change orders and due to problems encountered getting approval from the State for change orders, reimbursement for expenditures for the period March 1, 2006 through August 30, 2006 was not submitted until April 20, 2007.

The South Mammoth Road project was completed in May of 2006 at which point it became eligible for State Assistance Grant funds of 20% of eligible costs. The final cost for the project was \$1,916,844. If the total costs were eligible the City would be entitled to \$ 283,969. On 1/25/2007 a final change order was sent to the State and was rejected on 3/9/2007. The City and the State are currently in negotiations to determine how best to proceed with the reimbursement.

The original request was rejected by the State due to change orders to the project that were not submitted to the State for approval as required and ineligible costs were not identifiable from the documentation provided. The following problems were noted during the execution of the project that led to the late request for funds and subsequent rejection by the State:

Lack of training on State Assistance Grant requirements. The Highway Department decided to use its own engineers to design and monitor this project. The lead engineer had never dealt with SAG funded projects and was unaware of the program's unique requirements. It is a requirement that all change orders be submitted to the State for pre-approval. When the first bids for the project came in higher than the funds appropriated it was rebid on a smaller scale with the remaining work listed as "alternative items". The original contract approved by the State was for \$1,411,885. In the following budget process funds were appropriated to complete the alternative items and the contractor was given the go ahead to proceed for an additional cost of \$268,640. In addition problems were encountered during construction requiring further change orders that increased the cost of the project by \$206,950. The Highway Department engineers informed the State that the project had changed but did not get approval for the changes. In addition there were some sections of the original project that may not have been eligible for the SAG program but it was not determined in advance and the costs were not separately tracked as the project proceeded. At the end of a project a "Final Balancing Change Order" was submitted. This change order should only include changes that occurred between line items that had little or no cumulative effect on the total project. The Highway Department included all the change orders that increased the project by \$475,590 thereby causing the entire project to be rejected.

Chief Sanitary Engineer position vacancy. At a crucial time during the project the Chief Sanitary Engineer (CSE) retired and was replaced by a new CSE. The former CSE had been employed by the State of NH, Department of Environmental Services and was familiar with the program. The former CSE was actively involved with these projects and would ensure that the proper paper work was being sent to the State in a timely manner. When the new CSE came on board he was from private industry and was still learning his way around state government bureaucracy.

Lack of communication between all involved parties. It became apparent from reading memos and emails between all the involved parties that there were communication failures at crucial times. No one seemed to know the status of the final punch list items or who was responsible for producing and funding the Operation and Maintenance Manual. Completion of these items would hold up submittal of the Grant Request from March of 2006 when the substantial completion inspection was done until late fall of 2007 when these items were completed.

Inadequate Staffing in the Business Office. It does not appear that the business office has enough staff to adequately handle the work load of the office. In addition to processing payroll for 43 employees, \$18 million of non-payroll operating expenditures and \$16 million of revenue collections the office keeps track of several grants, CIP projects, cash balances and bond/loan requirements. Being an Enterprise funds the business office has duties that far outweigh those of a general fund agency. This is done with a staff consisting of a BSO, an Accountant II, 2 Accounting Technicians, 2 Customer Service Reps and an Administrative Assistant. Accounting for and tracking the grant requirements and projects is such a time consuming process that it leaves little time for the BSO's other duties. This in part accounts for the late draws of federal funds as noted in the West Bridge project.

RECOMMENDATION:

EPD and the Highway Department Engineers should develop a grants management manual outlining the policies and procedures of each grant. All employees working with each grant should become familiar with the requirements prior to working on the project. The manual would prove very useful whenever vacancies occur at the department.

At the start of a project a document should be developed spelling out the roles and responsibilities of each party working on the project. Regular updates of the status of every project should be sent to each of the employees working on a project.

EPD should perform an analysis of the staffing requirements in the business office to determine if they need more employees or realign current job positions. Given the complexity and volume of grant funded projects and construction contracts being monitored at EPD they should consider adding an additional administrative financial position to monitor all the grant and contract fiscal requirements. Currently the BSO handles these duties in conjunction with all her other financial and administrative duties. It appears that even with the extra hours she puts in she gets behind at the busy times of the year and has to catch up at a later date.

AUDITEE RESPONSE:

No Response

PAYROLL

Hourly employees at the EPD are members of the AFSCME Union. Article 8.2 of the AFSCME labor contract in force during the audit period states:

“All times worked in excess of the normal work day and all time worked in excess of the normal work week shall be paid at the rate of time and one-half. Paid holidays and paid vacation occurring during the work week shall be counted as hours worked for the purpose of determining the forty (40) hour straight time hours.”

Article 16.8 which addresses sick leave states:

“During periods of absence for approved sick leave the employee shall be entitled to full pay for such period at the regular rate of compensation, provided, however, that hourly employees shall be compensated on the basis of straight time pay not to exceed eight (8) hours per day and not to exceed forty (40) hours per week. **No sick leave benefits shall be paid on the basis of time and one-half.**” (Emphasis added).

The Wastewater Treatment Plant is in operation 24 hours per day. This requires that the operator's normal daily work shift exceeds 8 hours. One day per week there is a short day during each shift so that the work week will equal forty hours. The labor contract allows this under section 8.8 by stating that the scheduled hours are considered normal hours for determining overtime pay. When ever the plant is burning waste it is required that there be three operators on duty. During the days that operators are ending the shift (the short day) only two operators are scheduled to work during two hours of that day. To make up for the missing person an operator who is coming off his shift will work the two hours as overtime. Unless the incinerator is down for repairs or maintenance the plant is burning. Because of this for a majority of the year the work week consists of 42 hours with two hours being paid as overtime. Operators are considered to be always working when at the plant so they get their lunch hour paid. For example, if they are physically at the plant for twelve hours they are paid for the entire twelve hours.

Maintenance employees at the plant work a shift from 7 am to 3 pm. They are paid for eight hours per day, forty hours per week on their normal scheduled work day. When asked why they get paid for working during lunch it was explained that they do not take the two required 15 minute breaks so they work as much as other employees who take the two breaks. Maintenance employees are also trained as operators and in some instances they will fill in during the day as an operator if an operator calls in sick.

According to the plant management, at one time sick and vacation time was not counted as part of the hours when calculating overtime. If an operator called in sick or was on vacation and was needed later in the week to cover someone else's shift they would often refuse to come in for straight time. This would make it necessary to shut the incinerator down for the shift. Shutting down and restarting the incinerator was determined to be more expensive then paying for the occasional over-time. In order to minimize shut downs of the incinerator the labor contract was changed to provide for overtime in these instances.

OBSERVATION 3: PAYROLL OVERTIME AND LEAVE PRACTICES

During payroll testing the following conditions were noted that are attributable to labor practices governed by the labor contract in place at the plant:

1. Employees taking sick and vacation time off during the week were receiving overtime even though they physically were in the plant less than 40 hours per week. Sometimes as little as 12 hours in one week.
2. Employees who worked the day maintenance shift worked from 7 am to 3 pm and were paid for all eight hours they were at the plant. On occasion these employees would work the exact same hours but receive ½ hour of overtime per day. These were days when they would cover for operators who called in sick or were on vacation during the day shift. Technically as an operator they say they are working through their lunch.
3. In one instance a maintenance worker worked four hours, 7 am to 11 am, and took the rest of the day off as vacation. For this day he was paid for 4 ½ hours of work and was charged 3 ½ hours of vacation.
4. An employee who worked 29.25 hours one week was paid for 21.25 hours of regular time, 8 hours for floating holiday, 8 hours for a holiday, 4 hours vacation, 6.75 hours of sick time and 8 of overtime for the week. In total he was paid for 56 hours during a week that he only was physically at work for 29.25 hours.
5. An operator who worked one day for 12 hours in one week and yet received 1 hour of overtime, 29 hours of vacation, 8 hours of holiday pay and 11 hours of regular pay.
6. An operator who worked 40.5 hours and took 1.5 hours sick time for a doctor's appointment. He was paid for 38.5 hours regular time, 1.5 hours of sick time and two hours of overtime.

All of the above instances are caused by Article 8.2 of the labor contract. By saying that any time worked outside of an employee's **normal scheduled hours** will be considered overtime not only gives the intended incentive for employees to work overtime shifts when needed but also appears to encourage employees to take sick time one day then cover someone else's shift later in the week in order to receive overtime pay. An analysis of sick leave taken by plant employees over the last three years shows that on average an operations employee use 67% of sick time accrued each year. If combined with sick leave bank use the percentage of annual accrual used jumps to 84%. On average over the last three years each operations employee took almost 86 hours of time off due to illness. A similar pattern can be found with maintenance employees who averaged almost 79 hours off due to illness per employee per year. By comparison the average administrative employee took 43 hours of sick time per employee per year. It was also noted that several long time operations and maintenance employees had very low accrued sick leave balances.

RECOMMENDATION:

The City should explore ways to reduce the amount of overtime and sick time being used by changing some of the language in the labor contract when the current agreement expires. Article 16.8 which states that no sick time is to be paid at time and one half is negated by the effects of article 8.2. This encourages the use of sick time and should be changed to limit the appearance of abuse.

The division should also hold employees accountable for the large amount of sick time being taken each year. They should also look into ways of changing the shift structure or other measures in order to minimize the amount of overtime used.

AUDITEE RESPONSE:

No Response

REVENUE COLLECTION

The system of internal controls at the Environmental Protection Division over the collection, deposit, recording and reporting of revenues was documented and evaluated. Controls were determined to be properly designed and working as intended. The Business Office has taken great care in designing an excellent system of internal controls and goes to great lengths to ensure that there is proper segregation of duties. No instances of non-compliance with procedures were noted during testing.

Our testing of revenues involved obtaining a sample of transactions from source documents and tracing through deposit, recording and reporting. We found no errors in our testing and no instances of non-compliance with selected City, State or Federal laws, rules and regulations. As noted in Observation 2 we did note that collection of some State and Federal reimbursement payments could have been made in a timelier manner.

EPD receives over 85% of its revenue from a variety of user charges. The remaining revenue is from interest from invested funds and various grants. Most residential user charges are based on the amount of water used as determined by the Water Department meters.

The City has agreements with the towns of Goffstown, Bedford and Londonderry for the processing of sewage. Each town is charged their share of operating, maintenance and capital cost based on formulas in the agreements.

EPD receives State Grants of 20% of eligible construction project costs and a share of debt interest for CSO projects. The EPD also receives federal grant funds for approved CSO projects.

The table on the following page shows the amount of revenues recorded for the 18 months ended December 31, 2006.

REVENUES FOR THE 18 MONTHS ENDED DECEMBER 31, 2006

DESCRIPTION	Fiscal Year	6 Months		18 Months
	2006	Ended 12/30/2006		COMBINED
		2007		
FEMA	\$ 24,410	\$ 344	\$ 24,754	
EPD - State Aid Grant	195,528	134,932	\$ 330,460	
AES Granite Ridge	198,408	66,203	\$ 264,611	
EPD Londonderry Agreement	405,670	290,277	\$ 695,947	
EPD Septage	598,893	258,180	\$ 857,073	
EPD Bedford Agreement	158,720	134,880	\$ 293,600	
EPD User Charge	10,319,351	5,262,070	\$ 15,581,421	
EPD Goffstown Agreement	355,120	216,133	\$ 571,253	
Deduct Meters	3,519	1,552	\$ 5,071	
Copying Receipts	230	3	\$ 233	
Bounced Check Charge	1,230	510	\$ 1,740	
Income from Invested Funds	299,099	74,940	\$ 374,039	
Interest on Accounts Receivable	1,141	-	\$ 1,141	
EPD - Goffstown Bond Payments	6	-	\$ 6	
EPD - Bedford Bond Payments	3	-	\$ 3	
EPD - Londonderry Bond Payments	9	-	\$ 9	
Contributions - Other	141,562	-	\$ 141,562	
EPD - Tax Office Interest & Costs	97,922	65,704	\$ 163,626	
EPD - Bid Fee/Project Specs	3,780	1,100	\$ 4,880	
State Grants	1,361,768	-	\$ 1,361,768	
Miscellaneous Reimbursement	11,960	14,861	\$ 26,821	
TOTAL EPD FUND REVENUE	\$ 14,178,329	\$ 6,521,689	\$ 20,700,018	
FEMA	122,752	-	\$ 122,752	
Bedford Share of Capital Projects	45,846	15,480	\$ 61,326	
Goffstown Share of Capital Project	232,706	33,663	\$ 266,369	
Londonderry Share of Capital Project	140,661	47,385	\$ 188,046	
TOTAL BOND FUND	\$ 541,965	\$ 96,528	\$ 638,493	
EPA Grant	\$ 1,173,978	\$ -	\$ 1,173,978	

SOURCE: HTE Budget to Actual Reports

EXPENDITURE PROCESSING

The system of internal controls at the Environmental Protection Division over the processing, recording and reporting of expenditures was documented and evaluated. Controls were determined to be properly designed and working as intended. The Business Office, as it has in revenue processing, has taken great care in designing the system of internal controls and goes to great lengths to ensure that there is proper segregation of duties. No instances of non-compliance with procedures were noted during testing.

Our testing of expenditures involved obtaining a sample of transactions from the financial records and tracing them back to the source documents. We found no errors in our testing and no instances of non-compliance with selected City, State or Federal laws, rules and regulations. As noted in Observations 1 and 2 I did note that collection of some State and Federal reimbursement payments could have been made in a timelier manner and there are some issues of the use of sick leave and over time at the Division.

Expenditures during the audit period consisted to a large extent of construction related expenditures (36%) and debt service (18%). Salaries and benefits made up 8% of total expenditures with depreciation and operating cost contributing 16% and 22% respectively.

EXPENDITURES FOR THE 18 MONTHS ENDED DECEMBER 31, 2007

Description	Fiscal Year	6 Months	
	2006	Ended 12/30/2006	18 Months Combined
Administration Division	\$ 13,265,249	\$ 8,234,737	\$ 21,499,986
Operations Section	4,397,027	1,787,490	6,184,517
Monitoring Section	194,587	97,811	292,398
Maintenance	46,006	23,751	69,757
Maintenance (General)	1,336,290	652,144	1,988,434
Crescent Road Pumping Station	74,954	44,785	119,739
Billing	347,910	175,806	523,716
West-Side Pump Station	118,477	39,244	157,721
Off-Site Work	257,033	163,826	420,859
Miscellaneous	41,807	-	41,807
Equipment	(75,617)	8,172	(67,445)
Bond Projects	8,725,280	6,866,897	15,592,177
Cash Projects	1,983,630	913,269	2,896,899
Federal Grant Funds	623,011	174,652	797,663
Payroll Suspense	-	63,287	63,287
Total Expended	\$ 31,335,644	\$ 19,245,871	\$ 50,581,515
Transfer to Capital Accounts	\$ (18,214,946)	\$ (4,740,080)	\$ (22,955,026)
Total Expenditures	\$ 13,120,698	\$ 14,505,791	\$ 27,626,489

SOURCE: HTE Budget to Actual Reports

RATIO ANALYSIS

The City of Manchester Water Department and EPD participated in the 2004 American Water Works Association (AWWA), Water and Wastewater Rate Survey. Participation in surveys of this kind provides a valuable tool that enables managers and users to compare their utility to others of similar size and compare the effectiveness and efficiency of operations. This survey focused on rate and financial information but there are other organizations that collect survey information on key benchmarking and performance indicators. Benchmarking can help companies to:

- Identify, track, and measure already established and tested performance measures
- Compare performance against peers
- Identify specific processes needing improvement
- Implement outstanding processes at a utility to improve performance

Participation in these programs indicates a strong commitment to organizational excellence. I encourage EPD to continue participation in these surveys and to seek other performance indicator surveys that would provide useful data to the organization.

The AWWA survey grouped the nearly 200 participating utilities into similar categories based on size, population, treatment capacity and number of employees. The EPD compared favorably in most categories compared to other utilities in its group.

EPD data was also compared to data collected from other jurisdiction's audits of their wastewater utilities. Of particular usefulness was the Kansas City Unified Government's (Kansas) 2003 performance audit of the sewer system enterprise fund. This provided a very good source of performance data to use as a comparison to the EPD operation. The following ratios and results from this study were examined. Explanation of the ratios can be found on the pages that follow.

Current ratios that are below industry averages or indicate problems in the financial health of the fund:

	2002	2003	2004	2005	2006
CURRENT RATIO					
Current Assets	\$ 33,174,025	\$ 28,711,591	\$ 23,820,540	\$ 18,210,549	\$ 11,776,639
Current Liabilities	\$ 9,213,678	\$ 9,092,030	\$ 10,066,486	\$ 10,376,668	\$ 9,374,873
Ratio	3.60	3.16	2.37	1.75	1.26
NET INCOME PER REVENUE DOLLAR					
Net Income	\$ 534,068	\$ 285,364	\$ 142,357	\$ (468,130)	\$ (315,205)
Operating revenue	\$ 11,145,505	\$ 11,225,665	\$ 11,293,628	\$ 11,053,377	\$ 12,036,162
	0.05	0.03	0.01	-0.04	-0.03
OPERATING RATIO					
Operating Expense	\$ 10,611,437	\$ 10,940,301	\$ 11,151,271	\$ 11,521,507	\$ 12,351,367
Operating Revenue	\$ 11,145,505	\$ 11,225,665	\$ 11,293,628	\$ 11,053,377	\$ 12,036,162
	0.95	0.97	0.99	1.04	1.03
CURRENT ASSETS - CASH					
Cash & Cash Equivalents	\$ 28,543,465	\$ 24,057,207	\$ 18,659,066	\$ 13,521,239	\$ 7,045,295
Current Assets	\$ 33,174,025	\$ 28,711,591	\$ 23,820,540	\$ 18,210,549	\$ 11,776,639
	0.86	0.84	0.78	0.74	0.60

All ratios derived from current asset information reflect the declining balance in the operating cash account. In preparation for Phase I of the federally mandated CSO project the Division raised its rates to a point where revenues would far exceed expenditures. This allowed the fund to obtain large cash balance for use in the construction of phase I and limit the amount of borrowing by the Division. The plan was to build the balance then have expenditures exceed revenues during construction and draw down the cash balance. In this manner the Division was able to hold a low rate structure over several years and avoid interest cost. They were also able to derive income from investment of excess cash for several years. This is reflected in the declining and unusually low Current Ratio, Negative Net Income per Revenue Dollar, High and rising Operating ratios. Current Asset to Cash does not reflect the true cash position of the fund. Cash balance for the comparable analysis was taken at year end prior to bond payments that are due in July. Operating cash has been very low after the July payments and at the end of July 2007 was negative. As noted above this was planned financial activity and since the recent rate increases the ratios have improved considerably. A further discussion of the ratios follows.

CURRENT RATIO

This ratio measures the ability of a utility to use liquid assets to pay for current liabilities in the short run. The ratio is a common ratio in all industries and although it may vary from industry to industry, the ratio should usually be at least 2.0.

NET INCOME PER REVENUE DOLLAR

This ratio measures the percent of every revenue dollar that results in income. The time series reveals the fund has been in a downward trend and did not generate net income during 2005 and 2006. As noted previously this was planned in order to provide for stabilized rates and use up the prior surplus to pay for capital improvements.

OPERATING RATIO

This ratio shows the percent of revenue used to pay for operating and maintenance expenses. The ratio is slightly higher than others in the Kansas report but again is reflective of the strategy to use up the cash surplus.

CURRENT ASSETS TO CASH

This ratio measures the amount of current assets that is compromised of available cash. Again the downward trend reflects the planned strategy of reducing the cash balance. The ratios appear to be strong compared to industry averages but figures are obtained from the balance sheet at year end prior to the bond payments that occur in July. Cash position after the bond payments would be below comparable industry average after the bond payments.

Current ratios that exceed or meet industry averages:

	2002	2003	2004	2005	2006
DEBT TO TOTAL ASSETS					
Total Assets	\$ 148,453,440	\$ 146,396,753	\$ 145,644,323	\$ 140,673,090	\$ 140,692,602
Debt	\$ 41,828,260	\$ 39,594,301	\$ 36,551,808	\$ 32,594,903	\$ 29,619,563
Ratio	0.28	0.27	0.25	0.23	0.21
TIMES INTEREST EARNED					
Operating Income	\$ 11,145,505	\$ 11,225,665	\$ 11,293,628	\$ 11,053,377	\$ 12,036,162
Interest Expense	\$ 1,303,867	\$ 1,091,910	\$ 1,070,940	\$ 882,010	\$ 769,331
	8.55	10.28	10.55	12.53	15.64
DEBT SERVICE COVERAGE					
Income	\$ 12,279,080	\$ 11,973,910	\$ 11,851,151	\$ 11,648,774	\$ 12,674,999
Debt Service Payments	\$ 6,080,559	\$ 7,046,869	\$ 7,629,917	\$ 7,293,302	\$ 7,660,238
	2.02	1.70	1.55	1.60	1.65
CAPITAL INVESTMENT RATIO					
Operating Revenue	\$ 11,145,505	\$ 11,225,665	\$ 11,293,628	\$ 11,053,377	\$ 12,036,162
Capital Investment	\$ 65,793,971	\$ 71,390,425	\$ 78,902,057	\$ 84,597,340	\$ 94,171,873
	0.17	0.16	0.14	0.13	0.13

DEBT TO TOTAL ASSETS

This ratio expresses debt as a percentage of assets. The ratio measures the utilities ability to meet current and long-term liabilities. The ratio is relatively low compared to utilities in the Kansas study and indicates that EPD has the ability to satisfy its long-term obligations.

TIMES INTEREST EARNED

This ratio measures the ability to cover interest expense charges on debt. This ratio shows that EPD has more than sufficient amount of operating income to cover interest expense on long term debt.

DEBT SERVICE COVERAGE

This ration indicates the utilities ability to meet annual long-term debt obligations based on operations. The Kansas study had ratios in a range of 1.17 to 2.59. EPD's ratio is well within that range.

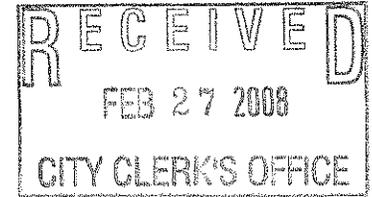
CAPITAL INVESTMENT RATIO

This ratio expresses the amount of capital investment as a percent of annual operating revenue. It reflects the high level of capital improvements occurring at the plant and associated sewer lines. The ratio compared to other industries in the study is low indicating that the EPD has a much higher level of capital improvements than the average. This is due to the level of activity involved with the federally mandated CSO project.



William E. Sanders
Finance Officer

CITY OF MANCHESTER
Finance Department



February 27, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Carol Johnson
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review, is the City of Manchester's unaudited Monthly Financial Report for the seven months ended January 31, 2008.

Expenditures:

The average unobligated balance by percentage for the six month period should be 41.7% left as a benchmark. Departments with at least a 10% variance are City Clerk, City Solicitor, Information Systems, Human Resources, Building Maintenance, Highway, Parks & Recreation and Elderly Services. *City Solicitor* has expensed the annual audit fee and insurance premiums for the year. *Human Resources* and *City Clerk's* spending for the first seven months is higher than anticipated due to retiree severance payments. *Information Systems* has recorded obligations for equipment to be reimbursed by the departments receiving the equipment. This department also has fully encumbered service agreements, postage as well as telephone obligations for the year. *Building Maintenance* has fully encumbered the contracted cleaning services for the year at over \$4 million. *Highway* and *Parks & Recreation* spending is in excess of the benchmark due to the extremely adverse winter weather this year. *Elderly Services* has encumbered telephone, postage and utilities. *Health care costs* through January of \$5,645,882 are up only \$136,341, or 2.4%, from the same period last year.

Overall, expenditures through January are higher than the benchmark with the composite city-wide unobligated balance of 39.09% compared to 40.76% for the same period a year ago. We currently anticipate that the departmental overages will be covered by the salary adjustment (\$700,000) and contingency (\$500,000) accounts. We also expect a full year surplus in the health care line item of \$600,000 - \$800,000.

Revenues:

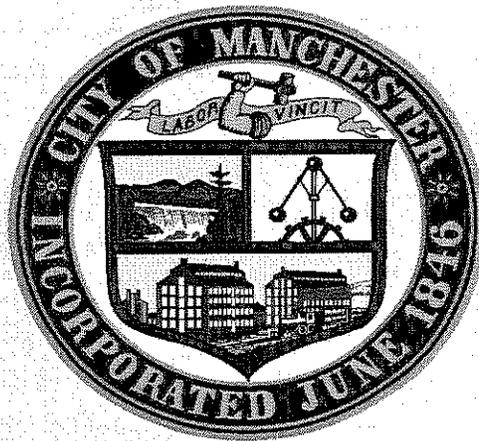
Through January, certain revenues are trending below budget including auto registrations which are \$400,000 below the seven month budget and permits which are trailing budget projections by approximately \$470,000 for the first seven months. We have also been advised that the State Highway Block Grant will be \$312,000 lower than originally anticipated. These lower than anticipated revenues are partially offset by higher than anticipated interest income. We will be reviewing a full year revenue and expenditure forecast with the BMA at the March 4 meeting.

Respectfully submitted,



William E. Sanders
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SEVEN MONTHS ENDED
JANUARY 31, 2008**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE SEVEN MONTHS ENDED JANUARY 31, 2008
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Seven Months Ended January 31, 2008

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(UNAUDITED)
 Budget Basis
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	FY 2008 MODIFIED BUDGET	FY 2008 OBLIGATIONS TO DATE	FY 2008 UNOBLIGATED BALANCE	FY 2008 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 76,903.00	\$ 37,478.38	\$ 39,424.62	51.27
ASSESSORS	681,286.00	396,744.50	284,541.50	41.77
BUILDING	1,331,983.00	754,411.18	577,571.82	43.36
CITY CLERK	1,198,393.00	794,197.43	404,195.57	33.73
MEDO	329,799.00	193,400.28	136,398.72	41.36
CITY SOLICITOR	1,144,540.00	907,072.64	237,467.36	20.75
FINANCE	1,154,777.00	647,218.97	507,558.03	43.95
INFORMATION SYSTEMS	1,622,731.00	1,155,969.78	466,761.22	28.76
MAYOR	251,693.00	139,134.67	112,558.33	44.72
OFFICE OF YOUTH SERVICES	529,733.00	308,468.11	221,264.89	41.77
HUMAN RESOURCES	887,468.00	565,482.64	321,985.36	36.28
PLANNING	866,215.00	496,207.41	370,007.59	42.72
BUILDING MAINTENANCE DIVISION	6,481,049.00	5,622,765.63	858,283.37	13.24
TAX COLLECTOR	628,099.00	354,873.62	273,225.38	43.50
FIRE	20,589,862.00	11,845,227.53	8,744,634.47	42.47
POLICE	21,588,646.90	12,786,483.72	8,802,163.18	40.77
HEALTH	2,917,046.00	1,409,252.87	1,507,793.13	51.69
HIGHWAY	19,923,849.00	12,492,529.47	7,431,319.53	37.30
TRAFFIC	973,991.00	509,475.27	464,515.73	47.69
WELFARE	1,177,639.00	692,407.94	485,231.06	41.20
PARKS & RECREATION	3,040,747.00	1,887,268.18	1,153,478.82	37.93
MCTV	390,000.00	181,104.20	208,895.80	53.56
LIBRARY	2,406,159.00	1,300,320.62	1,105,838.38	45.96
ELDERLY SERVICES	269,226.00	176,535.50	92,690.50	34.43
TOTAL AGENCIES	90,461,834.90	55,654,030.54	34,807,804.36	38.48
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	700,000.00	-	700,000.00	100.00
CONTINGENCY	493,198.10	-	493,198.10	100.00
CIVIC CONTRIBUTIONS	152,700.00	137,294.31	15,405.69	10.09
NON-CITY PROGRAMS	68,817.00	69,278.58	(461.58)	(.67)
SAFETY REVIEW BOARD	40,000.00	31,262.25	8,737.75	21.84
COMMUNITY IMPROVEMENT PROGRAM	1,695,429.00	1,695,429.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,051,500.00	884,494.96	167,005.04	15.88
TRANSIT SUBSIDY	1,176,714.00	1,176,714.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	17,295.30	82,704.70	82.70
CONSERVATION COMMISSION	8,400.00	1,306.96	7,093.04	84.44
MATURING DEBT	9,219,000.00	5,465,905.76	3,753,094.24	40.71
INTEREST ON MATURING DEBT	5,514,500.00	3,203,956.78	2,310,543.22	41.90
HEALTH INSURANCE	10,432,125.00	5,645,881.72	4,786,243.28	45.88
DENTAL INSURANCE	859,630.00	342,205.16	517,424.84	60.19
DEATH BENEFIT	60,874.00	20,886.41	39,987.59	65.69
TECHNOLOGY RESERVE	250,000.00	133,822.23	116,177.77	46.47
TOTAL NON-DEPARTMENTAL ITEMS	31,822,887.10	18,825,733.42	12,997,153.68	40.84
TOTAL GENERAL FUND	\$ 122,284,722.00	\$ 74,479,763.96	\$ 47,804,958.04	39.09

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Seven Months Ended January 31, 2007

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(UNAUDITED)
 Budget Basis
 MNTBUDCOX2

	FY 2007 MODIFIED BUDGET	FY 2007 OBLIGATIONS TO DATE	FY 2007 UNOBLIGATED BALANCE	FY 2007 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 77,576.00	\$ 37,416.72	40,159.28	51.77
ASSESSORS	704,244.00	380,722.01	323,521.99	45.94
BUILDING	1,306,019.00	717,063.59	588,955.41	45.10
CITY CLERK	1,044,294.00	574,641.62	469,652.38	44.97
MEDO	351,416.00	174,205.50	177,210.50	50.43
CITY SOLICITOR	1,146,177.00	990,681.47	155,495.53	13.57
FINANCE	1,099,232.00	692,491.15	406,740.85	37.00
CENTRAL PURCHASING	171,050.00	65,849.14	105,200.86	61.50
INFORMATION SYSTEMS	1,822,908.00	1,311,591.84	511,316.16	28.05
MAYOR	274,657.00	144,909.59	129,747.41	47.24
OFFICE OF YOUTH SERVICES	533,536.10	302,143.25	231,392.85	43.37
HUMAN RESOURCES	939,418.00	528,058.56	411,359.44	43.79
PLANNING	963,919.00	486,980.57	476,038.43	49.43
BUILDING MAINTENANCE DIVISION	6,690,630.00	5,706,382.88	984,247.12	14.71
TAX COLLECTOR	648,744.00	324,759.70	323,984.30	49.94
FIRE	19,877,270.00	11,475,096.31	8,402,173.69	42.27
POLICE	19,809,392.00	11,481,776.19	8,327,615.81	42.04
HEALTH	3,081,219.00	1,493,615.42	1,587,603.58	51.53
HIGHWAY	19,661,434.00	10,913,718.76	8,747,715.24	44.49
TRAFFIC	855,005.00	434,733.31	420,271.69	49.15
WELFARE	1,212,409.00	649,681.09	562,727.91	46.41
PARKS & RECREATION	3,409,217.00	1,939,521.52	1,469,695.48	43.11
MCTV	396,754.00	-	396,754.00	100.00
LIBRARY	2,451,660.00	1,306,482.84	1,145,177.16	46.71
ELDERLY SERVICES	258,854.31	171,221.59	87,632.72	33.85
TOTAL AGENCIES	88,786,134.41	52,303,744.62	36,482,389.79	41.09
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	400,000.00	-	400,000.00	100.00
CONTINGENCY	102,351.74	-	102,351.74	100.00
CIVIC CONTRIBUTIONS	157,708.14	127,704.39	30,003.75	19.02
NON-CITY PROGRAMS	69,149.43	69,149.43	-	-
SAFETY REVIEW BOARD	40,000.00	21,052.83	18,947.17	47.37
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	1,080,255.28	719,795.79	360,459.49	33.37
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00	-	-
EMPLOYEE MEDICAL SERVICES	100,000.00	25,354.52	74,645.48	74.65
CONSERVATION COMMISSION	14,341.00	1,972.71	12,368.29	86.24
MATURING DEBT	8,341,600.00	4,944,349.73	3,397,250.27	40.73
INTEREST ON MATURING DEBT	5,441,950.00	2,907,096.90	2,534,853.10	46.58
HEALTH INSURANCE	9,944,148.00	5,509,541.05	4,434,606.95	44.60
DENTAL INSURANCE	820,615.00	446,524.77	374,090.23	45.59
DEATH BENEFITS	59,069.00	35,590.02	23,478.98	39.75
TECHNOLOGY RESERVE	250,000.00	174,956.03	75,043.97	30.02
TOTAL NON-DEPARTMENTAL ITEMS	29,748,825.59	17,910,726.17	11,838,099.42	39.79
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 70,214,470.79	48,320,489.21	40.76

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2008
 (UNAUDITED)
 Budget Basis
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AGENCIES-	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
ASSESSORS	741,872.00	748,028.10	(6,156.10)	(.83)
BUILDING	2,050,000.00	1,022,787.05	1,027,212.95	50.11
CITY CLERK	1,848,345.00	304,503.56	1,543,841.44	83.53
MEDO	121,188.00	54,038.10	67,149.90	55.41
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	10,242,654.00	3,936,755.85	6,305,898.15	61.57
INFORMATION SYSTEMS	37,262.00	54,919.03	(17,657.03)	(47.39)
HUMAN RESOURCES	107,000.00	4,985.60	102,014.40	95.34
PLANNING BOARD	349,000.00	47,159.10	301,840.90	86.49
BUILDING MAINTENANCE DIVISION	5,844,489.00	2,010,277.93	3,834,211.07	65.60
TAX COLLECTOR	16,267,400.00	8,692,049.60	7,575,350.40	46.57
FIRE	387,800.00	364,039.00	23,761.00	6.13
POLICE	995,216.00	423,122.33	572,093.67	57.48
HEALTH	2,064,659.00	746,828.50	1,317,830.50	63.83
HIGHWAY	3,874,630.00	2,672,951.84	1,201,678.16	31.01
TRAFFIC	1,000.00	6,698.03	(5,698.03)	(569.80)
WELFARE	75,000.00	21,285.71	53,714.29	71.62
CEMETERY, PARKS & RECREATION	722,895.00	305,987.20	416,907.80	57.67
CIP	-	19,404.59	(19,404.59)	-

TOTAL AGENCIES	\$ 46,191,161.00	\$ 21,506,821.12	\$ 24,690,339.88	53.45
=====				

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2008

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(UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	32,000.00	76,827.69	(44,827.69)	(140.09)
INTEREST AND PENALTIES	538,000.00	260,317.07	277,682.93	51.61
CABLE FRANCHISE FEES	1,100,000.00	76,659.24	1,023,340.76	93.03
<hr/>				
TOTAL TAXES, INTEREST AND PENALTIES	1,670,000.00	413,804.00	1,256,196.00	75.22
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,156,000.00	8,691,399.77	7,464,600.23	46.20
LICENSES	470,500.00	86,828.24	383,671.76	81.55
PERMITS	2,418,000.00	1,208,403.05	1,209,596.95	50.02
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TOTAL LICENSES AND PERMITS	19,044,500.00	9,986,631.06	9,057,868.94	47.56
INTERGOVERNMENTAL				
FEDERAL REVENUES	227,000.00	-	227,000.00	100.00
PAYMENTS IN LIEU OF TAXES	1,125,472.00	968,458.18	157,013.82	13.95
STATE REVENUES	6,691,470.00	3,673,629.29	3,017,840.71	45.10
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TOTAL INTERGOVERNMENTAL	8,043,942.00	4,642,087.47	3,401,854.53	42.29
SALES AND SERVICES				
GENERAL REVENUES	143,695.00	96,733.10	46,961.90	32.68
PUBLIC SAFETY	174,150.00	102,588.19	71,561.81	41.09
HIGHWAY	615,500.00	391,142.49	224,357.51	36.45
TRAFFIC	-	1,394.94	(1,394.94)	-
SANITATION	20,000.00	10,192.27	9,807.73	49.04
HEALTH	-	7,496.00	(7,496.00)	-
CEMETERY, PARKS & RECREATION	292,795.00	199,466.13	93,328.87	31.88
ZONING BOARD	27,000.00	15,885.00	11,115.00	41.17
PARKING VIOLATIONS	11,000.00	7,100.00	3,900.00	35.45
COURT FINES	90,000.00	25,947.17	64,052.83	71.17
OTHER FINES	-	(9,427.56)	9,427.56	-
FEES	990,350.00	607,377.93	382,972.07	38.67
WITNESS FEES	95,000.00	43,611.68	51,388.32	54.09
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TOTAL SALES AND SERVICES	2,459,490.00	1,499,507.34	959,982.66	39.03
OTHER REVENUE SOURCES				
INTEREST INCOME	2,604,000.00	1,618,163.41	985,836.59	37.86
FUND TRANSFERS	2,150,100.00	19,404.59	2,130,695.41	99.10
REIMBURSEMENTS	1,133,776.00	243,425.50	890,350.50	78.53
RENTALS & LEASES	760,200.00	21,806.00	738,394.00	97.13
SCHOOL CHARGEBACKS	8,237,915.00	2,995,022.01	5,242,892.99	63.64
MISCELLANEOUS	87,238.00	60,969.74	26,268.26	30.11
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TOTAL OTHER REVENUE SOURCES	14,973,229.00	4,958,791.25	10,014,437.75	66.88
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TOTAL	\$ 46,191,161.00	\$ 21,500,821.12	\$ 24,690,339.88	53.45
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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, 2007 And
 Modified Budget FY 2008

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(UNAUDITED)
 Budget Basis
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	ACTUAL FY 2007	MODIFIED BUDGET FY 08	DIFFERENCE ACTUAL 07 VS BUDGET 08	PERCENTAGE DIFFERENCE OF FY07 VS FY08
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 34,656	-	\$ (34,656)	(100.00)
MISCELLANEOUS TAXES	12,879	32,000	19,121	148.47
INTEREST AND PENALTIES	674,763	538,000	(136,763)	(20.27)
CABLE FRANCHISE FEES	1,069,452	1,100,000	30,548	2.86
TOTAL TAXES, INTEREST AND PENALTIES	1,791,750	1,670,000	(121,750)	(6.80)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,143,121	16,156,000	12,879	.08
LICENSES	469,876	470,500	624	.13
PERMITS	2,501,843	2,418,000	(83,843)	(3.35)
TOTAL LICENSES AND PERMITS	19,114,840	19,044,500	(70,340)	(.37)
INTERGOVERNMENTAL				
FEDERAL REVENUES	247,512	227,000	(20,512)	(8.29)
PAYMENTS IN LIEU OF TAXES	853,676	1,125,472	271,796	31.84
STATE REVENUES	6,331,658	6,691,470	359,812	5.68
TOTAL INTERGOVERNMENTAL	7,432,846	8,043,942	611,096	8.22
SALES AND SERVICES				
GENERAL REVENUES	142,335	143,695	1,360	.96
PUBLIC SAFETY	166,349	174,150	7,801	4.69
HIGHWAY	608,337	615,500	(7,163)	(1.18)
TRAFFIC	2,056	-	(2,056)	(100.00)
SANITATION	25,962	20,000	(5,962)	(22.96)
HEALTH	9,158	-	(9,158)	(100.00)
CEMETERY, PARKS & RECREATION	319,599	292,795	(26,804)	(8.39)
ZONING BOARD	67,844	27,000	(40,844)	(60.20)
PARKING VIOLATIONS	11,500	11,000	(500)	(4.35)
COURT FINES	84,940	90,000	5,060	5.96
OTHER FINES	1,014	-	(1,014)	(100.00)
FEES	880,744	990,350	109,606	12.44
WITNESS FEES	132,012	95,000	(37,012)	(28.04)
TOTAL SALES AND SERVICES	2,451,850	2,459,490	7,640	.31
OTHER REVENUE SOURCES				
INTEREST INCOME	2,438,924	2,604,000	165,076	6.77
FUND TRANSFERS	2,675,048	2,150,100	(524,948)	(19.62)
REIMBURSEMENTS	685,919	1,133,776	447,857	65.29
RENTALS & LEASES	794,266	760,200	(34,066)	(4.29)
SCHOOL CHARGEBACKS	7,825,612	8,237,915	412,303	5.27
MISCELLANEOUS	43,439	87,238	43,799	100.83
TOTAL OTHER REVENUE SOURCES	14,463,208	14,973,229	510,021	3.53
TOTAL	\$ 45,254,494	\$ 46,191,161	\$ 936,667	2.07

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Seven Months Ended January 31, 2008 and 2007
 (UNAUDITED)
 Budget Basis
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	7 MONTHS ACTUAL FY 2007	7 MONTHS ACTUAL FY 2008	DIFFERENCE ACTUAL 07 VS ACTUAL 08	PERCENTAGE DIFFERENCE OF FY07 VS FY08
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 11,502	-	\$ (11,502)	(100.00)
MISCELLANEOUS TAXES	4,879	76,827	71,948	1,474.66
INTEREST AND PENALTIES	197,710	260,317	62,607	31.67
CABLE FRANCHISE FEES	395,412	76,659	(318,752)	(80.61)
TOTAL TAXES, INTEREST AND PENALTIES	609,503	413,804	(195,699)	(32.11)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	9,090,856	8,691,399	(399,456)	(4.39)
LICENSES	90,867	86,828	(4,038)	(4.44)
PERMITS	1,680,444	1,208,403	(472,040)	(28.09)
TOTAL LICENSES AND PERMITS	10,862,167	9,986,631	(875,535)	(8.06)
INTERGOVERNMENTAL				
FEDERAL REVENUES	27,406	-	(27,406)	(100.00)
PAYMENTS IN LIEU OF TAXES	675,517	968,458	292,941	43.37
STATE REVENUES	3,581,127	3,673,629	92,502	2.58
TOTAL INTERGOVERNMENTAL	4,284,050	4,642,087	358,037	8.36
SALES AND SERVICES				
GENERAL REVENUES	87,974	96,733	8,759	9.96
PUBLIC SAFETY	98,535	102,588	4,053	4.11
HIGHWAY	416,901	391,142	(25,758)	(6.18)
TRAFFIC	1,170	1,394	224	19.23
SANITATION	10,930	10,192	(737)	(6.75)
HEALTH	5,436	7,496	2,060	37.90
CEMETERY, PARKS & RECREATION	206,750	199,466	(7,283)	(3.52)
ZONING BOARD	36,499	15,885	(20,614)	(56.48)
PARKING VIOLATIONS	5,850	7,100	1,250	21.37
COURT FINES	65,594	25,947	(39,646)	(60.44)
OTHER FINES	550	(9,427)	(9,977)	(1,814.10)
FEES	612,769	607,377	(5,391)	(.88)
WITNESS FEES	93,034	43,611	(49,422)	(53.12)
TOTAL SALES AND SERVICES	1,641,992	1,499,507	(142,484)	(8.68)
OTHER REVENUE SOURCES				
INTEREST INCOME	1,468,208	1,618,163	149,955	10.21
FUND TRANSFERS	65,633	19,404	(46,228)	(70.43)
REIMBURSEMENTS	145,712	243,425	97,713	67.06
RENTALS & LEASES	25,116	21,806	(3,310)	(13.18)
SCHOOL CHARGEBACKS	3,045,433	2,995,022	(50,410)	(1.66)
MISCELLANEOUS	61,482	60,969	(512)	(.83)
TOTAL OTHER REVENUE SOURCES	4,811,584	4,958,791	147,207	3.06
TOTAL	\$ 22,209,296	\$ 21,500,821	\$ (708,474)	(3.19)



William E. Sanders
Finance Officer

CITY OF MANCHESTER
Finance Department

February 25, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Ms. Carol Johnson, 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 Y. Wickens
Assistant Director - Treasury
Enc.

Legend

Customer Type Code	Department	Fund	Name
02	Assessors	0101	General
03	Building/Housing Code	0204	CDBG
04	City Clerk	0205	Grants
05	City Coordinator/MEDO	0301	Capital Projects
07	City Solicitor	0801	EPD
10	Finance Department	0805	Airport
13	Information Systems	0807	Recreation
16	Mayor's Office	0809	Parking
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		
51	Traffic Department		
52	Parking Department		
60	Welfare Department		
65	Parks & Recreation/Cemetery		
71	Library (east/west)		
82	Elderly Services		

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
13	0101	000000056	MANCHESTER HUMAN RESOURCES	05/06/27	13740	OPTIPLEX GX280	9867083	1,134.48	1,134.48	90	HRD PO#: 568200
			TOTAL					1,134.48	1,134.48		
			CUSTOMER TYPE					1,134.48	1,134.48		
19	000010816	COLAVITO, JANE	Health-School Dental Ins	06/10/24	4A212	Health-School Dental Ins	9880814	170.12	170.12	90	July and Aug 06
		COLAVITO, JANE	Health-School Health Ins	06/10/24	41211	Health-School Health Ins	9880814	1,927.74	1,927.74	90	July and Aug 06
			TOTAL					2,097.86	2,097.86		
			CUSTOMER TYPE					170.12	170.12	90	Bal due for July and Aug
			Health-School Dental Ins	06/10/25	4A212	Health-School Dental Ins	9880817	1,813.28	1,813.28	90	Bal due for July and Aug
			Health-School Health Ins	06/10/25	41211	Health-School Health Ins	9880817	1,983.40	1,983.40	90	Bal due for July and Aug
			TOTAL					4,081.26	4,081.26		
			CUSTOMER TYPE					163.20	163.20	90	ALARM, SECURITY CALLS
21	000000064	SCHOOL ADMINISTRATIVE UNIT #37	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	448.80	448.80	90	ALARM SECURITY CALLS
		SCHOOL ADMINISTRATIVE UNIT #37	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	612.00	612.00	90	ALARM SECURITY CALLS
			TOTAL					75.57	75.57	90	CUST SVS SCHOOL SOCIAL
			CUSTOMER TYPE					11.93	11.93	90	ADMINISTRATIVE FEES
			MCDONOUGH SCHOOL	06/03/08	21928	Custodial Contract Manpwr	9874908	87.50	87.50	90	REPAIRS FOR FLOODING
			MCDONOUGH SCHOOL	06/03/08	21928	Custodial Indirect Cost	9874908	13,987.90	13,987.90	90	POLICE DEPT. FLOODING
			TOTAL					26,268.92	26,268.92		
			CUSTOMER TYPE					314.56	314.56	90	Memorial School
			Fraser Insurance Company	07/06/06	21898	REIMBURSEMENT POLICE DEPT	9886938	21.44	21.44	90	ADMINISTRATIVE FEES
			Fraser Insurance Company	07/03/12	21898	PARTIAL REIMBURSEMENT	9884746	336.00	336.00	90	
			TOTAL					216.26	216.26	90	HILLSIDE APRIL 6TH
			MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	14.74	14.74	90	ADMINISTRATIVE FEES
			MISS GREATER MANCHESTER SCHOLA	03/05/12	21928	Custodial Indirect Cost	9843246	231.00	231.00	90	
			TOTAL					326.40	326.40	90	CUST SVS CYO BASKETBALL
			NH BRIDGE ASSOCIATION	03/06/02	21928	Custodial Indirect Cost	9843913	41.60	41.60	90	ADMINISTRATIVE FEES
			NH BRIDGE ASSOCIATION	03/06/02	21928	Custodial Indirect Cost	9843913			90	
			TOTAL								
			ST FRANCIS PARISH CYO	04/06/09	21591	Custodial Contract Manpwr	9855296			90	
			ST FRANCIS PARISH CYO	04/06/09	21928	Custodial Indirect Cost	9855296			90	
			TOTAL								

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
21	0101	000008820 US LACROSS - NH CHAPTER	04/06/10	21591	Custodial Contract Manpwr	9855325	102.00	102.00	90	CUST SVS RERREE TRAINING
		US LACROSS - NH CHAPTER	04/06/10	21928	Custodial Indirect Cost	9855325	13.00	13.00	90	ADMINISTRATIVE FEES
					TOTAL		368.00	368.00		
					TOTAL		115.00	115.00		
					CUSTOMER TYPE					
					TOTAL		151,018.42	28,018.42		
30	000002034	TOYS R US	07/04/04	30483	False Alarm Fee-2006	9885318	50.00	50.00	90	2 KELLER AVE., 1 CALL
			06/10/04	30505	Hazardous Mat Insp Fee	9880243	50.00	50.00	90	1 WALL ST.
					TOTAL		100.00	100.00		
					TOTAL		16.95	16.95		
					TOTAL		15.95	15.95		
			07/05/03	3D130	Billed OT Reimb-4/15/07	9885993	211.65	211.65	90	BLUE & PALMER 3 HRS EA.
		DRISCOLL, SEAN	07/05/03	3D224	RETIREMENT REIMB.	9885993	30.39	30.39	90	BLUE & PALMER 4/15/07
		DRISCOLL, SEAN	07/05/02	30482	Fire Dept Standby Fee	9885993	90.00	90.00	90	BUCKET TRUCK, 4/15/07,3HR
					TOTAL		332.04	332.04		
					TOTAL		115.37	115.37	90	FIREFIGHTERS
			07/05/03	3C130	FIRE EXPENSES 4/23/07	9885997	16.57	16.57	90	STATE RETIREMENT REIMB.
		PAN AM RAILWAYS	07/05/03	3C224	FIRE EXPENSES 4/23/07	9885997	11.17	11.17	90	CITY RETIREMENT REIMB.
		PAN AM RAILWAYS	07/05/03	3D130	FIRE EXPENSES, 4/23/07	9885997	93.13	93.13	90	JOHN NOWE-DISPATCH
		PAN AM RAILWAYS	07/05/03	30616	FIRE EXPENSES 4/23/07	9885997	273.22	273.22	90	TIRE REPLACEMENT
		PAN AM RAILWAYS	07/05/03	30619	FIRE EXPENSES 4/23/07	9885997	546.00	546.00	90	42 GALLONS CLASS A FOAM
					TOTAL		1,055.46	1,055.46		
					CUSTOMER TYPE					
					TOTAL		1,537.50	1,454.45		
33	000004303	MANCHESTER POLICE - OBER	07/10/23	33442	2007 FCV (G00348)	9890079	2,771.90	2,771.90	90	Eastern Auto Body
					TOTAL		2,771.90	2,771.90		
					CUSTOMER TYPE					
					TOTAL		2,771.90	2,771.90		
34	000000694	RITE AID - STORE #10274	07/10/10	3A140	Regular Rate Officer's	9889881	688.40	688.40	90	Police Extra Detail
		RITE AID - STORE #10274	07/10/10	3A225	Regular Rate Retirement	9889881	92.40	92.40	90	Police Extra Detail
		RITE AID - STORE #10274	07/10/10	33237	Extra Detail Admin Fee	9889881	34.00	34.00	90	Police Extra Detail

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000001416 BICKFORDS RESTAURANT	06/12/19	3A140	Regular Rate Officer's	9882378	141.04	141.04	90	Police Extra Detail
		BICKFORDS RESTAURANT	06/12/19	3A225	Regular Rate Retirement	9882378	15.12	15.12	90	Police Extra Detail
		BICKFORDS RESTAURANT	06/12/19	33237	Extra Detail Admin Fee	9882378	6.80	6.80	90	Police Extra Detail
					TOTAL		814.80	814.80		
		000004493 RITE AID - STORE #10278	07/10/10	3A140	Regular Rate Officer's	9889900	344.20	344.20	90	Police Extra Detail
		RITE AID - STORE #10278	07/10/10	3A225	Regular Rate Retirement	9889900	46.20	46.20	90	Police Extra Detail
		RITE AID - STORE #10278	07/10/10	33237	Extra Detail Admin Fee	9889900	17.00	17.00	90	Police Extra Detail
					TOTAL		162.96	162.96		
		000004564 R E JENKINS CONSTRUCTION CO	07/10/24	3A140	Regular Rate Officer's	9890101	292.57	292.57	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/10/24	3A225	Regular Rate Retirement	9890101	39.27	39.27	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/10/24	33237	Extra Detail Admin Fee	9890101	14.45	14.45	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/09/26	3A140	Regular Rate Officer's	9889388	826.08	826.08	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/09/26	3A225	Regular Rate Retirement	9889388	36.96	36.96	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/09/26	3B140	Overtime Rate Officer's	9889388	52.38	52.38	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/09/26	33237	Extra Detail Admin Fee	9889388	42.50	42.50	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/09/26	33931	Extra Detail Reserve Acct	9889388	80.95	80.95	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/08/01	3A140	Regular Rate Officer's	9888119	240.94	240.94	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/08/01	3A225	Regular Rate Retirement	9888119	32.34	32.34	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/08/01	33237	Extra Detail Admin Fee	9888119	11.90	11.90	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	3A140	Regular Rate Officer's	9888008	192.00	192.00	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	3A140	Regular Rate Officer's	9888008	722.82	722.82	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	3A225	Regular Rate Retirement	9888008	97.02	97.02	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	3B140	Overtime Rate Officer's	9888008	104.76	104.76	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	3B225	Overtime Rate Retirement	9888008	14.06	14.06	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	33237	Extra Detail Admin Fee	9888008	49.30	49.30	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/25	33931	Extra Detail Reserve Acct	9888008	42.24	42.24	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/18	3A140	Regular Rate Officer's	9887897	264.45	264.45	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/18	3A225	Regular Rate Retirement	9887897	28.35	28.35	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/18	33237	Extra Detail Admin Fee	9887897	12.75	12.75	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/12	3A140	Regular Rate Officer's	9887790	564.16	564.16	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/12	3A225	Regular Rate Retirement	9887790	60.48	60.48	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/12	3B140	Overtime Rate Officer's	9887790	80.49	80.49	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/12	3B225	Overtime Rate Retirement	9887790	8.63	8.63	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/12	33237	Extra Detail Admin Fee	9887790	29.75	29.75	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/05	3A140	Regular Rate Officer's	9887465	528.90	528.90	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/05	3A225	Regular Rate Retirement	9887465	56.70	56.70	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/07/05	33237	Extra Detail Admin Fee	9887465	25.50	25.50	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/06/21	3A140	Regular Rate Officer's	9887191	141.04	141.04	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/06/21	3A225	Regular Rate Retirement	9887191	15.12	15.12	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/06/21	33237	Extra Detail Admin Fee	9887191	6.80	6.80	90	Police Extra Detail
		R E JENKINS CONSTRUCTION CO	07/05/09	3A140	Regular Rate Officer's	9886306	264.45	264.45	90	Police Extra Detail

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000004564	R E JENKINS CONSTRUCTION CO	07/05/09 3A235	Regular Rate Retirement	9886306	28.35	28.35	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/05/09 33237	Extra Detail Admin Fee	9886306	12.75	12.75	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/25 3A140	Regular Rate Officer's	9885879	476.01	476.01	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/25 3A225	Regular Rate Retirement	9885879	51.03	51.03	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/25 3B140	Overtime Rate Officer's	9885879	53.66	53.66	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/25 3B225	Overtime Rate Retirement	9885879	5.75	5.75	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/25 33237	Extra Detail Admin Fee	9885879	24.65	24.65	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/18 3A140	Regular Rate Officer's	9885785	1,145.95	634.83	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/18 3A225	Regular Rate Retirement	9885785	122.85	122.85	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/18 3B140	Overtime Rate Officer's	9885785	348.79	348.79	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/18 3B225	Overtime Rate Retirement	9885785	37.38	37.38	90	Police Extra Detail
			R E JENKINS CONSTRUCTION CO	07/04/18 33237	Extra Detail Admin Fee	9885785	66.30	66.30	90	Police Extra Detail
					TOTAL		7,353.58	6,842.46		
		000005238	DIG-RITE EXCAVATING	07/10/24 3A140	Regular Rate Officer's	9890105	516.30	516.30	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/24 3A225	Regular Rate Retirement	9890105	69.30	69.30	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/24 3B140	Overtime Rate Officer's	9890105	130.95	130.95	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/24 3B225	Overtime Rate Retirement	9890105	17.58	17.58	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/24 33237	Extra Detail Admin Fee	9890105	29.75	29.75	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 3A140	Regular Rate Officer's	9889757	550.72	550.72	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 3A225	Regular Rate Retirement	9889757	36.96	36.96	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 3B140	Overtime Rate Officer's	9889757	52.38	52.38	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 3B225	Overtime Rate Retirement	9889757	7.03	7.03	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 33237	Extra Detail Admin Fee	9889757	28.90	28.90	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/10/03 33931	Extra Detail Reserve Acct	9889757	36.96	36.96	90	Police Extra Detail
					TOTAL		1,476.83	1,476.83		
		000005712	COMCAST	07/01/30 3A140	Regular Rate Officer's	9884031	493.64	493.64	90	Police Extra Detail
			COMCAST	07/01/30 3A225	Regular Rate Retirement	9884031	52.92	52.92	90	Police Extra Detail
			COMCAST	07/01/30 33237	Extra Detail Admin Fee	9884031	23.80	23.80	90	Police Extra Detail
			COMCAST	06/07/25 3A140	Regular Rate Officer's	9878453	141.04	141.04	90	Police Extra Detail
			COMCAST	06/07/25 3A225	Regular Rate Retirement	9878453	15.12	15.12	90	Police Extra Detail
			COMCAST	06/07/25 33237	Extra Detail Admin Fee	9878453	6.80	6.80	90	Police Extra Detail
					TOTAL		733.32	733.32		
		000006730	GOOD TIMES	07/08/01 3A140	Regular Rate Officer's	9888123	344.20	244.20	90	Police Extra Detail
			GOOD TIMES	07/08/01 3A225	Regular Rate Retirement	9888123	23.10	23.10	90	Police Extra Detail
			GOOD TIMES	07/08/01 31140	Supervisor Rate Officer's	9888123	194.15	194.15	90	Police Extra Detail
			GOOD TIMES	07/08/01 31225	Supervisor Rate Retirement	9888123	26.05	26.05	90	Police Extra Detail
			GOOD TIMES	07/08/01 33237	Extra Detail Admin Fee	9888123	25.50	25.50	90	Police Extra Detail
			GOOD TIMES	07/08/01 33871	Police - Cruiser Rental	9888123	75.00	75.00	90	Police - Extra Detail
			GOOD TIMES	07/08/01 33931	Extra Detail Reserve Acct	9888123	23.10	23.10	90	Police Extra Detail
					TOTAL		711.10	611.10		

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AGING CONTROL CODE	COMMENT	AMOUNT UNPAID
34	0101	0000006869	MANCHESTER COMMUNITY TELEVISION	07/08/29	3A140	Regular Rate Officer's	9888751	172.10	90	Police Extra Detail	172.10
			MANCHESTER COMMUNITY TELEVISION	07/08/29	3A225	Regular Rate Retirement	9888751	23.10	90	Police Extra Detail	23.10
			MANCHESTER COMMUNITY TELEVISION	07/08/29	33237	Extra Detail Admin Fee	9888751	8.50	90	Police Extra Detail	8.50
						TOTAL		203.70			203.70
		000008163	MARY COLCOMBE	07/05/24	3B140	Regular Rate Officer's	9886520	91.14	90	Police Extra Detail	91.14
			MARY COLCOMBE	07/05/24	3A225	Regular Rate Retirement	9886520	94.50	90	Police Extra Detail	94.50
			MARY COLCOMBE	07/05/24	33237	Extra Detail Admin Fee	9886520	42.50	90	Police Extra Detail	42.50
						TOTAL		228.14			228.14
		000010253	RD EDMUNDS & SONS	07/09/05	3B140	Overtime Rate Officer's	9888878	52.38	90	Police Extra Detail	52.38
						TOTAL		52.38			52.38
		000010255	KEYSPAN ENERGY DELIVERY	07/10/10	3A140	Regular Rate Officer's	9889915	2,615.92	90	Police Extra Detail	2,615.89
			KEYSPAN ENERGY DELIVERY	07/10/10	3A225	Regular Rate Retirement	9889915	351.12	90	Police Extra Detail	351.12
			KEYSPAN ENERGY DELIVERY	07/10/10	3B140	Overtime Rate Officer's	9889915	78.57	90	Police Extra Detail	78.57
			KEYSPAN ENERGY DELIVERY	07/10/10	3B225	Overtime Rate Retirement	9889915	10.55	90	Police Extra Detail	10.55
			KEYSPAN ENERGY DELIVERY	07/10/10	33237	Extra Detail Admin Fee	9889915	131.75	90	Police Extra Detail	131.75
						TOTAL		3,187.88			3,187.88
		000010609	BREEZEWAY PUB	06/06/27	3A140	Regular Rate Officer's	9877725	1,209.25	90	Police Extra Detail	328.84
			BREEZEWAY PUB	06/06/27	3A225	Regular Rate Retirement	9877725	129.50	90	Police Extra Detail	129.50
			BREEZEWAY PUB	06/06/27	33237	Extra Detail Admin Fee	9877725	59.50	90	Police Extra Detail	59.50
						TOTAL		517.84			517.84
		000010663	TYREE MAINTENANCE CO	06/07/19	3B140	Overtime Rate Officer's	9878187	107.32	90	Police Extra Detail	22.58
			TYREE MAINTENANCE CO	06/07/19	3B225	Overtime Rate Retirement	9878187	11.50	90	Police Extra Detail	11.50
						TOTAL		34.08			34.08
		000010737	SEALTIGHT	06/10/03	3A140	Regular Rate Officer's	9880144	176.30	90	Police Extra Detail	176.30
			SEALTIGHT	06/10/03	33237	Extra Detail Admin Fee	9880144	8.50	90	Police Extra Detail	8.50
			SEALTIGHT	06/10/03	33931	Extra Detail Reserve Acct	9880144	18.90	90	Police Extra Detail	18.90
						TOTAL		203.70			203.70
		000011162	VARICK'S RESTAURANT	07/08/29	3A140	Regular Rate Officer's	9888765	137.68	90	Police Extra Detail	137.68
			VARICK'S RESTAURANT	07/08/29	3A225	Regular Rate Retirement	9888765	18.48	90	Police Extra Detail	18.48
			VARICK'S RESTAURANT	07/08/29	33237	Extra Detail Admin Fee	9888765	6.80	90	Police Extra Detail	6.80
						TOTAL		162.96			162.96

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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
34	0101	0000011285	LIDDELL BROTHERS	07/10/24	33140	Regular Rate Officer's	9890125	256.00	256.00	90	Police Extra Detail
			LIDDELL BROTHERS	07/10/24	33237	Extra Detail Admin Fee	9890125	13.60	13.60	90	Police Extra Detail
			LIDDELL BROTHERS	07/10/24	33871	Police - Cruiser Rental	9890125	120.00	120.00	90	Police - Extra Detail
			LIDDELL BROTHERS	07/10/24	33931	Extra Detail Reserve Acct	9890125	56.32	56.32	90	Police Extra Detail
						TOTAL		445.92	445.92		
						CUSTOMER TYPE TOTAL		18,452.13	16,085.47		
35	000000869	AMICA MUTUAL INSURANCE CO	07/09/26	33231	07-63158	Constance Beaudou	9889419	10.00	10.00	90	Police - Accident Reports
		AMICA MUTUAL INSURANCE CO	07/08/01	33231	07-56433	Justin Cole	9888162	10.00	10.00	90	Police - Accident Reports
						TOTAL		20.00	20.00		
		000002266	LIBERTY MUTUAL INSURANCE	07/08/08	33231	07-58546	Emily Walsh	11.00	11.00	90	Police - Accident Reports
						TOTAL		11.00	11.00		
		000002488	COMMERCE INSURANCE, THE	07/06/08	33231	07-39220	Andrie Jubirville	1.00	1.00	90	Police - Accident Reports
						TOTAL		1.00	1.00		
		000007920	CINCINNATI INS CO	07/06/07	33231	07-36915	accurate air	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
		000008951	RESCUE ONE	06/05/03	33746	April Towing Fee	9876341	90.00	90.00	90	
		RESCUE ONE	RESCUE ONE	06/04/04	33746	March Towing Fee	9875599	85.00	85.00	90	
		RESCUE ONE	RESCUE ONE	06/03/14	33746	February Towing Fee	9875011	90.00	90.00	90	
		RESCUE ONE	RESCUE ONE	06/02/14	33746	January Tow Fees	9874276	165.00	165.00	90	
		RESCUE ONE	RESCUE ONE	06/01/06	33746	December Towing Fee	9873476	115.00	115.00	90	
		RESCUE ONE	RESCUE ONE	05/12/13	33746	November Towing Fee	9872203	145.00	145.00	90	
						TOTAL		690.00	690.00		
		000009693	ROBINS, GAB	07/10/18	33231	07-081271	MUSAT ENTERPR	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
						CUSTOMER TYPE TOTAL		742.00	742.00		
36	000000826	PROGRESSIVE INSURANCE CO	04/08/24	33238	04-57789		9857668	20.00	20.00	90	Police - Records
						TOTAL		20.00	20.00		

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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
36	0101	000007605	ALLSTATE INSURANCE	05/10/27	33238	05-77698	9870547	10.00	5.00	90	Police - Records
			TOTAL					10.00	5.00		
			CUSTOMER TYPE TOTAL					40.00	25.00		
41	000000035	MANCHESTER HEALTH DEPT		07/06/30	41592	Talbot St. Variety	9887706	180.00	180.00	90	Food License Fee
			TOTAL					180.00	180.00		
			CUSTOMER TYPE TOTAL					28.00	28.00		Dentist w/Heart
			TOTAL					28.00	28.00		
			CUSTOMER TYPE TOTAL					208.00	208.00		
50	000000029	MANCHESTER CITY SOLICITOR		07/09/28	50906	Insurance Reimbursement	9889478	825.00	825.00	90	
			MANCHESTER CITY SOLICITOR	07/09/27	17913	Insurance Reimbursement	9889447	549.12	549.12	90	
			MANCHESTER CITY SOLICITOR	07/06/27	50906	Insurance Reimbursement	9887361	2,178.00	2,178.00	90	
			TOTAL					3,552.12	3,552.12		
			CUSTOMER TYPE TOTAL					12.00	12.00	90	212357 8/23/07
			LAMONTHE'S CARPET AND FLOORING	07/08/30	50363	Drop-Off Center Revenue	9888783	9.00	9.00	90	209768 7/13/07
			LAMONTHE'S CARPET AND FLOORING	07/07/31	50363	Drop-Off Center Revenue	9888364	9.00	9.00	90	207576 6/7/07
			LAMONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	10.50	10.50	90	207390 6/4/07
			LAMONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	27.00	27.00	90	208012 6/15/07
			LAMONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	28.50	28.50	90	208039 6/15/07
			LAMONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	34.50	34.50	90	208021 6/15/07
			LAMONTHE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9886652	25.50	25.50	90	206294 5/16/07
			LAMONTHE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9886652	31.50	31.50	90	206609 5/22/07
			TOTAL					187.50	187.50		
			CUSTOMER TYPE TOTAL					35.00	35.00	90	W/E 9/15/07
000005238		DIG-RITE EXCAVATING		07/09/21	5G130	175 Utility Insp OT-1 hr	9889315	35.00	35.00	90	W/E 9/1/07
		DIG-RITE EXCAVATING		07/09/10	5G130	175 Utility Insp OT-1 hr	9889112	70.00	70.00	90	W/E 8/18/07
		DIG-RITE EXCAVATING		07/08/23	5G130	175 Utility Insp OT-.2hrs	9888704	140.00	140.00		
			TOTAL					64.63	64.63	90	205988 5/10/07
000005275		BEJOC HOLDINGS, LLC		07/05/11	50363	Drop-Off Center Revenue	9886346	498.50	498.50		
			TOTAL					84.00	84.00	90	214816 10/5/07
000005923		AMOSKEAG OVERHEAD DOOR		07/10/09	50363	Drop-Off Center Revenue	9889811	84.00	84.00		

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

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	00606055923 AMOSKEAG OVERHEAD DOOR	07/10/05	50363	Drop-Off Center Revenue	9889811	69.00	69.00	90	214741 10/4/07
		AMOSKEAG OVERHEAD DOOR	07/09/04	50363	Drop-Off Center Revenue	9888809	24.00	24.00	90	212758 8/30/07
		AMOSKEAG OVERHEAD DOOR	07/08/24	50363	Drop-Off Center Revenue	9888691	67.50	67.50	90	212353 8/23/07
					TOTAL		244.50	244.50		
		000006172 CHAKAS, CHRIS	03/06/30	50229	Hgwy W/C salary op reim	9845639	96.49	96.49	90	doi 9-11-01
					TOTAL		96.49	96.49		
		000007285 CONCEPTUAL CONTRACTING INC.	06/13/23	50363	Drop-Off Center Revenue	9882716	13.50	13.50	90	TKT# 200343 12-21-06
		CONCEPTUAL CONTRACTING INC.	06/12/11	50363	Drop-Off Center Revenue	9882325	16.50	16.50	90	199543 12/7/06
		CONCEPTUAL CONTRACTING INC.	06/12/11	50363	Drop-Off Center Revenue	9882325	40.50	40.50	90	199478 12/6/06
					TOTAL		70.50	70.50		
		000007423 STAHLBY, JESSE B	06/08/25	50363	Drop-Off Center Revenue	9879336	90.00	90.00	90	192848 8/11/06
					TOTAL		90.00	90.00		
		000007942 THE VINYL DECISION LLC	07/10/15	50363	Drop-Off Center Revenue	9889956	9.00	9.00	90	TKT#215200 10-11-07
		THE VINYL DECISION LLC	07/10/05	50363	Drop-Off Center Revenue	9889856	33.00	33.00	90	214787 10/4/07
					TOTAL		42.00	42.00		
		000007984 ROLDAN, MOSES	07/09/20	50363	Drop-Off Center Revenue	9889338	37.50	37.50	90	213727 9/18/07
					TOTAL		37.50	37.50		
		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 6/26/2003
		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

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

CUSTOMER TYPE	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	03/06/19	50363	Drop-Off Center Revenue	9844748	72.00	72.00	90	129889 6/17/2003
			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		
		000008114	POISSON, KYLE	07/06/28	50129	Worker's Comp Overpayment	9887373	115.33	115.33	90	Date Of Injury: 3/8/07
			POISSON, KYLE	03/06/13	50229	Worker's Comp Overpayment	9844253	440.93	440.93	90	DOI: 3/28/2001&4/19/2002
			TOTAL					556.26	556.26		
		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		
		000008220	KOMM, HOWARD	03/07/25	50329	Worker's Comp Overpayment	9845817	866.76	691.76	90	Date of Injury: 2-17-03
			TOTAL					866.76	691.76		
		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		
		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		
		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

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000008751	D & F BUILDERS	07/07/30	50363	Drop-Off Center Revenue	9888065	619.01	612.01	90	210643 7/26/07
			D & F BUILDERS	07/07/30	50363	Drop-Off Center Revenue	9888065	96.00	96.00	90	210600 7/26/07
			D & F BUILDERS	07/07/26	50363	Drop-Off Center Revenue	9888065	157.50	157.50	90	210552 7/25/07
			D & F BUILDERS	07/07/26	50363	Drop-Off Center Revenue	9888065	88.50	88.50	90	210465 7/24/07
			D & F BUILDERS	07/07/26	50363	Drop-Off Center Revenue	9888065	132.00	132.00	90	210318 7/23/07
			D & F BUILDERS	07/07/26	50363	Drop-Off Center Revenue	9888065	270.00	270.00	90	210370 7/23/07
			D & F BUILDERS	07/07/23	50363	Drop-Off Center Revenue	9887946	102.00	102.00	90	210295 7/21/07
			D & F BUILDERS	07/07/23	50363	Drop-Off Center Revenue	9887946	205.50	205.50	90	210179 7/20/07
			D & F BUILDERS	07/07/23	50363	Drop-Off Center Revenue	9887946	243.00	243.00	90	210273 7/21/07
			D & F BUILDERS	07/07/20	50363	Drop-Off Center Revenue	9887946	196.50	196.50	90	210102 7/19/07
			D & F BUILDERS	07/07/20	50363	Drop-Off Center Revenue	9887946	222.00	222.00	90	210145 7/19/07
			D & F BUILDERS	07/07/20	50363	Drop-Off Center Revenue	9887946	327.00	327.00	90	210004 7/18/07
			D & F BUILDERS	07/07/20	50363	Drop-Off Center Revenue	9887946	219.00	219.00	90	209476 7/9/07
			D & F BUILDERS	07/07/12	50363	Drop-Off Center Revenue	9887837	87.00	87.00	90	209190 7/3/07
			D & F BUILDERS	07/07/09	50363	Drop-Off Center Revenue	9887725	165.00	165.00	90	209249 7/3/07
			D & F BUILDERS	07/07/09	50363	Drop-Off Center Revenue	9887725	265.50	265.50	90	208974 6/29/07
			D & F BUILDERS	07/06/29	50363	Drop-Off Center Revenue	9887346	160.50	160.50	90	208909 6/28/07
			D & F BUILDERS	07/06/29	50363	Drop-Off Center Revenue	9887699	177.00	177.00	90	208798 6/27/07
			D & F BUILDERS	07/06/27	50363	Drop-Off Center Revenue	9887346	193.50	193.50	90	208594 6/25/07
			D & F BUILDERS	07/06/27	50363	Drop-Off Center Revenue	9887346	256.50	256.50	90	208650 6/25/07
			TOTAL				3,619.50	3,619.50			
			MACLEAY, KENNETH	07/07/26	50363	Drop-Off Center Revenue	9888078	34.50	34.50	90	210410 7/24/07
			MACLEAY, KENNETH	07/07/20	50363	Drop-Off Center Revenue	9887964	78.00	78.00	90	210063 7/18/07
			MACLEAY, KENNETH	07/07/20	50363	Drop-Off Center Revenue	9887964	127.50	127.50	90	210076 7/19/07
			TOTAL				240.00	240.00			
			NOBERT, STEPHEN R	07/05/17	50363	Drop-Off Center Revenue	9886477	24.00	24.00	90	206076 5/14/07
			NOBERT, STEPHEN R	07/05/14	50363	Drop-Off Center Revenue	9886369	21.00	21.00	90	206016 5/11/07
			NOBERT, STEPHEN R	07/05/14	50363	Drop-Off Center Revenue	9886369	34.50	34.50	90	206011 5/11/07
			NOBERT, STEPHEN R	07/05/07	50363	Drop-Off Center Revenue	9886264	61.50	61.50	90	205482 5/4/07
			NOBERT, STEPHEN R	07/04/26	50363	Drop-Off Center Revenue	9885924	9.00	9.00	90	204745 4/24/07
			NOBERT, STEPHEN R	07/04/26	50363	Drop-Off Center Revenue	9885924	25.50	25.50	90	204659 4/23/07
			NOBERT, STEPHEN R	07/04/20	50363	Drop-Off Center Revenue	9885853	43.50	43.50	90	204380 4/18/07
			NOBERT, STEPHEN R	07/04/13	50363	Drop-Off Center Revenue	9885746	84.00	84.00	90	204270 4/12/07
			NOBERT, STEPHEN R	07/04/11	50363	Drop-Off Center Revenue	9885746	18.00	18.00	90	204092 4/9/07
			NOBERT, STEPHEN R	07/04/05	50363	Drop-Off Center Revenue	9885414	82.50	5.75	90	203985 4/4/07
			TOTAL				403.50	326.75			
			ALBURQUERQUE, JOSE	05/08/25	50229	Worker's Comp Overpayment	9868815	473.20	473.20	90	Date of Injury: 7/27/05
			ALBURQUERQUE, JOSE	05/08/05	50229	Worker's Comp Overpayment	9868098	45.92	25.92	90	Date of Injury: 7/26/05

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000010626	CORCORAN ENVIRONMENTAL	07/09/28	50872	Lease Payment	9889444	519.12	499.12	90	September 2007
				TOTAL				519.12	499.12		
		000010652	COLON, ANGEL	06/08/03	50363	Drop-Off Center Revenue	9878728	84.00	84.00	90	192009 7/31/06
			COLON, ANGEL	06/07/28	50363	Drop-Off Center Revenue	9878558	45.00	45.00	90	191614 7/25/06
				TOTAL				129.00	129.00		
		000010661	LEONARD, TODD	06/09/13	50363	Drop-Off Center Revenue	9879705	33.00	33.00	90	194666 9/11/06
			LEONARD, TODD	06/09/08	50363	Drop-Off Center Revenue	9879537	30.00	30.00	90	194301 9/5/06
				TOTAL				63.00	63.00		
		000010666	CLIFFSIDE CONSTRUCTION	06/10/02	50363	Drop-Off Center Revenue	9880172	58.50	58.50	90	195585 9/27/06
			CLIFFSIDE CONSTRUCTION	06/10/02	50363	Drop-Off Center Revenue	9880172	61.50	61.50	90	195738 9/29/06
			CLIFFSIDE CONSTRUCTION	06/09/25	50363	Drop-Off Center Revenue	9880023	45.00	45.00	90	195362 9/22/06
			CLIFFSIDE CONSTRUCTION	06/09/21	50363	Drop-Off Center Revenue	9880023	22.50	22.50	90	195165 9/19/06
			CLIFFSIDE CONSTRUCTION	06/09/21	50363	Drop-Off Center Revenue	9880023	72.00	72.00	90	195223 9/20/06
			CLIFFSIDE CONSTRUCTION	06/09/21	50363	Drop-Off Center Revenue	9880023	81.00	81.00	90	195092 9/18/06
			CLIFFSIDE CONSTRUCTION	06/09/21	50363	Drop-Off Center Revenue	9880023	135.00	135.00	90	195218 9/19/06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	9.00	9.00	90	TKTH194908 9-14-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	10.50	10.50	90	TKTH194897 9-14-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	19.50	19.50	90	TKTH194813 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	24.00	24.00	90	TKTH194829 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	30.00	30.00	90	TKTH194805 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/13	50363	Drop-Off Center Revenue	9879687	79.50	79.50	90	TKTH194873 9-14-06
			CLIFFSIDE CONSTRUCTION	06/09/13	50363	Drop-Off Center Revenue	9879687	43.50	43.50	90	194724 9/12/06
			CLIFFSIDE CONSTRUCTION	06/09/13	50363	Drop-Off Center Revenue	9879687	49.50	49.50	90	194758 9/12/06
			CLIFFSIDE CONSTRUCTION	06/09/13	50363	Drop-Off Center Revenue	9879687	55.50	55.50	90	194783 9/12/06
			CLIFFSIDE CONSTRUCTION	06/09/13	50363	Drop-Off Center Revenue	9879687	57.00	57.00	90	194738 9/12/06
			CLIFFSIDE CONSTRUCTION	06/09/11	50363	Drop-Off Center Revenue	9879524	9.00	9.00	90	194543 9/8/06
			CLIFFSIDE CONSTRUCTION	06/09/11	50363	Drop-Off Center Revenue	9879524	24.00	24.00	90	194580 9/8/06
			CLIFFSIDE CONSTRUCTION	06/09/01	50363	Drop-Off Center Revenue	9879454	57.00	57.00	90	194004 8/31/06
			CLIFFSIDE CONSTRUCTION	06/08/25	50363	Drop-Off Center Revenue	9879293	24.00	24.00	90	193602 8/24/06
			CLIFFSIDE CONSTRUCTION	06/08/25	50363	Drop-Off Center Revenue	9879293	37.50	37.50	90	193423 8/21/06
			CLIFFSIDE CONSTRUCTION	06/08/25	50363	Drop-Off Center Revenue	9879293	70.50	70.50	90	193366 8/21/06
			CLIFFSIDE CONSTRUCTION	06/08/21	50363	Drop-Off Center Revenue	9879183	66.00	66.00	90	193229 8/18/06
			CLIFFSIDE CONSTRUCTION	06/08/17	50363	Drop-Off Center Revenue	9879183	31.50	31.50	90	192859 8/14/06
				TOTAL				1,173.00	1,173.00		
		000010713	BALLIXA, HARRY K	06/08/25	50363	Drop-Off Center Revenue	9879284	99.50	99.50	90	192675 8/9/06
				TOTAL				99.50	99.50		

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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	006010826	VONKAHLE, ALPHA S	06/10/25	50363	Drop-Off Center Revenue	9880936	31.50	31.50	90	196544 10/12/06
						TOTAL		31.50	31.50		
		006010829	J.T. WRIGHT EXCAVATION	06/10/26	50330	175 Utility Insp Of-.5hrs	9880908	17.50	17.50	90	W/E 10/21/06
						TOTAL		17.50	17.50		
		000010876	KENNEDY, JUSTIN M	06/12/11	50363	Drop-Off Center Revenue	9882340	31.50	31.50	90	199462 12/5/06
						TOTAL		31.50	31.50		
		006011085	RUSSELL, CHRISTOPHER A	07/06/25	50363	Drop-Off Center Revenue	9887277	140.00	140.00	90	208046 6/15/07
						TOTAL		140.00	140.00		
		000011132	FRAIN, COLIN	07/07/16	50216	NSF Charge - Highway	9887844	30.00	30.00	90	CK# 510 dated 6/22/07
			FRAIN, COLIN	07/07/16	50216	NSF Charge - Highway	9887844	30.00	30.00	90	CK# 511 dated 6/22/07
			FRAIN, COLIN	07/07/16	50363	Drop-Off Center Revenue	9887844	62.00	62.00	90	208555 6/22/07
			FRAIN, COLIN	07/07/16	50363	Drop-Off Center Revenue	9887844	103.50	103.50	90	208591 6/22/07
						TOTAL		225.50	225.50		
		000011184	MILLS, RONALD G II	07/09/04	50216	NSF Charge - Highway	9888831	30.00	30.00	90	CK# 833 dated 8/13/07
			MILLS, RONALD G II	07/09/04	50363	Drop-Off Center Revenue	9888831	61.50	61.50	90	211704 8/13/07
						TOTAL		91.50	91.50		
		000011191	LEFINE, WILLIAM F JR	07/09/06	50216	NSF Charge - Highway	9889122	30.00	30.00	90	CK# 120 dated 8/15/07
			LEFINE, WILLIAM F JR	07/09/06	50801	Toter Project	9889122	92.00	92.00	90	2 95 gal toters @ \$46 ea
			LEFINE, WILLIAM F JR	07/09/06	50918	Toter Project Overhead	9889122	8.00	8.00	90	2 95 gal toters @ \$4 ea
						TOTAL		130.00	130.00		
		006011249	LANDRY, ALBERT G	07/09/28	50363	Drop-Off Center Revenue	9889475	81.50	81.50	90	213853 9/20/07
						TOTAL		81.50	81.50		
						CUSTOMER TYPE TOTAL		23,632.60	22,799.98		
51		000010679	SMITH, MARK	06/09/13	52361	Equipment	9879633	16.74	16.74	90	
			SMITH, MARK	06/09/13	5B130	Labor-Signal Repair	9879633	164.55	164.55	90	
			SMITH, MARK	06/09/12	5B682	Materials-Signs	9879633	16.33	16.33	90	
			SMITH, MARK	06/09/12	5C682	Materials-Signals	9879633	686.32	686.32	90	
			SMITH, MARK	06/09/12	52918	Admin Repair Fee	9879633	181.27	181.27	90	

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
51	0101	000010815	RCS TRUCKING-ERIC DAVIDSON	06/10/25	5B130	Labor-Signal Repair	9881301	1,005.21	985.21	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5E110	Labor-Signal Repair	9881301	120.71	120.71	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5E130	Labor-Signal Repair	9881301	24.01	24.01	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	50361	Equipment	9881301	108.05	108.05	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	52361	Equipment	9881301	15.77	15.77	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	52918	Admin Repair Fee	9881301	18.14	18.14	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	52918	Admin Repair Fee	9881301	63.07	63.07	90	
			TOTAL					349.75	349.75		
		000010828	QUICKLAND LLC	06/10/26	5B130	Labor-Signal Repair	9881300	180.05	180.05	90	
			QUICKLAND LLC	06/10/26	5C682	Materials - Signs	9881300	51.90	51.90	90	
			QUICKLAND LLC	06/10/26	5C682	Materials - Signs	9881300	550.95	550.95	90	
			QUICKLAND LLC	06/10/26	52361	Equipment	9881300	16.74	16.74	90	
			QUICKLAND LLC	06/10/26	52918	Admin Repair Fee	9881300	175.92	175.92	90	
			TOTAL					975.56	975.56		
		000010880	FLEURY, STEVE	06/12/29	5B130	Labor-Sign Repair	9883596	114.17	114.17	90	
			FLEURY, STEVE	06/12/29	5B682	Materials - Signs	9883596	37.64	37.64	90	
			FLEURY, STEVE	06/12/29	52361	Equipment	9883596	7.98	7.98	90	
			FLEURY, STEVE	06/12/29	52918	Admin Repair Fee	9883596	58.02	58.02	90	
			FLEURY, STEVE	06/12/29	52921	Labor-Sign Repair	9883596	103.92	103.92	90	
			TOTAL					321.73	321.73		
		000010946	MCNAMARA, JEFFREY	07/01/29	5B130	Labor-Sign Repair	9884097	190.99	190.99	90	
			MCNAMARA, JEFFREY	07/01/29	5B682	Materials - Signs	9884097	28.69	28.69	90	
			MCNAMARA, JEFFREY	07/01/29	52361	Equipment	9884097	3.99	3.99	90	
			MCNAMARA, JEFFREY	07/01/29	52918	Admin Repair Fee	9884097	49.21	49.21	90	
			TOTAL					272.88	272.88		
		000010950	SELLER, LINDSAY A	07/04/05	5C682	Materials - Signals	9885380	582.60	291.31	90	
			SELLER, LINDSAY A	07/04/05	52361	Equipment	9885380	16.74	16.74	90	
			SELLER, LINDSAY A	07/04/05	52918	Admin Repair Fee	9885380	173.77	173.77	90	
			TOTAL					773.11	481.82		
		000010975	GILBERT, HARWOOD	07/03/22	5B130	Labor-Sign Repair	9885139	155.89	155.89	90	
			GILBERT, HARWOOD	07/03/22	5B682	Materials - Signs	9885139	30.30	30.30	90	
			GILBERT, HARWOOD	07/03/22	52361	Equipment	9885139	3.99	3.99	90	
			GILBERT, HARWOOD	07/03/22	52918	Admin Repair Fee	9885139	41.84	41.84	90	
			TOTAL					232.02	232.02		

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000006481	SMITH, SANDRA	06/06/20	A2646	Permits/Pearl St	9877544	45.00	45.00	90	
			SMITH, SANDRA	06/05/22	A2646	Permits/Pearl St	9876741	45.00	45.00	90	
			SMITH, SANDRA	06/04/21	A2646	Permits/Pearl St	9876003	45.00	6.64	90	
						TOTAL		135.00	96.64		
						CUSTOMER TYPE TOTAL		3,930.26	3,618.97		
		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	35.00	90	
						TOTAL		120.00	115.00		
		000008450	CORNOLLY, JESSICA	04/10/19	5A646	Downtown On-Street Permit	9859247	40.00	40.00	90	
			CORNOLLY, JESSICA	04/09/16	5A646	Downtown On-Street Permit	9858320	40.00	40.00	90	
			CORNOLLY, JESSICA	04/08/19	5A646	Downtown On-Street Permit	9857491	40.00	40.00	90	
			CORNOLLY, JESSICA	04/07/19	5A646	Downtown On-Street Permit	9856640	40.00	40.00	90	
			CORNOLLY, JESSICA	04/06/17	5A646	Downtown On-Street Permit	9855723	35.00	35.00	90	
			CORNOLLY, JESSICA	04/05/17	5A646	Downtown On-Street Permit	9854785	35.00	35.00	90	
						TOTAL		230.00	230.00		
		000006555	ROJAS, ALEXIS	04/01/09	Z2201	23% Admin Fee	9851006	285.84	285.84	90	
			ROJAS, ALEXIS	04/01/09	5C682	Materials - Signals	9851006	1,299.25	793.72	90	
						TOTAL		1,585.09	1,079.56		
		000008606	DONOHUE, KATHRYN	04/02/05	Z2201	22% Admin Fee	9851769	176.24	176.24	90	
			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		977.34	977.34		
		000008640	VANASSE, MICHAEL	04/02/26	Z2201	22% Admin Fee	9852464	170.93	170.93	90	
			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		947.88	947.88		
		000009485	ELIAS, RON	06/02/22	5B646	Middle St Parking Permits	9874570	135.00	135.00	90	
			ELIAS, RON	06/01/20	5B646	Middle St Parking Permits	9873856	135.00	135.00	90	
			ELIAS, RON	05/12/22	5B646	Middle St Parking Permits	9872522	135.00	135.00	90	
			ELIAS, RON	05/11/22	5B646	Middle St Parking Permits	9871244	135.00	135.00	90	
			ELIAS, RON	05/10/20	5B646	Middle St Parking Permits	9870319	135.00	135.00	90	
			ELIAS, RON	05/09/20	5B646	Middle St Parking Permits	9869468	135.00	135.00	90	

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000009485	ELIAS, RON	05/08/22	5B646	Middle St Parking Permits	9868606	135.00	53.18	90	
						TOTAL		945.00	863.18		
		000009658	BAADOM, CHARLES	04/12/27	ZZZ01	22% Admin Fee	9861505	165.87	165.87	90	
			BAADOM, CHARLES	04/12/27	5C682	Materials - Signals	9861505	563.50	563.50	90	
			BAADOM, CHARLES	04/12/27	52921	Repair Traffic Signals	9861505	190.47	190.47	90	Traffic - Signs
						TOTAL		919.84	919.84		
		000010180	RICHARD, BRIAN	06/04/21	52646	Permits/Hartnett	9876137	45.00	45.00	90	
			RICHARD, BRIAN	06/03/27	52646	Permits/Hartnett	9875431	45.00	45.00	90	
			RICHARD, BRIAN	06/02/22	52646	Permits/Hartnett	9874633	45.00	45.00	90	
			RICHARD, BRIAN	06/01/20	52646	Permits/Hartnett	9873919	45.00	45.00	90	
			RICHARD, BRIAN	05/12/22	52646	Permits/Hartnett	9872590	45.00	45.00	90	
			RICHARD, BRIAN	05/11/22	52646	Permits/Hartnett	9871315	45.00	45.00	90	
						TOTAL		270.00	270.00		
		000010215	SIMPSON, GREG	06/04/21	5A646	Downtown On-Street Permit	9876138	40.00	40.00	90	
			SIMPSON, GREG	06/03/27	5A646	Downtown On-Street Permit	9875432	40.00	40.00	90	
			SIMPSON, GREG	06/03/22	5A646	Downtown On-Street Permit	9874634	40.00	40.00	90	
			SIMPSON, GREG	06/01/20	5A646	Downtown On-Street Permit	9873920	40.00	40.00	90	
			SIMPSON, GREG	05/12/22	5A646	Downtown On-Street Permit	9872591	40.00	40.00	90	
			SIMPSON, GREG	05/11/22	5A646	Downtown On-Street Permit	9871316	40.00	1.80	90	
						TOTAL		240.00	201.80		
		000010407	GAGNE, PATRICK	06/02/15	ZZZ01	22% Admin Fee	9874285	134.20	134.20	90	
			GAGNE, PATRICK	06/02/15	5C682	Materials - Signals	9874285	610.00	610.00	90	
						TOTAL		744.20	744.20		
		000010422	BROWN, GAIL	06/02/15	ZZZ01	22% Admin Fee	9874286	129.66	129.66	90	
			BROWN, GAIL	06/02/15	5C682	Materials - Signals	9874286	489.00	489.00	90	
			BROWN, GAIL	06/02/15	52921	Repair Traffic Signals	9874286	100.38	100.38	90	Traffic - Signs
						TOTAL		719.04	719.04		
		000011190	JOPIE, JEFF	07/10/02	B3662	Violation 1st Offense-Fire	9889504	45.00	45.00	90	
						TOTAL		45.00	45.00		
						CUSTOMER TYPE					
						TOTAL		7,119.48	7,119.48		
65	00000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65998	Schl Grounds March 2006	9875613		7,040.78	38.41	90	

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
65	0101	000002073	SWEENEY POST AM LEGION	07/08/27	65457	Baseball	9888681	7,040.78	38.41	90	
						TOTAL					
						TOTAL		75.00	75.00		
		000010655	SHEET, RAY	06/06/30	65130	OT Salary Reimbursement	9877974	458.03	458.03	90	
			SHEET, RAY	06/06/30	65230	Fica Reimbursement	9877974	36.97	36.97	90	
						TOTAL		495.00	495.00		
		000010991	PIETRZAK, NANCY A	07/03/12	65216	NSF Charge - Admin	9885383	25.00	25.00	90	Parks - Administration
						TOTAL		25.00	25.00		
		000011097	ROSHER, WILLIAM H	07/09/19	65216	NSF Charge - Admin	9889296	50.00	50.00	90	Parks - Administration
						TOTAL		50.00	50.00		
		000011186	MANCHESTER DEVILS	07/10/24	65456	Football	9890142	1,250.00	1,250.00	90	
			MANCHESTER DEVILS	07/09/30	65456	Football	9889872	1,250.00	1,250.00	90	
						TOTAL		2,500.00	2,500.00		
						CUSTOMER TYPE					
						TOTAL		10,185.78	3,183.41		
27	0801	000006124	DANS SEPTIC INSPECTION	06/06/30	27999	5 months Interest due on	9877891	891.20	891.20	90	acct bal of \$11,909.02
			DANS SEPTIC INSPECTION	06/02/09	27137	18% APR on Past Due	9874281	159.50	159.50	90	Balances of \$10,632.78
			DANS SEPTIC INSPECTION	06/01/31	27137	EPD Septage	9874099	1,116.74	1,116.74	90	TRK#40: Tix 2343-2251
			DANS SEPTIC INSPECTION	06/01/09	27999	Interest on November Bal	9873497	88.21	88.21	90	\$5,880.67 @ 18% per annum
			DANS SEPTIC INSPECTION	05/12/31	27137	EPD Septage	9873426	2,104.77	2,104.77	90	TRK# 40: Tix 2210-2224
			DANS SEPTIC INSPECTION	05/12/31	27137	EPD Septage	9873426	2,559.13	2,559.13	90	TRK# 33: Tix Various
			DANS SEPTIC INSPECTION	05/11/30	27137	EPD Septage	9871971	9,880.67	2,774.55	90	TRK#33: Tix Various
						TOTAL		16,802.22	9,696.10		
		000011076	SINCLAIR, STU	07/06/19	27999	Misc Monitoring	9887172	1,200.00	1,200.00	90	Asphalt overlay of the
						TOTAL		1,200.00	1,200.00		
						CUSTOMER TYPE					
						TOTAL		18,002.22	10,896.10		

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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	COMMENT
25	0805	000003509	AVIS RENT A CAR	07/08/31	25161	Customer Facility Charge	02514749	18,002.22	10,896.10	90	
							TOTAL	.50	.50		
							TOTAL	165.00	165.00	90	
								.75	.75	90	
								1.00	1.00	90	
								.40	.40	90	
							TOTAL	45,029.24	167.15		
								135.00	135.00	90	
							TOTAL	135.00	135.00		
								257.40	257.40	90	
							TOTAL	257.40	257.40		
								2,430.23	2,430.23	90	
								2,785.81	2,785.81	90	
								3,134.65	3,134.65	90	
							TOTAL	76,600.85	8,350.61		
								48,124.10	.01	90	
							TOTAL	48,124.10	.01		
								150.00	150.00	90	
								34,788.33	34,788.33	90	
								64,170.00	64,170.00	90	
								18,169.83	18,169.83	90	
								80,788.50	80,788.50	90	
								60.00	60.00	90	
								145.00	145.00	90	
								25.00	25.00	90	
							TOTAL	467,571.55	199,174.76		
								15,204.20	.20	90	
							TOTAL	15,204.20	.20		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT
25	0805	000003757	L & M VENDING & AMUSEMENT CO	07/08/31	25154	Vending Machines	02514760	156.20	156.20	90	
			L & M VENDING & AMUSEMENT CO	07/08/31	25154	Vending Machines	02514760	2,341.94	675.27	90	
			L & M VENDING & AMUSEMENT CO	07/07/31	25154	Vending Machines	02514552	194.83	194.83	90	
			L & M VENDING & AMUSEMENT CO	07/07/31	25154	Vending Machines	02514552	2,306.02	639.35	90	
			L & M VENDING & AMUSEMENT CO	07/06/29	25154	Vending Machines	02514311	1,856.60	430.06	90	
			L & M VENDING & AMUSEMENT CO	07/06/29	25154	Vending Machines	02514311	2,240.02	2,240.02	90	
						TOTAL		9,095.61	4,335.73		
		000003814	BAE SYSTEMS	07/10/22	25163	Badge Fees	02514935	160.00	160.00	90	
			BAE SYSTEMS	07/10/22	25165	Fingerprinting Fees	02514935	464.00	464.00	90	
			BAE SYSTEMS	07/10/22	25646	Parking Permits	02514935	80.00	80.00	90	
						TOTAL		704.00	704.00		
		000003828	QUANTEM AVIATION SERVICES	07/05/31	25159	Percentage of Gross	02514065	989.76	.01	90	
						TOTAL		989.76	.01		
		000003838	MCDONALDS ACCOUNTING CENTER	07/07/31	25149	Food & Beverages	02514553	20,496.10	.01	90	
						TOTAL		20,496.10	.01		
		000003874	VANGUARD CAR RENTAL/ NATIONAL	07/09/28	25153	Rental Cars	02515006	50,172.14	50,172.14	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/28	25161	Customer Facility Charge	02515006	29,074.50	29,074.50	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25143	Rental Car Parking	02514622	617.84	617.84	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25143	Rental Car Parking	02514640	5,009.83	5,009.83	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25146	Rental Car Counter Space	02514640	674.97	674.97	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25148	Non-Airline Space Rent	02514640	326.73	326.73	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25840	Airpark Land Rents	02514624	526.66	526.66	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/09/04	25844	Cleaning Surcharge	02514640	558.57	558.57	90	
			VANGUARD CAR RENTAL/ NATIONAL	07/06/29	25161	Customer Facility Charge	02514325	28,680.75	8,869.50	90	
			VANGUARD CAR RENTAL/ NATIONAL	06/07/01	25143	Rental Car Parking	02511462	617.84	200.14	90	
						TOTAL		116,259.83	96,030.88		
		000003958	SAPLITE PILOT TRAINING	07/10/01	25142	Aircraft Parking	02514889	540.00	540.00	90	
			SAPLITE PILOT TRAINING	07/10/01	25840	Airpark Land Rents	02514837	8.94	8.94	90	
			SAPLITE PILOT TRAINING	07/10/01	25840	Airpark Land Rents	02514837	51.45	51.45	90	
			SAPLITE PILOT TRAINING	07/10/01	25840	Airpark Land Rents	02514837	296.64	296.64	90	
			SAPLITE PILOT TRAINING	07/09/28	25159	Percentage of Gross	02514998	110.04	110.04	90	
			SAPLITE PILOT TRAINING	07/09/04	25840	Airpark Land Rents	02514629	8.94	8.94	90	
			SAPLITE PILOT TRAINING	07/09/04	25840	Airpark Land Rents	02514629	51.45	51.45	90	
			SAPLITE PILOT TRAINING	07/09/04	25840	Airpark Land Rents	02514629	296.64	296.64	90	
						TOTAL		1,136.76	1,136.76		

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000004001	STATE GRANTS	07/07/31	25117	FAA Reimbursements- State	02514354	160,534.71	15,044.51	90	
			STATE GRANTS	07/06/29	25117	FAA Reimbursements- State	02514203	213,218.72	736.32	90	
						TOTAL		373,753.43	16,780.83		
		000004011	STRUB, DONALD	07/07/02	25142	Aircraft Parking	02514343	135.00	135.00	90	
						TOTAL		135.00			
		000004053	UNITED AIRLINES	07/08/01	25152	Terminal Rent/Display	02514422	17,880.80	2,459.38	90	
			UNITED AIRLINES	07/07/02	25152	Terminal Rent/Display	02514176	14,704.64	2,459.38	90	
			UNITED AIRLINES	07/06/29	25156	Landing Fees	02514252	26,134.87	.01	90	
			UNITED AIRLINES	07/06/01	25152	Terminal Rent/Display	02513956	13,548.59	8,660.40	90	
						TOTAL		72,268.90	13,579.17		
		000004058	USAIRWAYS INC	07/07/18	25163	Badge Fees	02514291	10.00	.02	90	
			USAIRWAYS INC	06/10/31	25156	Landing Fees	02512232	34,766.42	.20	90	
			USAIRWAYS INC	06/04/10	25163	Badge Fees	02510672	10.00	10.00	90	
			USAIRWAYS INC	06/04/06	25163	Badge Fees	02510556	20.00	10.00	90	
			USAIRWAYS INC	06/04/06	25163	Badge Fees	02510556	90.00	70.00	90	
			USAIRWAYS INC	05/11/14	25163	Badge Fees	02509634	20.00	20.00	90	
			USAIRWAYS INC	05/11/14	25163	Badge Fees	02509634	30.00	30.00	90	
			USAIRWAYS INC	04/09/30	25847	Aviation - Reimbursements	02506756	4,074.15	.01	90	
						TOTAL		39,020.57	140.23		
		000004725	NORTHWEST AIRLINES	07/08/22	25864	Security Response Fee	02514531	200.00	200.00	90	
						TOTAL		200.00			
		000004726	SOUTHWEST AIRLINES	07/10/23	25163	Badge Fees	02514967	260.00	260.00	90	
			SOUTHWEST AIRLINES	07/10/23	25165	Fingerprinting Fees	02514967	348.00	348.00	90	
			SOUTHWEST AIRLINES	07/10/23	25646	Parking Permits	02514967	60.00	60.00	90	
			SOUTHWEST AIRLINES	07/10/10	25439	Sundry	02514872	205.20	205.20	90	
						TOTAL		873.20	873.20		
		000005143	FEDERAL GRANTS 1999	07/07/31	25030	FAA Reimbursements - Fed	02514357	2,408,020.00	240,667.00	90	
			FEDERAL GRANTS 1999	07/06/29	25030	FAA Reimbursements - Fed	02514202	3,198,281.00	11,045.00	90	
						TOTAL		5,606,301.00	251,712.00		
		000005991	VERIZON	07/04/03	25163	Badge Fees	02513343	20.00	20.00	90	
						TOTAL		20.00			

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007519	DOT-PAA/TSA-AMZ-110	07/10/10	25847	Aviation - Reimbursements	02514864	36,692.53	8,221.43	90	
			DOT-PAA/TSA-AMZ-110	07/07/13	25995	Federal Grants	02514211	6,877.11	.46	90	
						TOTAL		43,569.64	8,221.89		
	000007594		MISCELLANEOUS CUSTOMER	07/10/23	25163	Badge Fees	02514974	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25163	Badge Fees	02514714	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25163	Badge Fees	02514739	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25165	Fingerprinting Fees	02514714	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25165	Fingerprinting Fees	02514739	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25646	Parking Permits	02514714	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/09/17	25646	Parking Permits	02514739	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	07/09/11	25862	Violation 1st Offense	02514653	155.00	155.00	90	
			MISCELLANEOUS CUSTOMER	07/08/14	25163	Badge Fees	02514496	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/08/14	25165	Fingerprinting Fees	02514496	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	07/08/14	25646	Parking Permits	02514496	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	07/07/30	25212	Copying Receipts	02514352	38.00	38.00	90	
			MISCELLANEOUS CUSTOMER	07/07/18	25163	Badge Fees	02514283	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/07/18	25163	Badge Fees	02514288	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/07/18	25165	Fingerprinting Fees	02514283	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	07/07/18	25646	Parking Permits	02514283	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	07/06/29	25163	Badge Fees	02514095	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/06/14	25163	Badge Fees	02513983	60.00	60.00	90	
			MISCELLANEOUS CUSTOMER	07/06/14	25165	Fingerprinting Fees	02513983	174.00	174.00	90	
			MISCELLANEOUS CUSTOMER	07/06/14	25646	Parking Permits	02513983	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	07/05/30	25163	Badge Fees	02513882	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/05/30	25165	Fingerprinting Fees	02513882	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	07/05/30	25646	Parking Permits	02513882	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	07/02/07	25165	Fingerprinting Fees	02512880	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	07/02/07	25646	Parking Permits	02512880	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	06/11/27	25163	Badge Fees	02512321	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	06/11/22	25165	Fingerprinting Fees	02512291	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	06/11/22	25646	Parking Permits	02512291	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	06/11/21	25163	Badge Fees	02512275	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	06/11/20	25165	Fingerprinting Fees	02512240	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	06/11/20	25646	Parking Permits	02512240	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	06/04/05	25163	Badge Fees	02510515	10.00	10.00	90	
						TOTAL		1,043.00	1,043.00		
	000007719		DUNKIN DONUTS	07/04/03	25163	Badge Fees	02513317	30.00	30.00	90	
			DUNKIN DONUTS	07/04/03	25165	Fingerprinting Fees	02513317	87.00	18.77	90	
			DUNKIN DONUTS	07/04/03	25646	Parking Permits	02513317	15.00	15.00	90	
						TOTAL		132.00	63.77		
	000008912		INDEPENDENCE AIR	06/03/15	25847	Aviation - Reimbursements	02510446	509.68	509.68	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	000008912	INDEPENDENCE AIR	05/11/30	25156	Landing Fees	02509799	7,313.67	1,462.73	90	
			INDEPENDENCE AIR	05/11/30	25847	Aviation - Reimbursements	02509879	557.71	111.54	90	
			INDEPENDENCE AIR	05/11/01	25152	Terminal Rent/Display	02509519	2,217.89	1,115.15	90	
			INDEPENDENCE AIR	05/11/01	25152	Terminal Rent/Display	02509519	2,500.00	2,500.00	90	
			INDEPENDENCE AIR	05/11/01	25847	Aviation - Reimbursements	02509778	613.45	613.45	90	
			INDEPENDENCE AIR	05/10/31	25156	Landing Fees	02509652	9,965.88	9,965.88	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	2,500.00	2,500.00	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	2,569.77	2,569.77	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	2,673.44	2,673.44	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	4,108.68	4,108.68	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	4,412.70	4,412.70	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	8,935.52	8,935.52	90	
			INDEPENDENCE AIR	05/10/01	25841	Apron Rents	02509359	1,086.52	1,086.52	90	
			INDEPENDENCE AIR	05/09/30	25156	Landing Fees	02509421	9,403.29	5,735.75	90	
			INDEPENDENCE AIR	05/09/30	25847	Aviation - Reimbursements	02509471	488.14	488.14	90	
						TOTAL		59,856.34	48,788.95		
		000005656	AIRPORT NETWORK SOLUTIONS	06/06/01	25159	Percentage of Gross	02511234	2,750.00	2,750.00	90	
			AIRPORT NETWORK SOLUTIONS	06/06/01	25159	Percentage of Gross	02511514	2,902.45	152.45	90	
			AIRPORT NETWORK SOLUTIONS	06/05/01	25159	Percentage of Gross	02510784	2,750.00	2,750.00	90	
			AIRPORT NETWORK SOLUTIONS	06/04/01	25159	Percentage of Gross	02510376	2,750.00	1,322.88	90	
						TOTAL		11,152.45	6,975.33		
		000009940	VANGUARD CAR RENTAL / ALAMO	07/09/28	25153	Rental Cars	02515005	63,222.93	63,222.93	90	
			VANGUARD CAR RENTAL / ALAMO	07/09/28	25161	Customer Facility Charge	02515005	48,026.25	48,026.25	90	
			VANGUARD CAR RENTAL / ALAMO	07/09/04	25143	Rental Car Parking	02514639	3,590.21	3,590.21	90	
			VANGUARD CAR RENTAL / ALAMO	07/09/04	25146	Rental Car Counter Space	02514639	483.69	483.69	90	
			VANGUARD CAR RENTAL / ALAMO	07/09/04	25148	Non-Airline Space Rent	02514639	234.16	234.16	90	
			VANGUARD CAR RENTAL / ALAMO	07/09/04	25844	Cleaning Surcharge	02514639	400.41	400.41	90	
			VANGUARD CAR RENTAL / ALAMO	07/06/29	25161	Customer Facility Charge	02514324	29,954.35	8,455.50	90	
						TOTAL		145,911.90	124,413.15		
		000010006	L-3 COMMUNICATIONS SECURITY &	07/05/30	25163	Badge Fees	02513876	10.00	10.00	90	
			L-3 COMMUNICATIONS SECURITY &	07/02/07	25165	Fingerprinting Fees	02512892	29.00	29.00	90	
			L-3 COMMUNICATIONS SECURITY &	07/02/07	25646	Parking Permits	02512892	15.00	15.00	90	
			L-3 COMMUNICATIONS SECURITY &	06/11/27	25165	Fingerprinting Fees	02512331	58.00	58.00	90	
			L-3 COMMUNICATIONS SECURITY &	06/11/27	25646	Parking Permits	02512331	30.00	30.00	90	
			L-3 COMMUNICATIONS SECURITY &	06/05/02	25163	Badge Fees	02510872	75.00	75.00	90	
			L-3 COMMUNICATIONS SECURITY &	06/04/05	25165	Fingerprinting fees	02510497	29.00	29.00	90	
			L-3 COMMUNICATIONS SECURITY &	06/04/05	25646	Parking Permits	02510497	15.00	15.00	90	
						TOTAL		261.00	261.00		
		000010008	SIEMENS BUILDING TECHNOLOGIES	07/10/23	25163	Badgs Fees	02514966	75.00	75.00	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
25	0805	000010102	ASTAR AIR CARGO	07/06/29	25163	Badge Fees	02514083	75.00	75.00	90	
			ASTAR AIR CARGO	07/06/29	25165	Fingerprinting Fees	02514083	20.00	20.00	90	
			ASTAR AIR CARGO	07/06/29	25646	Parking Permits	02514083	29.00	29.00	90	
			ASTAR AIR CARGO	07/04/03	25163	Badge Fees	02513307	5.00	5.00	90	
			ASTAR AIR CARGO	06/11/27	25163	Badge Fees	02512312	10.00	10.00	90	
						TOTAL		75.00	75.00		
						TOTAL		74.00	74.00		
		000010727	R.M. LIMOUSINES D.B.A.	07/06/01	25148	Non-Airline Space Rent	02513803	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000010845	WORLDWIDE FLIGHT SERVICES	07/06/25	25200	Security Deposits	02514044	40.00	40.00	90	
			WORLDWIDE FLIGHT SERVICES	07/06/25	25646	Parking Permits	02514044	10.00	10.00	90	
			WORLDWIDE FLIGHT SERVICES	07/05/30	25200	Security Deposits	02513894	40.00	40.00	90	
			WORLDWIDE FLIGHT SERVICES	07/05/30	25646	Parking Permits	02513894	10.00	10.00	90	
			WORLDWIDE FLIGHT SERVICES	07/01/04	25163	Badge Fees	02512663	40.00	40.00	90	
			WORLDWIDE FLIGHT SERVICES	07/01/04	25646	Parking Permits	02512663	180.00	24.00	90	
			WORLDWIDE FLIGHT SERVICES	06/12/06	25200	Security Deposits	02512454	20.00	20.00	90	
			WORLDWIDE FLIGHT SERVICES	06/12/06	25646	Parking Permits	02512454	5.00	5.00	90	
			WORLDWIDE FLIGHT SERVICES	06/11/28	25163	Badge Fees	02512345	60.00	35.00	90	
						TOTAL		405.00	224.00		
65	0807	000002824	DERRYFIELD PRO SHOP	07/06/30	65402	Tournaments 49+	9887718	1,326.00	1,326.00	90	Ralph Garst Memorial
				07/03/12	65439	Snow Tubing	9885383	1,326.00	1,326.00	90	12 passes on March 4 2007
						TOTAL		168.00	168.00		
		000010991	PIETREZAK, NAMCY A	07/09/19	65395	Derryfield-9 Holes Golf	9883296	44.00	44.00	90	
			ROSHER, WILLIAM H	07/09/19	65398	Greens Fees League Tags	9889296	30.00	30.00	90	
			ROSHER, WILLIAM H	07/06/28	68216	NSF Charge - Admin-Enterp	9887330	25.00	25.00	90	
			ROSHER, WILLIAM H	07/06/28	65398	Derryfield Country Club	9887330	60.00	60.00	90	Green fees
						TOTAL		159.00	159.00		

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							CUSTOMER TYPE				
							TOTAL	1,653.00	1,653.00		
							FUND				
							TOTAL	1,653.00	1,653.00		
52	0809	000003027	HILLSBOROUGH COUNTY SHERIFF	07/10/02	B4646	PINE PERMITS	9889529	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	07/09/06	B4646	PINE PERMITS	9889300	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	07/08/02	B4646	PINE PERMITS	9888175	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	07/07/06	B4646	PINE PERMITS	9887516	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	07/06/04	B4646	PINE PERMITS	9886719	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	07/05/05	B4646	PINE PERMITS	9886632	90.00	10.00	90	
							TOTAL	540.00	460.00		
							9886733	45.00	45.00	90	
							9886005	45.00	45.00	90	
							TOTAL	90.00	90.00		
							9883791	40.00	40.00	90	
							9882501	40.00	40.00	90	
							9881347	40.00	40.00	90	
							9880539	40.00	40.00	90	
							9879781	40.00	40.00	90	
							TOTAL	200.00	200.00		
							9888192	80.00	80.00	90	
							9887533	80.00	80.00	90	
							TOTAL	160.00	160.00		
							9886006	180.00	180.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00	45.00	90	
							TOTAL	45.00	45.00		
							9889584	45.00	45.00	90	
							9888952	45.00	45.00	90	
							9888228	45.00	45.00	90	
							9887568	45.00	45.00	90	
							9886771	45.00	45.00	90	
							9885463	180.00	123.00	90	
							TOTAL	360.00	303.00		
							9889564	45.00			

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	0809	000005837	WARD, LINDSEY	07/05/05	B4646	PINE PERMITS	9886054	45.00	34.22	90	
				TOTAL				270.00	249.22		
		000005898	JOHANSON, KAREN	07/06/04	4A646	DOWNTOWN PERMITS	9886777	40.00	9.00	90	
				TOTAL				40.00	9.00		
		000005966	VERIZON	07/10/06	54652	METER HOODS	9889806	1,890.00	1,890.00	90	
			VERIZON	07/08/08	54652	METER HOODS	9888451	945.00	945.00	90	
			VERIZON	07/06/02	54652	METER HOODS	9886657	1,332.68	1,332.68	90	
				TOTAL				4,770.00	4,167.68		
		000005976	MANCHESTER HIGHWAY DEPT	07/05/02	54531	Telephone	9885950	57.22	57.22	90	
			MANCHESTER HIGHWAY DEPT	07/03/21	54531	Telephone	9885130	57.80	57.39	90	
				TOTAL				115.02	114.61		
		000006082	PAQUETTE, LINA	07/07/06	A4646	PEARL PERMITS	9887579	45.00	45.00	90	
				TOTAL				45.00	45.00		
		000006113	MAILHOT, DORIS	07/07/06	A4646	PEARL PERMITS	9887580	45.00	45.00	90	
			MAILHOT, DORIS	07/06/04	A4646	PEARL PERMITS	9886784	45.00	45.00	90	
			MAILHOT, DORIS	07/05/05	A4646	PEARL PERMITS	9886011	45.00	45.00	90	
				TOTAL				135.00	135.00		
		000006389	RICHARDSON, JESSICA	07/10/02	A4646	PEARL PERMITS	9889603	45.00	45.00	90	
			RICHARDSON, JESSICA	07/09/06	A4646	PEARL PERMITS	9888970	45.00	45.00	90	
			RICHARDSON, JESSICA	07/08/02	A4646	PEARL PERMITS	9888246	45.00	45.00	90	
				TOTAL				135.00	135.00		
		000006769	HOLLY, (WEEKS) AUGER	07/06/04	B4646	PINE PERMITS	9886803	45.00	45.00	90	
			HOLLY, (WEEKS) AUGER	07/05/05	B4646	PINE PERMITS	9886067	45.00	45.00	90	
				TOTAL				90.00	90.00		
		000006902	BIRDSALL, CHERYL	06/11/25	4A646	DOWNTOWN PERMITS	9881427	40.00	40.00	90	
				TOTAL				40.00	40.00		
		000006955	PARKS, MARIA	07/10/02	4A646	DOWNTOWN PERMITS	9889617	40.00	40.00	90	
			PARKS, MARIA	07/09/06	4A646	DOWNTOWN PERMITS	9888984	40.00	40.00	90	
			PARKS, MARIA	07/08/02	4A646	DOWNTOWN PERMITS	9888260	40.00	40.00	90	

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000006981 SMITH, SANDRA	07/06/04	A4646	PEARL PERMITS	9886808	120.00	120.00	90	
		SMITH, SANDRA	07/05/05	A4646	PEARL PERMITS	9886018	45.00	45.00	90	
		SMITH, SANDRA	07/04/09	A4646	PEARL PERMITS	9885475	45.00	45.00	90	
		SMITH, SANDRA	07/03/15	A4646	PEARL PERMITS	9884943	45.00	45.00	90	
		SMITH, SANDRA	07/02/23	A4646	PEARL PERMITS	9884440	45.00	45.00	90	
		SMITH, SANDRA	07/01/24	A4646	PEARL PERMITS	9883870	45.00	45.00	90	
		SMITH, SANDRA	06/12/26	A4646	PEARL PERMITS	9882581	45.00	45.00	90	
		SMITH, SANDRA	06/11/25	A4646	PEARL PERMITS	9881429	45.00	45.00	90	
		SMITH, SANDRA	06/10/20	A4646	PEARL PERMITS	9880621	45.00	45.00	90	
		SMITH, SANDRA	06/09/22	A4646	PEARL PERMITS	9879863	45.00	45.00	90	
		SMITH, SANDRA	06/08/21	A4646	PEARL PERMITS	9879056	45.00	45.00	90	
		SMITH, SANDRA	06/07/21	A4646	PEARL PERMITS	9878323	45.00	45.00	90	
					TOTAL		540.00	540.00		
		080007086 PUZZO, TONY	07/10/02	B4646	PINE PERMITS	9889621	45.00	45.00	90	
		PUZZO, TONY	07/09/06	B4646	PINE PERMITS	9888988	45.00	45.00	90	
		PUZZO, TONY	07/08/02	B4646	PINE PERMITS	9888264	45.00	45.00	90	
		PUZZO, TONY	07/07/06	B4646	PINE PERMITS	9887604	45.00	45.00	90	
					TOTAL		180.00	180.00		
		000007162 BIG BROTHERS BIG SISTERS	07/10/02	54646	HARTNETT PERMITS	9889622	45.00	45.00	90	
		BIG BROTHERS BIG SISTERS	07/07/06	54646	HARTNETT PERMITS	9887605	45.00	45.00	90	
		BIG BROTHERS BIG SISTERS	07/06/04	54646	HARTNETT PERMITS	9886914	45.00	45.00	90	
					TOTAL		135.00	135.00		
		000007451 DEVINE, ALAINE	07/10/02	54646	HARTNETT PERMITS	9889629	45.00	45.00	90	
		DEVINE, ALAINE	07/09/06	54646	HARTNETT PERMITS	9888995	45.00	45.00	90	
					TOTAL		90.00	90.00		
		080007629 NATIONAL TEAM COMPONENTS	07/06/04	H4646	Milliyard Permits	9886824	160.00	160.00	90	
		NATIONAL TEAM COMPONENTS	07/05/05	H4646	Milliyard Permits	9886113	240.00	240.00	90	
		NATIONAL TEAM COMPONENTS	07/04/09	H4646	Milliyard Permits	9885443	240.00	240.00	90	
					TOTAL		640.00	640.00		
		000007788 BELESKI, KATHRYN	07/10/02	4A646	DOWNTOWN PERMITS	9889641	40.00	40.00	90	
		BELESKI, KATHRYN	07/09/06	4A646	DOWNTOWN PERMITS	9889006	40.00	40.00	90	
		BELESKI, KATHRYN	07/08/02	4A646	DOWNTOWN PERMITS	9888281	40.00	40.00	90	
		BELESKI, KATHRYN	07/07/06	4A646	DOWNTOWN PERMITS	9887620	40.00	40.00	90	
		BELESKI, KATHRYN	07/06/04	4A646	DOWNTOWN PERMITS	9886833	40.00	40.00	90	
		BELESKI, KATHRYN	07/05/05	4A646	DOWNTOWN PERMITS	9886160	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	COMMENT
52	0809	000007788	BELESKI, KATHRYN	07/04/09	4A646	DOWNTOWN PERMITS	9885527	40.00	40.00	90	
					TOTAL			280.00	280.00		
		000007813	GOEMAN, DONNA	07/10/02	4A646	DOWNTOWN PERMITS	9889644	40.00	40.00	90	
			GOEMAN, DONNA	07/09/06	4A646	DOWNTOWN PERMITS	9889009	40.00	40.00	90	
			GOEMAN, DONNA	07/08/02	4A646	DOWNTOWN PERMITS	9888284	40.00	40.00	90	
			GOEMAN, DONNA	07/07/05	4A646	DOWNTOWN PERMITS	9887523	40.00	1.22	90	
					TOTAL			160.00	121.22		
		000007869	SAUNDERS, GEORGE	07/10/02	4A646	DOWNTOWN PERMITS	9889647	40.00	40.00	90	
			SAUNDERS, GEORGE	07/09/06	4A646	DOWNTOWN PERMITS	9889012	40.00	20.00	90	
					TOTAL			80.00	60.00		
		000008057	FRICK, BRUCE	07/02/23	4A646	DOWNTOWN PERMITS	9884474	40.00	.60	90	
					TOTAL			40.00	.60		
		000008288	KOSTER, ALISON	07/10/02	4A646	DOWNTOWN PERMITS	9889656	40.00	40.00	90	
			KOSTER, ALISON	07/09/06	4A646	DOWNTOWN PERMITS	9889021	40.00	40.00	90	
			KOSTER, ALISON	07/08/02	4A646	DOWNTOWN PERMITS	9888295	40.00	40.00	90	
					TOTAL			120.00	120.00		
		000008434	DUBE, LEE	07/06/04	4A646	DOWNTOWN PERMITS	9886851	40.00	40.00	90	
			DUBE, LEE	07/05/05	4A646	DOWNTOWN PERMITS	9886171	40.00	40.00	90	
			DUBE, LEE	07/04/09	4A646	DOWNTOWN PERMITS	9885538	40.00	40.00	90	
			DUBE, LEE	07/03/15	4A646	DOWNTOWN PERMITS	9884986	40.00	40.00	90	
					TOTAL			160.00	160.00		
		000008482	WRIGHT, BRIN	07/07/06	54646	HARTNETT PERMITS	9887639	45.00	45.00	90	
					TOTAL			45.00	45.00		
		000008585	WALSH, PETER	07/07/06	H4646	Milliyard Permits	9887541	40.00	40.00	90	
			WALSH, PETER	07/06/04	H4646	Milliyard Permits	9886854	40.00	40.00	90	
			WALSH, PETER	07/05/05	H4646	Milliyard Permits	9886118	40.00	40.00	90	
			WALSH, PETER	07/04/09	H4646	Milliyard Permits	9885447	40.00	40.00	90	
					TOTAL			160.00	160.00		
		000008649	WALSH, GREG	07/06/04	B4646	PINE PERMITS	9886856	45.00	45.00	90	
			WALSH, GREG	07/05/05	B4646	PINE PERMITS	9886076	45.00	45.00	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000008700	BATCHELDER, JAMES	07/16/02	I4646	1155 Elm Permits	9889661	140.00	140.00	90	
			BATCHELDER, JAMES	07/09/06	I4646	1155 Elm Permits	9889026	140.00	140.00	90	
			BATCHELDER, JAMES	07/08/09	I4646	1155 Elm Permits	9888470	210.00	12.50	90	
						TOTAL		490.00	292.50		
		000008749	HILL, SANDEA	07/06/04	B4646	PINE PERMITS	9886861	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000009524	ROBINSON, SANDI	07/07/06	H4646	Milllyard Permits	9887653	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000009822	COUTURE, MARIO	07/06/04	4A646	DOWNTOWN PERMITS	9886878	40.00	40.00	90	
			COUTURE, MARIO	07/05/05	4A646	DOWNTOWN PERMITS	9886179	40.00	40.00	90	
						TOTAL		80.00	80.00		
		000009848	CARON, JEANNINE	07/06/04	4A646	DOWNTOWN PERMITS	9886879	40.00	40.00	90	
			CARON, JEANNINE	07/05/05	4A646	DOWNTOWN PERMITS	9886180	40.00	40.00	90	
			CARON, JEANNINE	07/04/09	4A646	DOWNTOWN PERMITS	9885547	40.00	.27	90	
						TOTAL		120.00	80.27		
		000009925	SASSO, ELLEN	07/06/04	4A646	DOWNTOWN PERMITS	9886886	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000009973	FREITAS, JEN	07/08/02	H4646	Milllyard Permits	9888321	40.00	40.00	90	
			FREITAS, JEN	07/07/06	H4646	Milllyard Permits	9887666	40.00	40.00	90	
			FREITAS, JEN	07/06/04	H4646	Milllyard Permits	9886887	40.00	40.00	90	
			FREITAS, JEN	07/05/05	H4646	Milllyard Permits	9886124	40.00	40.00	90	
			FREITAS, JEN	07/04/09	H4646	Milllyard Permits	9885453	40.00	40.00	90	
			FREITAS, JEN	07/03/15	H4646	Milllyard Permits	9885021	40.00	3.05	90	
						TOTAL		240.00	203.05		
		000009979	DWYER, PAT	06/11/25	4A646	DOWNTOWN PERMITS	9881514	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000009993	SAUCIER, BOB	07/01/24	4A646	DOWNTOWN PERMITS	9881953	40.00	40.00	90	
			SAUCIER, BOB	06/12/26	4A646	DOWNTOWN PERMITS	9882666	40.00	40.00	90	
			SAUCIER, BOB	06/11/25	4A646	DOWNTOWN PERMITS	9881515	40.00	40.00	90	

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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	0809	000009993	SAUCIER, BOB	06/10/20	4A646	DOWNTOWN PERMITS	9880707	40.00	40.00	90	
			SAUCIER, BOB	06/09/22	4A646	DOWNTOWN PERMITS	9879949	40.00	.61	90	
						TOTAL		200.00	160.61		
		000010039	HEBERT, DON	07/10/02	4A646	DOWNTOWN PERMITS	9889684	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000010072	MILLER, TIM	07/01/24	4A646	DOWNTOWN PERMITS	9883957	40.00	40.00	90	
			MILLER, TIM	06/12/26	4A646	DOWNTOWN PERMITS	9882670	40.00	40.00	90	
			MILLER, TIM	06/11/25	4A646	DOWNTOWN PERMITS	9881519	40.00	40.00	90	
						TOTAL		120.00	120.00		
		000010104	STEPHEN LAW GROUP	07/06/04	4B646	MIDDLE PERMITS	9886891	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000010140	ELLIOT HEALTH SYSTEMS	07/07/06	4A646	PEARL PERMITS	9887671	450.00	450.00	90	
						TOTAL		450.00	450.00		
		000010222	THE BRIDGE CAFE	07/10/02	14646	1155 Elm Permits	9889687	70.00	70.00	90	
			THE BRIDGE CAFE	07/09/06	14646	1155 Elm Permits	9889049	70.00	70.00	90	
			THE BRIDGE CAFE	07/08/02	14646	1155 Elm Permits	9888325	70.00	57.80	90	
						TOTAL		210.00	197.80		
		000010229	THE PINK SAPPHIRE	07/03/15	4B646	MIDDLE PERMITS	9885030	135.00	90.00	90	
						TOTAL		135.00	90.00		
		000010344	LEBLANC, SANDY	06/12/26	H4646	Milliyard Permits	9882680	40.00	40.00	90	
			LEBLANC, SANDY	06/11/25	H4646	Milliyard Permits	9881529	40.00	40.00	90	
						TOTAL		80.00	80.00		
		000010458	CHISHOLM, JENNIFER	07/10/02	54646	HARTNETT PERMITS	9889690	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/09/06	54646	HARTNETT PERMITS	9889052	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/08/02	54646	HARTNETT PERMITS	9888328	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/07/06	54646	HARTNETT PERMITS	9887676	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/06/04	54646	HARTNETT PERMITS	9886899	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/05/05	54646	HARTNETT PERMITS	9886228	45.00	45.00	90	
						TOTAL		270.00	270.00		

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000010509	KOSCO ST. BUILDING, LLC	07/05/05	I4646	1155 Elm Permits	9886138	70.00	70.00	90	
						TOTAL		70.00	70.00		
		000010511	GRIGSBY, JAKE	07/08/02	I4646	1155 Elm Permits	9888230	70.00	70.00	90	
				07/07/06	I4646	1155 Elm Permits	9887678	70.00	70.00	90	
						TOTAL		140.00	140.00		
		000010618	BOISVERT ELECTRIC	07/08/08	54652	METER HOODS	9888449	740.00	213.30	90	
						TOTAL		740.00	213.30		
		000010797	SCOTT, JENNIFER	07/06/04	4A646	DOWNTOWN PERMITS	9886906	40.00	40.00	90	
			SCOTT, JENNIFER	07/05/05	4A646	DOWNTOWN PERMITS	9886189	40.00	40.00	90	
			SCOTT, JENNIFER	07/04/09	4A646	DOWNTOWN PERMITS	9885555	40.00	40.00	90	
			SCOTT, JENNIFER	07/03/15	4A646	DOWNTOWN PERMITS	9885038	40.00	40.00	90	
			SCOTT, JENNIFER	07/02/23	4A646	DOWNTOWN PERMITS	9884535	40.00	40.00	90	
			SCOTT, JENNIFER	07/01/24	4A646	DOWNTOWN PERMITS	9883975	40.00	40.00	90	
			SCOTT, JENNIFER	06/12/26	4A646	DOWNTOWN PERMITS	9882690	40.00	40.00	90	
			SCOTT, JENNIFER	06/11/25	4A646	DOWNTOWN PERMITS	9881539	40.00	40.00	90	
						TOTAL		320.00	320.00		
		000010950	FOX, JOCELYN	07/06/04	A4646	PEARL PERMITS	9886919	45.00	45.00	90	
			FOX, JOCELYN	07/05/05	A4646	PEARL PERMITS	9886028	45.00	45.00	90	
						TOTAL		90.00	90.00		
		000011083	GRAJECVCI, BEKIM	07/10/04	54646	Charge adjustment	9889712	45.00	45.00	90	HARTNETT PERMITS
			GRAJECVCI, BEKIM	07/10/02	54646	HARTNETT PERMITS	9889712	90.00	45.00	90	
						TOTAL		135.00	90.00		
						CUSTOMER TYPE TOTAL		14,015.02	12,182.96		
						FUND TOTAL		14,015.02	12,182.96		
						FINAL TOTALS		7,416,117.63	899,863.42		

*** END OF REPORT ***

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
30	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30640	37 08/01/01	30640	Place of Assembly Permit	CENTRAL HS GYM	9892101	100.00	100.00	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30640	37 08/01/01	30640	Place of Assembly Permit	WEST HS	9892101	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30640	37 08/01/01	30640	Place of Assembly Permit	PARKSIDE JH	9892101	100.00	100.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	MEMORIAL HS	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	CENTRAL HS, BOX#3251	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	BESCH ST., BOX #3843	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	KILSON, BOX #3872	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	HALLSVILLE, BOX #4184	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	MST, BOX 4486	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	SOUTHSIDE, BOX #4552	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	MEMORIAL, BOX #4553	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	BAKERSVILLE, BOX #4754	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	BAKERY'LE ANNEX, BOX#4755	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	HIGHLAND GF, BOX #4891	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	WESTON, BOX #5351	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	GREEN ACRES, BOX #5711	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	MCLAUGHLIN, BOX #5712	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	PARKER VARNEY, BOX #6422	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	WEST, BOX #7221	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	GOSSLER, BOX #7332	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	WEBSTER, BOX #1242	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	SMYTH RD., BOX #2491	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	HILLSIDE, BOX #2991	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	ADMIN. BLDG., BOX #3141	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	MCDONOUGH, BOX #3281	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	PARKSIDE, BOX #7333	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	NORTHWEST, BOX #7655	9892101	480.00	480.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/01 30485	37 08/01/01	30485	Fire Alarm User Fee	JEWETT, BOX #4551	9892101	480.00	480.00	
			TOTAL					11,920.00	11,920.00		
			CUSTOMER TYPE					TOTAL	11,920.00		
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37 08/02/20 3E225	37 08/02/20	3E225	School Rate Retirement	Police Extra Detail	9893913	110.46	110.46	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/02/20 3E140	37 08/02/20	3E140	School Rate Officer's	Police Extra Detail	9893913	822.99	822.99	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/02/13 3E225	37 08/02/13	3E225	School Rate Retirement	Police Extra Detail	9893849	47.34	47.34	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/02/13 3E140	37 08/02/13	3E140	School Rate Officer's	Police Extra Detail	9893849	352.71	352.71	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/02/06 3E225	37 08/02/06	3E225	School Rate Retirement	Police Extra Detail	9893512	52.60	52.60	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/02/06 3E140	37 08/02/06	3E140	School Rate Officer's	Police Extra Detail	9893512	391.90	391.90	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/30 3E225	37 08/01/30	3E225	School Rate Retirement	Police Extra Detail	9893353	94.68	94.68	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/30 3E140	37 08/01/30	3E140	School Rate Officer's	Police Extra Detail	9893353	705.42	705.42	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/23 3E140	37 08/01/23	3E140	School Rate Officer's	Police Extra Detail	9893308	587.85	587.85	
	0101		SCHOOL ADMINISTRATIVE UNIT #37 08/01/23 3E225	37 08/01/23	3E225	School Rate Retirement	Police Extra Detail	9893308	78.90	78.90	
			TOTAL					3,244.85	3,244.85		

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02/25/08 09:57:13

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
							CUSTOMER TYPE				
							TOTAL		3,244.85	3,244.85	
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	50615	Engine Oil		9892797	22.80	22.80	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	50442	Parts-Repair/Maintenance		9892797	25.48	25.48	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/01/04	50110	Labor-Repair/Maintenance		9892797	140.70	140.70	
							TOTAL		188.98	188.98	
							CUSTOMER TYPE				
							TOTAL		188.98	188.98	
52	0809	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/02/07	50646	Parking Yellow ZonePermit		9893549	600.00	600.00	
							TOTAL		600.00	600.00	
							CUSTOMER TYPE				
							TOTAL		600.00	600.00	
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/01/29	65652	JFK Electric Reimbursemt	Dec 19 to Jan 18, 2008	9893411	8,412.32	8,412.32	
							TOTAL		8,412.32	8,412.32	
							CUSTOMER TYPE				
							TOTAL		8,412.32	8,412.32	
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM SECURITY CALLS	9855312	448.80	448.80	90
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM, SECURITY CALLS	9855312	163.20	163.20	
							TOTAL		612.00	612.00	
							CUSTOMER TYPE				
							TOTAL		612.00	612.00	
							AGING				
							TOTAL		24,366.15	24,366.15	
							CUSTOMER TYPE				
							TOTAL		8,412.32	8,412.32	
							CUSTOMER TYPE				
							TOTAL		75.57	75.57	
							CUSTOMER TYPE				
							TOTAL		11.93	11.93	
							CUSTOMER TYPE				
							TOTAL		87.50	87.50	
							CUSTOMER TYPE				
							TOTAL		699.50	699.50	
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65998	Schl Grounds March 2006		9875613	7,040.78	38.41	
							TOTAL		7,040.78	38.41	

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02/25/08 09:57:13

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

PAGE 3

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
CUSTOMER TYPE											
TOTAL									7,040.78	38.41	
AGING TOTAL									7,740.28	737.91	
FINAL TOTALS									32,106.43	25,104.06	

*** END OF REPORT ***

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Department of Finance
Accounts Receivable
Submissions to Solicitor's Office

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation
hwy	Ryan Fitzgerald - Former Hwy Employee	8115	9844254	6/16/2003	\$36.92	\$36.92	workers compensation reimbursement
hwy	Steve Thompson - Former Hwy Employee above submitted to City Solicitor 03/9/04	8111	9844250	6/16/2003	\$82.97	\$82.97	workers compensation reimbursement
						\$119.89	
hwy	Steve Thompson - Former Hwy Employee above submitted to City Solicitor 06/14/04	8111	9845813	7/31/2003	\$598.72	\$518.72	workers compensation reimbursement
						\$518.72	
hwy	Kyle Poisson - Former Hwy Employee	8114	9844253	6/16/2003	\$440.93	\$440.93	workers compensation reimbursement
hwy	Francis J. Towne	8052	9843832	5/27/2003	\$217.50	\$217.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844119	6/10/2003	\$39.00	\$39.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844244	6/16/2003	\$33.00	\$33.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844748	6/24/2003	\$394.50	\$394.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845093	7/9/2003	\$34.50	\$34.50	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845895	8/5/2003	\$38.00	\$38.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845981	8/11/2003	\$12.00	\$12.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846774	9/3/2003	\$569.00	\$569.00	closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846835	9/9/2003	\$30.00	\$30.00	closed AEX 07/31/04
hwy	Francis J. Towne above submitted to City Solicitor 09/13/04	8052	9846965	9/15/2003	\$28.50	\$28.50	closed AEX 07/31/04
						\$1,836.93	
traffic	Michael Vanasse	8640	9852464	2/26/2004	\$947.88	\$947.88	closed AEX 01/31/05
hwy	Victor Olivio - Former Hwy Employee above submitted to City Solicitor 2/17/05	8572	9851128	1/19/2004	\$161.34	\$161.34	workers compensation reimbursement
						\$1,109.22	
hwy	Howard Komm-Former Hwy Employee above submitted to City Solicitor 03/14/05	8220	9845817	7/31/2003	\$866.76	\$691.76	workers compensation reimbursement
						\$691.76	
hwy	Jay Provencher-Former Hwy Employee	8682	9853276	3/29/2004	\$265.84	\$265.84	workers compensation reimbursement
hwy	Jay Provencher-Former Hwy Employee	8682	9859537	11/1/2004	\$346.17	\$346.17	workers compensation reimbursement
hwy	Chris Chakas-Former Hwy Employee above submitted to City Solicitor 04/12/05	6172	9845639	6/30/2003	\$96.49	\$96.49	workers compensation reimbursement
						\$708.50	
hwy	John Clancy-Former Hwy Employee above submitted to City Solicitor 06/07/05	8645	9852612	1/3/2005	\$665.78	\$665.78	workers compensation reimbursement
						\$665.78	
hwy	Gerard Dionne-Former Hwy Employee above submitted to City Solicitor 07/14/05	8643	9852501	3/1/2004	\$154.11	\$154.11	workers compensation reimbursement
						\$154.11	
traffic	Alexis Rojas above submitted to City Solicitor 09/13/05	8555	9851006	1/9/2004	\$1,079.56	\$1,079.56	closed USA 08/13/05
						\$1,079.56	
traffic	Charles Baadom above submitted to City Solicitor 11/30/05	9658	9861505	12/27/2004	\$953.77	\$953.77	closed AEX 11/02/05
						\$953.77	
traffic	Ron Elias dba That Look	9485	9868606	8/22/2005	\$135.00	\$53.18	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9869468	9/20/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9870319	10/20/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9871244	11/22/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9872522	12/22/2005	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look	9485	9873856	1/20/2006	\$135.00	\$135.00	closed USA 01/05/07
traffic	Ron Elias dba That Look above submitted to City Solicitor 02/12/07	9485	9874570	2/22/2006	\$135.00	\$135.00	closed USA 01/05/07
						\$863.18	
police	Breezeway Pub above submitted to City Solicitor 03/12/07	10609	987725	6/27/2006	\$1,398.25	\$517.84	closed AEX 02/24/07
						\$517.84	
hwy	Cliffside Construction	10666	9879183	8/21/2006	\$97.50	\$97.50	closed AEX 11/2/07
hwy	Cliffside Construction	10666	9879293	8/28/2006	\$132.00	\$132.00	closed AEX 11/2/07
hwy	Cliffside Construction	10666	9879454	9/5/2006	\$57.00	\$57.00	closed AEX 11/2/07
hwy	Cliffside Construction	10666	9879524	9/11/2006	\$33.00	\$33.00	closed AEX 11/2/07
hwy	Cliffside Construction	10666	9879687	9/18/2006	\$378.00	\$378.00	closed AEX 11/2/07
hwy	Cliffside Construction	10666	9880023	9/25/2006	\$355.50	\$355.50	closed AEX 11/2/07
hwy	Cliffside Construction above submitted to City Solicitor 01/30/08	10666	9880172	10/2/2006	\$120.00	\$120.00	closed AEX 11/2/07
						\$1,173.00	
						\$10,392.26	

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

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**ACCOUNTS RECEIVABLE OVER 90 DAYS
SUMMARY**

As of February 25, 2008

Misc. Information

Total Receivables Over 90 Days		\$	899,863.42
Interdepartmental	\$		7,753.11
School	\$		737.91
Solicitor's Office Submissions	\$		10,392.26
Fraser Insurance Services	\$		26,268.92
Airport	\$		783,888.54
Subtotal		\$	829,040.74

BMD/Police (Flooding Reimbursements) final pymt pending Insurance review

Adjusted Receivable Balance From Other Accounts \$ 70,822.68

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*William E. Sanders
Finance Officer*

CITY OF MANCHESTER
Finance Department

February 25, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Ms. Carol Johnson, City Clerk
One City Hall Plaza
Manchester NH 03101

Dear Honorable Committee Members,

At our last committee meeting Alderman Roy requested an overview of the collection process be sent to each committee member. I have attached ordinance 35.023 COLLECTION OF UNPAID ACCOUNTS RECEIVABLE for your information.

In addition, Alderman Roy requested the past five years of approved accounts receivable write-offs. I am forwarding you the detail of these write-offs by quarter as well as a summary page for your reference.

Please feel free to contact me with any questions or comments

Respectfully submitted,

Sharon Y. Wickens
Assistant Director-Treasury
Enc.

Manchester, NH Code of Ordinances

(B) No City Official or Clerk shall deposit any city money or funds except in the City Treasury.

(C) All bills sent out by any departments for collection shall be paid to the City Treasury. All cash receipts, including fees for licenses and permits, reimbursements for services or sales made, and receipts from fines and forfeits, shall be deposited into the City Treasury.

(Ord. passed 5-6-97)

§ 35.021 DEPOSITS.

(A) The Finance Officer shall establish deposit procedures for all city departments receiving money for the city. Such procedures shall include, but shall not be limited to, deposits into City Treasury bank accounts, transfers to treasury bank accounts, electronically collecting city monies and authorization of the Finance Officer for the opening of city bank accounts or the usage of the Tax Identification Number (TIN).

(B) All city departments receiving money for the city from sources outside of the City Treasury shall pay the full amount of all said monies intact into the City Treasury daily, weekly, or as often as the Finance Officer shall direct.

(C) When depositing funds, departments shall use only deposit tickets designated for such purpose by the Finance Officer. For each individual deposit, the respective department shall input into the financial system an accurate accounting breakdown for each depository total. Additional detailed information and substantiation, in whatever paper or electronic form as may be required by the Finance Officer, must then be forwarded to the Finance Officer for verification and determination that funds have been credited to the appropriate accounts.

(Ord. passed 5-6-97)

§ 35.022 MAKING PAYMENT FROM TREASURY.

No money shall be paid out of the City Treasury until the Mayor and Aldermen have taken the necessary action to authorize the payment, either by voting an appropriation covering general expenditures to which the payment may be legally charged or by special order directing the Finance Officer to draw a treasury warrant for such payment and specifying to which appropriation the payment shall be charged; except, that any final judgment of court, city note, bond or interest coupon shall be paid out of any money in the City Treasury warrant signed by the Finance Officer.

(Ord. passed 5-6-97)

§ 35.023 COLLECTION OF UNPAID ACCOUNTS RECEIVABLE.

Excepting taxes, assessments, and water utility bills due the city, the Finance Officer shall:

Manchester, NH Code of Ordinances

(A) Send or cause to be sent by the Administrative Department, a "second notice" or 30-day statement including new interest and penalty charges as allowable by law for any unpaid account. Penalty and interest charges, in compliance with truth-in-lending laws, shall be charged 30 days from the billing date as allowed for by law. Proper truth-in-lending disclosures shall be printed on invoice as follows:

"A finance charge of 18%, annual percentage rate, will be added to any amount, on this invoice, remaining unpaid thirty (30) days after the date of this invoice."

(B) Send a report to the departments monthly indicating which accounts are over 60 days overdue. Departments shall review the report and forward, at their discretion, departmental billings subject to this section to the Finance Officer (excepting EPD's sewer usage bills, which are forwarded to the Tax Collector) for submission to a contracted collection agency for collection. The Finance Officer shall forward such accounts to a collection agency selected pursuant to the provisions of the Procurement Code, which agency shall resort to the proper legal methods of collection. Agency costs incurred in the collection of the accounts and any interest and penalty charges allowable by law shall be included in the amount collected.

(C) Upon notification from the collection agency that all efforts have been exhausted, for any amount (customer) balance remaining over \$1,000 be forwarded to the City Solicitor's office for further action in Small Claims Court. City Solicitor shall notify Finance of judgement for proper recording.

(D) Upon notification of bankruptcy, agency fees not paid by the customer, accounts over the three year statute of limitations, or accounts determined to be uncollectible, by the collection agency that remain under \$999 be immediately placed on the Write Off List. Write offs will be submitted to the Committee on Accounts quarterly. The Committee on Accounts shall have the discretion to either approve the requested list or determine on a case-by-case basis if further method of collection/legal action is appropriate for any particular account.

(E) Put accounts submitted for write off, sent to Small Claims Court or by request of any city department head immediately on a "cash up front" only basis in the accounts receivable module in HTE. Finance will forward this request to the Building and Citation Departments for their modules as well.

(F) Ensure any account that owes amounts that have been previously written off be allowed only to contract for city services only upon payment of all outstanding old charges excepting bankruptcy proceedings.

(G) Any department head or Finance Officer may petition the Committee on Accounts for exempt status of certain accounts or classes of accounts from this section. Waterworks and airport have been granted special exception to this section.

(Ord. passed 5-6-97; Am. Ord. passed 11-6-02)

§ 35.024 PAYMENT OF TAXES, FEES, AND CHARGES BY CREDIT CARD.

(A) The Finance Officer is hereby authorized to procure and enter into agreements with credit card companies to enable the city to accept payment of taxes, fees, and other charges by credit card.

(B) The procedure established for payment by credit card shall conform to the requirements set forth

**ACCOUNTS RECEIVABLE
WRITE OFF SUMMARY**

Fiscal Year	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Sub Total	Less Police Extra Details*	Total
2003		\$ 3,688.19		\$ 20,122.37	\$ 23,810.56	\$ (1,149.51)	\$ 22,661.05
2004	\$ 5,833.72	\$ 13,840.67	\$ 1,823.55	\$ 11,405.81	\$ 32,903.75	\$ (1,585.12)	\$ 31,318.63
2005	\$ 1,888.98	\$ 3,934.02	\$ 14,012.36	\$ 462.50	\$ 20,297.86	\$ (10,890.99)	\$ 9,406.87
2006	\$ 7,174.26	\$ 3,803.39	\$ 4,369.29	\$ 564.04	\$ 15,910.98	\$ (1,155.48)	\$ 14,755.50
2007	\$ 6,326.79	\$ 1,718.50		\$ 1,369.20	\$ 9,414.49	\$ (1,009.51)	\$ 8,404.98
2008	\$ 6,622.33	\$ 1,682.36			\$ 8,304.69	\$ (5,327.66)	\$ 2,977.03

*Police Extra Detail accounts are charged against their reserve account.
Reserve Account balance as of 02/25/08 - \$84,347.58

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
city clerk	Rosebuds	6368	9820974	7/1/2000	\$125.00	closed AEX 06/16/02
city clerk	Dale Schafer	6369	9820975	7/1/2000	\$110.00	closed AEX 07/31/02
fire	Alt 5 Realty Trust	5168	9821331	3/20/2001	\$550.00	closed AEX 07/20/02
fire	Michael Avola	6868	9825767	9/14/2001	\$378.49	closed AEX 07/20/02
fire	261 Pine Realty Trust	2972	9829224	1/4/2002	\$480.00	closed USA 07/20/02
fire	Villa Crest Health Care	2579	9819272	1/1/2001	\$105.00	unable to collect collection fee
hwy	Walter Woods	6193	9818528	12/6/2000	\$49.00	closed AEX 07/20/02
hwy	Julie Marie Barry	6261	9819604	12/29/2000	\$30.00	closed AEX 07/06/02
hwy	Robert Doucett	6783	9825297	8/20/2001	\$19.50	closed AEX 07/20/02
hwy	Steven Lafond	6785	9825298	8/20/2001	\$58.50	closed AEX 07/20/02
hwy	Gary Greenburg	6555	9822901	5/21/2001	\$19.00	closed AEX 06/23/02
hwy	William McGourty	6694	9824209	7/13/2001	\$71.00	closed USA 06/09/02
hwy	Anthony Vera	6594	9823677	6/15/2001	\$24.00	closed USA 06/09/02
hwy	Joseph Luicha	5735	9826155	9/24/2001	\$126.00	closed USA 06/23/02
hwy	Timothy Blanchard	7017	9827302	11/5/2001	\$91.50	closed USA 06/23/02
hwy	Gene Gregory	7141	9829730	1/25/2002	\$46.50	closed AEX 09/01/02
hwy	Robert James Six	6935	9826597	10/15/2001	\$43.50	closed USA 06/16/02
parks	Capt Practice	6575	9823205	6/6/2001	\$100.00	closed USA 09/28/02
parks	Responsible Adults Against Deadbeats	6576	9823206	6/6/2001	\$75.00	closed USA 07/20/02
police	Citivibes	6678	9824505	7/14/2001	\$121.00	requested by police dept
police	Citivibes	6678	9824587	7/28/2001	\$121.00	requested by police dept
traffic	Beth Bello	6043	9822730	5/16/2001	\$15.47	closed AEX 06/16/02
traffic	Beth Bello	6043	9821930	4/13/2001	\$35.00	closed AEX 06/16/02
traffic	Beth Bello	6043	9821212	3/16/2001	\$35.00	closed AEX 06/16/02
traffic	Lionel Belanger	6105	9817486	10/11/2000	\$728.73	closed AEX 06/16/02
traffic	Robin Gustafson	4379	9827590	11/20/2001	\$10.00	unable to collect collection fee
traffic	Bob Eden	5917	9822718	5/16/2001	\$40.00	closed USA 06/09/02
traffic	Bob Eden	5917	9821911	4/3/2001	\$40.00	closed USA 06/09/02
traffic	Bob Eden	5917	9821197	3/16/2001	\$40.00	closed USA 06/09/02
					<u>\$3,688.19</u>	
						\$235.00 Total City Clerk
						\$1,513.49 Total Fire
						\$578.50 Total Highway
						\$175.00 Total Parks
						\$242.00 Total Police
						\$944.20 Total Traffic
						<u>\$3,688.19</u>

75

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	Mark Ericson	7458	9834518	6/28/2002	\$7.50	closed AEX 11/22/02
hwy	Belanger Enterprises	7029	9827529	1/19/2001	\$130.00	closed AEX 01/01/03
hwy	Gary Guilmette	7359	9832879	5/17/2002	\$21.00	closed USA 01/01/03
hwy	Thomas Puskarich	7284	9832022	4/19/2002	\$30.00	closed USA 01/01/03
hwy	Michael Gosselin	7282	9832020	4/19/2002	\$30.00	closed AEX 01/25/03
hwy	Joseph Talbot	7266	9831826	4/12/2002	\$58.50	closed AEX 02/16/03
hwy	Bernard Knapp	7362	9832881	5/17/2002	\$400.00	closed AEX 02/16/03
hwy	Joshua Sennott	5308	9825280	8/20/2001	\$580.50	closed AEX 02/16/03
hwy	Armand Robert Lheureux	4199	9828127	12/7/2001	\$90.00	closed AEX 03/08/03
hwy	Roland White	7190	9830406	2/22/2002	\$79.50	closed AEX 03/08/03
hwy	Scott Newcomb	7263	9831823	4/12/2002	\$85.50	closed AEX 03/08/03
hwy	Brian Tittle	7334	9832877	5/17/2002	\$36.00	closed AEX 03/08/03 closed AEX
hwy	James Knight	7544	9835615	8/2/2002	\$4.50	closed AEX 03/3/03
parks	Todd Russel	6861	9825670	9/10/2001	\$28.00	closed AEX 11/09/02
parks	William Stratton	3625	9809301	5/27/1999	\$417.21	Bankruptcy Filing
police	Active Contracting	5304	9824676	7/28/2001	\$287.38	Bankruptcy Filing
police	Active Contracting	5304	9824824	8/4/2001	\$181.50	Bankruptcy Filing
police	Active Contracting	5304	9824993	8/11/2001	\$136.13	closed AEX 02/16/03
police	Edward Stevenson	7373	9832931	11/10/2001	\$181.50	closed AEX 01/01/03
police	Rucus	6219	9831775	4/6/2002	\$121.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9829993	1/28/2002	\$41.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9830660	2/22/2002	\$41.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9831393	3/22/2002	\$41.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9832351	4/24/2002	\$41.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9833247	5/22/2002	\$41.00	closed AEX 01/01/03
traffic	Anne Burelle	6989	9834102	6/18/2002	\$41.00	closed AEX 01/01/03
traffic	Mary Sweeney	6399	9830586	2/22/2002	\$20.34	Unable to Collect Collection Fee
traffic	Shannon Pelkie	6672	9834052	6/18/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9833195	5/22/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9832296	4/24/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9831336	3/22/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9830603	2/22/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9829935	1/28/2002	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9828559	12/26/2001	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9827764	11/20/2001	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9826872	10/17/2001	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9826013	9/15/2001	\$41.00	closed AEX 02/08/03
traffic	Shannon Pelkie	6672	9825220	8/17/2001	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9837653	10/17/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9835154	7/22/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9834103	6/18/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9833249	5/22/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9832353	4/24/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9831395	3/22/2002	\$41.00	closed AEX 02/08/03
traffic	Diane Dawson	7001	9830662	2/22/2002	\$41.00	closed AEX 02/08/03
traffic	David Irizarry	7049	9832363	4/24/2002	\$31.00	closed AEX 02/08/03
traffic	David Irizarry	7049	9831406	3/22/2002	\$31.00	closed AEX 02/08/03
traffic	David Irizarry	7049	9830673	2/22/2002	\$31.00	closed AEX 02/08/03
traffic	David Irizarry	7049	9830007	1/28/2002	\$31.00	closed AEX 02/08/03
traffic	David Irizarry	7049	9828637	12/26/2001	\$31.00	closed AEX 02/08/03
traffic	Martin Boisvert	6009	9826817	10/17/2001	\$31.00	closed AEX 01/01/03
traffic	Martin Boisvert	6009	9827710	11/20/2002	\$31.00	closed AEX 01/01/03

\$1,553.00 Total Highway

\$445.21 Total Parks

\$907.51 Total Police

775

3rd & 4th Quarter FY03 - Write Off (Continued)

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
traffic	Martin Boisvert	6009	9828507	12/26/2001	\$31.00	closed AEX 01/01/03
traffic	Martin Boisvert	6009	9829885	1/28/2002	\$31.00	closed AEX 01/01/03
traffic	Martin Boisvert	6009	9830554	2/22/2002	\$31.00	closed AEX 01/01/03
traffic	Martin Boisvert	6009	9831289	3/22/2002	\$31.00	closed AEX 01/01/03
traffic	Martin Boisvert	6009	9832249	4/24/2002	\$31.00	closed AEX 01/01/03
HR	School Administrative Unit #37	64	9834528	6/28/2003	\$15,640.31	City Solicitor Determination
fire	MCI Worldcom	5905	9834328	6/21/2002	\$100.00	Rec'd Bankruptcy Filing
fire	John Danis Co Inc	1575	9833820	6/14/2002	\$100.00	Rec'd Bankruptcy Filing
					<u>\$20,122.37</u>	
					<u>\$1,376.34</u>	Total Traffic
					<u>\$15,640.31</u>	Total HR
					<u>\$200.00</u>	Total Fire

1st Quarter FY04 - Write Off

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	Morgan Development	7332	9832875	5/17/2002	\$96.75	closed AEX 05/24/03
hwy	Gerry Teixeira	7633	9836584	9/16/2002	\$25.50	closed AEX 05/24/03
hwy	David Gagnon Sr	7649	9837165	9/30/2002	\$300.00	closed AEX 05/24/03
hwy	First Frame & Finish	7651	9837167	9/30/2002	\$109.50	closed AEX 06/28/03
hwy	John Foster	7650	9837166	9/30/2002	\$27.00	closed AEX 06/28/03
hwy	Michael Grawley	7587	9836292	8/23/2002	\$60.00	closed AEX 06/28/03
hwy	Edward Kelley	7616	9836488	9/6/2002	\$34.80	closed AEX 06/08/03
hwy	Jean Leblanc	7691	9837998	10/31/2002	\$90.00	closed AEX 08/23/03
hwy	Michelle Welch	7713	9838008	10/31/2002	\$40.00	closed AEX 08/23/03
hwy	Brian Johnson	7512	9834888	7/19/2002	\$21.60	closed AEX 04/19/03
traffic	Igbal Kausar	7247	9832420	4/24/2002	\$31.00	closed AEX 06/28/03
traffic	Igbal Kausar	7247	9833313	5/22/2002	\$31.00	closed AEX 06/28/03
traffic	Igbal Kausar	7247	9834167	6/18/2002	\$31.00	closed AEX 06/28/03
traffic	Min Hee Cho	7406	9833828	6/17/2002	\$158.75	closed AEX 06/28/03
traffic	Interrasys Network Inc	5899	9831281	3/22/2002	\$82.00	closed AEX 07/31/03
traffic	Interrasys Network Inc	5899	9832241	3/24/2002	\$82.00	closed AEX 07/31/03
traffic	Interrasys Network Inc	5899	9833140	5/22/2002	\$82.00	closed AEX 07/31/03
traffic	Gregory Cox	7683	9842082	3/18/2003	\$31.00	closed AEX 06/28/03
traffic	Gregory Cox	7683	9841424	2/24/2003	\$31.00	closed AEX 06/28/03
traffic	Gregory Cox	7683	9840638	1/21/2003	\$31.00	closed AEX 06/28/03
traffic	Elaine Smith	7187	9833295	5/22/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9834149	6/18/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9835191	7/22/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9836849	9/18/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9837689	10/17/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9838503	11/19/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9839831	12/19/2002	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9840562	1/21/2003	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9841354	2/24/2003	\$31.00	closed AEX 07/31/03
traffic	Elaine Smith	7187	9842012	3/18/2003	\$31.00	closed AEX 07/31/03
traffic	Mark Boulanger	7518	9834825	7/18/2002	\$133.24	closed AEX 07/31/03
traffic	Crystal Newman	7377	9835220	7/22/2002	\$41.00	closed AEX 07/31/03
traffic	Crystal Newman	7377	9836121	8/19/2002	\$41.00	closed AEX 07/31/03
traffic	Crystal Newman	7377	9836874	9/18/2002	\$41.00	closed AEX 07/31/03
traffic	Crystal Newman	7377	9837712	10/17/2002	\$41.00	closed AEX 07/31/03
traffic	Crystal Newman	7377	9838524	11/19/2002	\$41.00	closed AEX 07/31/03
traffic	Malvin Colon	7579	9836296	8/23/2002	\$86.49	closed AEX 07/31/03
traffic	Bill Whelen	7580	9837758	10/17/2002	\$31.00	closed AEX 07/31/03
traffic	Bill Whelen	7580	9836908	9/18/2002	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9836917	9/18/2002	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9837754	10/17/2002	\$31.00	closed AEX 07/31/03
					<u>\$20,122.37</u>	
					<u>\$805.15</u>	Total Highway

1st Quarter FY04 - Write Off (Continued)

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
traffic	Lisa Craig	7520	9838564	11/19/2002	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9839888	12/19/2002	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9840618	1/21/2003	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9841404	2/24/2003	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9842062	3/18/2003	\$31.00	closed AEX 07/31/03
traffic	Lisa Craig	7520	9842878	4/21/2003	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9834133	6/18/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9835177	7/22/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9836081	8/19/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9836836	9/18/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9837676	10/17/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9838490	11/19/2002	\$31.00	closed AEX 07/31/03
traffic	Kelly Roy	7161	9839818	12/19/2002	\$31.00	closed AEX 07/31/03
traffic	Lightship Telecom	5277	9833055	5/22/2002	\$5.00	closed AEX 08/02/03
traffic	Lightship Telecom	5277	9833913	6/18/2002	\$56.00	closed AEX 08/02/03
traffic	Maria Caraballo	6339	9823532	6/12/2001	\$41.00	closed AEX 08/02/03
traffic	Maria Caraballo	6339	9824415	7/17/2001	\$41.00	closed AEX 08/02/03
traffic	Maria Caraballo	6339	9825187	8/17/2001	\$41.00	closed AEX 08/02/03
traffic	Maria Caraballo	6339	9825981	9/18/2001	\$41.00	closed AEX 08/02/03
traffic	Maria Caraballo	6339	9826840	10/17/2001	\$35.00	closed AEX 08/02/03
traffic	Tammy Deseo	7011	9836063	8/19/2002	\$31.00	closed AEX 08/02/03
traffic	Tammy Deseo	7011	9841328	2/24/2003	\$31.00	closed AEX 08/02/03
traffic	J Fletcher Creamer & Sons	6259	9826502	10/11/2001	\$405.14	closed AEX 08/30/03
traffic	Assured Computing Tech	7598	9839886	12/19/2002	\$31.00	closed AEX 08/23/03
traffic	Assured Computing Tech	7598	9838562	11/19/2002	\$31.00	closed AEX 08/23/03
traffic	Assured Computing Tech	7598	9837752	10/17/2002	\$31.00	closed AEX 08/23/03
traffic	Assured Computing Tech	7598	9836915	9/18/2002	\$31.00	closed AEX 08/23/03
traffic	Gerard Gellinas	7200	9830816	2/28/2002	\$110.37	closed AEX 09/27/03
traffic	Vintage Café	5990	9833147	5/22/2002	\$101.00	closed AEX 07/31/03
traffic	Vintage Café	5990	9834004	6/18/2002	\$112.00	closed AEX 07/31/03
traffic	Vintage Café	5990	9835067	7/22/2002	\$112.00	closed AEX 07/31/03
traffic	Vintage Café	5990	9835969	8/16/2002	\$112.00	closed AEX 07/31/03
traffic	Vintage Café	5990	9836724	9/18/2002	\$56.00	closed AEX 07/31/03
traffic	Vintage Café	5990	9837566	10/17/2002	\$56.00	closed AEX 07/31/03
fire	Longchamps Electric	2357	9839245	1/1/2003	\$480.00	closed AEX 08/30/03
police	Ellis	6412	9838071	11/5/2002	\$21.60	closed AEX 06/28/03
police	Ellis	6412	9838758	11/27/2002	\$21.60	closed AEX 06/28/03
police	Ellis	6412	9840721	1/22/2003	\$21.60	closed AEX 06/28/03
police	Ellis	6412	9835672	2/3/2003	\$21.60	closed AEX 06/28/03
police	New England Towing	6414	9837265	10/4/2002	\$85.00	closed AEX 09/27/03
police	New England Towing	6414	9838073	11/5/2002	\$95.00	closed AEX 09/27/03
police	New England Towing	6414	9838760	11/27/2002	\$45.00	closed AEX 09/27/03
police	New England Towing	6414	9840722	1/22/2003	\$5.00	closed AEX 09/27/03
police	Dig-Rite Excavating	5238	9823710	6/16/2001	\$366.28	closed AEX 04/05/03
police	Dig-Rite Excavating	5238	9823990	6/30/2001	\$117.20	closed AEX 04/05/03
police	Dig-Rite Excavating	5238	9824495	7/14/2001	\$385.70	closed AEX 04/05/03

\$3,362.99 Total Traffic
\$480.00 Total Fire

\$1,185.58 Total Police

\$5,833.72

2nd Quarter FY04 - Write Off

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
traffic	Souliana Georgiodis	6871	9839785	12/19/2002	\$62.00	closed AEX 11/22/03
fire	Movie Gallery, Inc.	5153	9839415	1/1/2003	\$82.03	unable to collect collection fee
fire	Best Buy Co	4992	9839393	1/1/2003	\$82.03	unable to collect collection fee
fire	Ramada Inn At Amoskeg Falls	4482	9842185	3/20/2003	\$200.00	closed AEX 11/22/03
fire	Macy C Iverson	8009	9843738	5/22/2003	\$197.73	closed AEX 12/06/03
fire	Mill City Café	7955	9842474	4/9/2003	\$130.00	closed AEX 11/22/03
hwy	Keith Silver	5858	9840026	12/31/2002	\$57.00	closed AEX 10/12/03
hwy	Michael Jones	7939	9842311	3/31/2003	\$33.00	closed AEX 10/25/03
hwy	Frank Martineau	7941	9842313	3/31/2003	\$94.50	closed AEX 10/25/03
hwy	Mastercraft Painting	6881	9841515	2/28/2003	\$61.50	closed AEX 10/31/03
hwy	Scott Huard	7938	9842310	3/31/2003	\$39.00	closed AEX 10/31/03
hwy	Feliz Vazquez Figueroa	7799	9838968	12/13/2002	\$132.00	closed AEX 11/22/03
hwy	Marguerite Martin	7864	9840848	1/31/2003	\$12.00	closed AEX 11/22/03
hwy	Todd Lacourse	8015	9843291	5/14/2003	\$179.50	closed AEX 11/29/03
hwy	Rafaela Peguero	8000	9843219	5/6/2003	\$66.00	closed AEX 12/20/03
hwy	George J Sideris	8048	9843828	5/27/2003	\$99.00	closed AEX 12/20/03
hwy	George J Sideris	8048	9845892	8/5/2003	\$366.50	closed AEX 12/20/03
hwy	George J Sideris	8048	9846152	8/19/2003	\$304.50	closed AEX 12/20/03
hwy	Michael Kruger	7589	9836293	8/23/2003	\$66.00	closed USA 10/12/03
police	Mark Fava	3042	9800213	6/30/1997	\$10,860.44	closed AEX 04/14/02
police	Royal Palace Circus	4648	9833718	7/1/2002	\$332.75	closed AEX 10/25/03
police	CLG Construction Group, Inc.	7728	9838115	12/2/2002	\$265.73	closed AEX 10/31/03
police	M L & Sons Enterprises	726	9828187	12/1/2001	\$117.46	unable to collect collection fee
						\$1,510.50 Total Highway
						\$11,576.38 Total Police
						\$13,840.67

3rd Quarter FY04 - Write Off

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
traffic	Randal Abraham	7685	9837422	10/16/2002	\$109.60	closed USA 03/13/04
traffic	20/20 Visual Arts Inc	7665	9841418	2/24/2003	\$41.00	closed USA 03/13/04
traffic	20/20 Visual Arts Inc	7665	9842076	3/18/2003	\$41.00	closed USA 03/13/04
traffic	20/20 Visual Arts Inc	7665	9842891	4/21/2003	\$41.00	closed USA 03/13/04
traffic	Northeast Earth Mechanics	7725	9838715	1/26/2002	\$222.98	unable to collect collection fee
fire	RLR Investments LLC	7220	9839500	1/1/2003	\$82.03	unable to collect collection fee
hwy	Gary Cate	5488	9813010	1/31/2000	\$298.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813080	2/11/2000	\$89.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813327	2/24/2000	\$82.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813379	2/29/2000	\$15.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813581	3/10/2000	\$221.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813701	3/23/2000	\$172.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813750	3/29/2000	\$124.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813982	4/12/2000	\$56.00	Statue of Limitations Expired
hwy	Gary Cate	5488	9813982	4/12/2000	\$56.00	Statue of Limitations Expired
hwy	Bruce Adams	7768	9838794	11/29/2002	\$87.00	closed AEX 01/10/04
hwy	Kenneth J. Rust	8150	9844761	6/24/2003	\$33.00	closed USA 02/28/04
hwy	Eddy R. Polanco	8234	9845985	8/11/2003	\$14.44	unable to collect collection fee
hwy	Randall Young	8001	9844108	6/10/2003	\$79.50	closed AEX 03/13/04
hwy	Alexander Vlahos	7105	9841736	3/14/2003	\$15.00	closed AEX 01/10/04
						\$1,285.94 Total Highway
						\$1,823.55

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4th Quarter FY04 - Write Off

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
police	Riverfest, Inc.	2812	9836957	9/7/2002	\$ 8,121.75	no longer in business - no assets
police	Riverfest, Inc.	2812	9836996	9/14/2002	\$ 2,292.09	no longer in business - no assets
fire	Keith Platt	8283	9846684	8/29/2003	\$ 152.12	closed USA 04/24/04
hwy	Michael Clancy	7911	9841738	3/14/2003	\$ 72.00	closed AEX 04/30/04
hwy	Marie Vilgrain	7983	9843074	4/28/2003	\$ 46.50	closed AEX 04/30/04
hwy	Mark A. Ferri	8196	9845269	7/15/2003	\$ 51.00	closed AEX 04/30/04
hwy	David Edward Simard	8392	9847851	10/14/2003	\$ 4.19	unable to collect collection fee
traffic	Mary Behnke	7697	9843625	5/19/2003	\$ 31.00	closed AEX 04/24/04
traffic	Mary Behnke	7697	9844583	6/19/2003	\$ 31.00	closed AEX 04/24/04
traffic	Liz Germond	7795	9839939	12/19/2002	\$ 31.00	closed USA 04/24/04
traffic	Liz Germond	7795	9840667	1/21/2003	\$ 31.00	closed USA 04/24/04
traffic	Liz Germond	7795	9841453	2/24/2003	\$ 31.00	closed USA 04/24/04
traffic	Liz Germond	7795	9842111	3/18/2003	\$ 31.00	closed USA 04/24/04
traffic	Liz Germond	7795	9842924	4/21/2003	\$ 31.00	closed USA 04/24/04
traffic	Mary Iverson	8009	9844058	6/9/2003	\$ 449.16	closed USA 04/10/04
						\$ 666.16 Total Traffic
						<u>\$11,405.81</u>

1st Quarter FY05 - Write Offs

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	Gary T. Wadsworth	8307	9846971	9/15/2003	\$35.00	closed AEX 06/12/04
hwy	Andrew Koza	8107	9844248	6/16/2003	\$64.50	closed AEX 05/22/04
hwy	Ernest Randall	5611	9845963	8/11/2003	\$123.50	closed USA 06/12/04
hwy	Paul Beaudet	7934	9845085	7/9/2003	\$132.00	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9845804	7/31/2003	\$54.50	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9845976	8/11/2003	\$15.00	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9846147	8/19/2003	\$34.50	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9847566	9/29/2003	\$24.00	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9847718	10/6/2003	\$24.00	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9847939	10/20/2003	\$24.00	closed AEX 08/21/04
hwy	Paul Beaudet	7934	9848448	10/27/2003	\$57.00	closed AEX 08/21/04
hwy	Steven A. Stefaniak	8374	9847736	10/6/2003	\$78.00	closed AEX 08/21/04
hwy	Peter Lewis	8371	9847733	10/6/2003	\$43.50	closed AEX 08/21/04
hwy	Leonard Hodgkins	8326	9847473	9/22/2003	\$129.00	closed USA 09/11/04
hwy	Neville Dobson	7506	9847715	10/6/2003	\$50.00	closed USA 09/25/04
fire	Christine N. Jeans	8356	9847675	10/3/2003	\$20.00	closed AEX 07/17/04
fire	Mall of NH	2445	9853960	4/16/2004	\$228.17	unable to collect collection fee
traffic	Dian Fournier	7878	9841050	2/19/2003	\$54.69	closed USA 06/26/04
traffic	Kara Aubin	8354	9848403	10/24/2003	\$546.62	closed AEX 08/21/04
traffic	Kara Aubin	8354	9849190	11/18/2003	\$35.00	closed AEX 08/21/04
traffic	Kara Aubin	8354	9850059	12/18/2003	\$35.00	closed AEX 08/21/04
traffic	Kara Aubin	8354	9851479	1/20/2004	\$35.00	closed AEX 08/21/04
traffic	Kara Aubin	8354	9852305	2/20/2004	\$35.00	closed AEX 08/21/04
						\$884.50 Total Highway
						\$282.86 Total Fire
						<u>\$721.62 Total Traffic</u>
						<u>\$1,888.98</u>

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	William Cunningham, Jr	7844	9847833	10/14/2003	\$57.00	closed AEX 10/16/04
hwy	William Cunningham, Jr	7844	9849299	11/24/2003	\$13.50	closed AEX 10/16/04
hwy	Elvir Spathic	8609	9851821	2/9/2004	\$117.00	closed AEX 11/20/04
hwy	All Style Flooring	8567	9851123	1/19/2004	\$85.50	closed AEX 10/2/04
fire	Tina L. Coombs	8586	9851683	1/29/2004	\$252.25	closed USA 10/16/04
fire	Best Buy Co, Inc.	4992	9850756	1/5/2004	\$82.03	unable to collect collection fee
fire	Martel Racing	2738	9850662	1/5/2004	\$82.03	unable to collect collection fee
fire	Circuit City	2302	9850600	1/5/2004	\$480.00	closed AEX 10/30/04
traffic	Carol Gamache	8382	9852309	2/20/2004	\$65.00	closed USA 10/16/04
traffic	Carol Gamache	8382	9851553	1/21/2004	\$5.00	closed USA 10/16/04
traffic	Carol Gamache	8382	9851483	1/20/2004	\$60.00	closed USA 10/16/04
traffic	Carol Gamache	8382	9850064	12/18/2003	\$60.00	closed USA 10/16/04
traffic	Carol Gamache	8382	9849195	11/18/2003	\$60.00	closed USA 10/16/04
traffic	Carol Gamache	8382	9848408	10/24/2003	\$60.00	closed USA 10/16/04
traffic	Tom Petrillo	8246	9853830	4/16/2004	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9853041	3/18/2004	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9852277	2/20/2004	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9851449	1/20/2004	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9850026	12/18/2003	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9849155	11/18/2003	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9848364	10/24/2003	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9847396	9/22/2003	\$35.00	closed AEX 10/30/04
traffic	Tom Petrillo	8246	9846565	8/25/2003	\$35.00	closed AEX 10/30/04
traffic	Mark Paris	5747	9814844	6/6/2000	\$1,369.71	solicitor recommendation - unable to locate
traffic	Susan French	7722	9846481	8/25/2003	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9847309	9/22/2003	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9848280	10/24/2003	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9849071	11/18/2003	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9849950	12/18/2003	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9851375	1/20/2004	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9852209	2/20/2004	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9852976	3/18/2004	\$35.00	closed AEX 11/27/04
traffic	Susan French	7722	9853769	4/16/2004	\$35.00	closed AEX 11/27/04
traffic	Pamela Weeks-Dorji	8344	9848400	10/24/2003	\$35.00	closed AEX 11/20/04
traffic	Pamela Weeks-Dorji	8344	9849187	11/15/2003	\$35.00	closed AEX 11/20/04
traffic	Pamela Weeks-Dorji	8344	9850057	12/18/2003	\$35.00	closed AEX 11/20/04
traffic	Pamela Weeks-Dorji	8344	9851477	1/20/2004	\$35.00	closed AEX 11/20/04
traffic	Pamela Weeks-Dorji	8344	9852303	2/20/2004	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9852261	2/20/2004	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9851431	1/20/2004	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9850007	12/18/2003	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9849135	11/18/2003	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9848344	10/24/2003	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9847376	9/22/2003	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9846545	8/25/2003	\$35.00	closed AEX 10/30/04
traffic	Jennifer Sheehan	8122	9845627	7/18/2003	\$35.00	closed AEX 10/30/04

\$273.00 Total Highway

\$896.31 Total Fire

\$2,764.71 Total Traffic

\$3,934.02

\$3,934.02

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
epd	Casey Septic	5684	9816172	8/31/2000	\$937.29	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9816754	7/31/2000	\$750.81	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9817441	9/30/2000	\$18.02	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9818016	10/31/2000	\$18.20	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9818483	11/30/2000	\$18.39	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9819653	12/31/2000	\$18.57	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9820291	1/31/2001	\$18.76	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9820870	2/28/2001	\$18.94	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9821534	3/31/2001	\$19.33	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9822332	4/30/2001	\$19.13	solicitor recommendation - no longer in business
epd	Casey Septic	5684	9822519	5/14/2001	\$20.00	solicitor recommendation - no longer in business
fire	Henry Gekonde	8683	9853343	4/2/2004	\$181.26	closed USA 01/22/05
fire	Bernard Stubbs	6622	9823938	6/29/2001	\$1,735.89	solicitor recommendation-stature of limitations expired
fire	Joshua Irrevocable Trust	4431	9812586	1/1/2000	\$380.00	solicitor recommendation
fire	Joshua Irrevocable Trust	4431	9814633	5/24/2000	\$216.50	solicitor recommendation
hwy	Timothy Merrifield	7845	9852696	3/15/2004	\$22.50	closed AEX 01/29/05
hwy	Randy Freitas	8720	9854040	4/19/2004	\$22.50	closed AEX 01/31/05
hwy	Edward Content	8708	9853490	4/12/2004	\$51.00	closed USA 01/29/05
hwy	Cold Stone Development	5981	9825286	8/20/2001	\$530.70	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9825476	8/27/2001	\$634.50	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9825663	9/10/2001	\$406.50	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9825794	9/17/2001	\$133.50	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9826156	9/24/2001	\$31.50	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9826396	10/5/2001	\$58.50	solicitor recommendation-stature of limitations expired
hwy	Cold Stone Development	5981	9827382	11/13/2001	\$105.00	solicitor recommendation-stature of limitations expired
hwy	Saul B. Olivier	8614	9857164	8/16/2004	\$184.50	solicitor recommendation-stature of limitations expired
hwy	Saul B. Olivier	8614	9856745	7/19/2004	\$133.50	closed AEX 02/12/05
hwy	Saul B. Olivier	8614	9856241	6/7/2004	\$60.00	closed AEX 02/12/05
hwy	Saul B. Olivier	8614	9852607	3/8/2004	\$31.00	closed AEX 02/12/05
hwy	Susan R. Bear	8730	9854144	4/26/2004	\$51.00	closed AEX 02/19/05
hwy	Gregg Sarette	7963	9851814	2/9/2004	\$54.50	closed AEX 02/19/05
hwy	Chris Chakas - Former Hwy Employee	6172	9818435	11/28/2000	\$63.84	solicitor-stature of limitations expired/work comp overpymt
hwy	John Kiskinis - Former Hwy Employee	6174	9818437	11/28/2000	\$486.53	solicitor-stature of limitations expired/work comp overpymt
hwy	Mike Healy - Former Hwy Employee	6173	9818436	11/28/2000	\$218.98	solicitor-stature of limitations expired/work comp overpymt
hwy	Derek W. Tremblay	8139	9844753	6/24/2003	\$37.50	closed AEX 03/31/05
hwy	Gilberto Soto	8854	9856049	6/28/2004	\$157.50	closed AEX 03/31/05
hwy	Jeffrey M. Paolino	8667	9853181	3/22/2004	\$47.00	closed USA 01/22/05
traffic	Debbie Langton	8304	9852289	2/20/2004	\$45.00	closed AEX 01/29/05
traffic	Debbie Langton	8304	9851461	1/20/2004	\$45.00	closed AEX 01/29/05
traffic	Debbie Langton	8304	9850041	12/18/2003	\$45.00	closed AEX 01/29/05
traffic	Debbie Langton	8304	9848170	11/18/2003	\$45.00	closed AEX 01/29/05
traffic	Debbie Langton	8304	9848383	10/24/2003	\$45.00	closed AEX 01/29/05
traffic	Debbie Langton	8304	9847417	9/22/2003	\$45.00	closed AEX 01/29/05
traffic	Tammy Vignola	7320	9852942	3/18/2004	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9852173	2/20/2004	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9851338	1/20/2004	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9849911	12/18/2003	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9849029	11/18/2003	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9848237	10/24/2003	\$35.00	closed AEX 01/22/05
traffic	Tammy Vignola	7320	9847264	9/22/2003	\$35.00	closed AEX 01/22/05
traffic	Jacqueline Smith	7951	9853796	4/16/2004	\$35.00	closed USA 01/22/05
traffic	Jacqueline Smith	7951	9853004	3/18/2004	\$5.00	closed USA 01/22/05

\$1,857.44 Total EPD

\$2,347.15 Total Fire

\$3,716.05 Total Highway

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3rd Quarter FY05 - Write Offs (Continued)

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
traffic	Victoria Kelley	8439	9855719	6/17/2004	\$35.00	closed USA 01/22/05
traffic	Victoria Kelley	8439	9854781	5/17/2004	\$35.00	closed USA 01/22/05
traffic	Victoria Kelley	8439	9853870	4/16/2004	\$35.00	closed USA 01/22/05
traffic	Victoria Kelley	8439	9853087	3/18/2004	\$70.00	closed USA 01/22/05
traffic	Joseph Brunn DBA Bird Transportation	7887	9841488	3/26/2003	\$3,374.93	solicitor recommendation - unable to locate
traffic	Kristi Schiplitt	8489	9849459	12/8/2004	\$601.85	closed USA 02/05/05
traffic	Lillian Come	7764	9851383	1/20/2004	\$35.00	closed USA 02/05/05
traffic	Lillian Come	7764	9852217	2/20/2004	\$35.00	closed USA 02/05/05
traffic	Lillian Come	7764	9852983	3/18/2004	\$35.00	closed USA 02/05/05
traffic	Kelly Edwards	8156	9852265	2/20/2004	\$35.00	closed USA 02/05/05
traffic	Kelly Edwards	8156	9853029	3/18/2004	\$35.00	closed USA 02/05/05
traffic	Nicole Alder	8583	9853127	3/18/2004	\$35.00	closed USA 02/05/05
traffic	Nicole Alder	8583	9852368	2/20/2004	\$35.00	closed USA 02/05/05
traffic	Mike Rollo	8243	9846562	8/25/2003	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9847393	9/22/2003	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9848361	10/24/2003	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9849152	11/18/2003	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9850023	12/18/2003	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9851446	1/20/2004	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9852275	2/20/2004	\$35.00	closed AEX 03/31/05
traffic	Mike Rollo	8243	9853039	3/18/2004	\$35.00	closed AEX 03/31/05
traffic	Brian Smith	5973	9816151	8/9/2000	\$859.94	solicitor recommendation - unable to locate
					<u>\$14,012.36</u>	
						<u>\$6,091.72 Total Traffic</u>

\$14,012.36

\$6,091.72 Total Traffic

4th Quarter FY05 - Write Offs

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	Anna M. Boucher	8923	9856825	7/26/2004	\$39.50	closed AEX 04/16/05
hwy	Allen J. Santos	8999	9857775	8/30/2004	\$30.00	closed AEX 04/30/05
hwy	Allen J. Santos	8999	9858478	9/20/2004	\$88.50	closed AEX 04/30/05
hwy	James A. Sharples	9123	9857776	8/30/2004	\$304.50	closed AEX 04/09/05
					<u>\$462.50</u>	
						<u>\$462.50</u>

\$462.50

\$462.50 Total Highway

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Open Amount	Explanation
hwy	Thomas G. Odell	9322	9858468	9/20/2004	\$76.50	closed USA 05/07/05
hwy	Patching Plus, Inc	8972	9857953	9/7/2004	\$4.50	closed USA 05/07/05
hwy	Patching Plus, Inc	8972	9857766	8/30/2004	\$5.00	closed USA 05/07/05
hwy	Patching Plus, Inc	8972	9858572	9/27/2004	\$37.50	closed USA 05/07/05
hwy	Shaun E. Washburn	9000	9857781	8/30/2004	\$64.50	closed AEX 05/28/05
hwy	Rosalio R. Rodriguez	8709	9853491	4/12/2004	\$60.50	closed AEX 05/14/05
hwy	Glenn F. Pattengale	8718	9854038	4/19/2004	\$94.50	closed AEX 06/18/05
hwy	James J. Keddle	8950	9857076	8/9/2004	\$12.50	closed AEX 06/18/05
hwy	Steven J. Allison	8998	9857735	8/30/2004	\$38.00	closed AEX 06/18/05
hwy	Dennis M. Mounce, Jr	8956	9857161	8/16/2004	\$87.00	closed AEX 07/31/05
hwy	Mark J. Rockwood, Jr	9377	9858849	10/12/2004	\$490.50	closed AEX 07/16/05
hwy	Allan T. Stratton	9378	9858853	10/12/2004	\$275.00	closed AEX 07/16/05
hwy	Brian Sorell	9707	9862876	1/24/2005	\$36.50	closed USA 09/24/05
hwy	Leo Carreau	9747	9862955	1/31/2005	\$48.00	closed USA 09/17/05
hwy	J & J's Miracle Siding & Windows	9826	9863850	3/7/2005	\$159.50	closed USA 09/24/05
hwy	J & J's Miracle Siding & Windows	9826	9863954	3/14/2005	\$247.50	closed USA 09/24/05
hwy	Jeffia M Kwangwari	9522	9859678	1/18/2004	\$5.57	closed AEX 09/17/05
hwy	Roger Bernier	9668	9861534	12/27/2004	\$161.00	closed AEX 09/30/05
hwy	Bruce Allan Gamache	9537	9859673	1/18/2004	\$158.00	closed AEX 09/24/05
hwy	William S Nasta	9315	9858049	10/13/2004	\$54.00	closed AEX 09/30/05
hwy	Steven M Abelson	8957	9864786	4/15/2005	\$84.00	closed AEX 09/17/05
hwy	Steven M Abelson	8957	9863291	2/22/2005	\$84.00	closed AEX 09/17/05
hwy	Steven M Abelson	8957	9863168	2/14/2005	\$127.53	closed AEX 09/17/05
hwy	Marc R Larochelle	8905	9856733	7/19/2005	\$263.00	closed AEX 09/24/05
hwy	Xi Yi	9829	9863972	3/14/2005	\$5.00	Undeliverable address no forwarding on file
traffic	Teisha Cate	8403	9852314	2/20/2004	\$35.00	closed AEX 05/28/05
traffic	Teisha Cate	8403	9853073	3/18/2004	\$35.00	closed AEX 05/28/05
traffic	Michael Monteiro	8841	9856696	7/19/2004	\$40.00	closed USA 08/20/05
traffic	Michael Monteiro	8841	9857550	8/19/2004	\$40.00	closed USA 08/20/05
traffic	Sonya Isabel	8651	9855764	6/17/2004	\$30.00	closed AEX 08/31/05
traffic	Sonya Isabel	8651	9856659	7/19/2004	\$40.00	Bankruptcy
traffic	Sonya Isabel	8651	9857510	8/19/2004	\$40.00	Bankruptcy
traffic	Sonya Isabel	8651	9858339	9/16/2004	\$40.00	Bankruptcy
traffic	Bit-Net Internet Services	8896	9863591	2/22/2005	\$40.00	closed USA 09/24/05
traffic	Bit-Net Internet Services	8896	9862764	1/20/2005	\$40.00	closed USA 09/24/05
traffic	Bit-Net Internet Services	8896	9861431	12/21/2004	\$40.00	closed USA 09/24/05
traffic	Bit-Net Internet Services	8896	9860137	11/18/2004	\$40.00	closed AEX 05/14/05
traffic	Christine Bezio	8062	9849995	12/18/2003	\$35.00	closed AEX 05/14/05
traffic	Christine Bezio	8062	9851419	1/20/2004	\$29.32	closed AEX 06/26/05
fire	Gregory J. Tappin	9505	9859466	10/28/2004	\$422.05	stature of limitations has expired
fire	NH Demolition Inc	5867	9815206	6/29/2000	\$1,762.10	unable to collect portion of collection fee
fire	Pep Boys	755	9861745	1/4/2005	\$7.81	
fire	Fleet Bank	4651	9862056	1/4/2005	\$480.00	closed AEX 09/24/05
fire	So Willow EDF LLC	8174	9862219	1/4/2005	\$480.00	closed AEX 09/30/05
fire	C/P Management	2644	9853966	4/16/2004	\$350.00	closed AEX 05/14/05
epd	Wren's Nest Septic Service	7259	9862993	1/31/2005	\$2.69	closed AEX 09/24/05
epd	Wren's Nest Septic Service	7259	9862286	12/31/2004	\$2.66	closed AEX 09/24/05
epd	Wren's Nest Septic Service	7259	9860797	11/30/2004	\$2.63	closed AEX 09/24/05
epd	Wren's Nest Septic Service	7259	9859568	10/31/2004	\$2.61	closed AEX 09/24/05
epd	Wren's Nest Septic Service	7259	9858680	9/30/2004	\$115.60	closed AEX 09/24/05
epd	Wren's Nest Septic Service	7259	9857855	8/31/2004	\$145.04	closed AEX 09/24/05
police	Reliance Insurance Co	6430	9822186	4/26/2001	\$14.00	Bankruptcy
police	Reliance Insurance Co	6430	9824066	7/10/2001	\$6.00	Bankruptcy
police	ELW Builders	8080	9844153	6/6/2003	\$177.15	closed AEX 05/14/05

\$2,679.60 Total Highway

\$524.32 Total Traffic

\$3,501.96 Total Fire

\$271.23 Total EPD

\$197.15 Total Police

\$7,174.26

\$7,174.26

Department of Finance
Accounts Receivable
2nd Quarter FY06
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation	
police	Bohero	9519	9859640	11/9/2004	\$156.68	\$156.68	06/21/05	10/15/05	USA	Skiptracing efforts unsuccessful	
police	JW Darrah, LTD	5878	9863248	8/16/2005	\$998.80	\$998.80				Customer filed for Bankruptcy - All correspondence forwarded to Solicitors Office	
traffic	Kathleen Hale	8894	9856326	7/12/2004	\$40.00	\$40.00	04/14/05	11/02/05	AEX	Full service recovery efforts unsuccessful	
traffic	Kathleen Hale	8894	9856821	7/26/2004	\$30.00	\$30.00	04/14/05	11/02/05	AEX	Full service recovery efforts unsuccessful	
traffic	Kathleen Hale	8894	9857563	8/19/2004	\$40.00	\$40.00	04/14/05	11/02/05	AEX	Full service recovery efforts unsuccessful	
traffic	Alan Stewart	5836	9861222	12/21/2004	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Alan Stewart	5836	9859084	10/19/2004	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Alan Stewart	5836	9862583	1/20/2005	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Shelly Miller	8513	9859252	10/19/2004	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Shelly Miller	8513	9860082	11/18/2004	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Shelly Miller	8513	9861378	12/21/2004	\$45.00	\$45.00	05/31/05	11/03/05	AEX	Full service recovery efforts unsuccessful	
traffic	Teresa Lorenz	6877	9828959	10/22/2001	\$1,327.19	\$1,327.19	02/05/03	10/31/03	AEX	Skiptracing and dunning efforts unsuccessful. Forwarded to Solicitor's Office 12/03/03 - they were	
traffic	Quest Amalgamated	8034	9861341	12/21/2004	\$40.00	\$40.00	05/31/05	10/15/05	AEX	Full service recovery efforts unsuccessful	
traffic	Quest Amalgamated	8034	9860044	11/18/2004	\$40.00	\$40.00	05/31/05	10/15/05	AEX	Full service recovery efforts unsuccessful	
traffic	Quest Amalgamated	8034	9859208	10/19/2004	\$40.00	\$40.00	05/31/05	10/15/05	AEX	Full service recovery efforts unsuccessful	
traffic	Quest Amalgamated	8034	9858282	9/16/2004	\$35.00	\$35.00	05/31/05	10/15/05	AEX	Full service recovery efforts unsuccessful	
fire	1872 Hanover St, LLC	2844	9853966	4/16/2004	\$250.00	\$250.00	08/13/04	05/14/05	AEX	Solicitors Office for further collection efforts. Solicitors Office found that this property has since	
hwy	Shawn M. Laroche	9869	9860240	11/22/2004	\$66.50	\$47.22	03/23/05	11/05/05	AEX	Full service recovery efforts were only able to collect \$19.28.	
hwy	Reason Construction	9802	9863320	2/22/2005	\$150.50	\$150.50	05/31/05	12/15/05	AEX	Full service recovery efforts unsuccessful	
hwy	Mark R. Rousseau	9852	9865526	5/9/2005	\$45.50	\$45.50	08/09/05	12/01/05	USA	Skiptracing efforts unsuccessful	
hwy	JW Darrah, LTD	5878	9868715	8/22/2005	\$105.00	\$105.00	06/21/05	11/05/05	AEX	Customer filed for Bankruptcy - All correspondence forwarded to Solicitors Office	
hwy	Jason S. Maynard	8906	9863733	2/28/2005	\$63.00	\$63.00	06/21/05	11/05/05	AEX	Full service recovery efforts unsuccessful	
hwy	Jason S. Maynard	8906	9863096	2/7/2005	\$97.50	\$97.50	06/21/05	11/05/05	AEX	Full service recovery efforts unsuccessful	
hwy	Jason S. Maynard	8906	9859798	11/15/2004	\$27.00	\$27.00	06/21/05	11/05/05	AEX	Full service recovery efforts unsuccessful	
						\$3,803.39					

Department of Finance
Accounts Receivable
3rd Quarter FY06
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation	
hwy	Bruce Pike	9839	9865390	5/2/2005	\$102.50	\$102.50	9/13/2005	1/26/2006	AEX	All efforts exhausted after full service recovery program.	
hwy	Shirley A. Chase	9890	9866090	5/23/2005	\$294.50	\$294.50	9/23/2005	3/10/2006	AEX	All efforts exhausted after full service recovery program.	
hwy	John Jordan	10035	9866467	6/13/2005	\$18.50	\$18.50	10/17/2005	2/28/2006	AEX	All efforts exhausted after full service recovery program.	
parks	Manchester Civic Club	9944	9865419	5/3/2005	\$457.50	\$457.50	8/16/2005	1/11/2006	AEX	All efforts exhausted after full service recovery program.	
police	Safety Insurance Co	4146	9827015	10/23/2001	\$5.00	\$5.00				This account does not meet \$10.00 minimum to send to CCS	
police	Cody's Towing & Recovery	7861	9856343	7/17/2004	\$130.00	\$130.00	11/10/2005	3/9/2006	AEX	All efforts exhausted after full service recovery program.	
police	Cody's Towing & Recovery	7861	9859563	11/4/2004	\$145.00	\$145.00	11/10/2005	3/9/2006	AEX	All efforts exhausted after full service recovery program.	
police	Cody's Towing & Recovery	7861	9860902	12/7/2004	\$45.00	\$45.00	11/10/2005	3/9/2006	AEX	All efforts exhausted after full service recovery program.	
police	National Grange	6458	9827175	10/30/2001	\$11.00	\$11.00	10/2/2002	12/31/2002	AEX	in for write offs. It looks like this company had many small invoices that were paid a year or two	
traffic	Danielle Garcia	7307	9832429	4/27/2002	\$3,160.29	\$3,160.29	2/18/2003	6/30/2003	AEX	invalid phone #. Solicitor's office brought this account to small claims court and a judgement was	
						\$4,369.29					

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Department of Finance
Accounts Receivable
4th Quarter FY06
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation
fire	Shaw's Supermarket	8425	9862231	1/4/2005	\$480.00	\$16.98	05/16/05	05/19/06	AEX	collection fees.
fire	Neon Communications	10160	9868757	8/24/2005	\$100.00	\$100.00	01/20/06	05/31/06	USA	Invalid phone number and address: responsible party could not be located.
hwy	Jason S. Cole	8734	9867264	7/11/2005	\$97.50	\$97.50	11/22/05	04/14/06	AEX	All efforts exhausted after full service recovery program.
hwy	James J. Gagnon	10060	9867139	08/30/05	\$102.00	\$102.00	11/22/05	04/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Sebatiao Do Carmo	9513	9862795	1/20/2005	\$45.00	\$45.00	02/24/06	05/26/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Sebatiao Do Carmo	9513	9863619	2/22/2005	\$45.00	\$45.00	02/24/06	05/26/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Sebatiao Do Carmo	9513	9864350	3/22/2005	\$45.00	\$45.00	02/24/06	05/26/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Sebatiao Do Carmo	9513	9865131	4/20/2005	\$45.00	\$45.00	02/24/06	05/26/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Dennis Campbell	4817	9804865	7/28/1998	\$1,812.19	\$67.56	07/28/00	04/08/06	SIF	Unable to collect remainder of collection fee.

\$564.04

Department of Finance
Accounts Receivable
1st Quarter FY07
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation
hwy	Earsel L. Pride	10061	9867157	6/30/2005	\$63.23	\$5.23	11/22/05	06/28/06	AEX	collection fees.
hwy	David E. Basinow	10319	9871382	11/28/2005	\$53.00	\$53.00	03/10/06	07/16/06	USA	Invalid phone number and address: responsible party could not be located.
hwy	James A. Carr	10156	9868825	8/29/2005	\$97.50	\$97.50	01/09/06	07/31/06	AEX	All efforts exhausted after full service recovery program.
hwy	Green Effects Irrigation	10239	9869792	10/3/2005	\$78.00	\$78.00	01/09/06	07/31/06	AEX	All efforts exhausted after full service recovery program.
hwy	Edmund Cutting III	6684	9869781	10/3/2005	\$88.50	\$88.50	02/07/06	07/31/06	AEX	All efforts exhausted after full service recovery program.
hwy	Albert J. Nault III	10340	9870069	12/5/2005	\$61.50	\$61.50	04/10/06	09/08/06	AEX	All efforts exhausted after full service recovery program.
hwy	Wooden Concepts Unlimited	10341	9872088	12/5/2005	\$111.00	\$111.00	04/10/06	09/23/06	AEX	All efforts exhausted after full service recovery program.
fire	New Beginnings Child Ctr	14	9872756	1/3/2006	\$480.00	\$480.00	03/10/06	07/12/06	AEX	All efforts exhausted after full service recovery program.
fire	Robert Haggopian	9831	9873330	1/3/2006	\$480.00	\$480.00	05/16/06	09/27/06	AEX	Invalid phone number and address: responsible party could not be located.
fire	Fair Deal Enterprises	9475	9873317	1/3/2006	\$480.00	\$480.00	05/16/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
fire	Fair Deal Enterprises	9475	9874720	2/24/2006	\$200.00	\$200.00	06/27/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
parks	Dana Westover	9363	9858558	9/30/2004	\$120.00	\$120.00	04/10/06	09/31/06	AEX	All efforts exhausted after full service recovery program.
parks	Matthew C. Covey	8596	9851672	1/30/2004	\$45.00	\$45.00	04/10/06	08/12/06	USA	Invalid phone number and address: responsible party could not be located.
parks	Matthew C. Covey	8596	9851673	1/30/2004	\$50.00	\$50.00	04/10/06	08/12/06	USA	Invalid phone number and address: responsible party could not be located.
parks	Matthew C. Covey	8596	9851674	1/30/2004	\$30.00	\$30.00	04/10/06	09/23/06	AEX	All efforts exhausted after full service recovery program.
parks	Judith White	10058	9867120	6/30/2005	\$430.00	\$430.00	04/10/06	09/23/06	AEX	All efforts exhausted after full service recovery program.
parks	Karen L. Reed	9749	9862980	2/1/2005	\$52.00	\$52.00	04/10/06	09/19/06	AEX	All efforts exhausted after full service recovery program.
police	R E Jenkins Construction	4584	9873438	1/4/2006	\$439.46	\$73.15	05/26/06	07/28/06	SIF	collection fees.
police	R E Jenkins Construction	4584	9874858	3/7/2006	\$159.80	\$159.80	05/26/06	07/28/06	SIF	collection fees.
police	Jillian Boynton	7488	9835872	8/7/2002	\$75.00	\$75.00	05/26/06	07/28/06	SIF	limitations would be expired
police	Area Contractors	7826	9867240	7/10/2005	\$235.02	\$235.02	01/20/06	07/12/06	AEX	All efforts exhausted after full service recovery program.
police	Area Contractors	7826	9866273	6/7/2005	\$391.70	\$391.70	01/20/06	07/15/06	AEX	All efforts exhausted after full service recovery program.
police	Omega Entertainment, LLC	7495	9870608	11/1/2005	\$29.97	\$29.97	06/05/06	08/24/06	AEX	All efforts exhausted after full service recovery program.
police	Omega Entertainment, LLC	7495	9873447	1/4/2006	\$89.90	\$89.90	06/05/06	08/24/06	AEX	All efforts exhausted after full service recovery program.
police	Omega Entertainment, LLC	7495	9874262	2/13/2006	\$29.97	\$29.97	06/05/06	08/24/06	AEX	All efforts exhausted after full service recovery program.
traffic	Stephen Duma	8493	9849458	12/8/2003	\$411.38	\$411.38	02/24/06	07/15/06	AEX	All efforts exhausted after full service recovery program.
traffic	Rogero Fernandez	9741	9866903	6/21/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Rogero Fernandez	9741	9866002	5/19/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Rogero Fernandez	9741	9865169	4/20/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Rogero Fernandez	9741	9864388	3/22/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Robert Johnson	9765	9866908	6/21/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Robert Johnson	9765	9866907	5/19/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Robert Johnson	9765	9865174	4/20/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Robert Johnson	9765	9864393	3/22/2005	\$45.00	\$45.00	02/24/06	07/10/06	USA	Invalid phone number and address: responsible party could not be located.
traffic	Janice Pratte	9603	9867789	7/22/2005	\$40.00	\$40.00	02/24/06	08/15/06	AEX	All efforts exhausted after full service recovery program.
traffic	Janice Pratte	9603	9868523	8/22/2005	\$40.00	\$40.00	02/24/06	08/15/06	AEX	All efforts exhausted after full service recovery program.
traffic	Janice Pratte	9603	9869485	9/20/2005	\$40.00	\$40.00	02/24/06	08/15/06	AEX	All efforts exhausted after full service recovery program.
traffic	Janice Pratte	9603	9870334	10/20/2005	\$40.00	\$40.00	02/24/06	08/15/06	AEX	All efforts exhausted after full service recovery program.
traffic	Haley's Metal Shop	9880	9868549	8/22/2006	\$45.00	\$30.76	02/24/06	08/24/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	9867824	7/22/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	9868857	8/22/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	9869522	9/20/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.

First Quarter Fiscal Year 07 (Continued)

Dept	Customer Name	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason	Explanation
traffic	Threads Keywest	9911	10/20/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	11/23/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	12/22/2005	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Threads Keywest	9911	1/20/2006	\$45.00	\$45.00	02/24/06	08/29/06	AEX	All efforts exhausted after full service recovery program.
traffic	Joshua Bosse	8556	1/28/2004	\$191.91	\$191.91	02/24/06	09/19/06	AEX	All efforts exhausted after full service recovery program.
traffic	Patricia Jefferson	9803	6/21/2005	\$40.00	\$40.00	02/24/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
traffic	Patricia Jefferson	9803	5/19/2005	\$40.00	\$40.00	02/24/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
traffic	Patricia Jefferson	9803	4/20/2005	\$40.00	\$40.00	02/24/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
traffic	Matthew Rushton	9859	6/21/2005	\$70.00	\$70.00	02/24/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
traffic	Matthew Rushton	9859	5/19/2005	\$70.00	\$70.00	02/24/06	09/27/06	AEX	All efforts exhausted after full service recovery program.
traffic	Gregory Gossett	9808	3/8/2005	\$719.70	\$719.70	02/24/06	07/28/06	USA	Invalid phone number and address: responsible party could not be located

\$6,326.79

Department of Finance
Accounts Receivable
2nd Quarter FY07
Write Off Submission

Dept	Customer Name	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason	Explanation
parks	Gary Schunemann	9750	2/1/2005	\$230.00	\$230.00	4/10/2006	10/13/2006	USA	Invalid phone number and address: responsible party could not be located
hwy	John J. Parent	10395	1/23/2006	\$425.00	\$425.00	5/26/2006	10/17/2006	AEX	All efforts exhausted after full service recovery program.
hwy	Thomas J. English Jr	10384	1/6/2006	\$20.00	\$20.00	5/16/2006	10/21/2006	AEX	All efforts exhausted after full service recovery program.
hwy	Robert J. McKechnie	10425	2/13/2006	\$57.00	\$57.00	6/12/2006	11/3/2006	USA	Invalid phone number and address: responsible party could not be located
hwy	Fred High Jr.	10508	4/3/2006	\$74.00	\$74.00	8/11/2006	11/26/2006	USA	Invalid phone number and address: responsible party could not be located
bnd	Grace Fire Baptized Church	7416	6/7/2002	\$672.00	\$672.00	5/22/2006	12/31/2006	AEX	All efforts exhausted after full service recovery program.
traffic	Brian Green	9710	3/22/2005	\$70.00	\$30.50	2/24/2006	10/21/2006	AEX	All efforts exhausted after full service recovery program.
traffic	Brian Green	9710	4/20/2005	\$70.00	\$70.00	2/24/2006	10/21/2006	AEX	All efforts exhausted after full service recovery program.
traffic	Brian Green	9710	5/19/2005	\$70.00	\$70.00	2/24/2006	10/21/2006	AEX	All efforts exhausted after full service recovery program.
traffic	Brian Green	9710	6/21/2005	\$70.00	\$70.00	2/24/2006	10/21/2006	AEX	All efforts exhausted after full service recovery program.

\$1,718.50

Department of Finance
Accounts Receivable
3rd & 4th Quarter FY07
Write Off Submission

Dept	Customer Name	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason	Explanation
health	Debbie M. Samalis	7994	6/30/2003	\$295.00	\$295.00	10/17/2006	1/5/2007	USA	Invalid phone number and address: responsible party could not be located
hwy	Matthew Scribner	10651	7/10/2006	\$288.50	\$288.50	10/17/2006	1/5/2007	USA	Invalid phone number and address: responsible party could not be located
parks	Adrian Boudreau, Jr	10766	10/2/2006	\$33.50	\$33.50	1/23/2007	4/20/2007	SIF	Unable to collect remainder of collection fee
hwy	James Cassidy	7671	10/4/2002	\$780.00	\$780.00	12/5/2006	3/30/2007	AEX	All efforts exhausted after full service recovery program.

\$1,369.20

Department of Finance
Accounts Receivable
1st Quarter FY08
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation
hwy	Steve Mann - Former Hwy Employee	8005	9843224	5/6/2003	\$417.56	\$417.56	7/1/2003	9/20/2003	AEX	All Efforts Exhausted - Solicitor's Office recommends write off
hwy	Teac Boucher - Former Hwy Employee	8006	9843225	5/6/2003	\$92.11	\$92.11	7/1/2003	10/31/2003	AEX	All Efforts Exhausted - Solicitor's Office recommends write off
hwy	Scott Goss-Former Hwy Employee	8008	9843226	5/6/2003	\$324.87	\$324.87	8/18/2003	5/14/2005	AEX	All Efforts Exhausted - Solicitor's Office recommends write off
hwy	Christopher Fobeneh	10703	9879196	8/21/2006	\$279.50	\$279.50	1/23/2007	9/15/2007	DEC	Responsible party deceased
police	Second Street Production	8376	9847901	10/11/2003	\$977.42	\$977.42	3/15/2004	6/30/2004	USA	Unserviceable Address-Solicitor's Office recommends write off
police	ROL Rite Paving	2814	9865661	5/17/2005	\$714.85	\$714.85	3/15/2006	8/21/2006	AEX	All Efforts Exhausted - Administratively dissolved by the Secretary of State. No longer in existence. Solicitor's Office recommends write off
police	ROL Rite Paving	2814	9869637	9/13/2005	\$259.68	\$259.68	3/15/2006	8/21/2006	AEX	All Efforts Exhausted - Administratively dissolved by the Secretary of State. No longer in existence. Solicitor's Office recommends write off
police	Asphalt Doctor	8268	9846211	8/16/2003	\$421.62	\$421.62	5/26/2004	10/16/2004	AEX	All Efforts Exhausted - No record at the Secretary of State Corporate division. No telephone listing. Solicitor's Office recommends write off.
police	Asphalt Doctor	8268	9846657	8/23/2003	\$1,245.72	\$1,245.72	5/26/2004	10/16/2004	AEX	All Efforts Exhausted - No record at the Secretary of State Corporate division. No telephone listing. Solicitor's Office recommends write off.
police	Asphalt Doctor	8268	9846570	8/30/2003	\$728.26	\$728.26	5/26/2004	10/16/2004	AEX	All Efforts Exhausted - No record at the Secretary of State Corporate division. No telephone listing. Solicitor's Office recommends write off.
police	Asphalt Doctor	8268	9847788	10/4/2003	\$210.82	\$210.82	5/26/2004	10/16/2004	AEX	All Efforts Exhausted - No record at the Secretary of State Corporate division. No telephone listing. Solicitor's Office recommends write off.
police	Sterling & Reid Bros Circus	8266	9846210	8/16/2003	\$919.92	\$919.92	5/16/2004	11/20/2004	AEX	All Efforts Exhausted - No record at the Secretary of State Corporate division. No telephone listing. Solicitor's Office recommends write off.

\$6,622.33

Department of Finance
Accounts Receivable
2nd Quarter FY08
Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to CCS Collections	Acct Closed by CCS	CCS Reason Acct Closed	Explanation
hwy	Michael Rokon	6697	9879632	9/14/2006	\$690.49	\$690.49	4/12/2007	10/25/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	9877294	6/12/2006	\$245.00	\$245.00	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	9876948	5/22/2006	\$105.00	\$105.00	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
hwy	Wren's Nest Construction	8532	9876217	4/24/2006	\$122.50	\$122.50	11/2/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold
police	Wren's Nest Excavation LLC	5063	9875837	4/19/2006	\$519.37	\$519.37	11/22/2006	10/15/2007	TSL	Account Balance Is Not Suit Worthy Per Client Threshold

\$1,682.36

AEX - All Efforts Exhausted
SIF - Settled in Full
USA - Unserviceable Address/Invalid Phone Number
DEC - Responsible Party Deceased
TSL - Account Balance Is Not Suit Worthy Per Client Threshold

2-4-08
Tables



**City of Manchester
Office of the Independent City Auditor**

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January 24, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/o Ms. Carol Johnson
City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Status of current audit projects

VISTA Program Fraud Audit

Attached you will find my report of fraud that occurred in the VISTA program. The report outlines a severe breakdown in internal controls and deficiencies in the control environment. The report contains five observations and sixteen recommendations to strengthen controls in the City to reduce the risk that this type of fraud will reoccur.

EPD Audit

This audit is complete and the report is waiting on responses from EPD. It is anticipated that it will be presented at the next COA meeting.

City Purchasing Card Audit

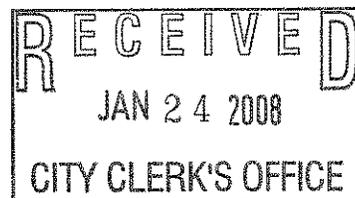
Field work is in process on a review of the City's new P-Card program. Field work should be completed by the end of February with a report ready for the March meeting.

Future Audit Projects

Parks and Recreation Department, Audit of the Business Office
Building Maintenance Division, Performance Audit

Respectfully Submitted,

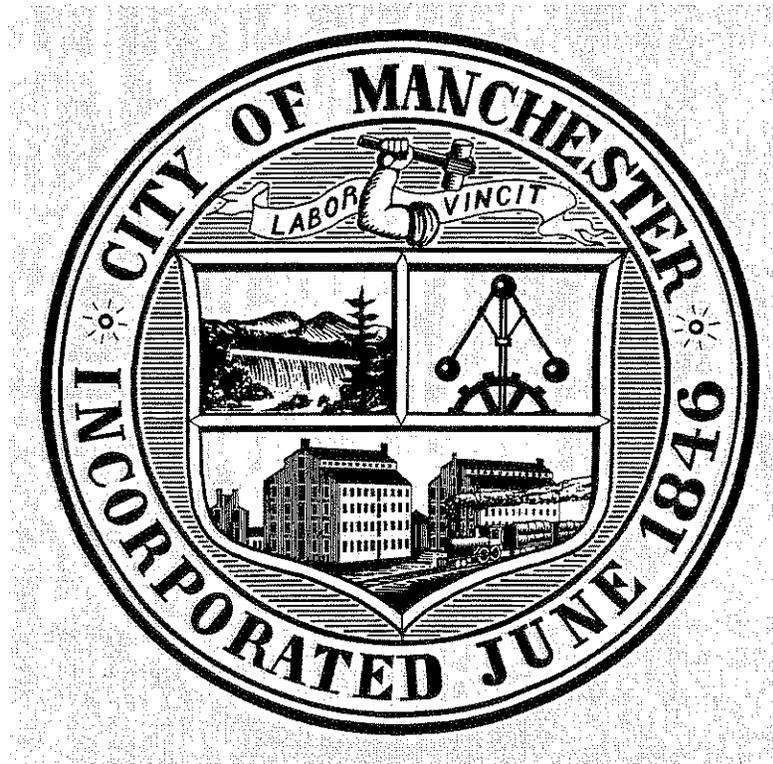
Kevin M. Buckley CPA
Independent City Auditor



INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE



VISTA Program

Internal Control Structure Failure Leads to Fraud

Prepared by

City of Manchester, NH

Office of the Independent Auditor

**INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
VISTA PROGRAM
INTERNAL CONTROL STRUCTURE FAILURE LEADS TO FRAUD**

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November 1, 2007

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Pinard, Osborne, Devries, Long and Thibault

Dear Honorable Committee Members:

On October 2, 2007 this office received a call from the Finance Department. They had found some payroll checks that appear to have been questionably endorsed. An initial investigation determined that the issued checks were most likely taken by the VISTA Grants Coordinator and fraudulently endorsed. The criminal investigation was turned over to the Manchester Police Department and I started a fraud audit to determine the extent and causes of the fraudulent activity. What followed turned out to be a text book study of how a complete breakdown in the internal control structure can lead to fraudulent activity within the City of Manchester government.

It was quickly determined that the suspected fraudulent activity was limited to the VISTA program from the beginning of the current year's federal grant on October 1, 2006 through October 5, 2007. It was noted that the Grants Coordinator also collected donations for the Senior Center construction project for a short period of time. Due to this testing was extended to collection and deposit of Senior Center donations from fiscal year 2003 through July of 2006.

The audit procedures involved:

- An examination of every VISTA volunteer payroll check and every account payable check issued during the audit period.
- Every accounts payable invoice was examined and attempts were made to determine if they were valid payables.
- A sample of mileage reimbursements were tested to determine if the travel actually took place.
- A reconciliation of Senior Center receipts was examined.

Conclusion

My audit has determined that a complete breakdown in the internal control structure in place at the office of the VISTA Coordinator took place and appears to have allowed fraudulent activity to take place unchecked. Testing revealed the following:

- Fifty-one VISTA issued payroll checks appear to have been fraudulently endorsed.
- Four VISTA volunteer reimbursement checks appear to have been stolen and fraudulently endorsed.
- Six invoices for conferences and supplies appear to have been reimbursed based on forged documents.
- The VISTA Coordinator was reimbursed for 12,605 miles of travel even though he had no license or registered vehicle. A check of many of the destinations he collected mileage reimbursement for were contacted. I could find no evidence he was ever at those locations.
- The total amount of questioned costs associated with the suspected fraudulent activity and unallowable expenditures charged to the grant amounted to \$22,824.
- In several instances there is evidence indicating that the few controls in place over the program detected the fraudulent activity but the controls were over ridden by management.

The draft audit report was sent to The Manchester Police Department, The Planning Department, the Finance Department, the Health Department, the Human Resources Department and the Office of the Mayor for review and comment. Additionally copies were sent to the Corporation for Community and National Service (CNCS) State Program Specialist and the CNCS Office of Inspector General. The findings, recommendations and responses by government officials are presented in the report that follows. We appreciate the courtesy and cooperation of the staff and administration of all the departments involved in this investigation. Special mention must be made to Dawna Rooks from Human Resources, Kim Leblanc from Finance and Sharon Wickens from Finance for discovering the fraud and bringing it to my attention. I would also like to commend the Manchester Police Department for their quick response and invaluable help during my investigation.

Respectfully Submitted,

Kevin Buckley, CPA
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

On October 2, 2007 I received a phone call from the Financial Analyst in the Finance Department, concerning problems with missing checks. Human resources received a phone call from a volunteer who works for the VISTA/Americorps program claiming she was missing a couple of pay checks. VISTA is a federal program administered by the City. The VISTA volunteers are federal employees who are paid a weekly stipend by the City through the payroll system. Checks are cut weekly based on approved time sheets. The checks are received in the Planning Department by the VISTA Coordinator. The VISTA Coordinator then passes the checks or pay remittances to the volunteers. The Financial Analyst was asked to look up the last 5 checks issued to the volunteer and give her a copy. Payroll checks are processed by Citizens Bank and transferred to electronic media. The paper check is then destroyed and Finance receives a CD of the monthly cashed checks.

When the checks were printed it was noticed that two of the five checks were endorsed with what appears to be the volunteer's signature and "for deposit to the account of Dennis Hebert" written under it. Dennis Hebert was the Grants Coordinator.

A meeting was arraigned with the volunteer to discuss this matter. The volunteer claimed that she had never seen either of the checks and it was not her signature on the back. The first check was from a week when the volunteer received two checks. When asked why she received two checks in one pay period she explained that the second check was for a week of training required prior to starting with the program. She claimed that due to a clerical error the members were not paid at the time of the training. The volunteer then told me that after her one year commitment was up she was not asked back. Her last day was on August 24, 2007. Her last check therefore should have been dated August 30, 2007. The last check issued was dated September 6, 2007. This would indicate that the check was issued for a week when she no longer was employed by VISTA.

Finance employees also advised that the VISTA Coordinator had tried to put through odd reimbursement request such as undocumented reimbursement for cash advances he claimed had given to VISTA members and reimbursement for a conference using a questionable invoice.

At this point it became clear that a fraud most likely had taken place and the matter was turned over to the Manchester Police Department for criminal investigation. I then started a fraud audit of the VISTA program.

My audit was conducted 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

Based on the preliminary investigation it was determined that the entire VISTA program would have to be audited from October of 2006 when the Volunteers were first paid by the City of Manchester until October 5, 2007 when the VISTA Coordinator was relieved of his duties. 100% of the VISTA payroll checks would be examined and 100% of the accounts payable invoices would be audited. It was also discovered that the VISTA Coordinator had collected and deposited donations for the construction of the Senior Center. This made it necessary to trace the amounts from the reconciliation at June 16, 2006 to the underlying financial records.

BACKGROUND OF AUDITEES

The Americorps/VISTA program helps impoverished individuals and communities attain self sufficiency. Members serve full-time for a year with non-profit groups, public agencies and faith-based organizations working to fight illiteracy, improve health services, create and expand businesses, increasing housing opportunities and bridge the digital divide. Members working out of the Manchester program serve full-time for a 12 month period. Upon successful completion of their service, members receive either an education award of \$4,725 to pay for college, graduate school or to pay back student loans. Members may instead choose to receive a \$1,200 cash stipend in lieu of the education award.

During their service, members receive health insurance, training, and student loan deferment. Members also receive a modest living allowance of \$209.16 per week and \$255.22 per week for VISTA Leaders.

Americorps is administered by the Corporation for National and Community Service (CNCS). The City of Manchester administers the local program in the City for CNCS and pays the members the living allowance and stipend. CNCS reimburses the City for member payments as well as the salary, benefits and most expenses directly related to administering the program. All other member benefits are paid directly by CNCS.

At the beginning of the program the City only paid the salary and benefits of the Grants Coordinator. Beginning in October of 2006 the City took over the direct payments to the members. The program is administered by the Grants Coordinator who is the sole City employee of the program. The program which formerly was an office of the Planning Department became a program of the Office of the Mayor in October of 2006 when the City took over the direct payment of member's living allowance and stipends. During the audit period the VISTA program was still physically located in the Planning Department even though it reported to the Office of the Mayor.

FINDINGS AND RECOMMENDATIONS

A GENERAL DISCUSSION OF FRAUD ¹

In order to understand how and why this instance of fraudulent activity occurred it is important to understand the nature of fraud and the people who commit them. Most people who commit fraud are not career criminals. The vast majority are trusted employees with no criminal history who consider themselves basically honest people.

Dr. Donald Cressey, a criminologist, developed a model that helps explain why otherwise honest employees will commit fraud. According to Cressey there are three factors that must be present for an ordinary person to commit fraud. The three factors are commonly referred to as the fraud triangle and all three must be present at the same time in order for this kind of fraud to occur. The three factors are:

- Pressure
- Opportunity
- Rationalization

Pressure

The first leg of the fraud triangle is that the employee must have a *perceived non-sharable* financial need. The employee must view the problem as non-sharable. The problem would be viewed as so embarrassing that they would feel ashamed to seek the help of others. Common problems include but are not limited to:

- Inability to pay one's bills
- Drug, alcohol or gambling problems
- Desire for status symbols

Opportunity

The person must see some way they can use (abuse) their position of trust to solve their financial problem with a low perceived risk of getting caught.

¹ Understanding Why Employees Commit Fraud, Association of Certified Fraud Examiners

Rationalization

The vast majority of fraudsters are first-time offenders with no criminal past. Because they see themselves as basically honest people they must have some kind of rationalization to justify their actions. Common rationalizations include:

- I was only borrowing the money
- I was entitled to the money
- I had to steal to provide for my family
- I was under paid
- My employer is dishonest and deserves to be fleeced

The report that follows will show that all three factors were present and that they were known by City employees during the entire audit period. The many red flags that were present failed to trigger anyone to recognize that a fraud was being committed.

FRAUD PREVENTION PROGRAMS ²

In order to prevent fraud the three factors of the fraud triangle must be addressed. While there are some things an entity can do to address Pressure and Rationalization the one factor that is truly under our control is opportunity. If the perception that there is opportunity to fraud the City is removed the instances of fraud will decrease. It needs to be stressed to all employees that preventing fraud is a high priority.

In order to prevent fraud an entity must foster a culture of honesty and high ethics. Most important to this is setting the tone at the top. Employees must see that top management takes internal control seriously. Efforts by top management to skirt controls in order to streamline processes send a message that controls are not important. This is most important for offices that are not centrally located.

An entity must constantly be evaluating its existing antifraud processes and controls. Changing technologies may render controls useless and management should be actively involved with the design and implementation of internal controls. Management should also monitor compliance with the internal controls already in place.

An entity must also develop an appropriate oversight process to include regular audits from an independent audit firm and the use of an effective internal audit function.

The Achilles Heel of any internal control system is management override of internal controls. This audit will show how management's override of existing controls and a poor internal control structure in the VISTA program led to fraud and allowed it to continue.

² FRAUD: What You Don't Know Will Hurt You!, Frank Crawford, Crawford & Associates PC and Dave Cotton, Cotton & Company LLP

INTERNAL CONTROL STRUCTURE OVER THE VISTA PROGRAM

On March 10, 2003 the City hired a Grants Coordinator whose job it was to research and find State and Federal grants for various City programs. This position was in the Planning Department and reported to the Director of Planning. The position's direct supervisor was the Planner IV who is also in charge of the CIP program. According to interviews of City employees and the federal VISTA State Program Specialist it appears that the Grants Coordinator was unhappy working for the Planning Department and wanted his to job report elsewhere. The management of the Planning Department did not find the Grants Coordinator a good fit for the department and "weren't sad to see him go" when he finally was reassigned.

The Grants Coordinator was put in charge of the VISTA program which initially only used City funds to pay for part of the salary and benefits of the Grants Coordinator. VISTA member checks were paid directly by the Corporation for National and Community Services (CNCS). The Grants Coordinator stopped functioning in the role he was hired for and spent most of his time managing the VISTA Program yet his job description or position was not changed or pay adjusted for his new position. According to various City employees the Grants Coordinator had been complaining that he was not being paid enough and thought the City was not providing enough benefits such as parking at City Hall.

Sometime around January of 2006 the Grants Coordinator approached the Mayor's Office about being moved out of the Planning Department. As early as March of 2006 the Grants Coordinator began using the Office of the Mayor in his letterhead. The Planning Department and Mayor's Office both indicated that they were aware of this. The Planning Department reported that they felt that they were being kept out of the loop on this action as they had no discussion with the Mayor's Office on moving the Grants Coordinator to the Mayor's Office.

During 2006 discussions began with the CNCS to change the VISTA program so that the City would pay the volunteers directly and then CNCS would reimburse the City. The volunteers would still be considered federal employees and the City would be acting as an agent of the CNCS. This change would take place with the acceptance of the new 2007 federal grant that started September 30, 2006, one day before the start of the federal fiscal year.

Originally the Grants Coordinator's pay was charged to the Planning Department and then transferred to the projects he was working on via work orders. When he took over the VISTA program his pay was charged exclusively to the grant.

At the September 5, 2006 meeting of the Board of Mayor and Aldermen (BMA) the CIP was amended to include the 2007 VISTA Grant with funds in the amount of \$627,081 appropriated. The new program budget was set up under the administration of the Mayor's Office. The Mayor's Office did not feel that this action transferred the Grants Coordinator to the Mayor's Office only the budget. As of September 5, 2006 the Planning Department no longer considered the Grants Coordinator their employee and stopped signing off on any payroll or accounts payable associated with the VISTA program. These duties were transferred to the Mayor's Office.

In December of 2006 The Grants Coordinator brought in managers from CNCS to a meeting with the Mayor. The CNCS managers thought due to the perceived hostile work environment at the Planning Department it would be better to physically move the program out of Planning and into another Office. According to the CNCS Office they would have preferred to see him in the Manchester Economic Development Office however, they thought that the Mayor's Office would also be an appropriate place to move the program as other cities had the programs attached to the Mayor's Office.

In the Mayors 2007 Budget Address speech on March 27, 2007 he presented the idea of moving the VISTA program to the Mayor's Office. Upon passage of the budget the Mayor's Office considered the Grants Coordinator attached to the Mayor's Office on July 1, 2007 but not an employee per se.

During the months between October of 2006 and June 2007 neither the Mayor's Office nor the Planning Department considered the Grants Coordinator their employee and he essentially acted as a department of one in some regards.

VISTA payroll was controlled almost completely by the Grants Coordinator. He recruited, interviewed, hired and determined start and end dates for VISTA members. He also collected and approved their time cards, approved the payroll and collected the paychecks and pay remittances for disbursement to the members.

The Grants Coordinator also determined his own purchases, collected the invoices and sent them to the Finance Department for processing. It was not required that his invoices be approved by management prior to submittal.

The only controls in place were those at the level of the Human Resources Department and the Finance Department. The Grants Coordinator had no access to HTE so he relied of Human Resources to set up VISTA members in the payroll system and make changes to the payroll. He also had to have the Finance Department enter his invoices into the accounts payable module. He was the one to reconcile the accounts and keep track of his own budget. The Mayor's Office would approve his A900 payables report giving the approval to release the checks for payment.

The Grants Coordinator also prepared financial reports and drew down funds from the federal grants management system then reconciled the account. The CNCS had been actively trying to get the City to find someone else to drawdown federal funds as they thought he had too much control over the process. The Planning Department refused to drawdown funds for an employee they did not consider part of their department and the Finance Department did not have access to the Grants Management System and felt that it would be an internal control conflict of interest to start doing the drawdown of federal funds.

I was also informed by Planning Department personnel that the Grants Coordinator used to have a printer next to his office. Because he was constantly printing out racing forms the Printer was removed.

It appears that the three legs of the fraud triangle were present. The Grants Coordinator may have had a perceived non-sharable financial need, (gambling), a rationalization (low pay and lack of perks) and a control structure where he was given ample opportunity to commit fraud.

OBSERVATION 1: THE INTERNAL CONTROL ENVIRONMENT GOVERNING THE VISTA PROGRAM WAS INADEQUATE

The US Government Accountability Office issues standards for internal control in the federal government. According to the first internal control standard, which relates to control environment, management and employees should establish and maintain an environment throughout the organization that sets a positive and supportive attitude toward internal control and conscientious management.

The standard then lists several key factors that affect the accomplishment of this goal. It appears that the City has violated the following factors.

1. An Ethical tone has been established at the top of the organization and has been communicated throughout the organization.

Top management in the City occasionally chooses to ignore policies or procedures when they become inconvenient. Recently when this office rewrote the City travel and entertainment policies several departments complained that certain procedures would be too time consuming or that their department should be exempted from a certain policy. On occasion the Board of Mayor and Aldermen grants exceptions from certain policies. This sends a message to all employees that policies can be changed or ignored.

2. Appropriate disciplinary action is taken in response to departures from approved policies and procedures or violations of the code of conduct.

The City has a policy that invoices will be paid only if the original invoice is sent to the Finance Department for payment. Reimbursement to employees should also be limited to situations where it is not possible to go through the normal purchasing procedures. Employees seeking reimbursement should also provide proof that they actually paid the vendor by showing an original receipt if paid by cash or a copy of the credit card statement if paid by credit card. The Grants Coordinator established a pattern of providing inadequate documentation for reimbursement. Each time he would be told the proper way to do it in the future but would never follow through. He never had to provide proof of payment and most invoices did not appear to be the original. Several times he was reimbursed for expenditures that could have easily gone through the normal accounts payable procedures.

3. Management appropriately addresses intervention or overriding internal control.

There is no policy of when management can over ride an internal control and how to document the over ride. As noted in the above comments the Grants Manager would provide inadequate documentation when seeking reimbursement. The accounts payable person in the Finance Department rejected some payments due to the lack of documentation or questionable

documentation. Initially she was over ridden by the acting Finance Officer and processed the claim. After the first couple of times the acting Finance Officer refused to put them through and the reimbursement was allowed by the Office of the Mayor. In all of the cases where this happened the invoices were forged.

4. Key areas of authority and responsibility are defined and communicated throughout the organization.

From October of 2006 through June of 2007 the VISTA program and the Grants Coordinator position were considered part of the Mayor's Office or part of the Planning Department depending on who you talked to. The Grants Coordinator considered himself part of the Mayor's Office as early as March of 2006. Even though it was known by employees in Planning Department that he was using the Office of the Mayor on his letter head no one attempted to correct him. For the entire audit period it appears that the Grants Coordinator was left on his own to act as a separate entity from any department.

5. Appropriate and clear internal reporting relationships have been established

As noted above it was not clear to whom the Grants Coordinator reported. At times he would claim authority he did not have and acted as if he did not have to report to anyone.

6. Employees are provided a proper amount of supervision.

The Grants Coordinator was for all practical purposes unsupervised during the entire audit period. Even when he was officially a part of the Mayor's Office he was still physically located in the Planning Department. Several of the problems may have been noticed if he had to report to a supervisor that had knowledge of his daily activities.

RECOMMENDATION:

An effective system of internal controls starts with an effective control environment. Management and employees should establish and maintain an environment throughout the organization that sets a positive supportive attitude toward internal control and conscientious management. To this end the following is recommended:

- Every department should be required to do an internal control self assessment on an annual basis. The GAO uses an Internal Control Management and Evaluation Tool towards this end. Other communities have adopted similar tools for use in their communities.
- Management needs to take internal control seriously and convey to employees that exceptions to established policy and procedures are only for limited, necessary and well documented reasons.
- Every Department should have its own set of written policies and procedures that incorporate general policy and procedures of the City into those procedures that are unique to the department. The procedures manual should be detailed enough so that in the event that key employees suddenly leave employment a new person can step in and handle the normal tasks associated with the position.

- Appropriate disciplinary action should be taken when policies and procedures are violated. In this case the first time the Grants Coordinator did not supply appropriate documentation it should have been made clear that no further reimbursements would be made without the proper documentation and then rejected all further claims. When an employee is misrepresenting himself to the public immediate action should be taken to correct the behavior.
- Over riding an established internal control should be done only in emergency situations and then only if properly documented and approved by supervisory personnel. In the case of the Office of the Mayor the over ride should be presented to the BMA.
- For ten months the Grants Coordinator was allowed to operate without clear lines of authority or supervision. When a position or program is moved from one office to another a written memorandum of understanding should be signed by both offices clearly defining the roles each office is assuming and the dates on which the changes will take effect.
- When behavior of an employee is affecting the department it is not appropriate to send the employee to a different department. This situation should have been handled in the Planning Department using the tools available through the Human Resources Department. Every year the Human Resources Department offers course on handling difficult employees and conflict resolution. These should be a requirement of all managerial employees.
- The City should establish a fraud, waste and abuse hotline. Reporting hotlines are a very effective means of uncovering occupational fraud. The 2006 Association of Certified Fraud Examiners report to the nation shows that 34.2% of occupational fraud schemes were uncovered by tips, the most common method of discovery. And, of those tips, nearly two out of three came from employees.

OBSERVATION 2: LACK OF SEGREGATION OF DUTIES

PAYROLL

The Grants Coordinator was allowed to do functions and procedures that were clearly incompatible. Following is a list of duties he was performing for most of the audit period.

The Grants Coordinator was in charge of advertising, accepting applications, interviewing and hiring VISTA members. When a new volunteer was hired he would have them fill out the necessary forms, collect them and send them to the Human Resources Department.

The form used to set up an employee in the Payroll System is the Employee Information Sheet (EIS). This form is used any time an employee's status is changed. The form has spaces for approval sign off by the initiating officer, department head, HR director, and the Mayor. Each one of these sign offs have an important internal control purpose. In most cases one person in the office is assigned the duties of payroll officer. This person prepares the EIS form and sends it to the department head for approval. This acts as a control so that the same person who initiates a transaction does not also approve the transaction (segregation of duties). The Grants Coordinator performed both of these functions thereby allowing him to change beginning and ending dates for employees without being detected. This allowed him have checks printed for weeks the employee did not work and so would not miss the check.

He also collected the time sheets and notified HR of any changes to payroll. He also received the checks and disbursed them to employees. A weekly payroll proof is sent to each department and approved by the department head so that HR can release the checks. Because he was considered a one person department he would not send back the signed payroll proof and the checks would be released. These functions are all designed so that one employee does not have the ability to have a check cut and then take it. If another employee received the checks and passed them out they would notice that VISTA members were not picking up all their checks.

ACCOUNTS PAYABLE

The Grants Coordinator was in a position that he would be able to order supplies and services, receive the invoice, approve the invoice and receive the goods or service and match to the paid invoice. This allowed him to create fake invoices and send them to the Finance Department for processing. The only real check was that the A900 proof was sent to the Mayor's Office for approval prior to the checks being released. Because the Grants Coordinator was in a separate building the Mayor's Office had no way of knowing that no goods or services were being received for these invoices.

FEDERAL DRAWDOWN

The Grants Coordinator handled the entire federal drawdown procedure. He prepared the drawdown documents and reports from the accounting records and transactions that he had complete control over as noted above. He would then sign on to the federal drawdown software program and initiate the drawdown. He also reconciled the drawdown to the accounting records. The segregation of duties problem was so severe that the federal VISTA State Program Specialist had been trying to get the City to have someone else do the drawdown.

RECOMMENDATION:

A proper system of internal controls segregate duties so that one person does not have the ability to initiate a transaction, approve the transaction, receive the goods or services and reconcile the books to original documents.

The smaller the department the harder it is to properly segregate duties. It makes it very difficult to approve transactions of an employee who is not physically located in the same office. When at all possible these very small offices should be combined with other offices to make segregation of duties possible within the same office.

RESULTS OF VISTA PAYROLL TESTING

From the period October 5, 2006 through October 5, 2007, the VISTA program had between seventeen to twenty-three members receiving a living stipend from the City of Manchester. A majority of members had their stipend paid through direct deposit. Every week five to seven employees would receive a paper check. Whenever an employee would start they would be given a paper check for the first week. From an examination of all 378 checks issued during that time period the audit revealed fifty-one checks that were endorsed "pay to the order of Dennis Hebert". Mr. Hebert was the Grants Coordinator in charge of the VISTA program. It has been determined that these checks are most likely fraudulently endorsed.

OBSERVATION 3: SUSPECTED PAYROLL FRAUD

An examination of the checks and interviews with VISTA members has determined that the Grants Coordinator used the following methods in order to obtain the checks and avoid detection.

All VISTA members must under go a week of Pre-Service Orientation (PSO) training prior to starting their job assignments. This training is non-paid except for travel expenses reimbursed directly from the Corporation for National & Community Service (CNCS).

On July 30, 2007 the Grants Coordinator sent an E-mail to the HR department informing them that he had heard from CNCS that several members had not received payment for PSO training and could they please cut paper checks so he could distribute them to the members. It appears that all of these checks were fraudulently endorsed. Never was confirmation of the PSO training received from the CNCS directly to the HR Department. In total 16 checks were paid for PSO training. Two of the checks were paid in error to the members the rest appear to have been deposited to the Grants Coordinator's account.

It appears that the Grants Coordinator also set members up in the payroll system a week prior to actually starting work or had them deleted from the system a week after they stopped working. On several occasions the HR Department would catch the discrepancy between the dates of the Employee Information Sheet and the request for payment. The Grants Coordinator would say that it was his mistake and he didn't catch the error on the EIS in time. It appears that at least 10 checks were obtained in this way. It also appears that at times members would not work for a week and the Grants coordinator would not inform the HR Department and allow a check to be printed.

In all it appears that fifty-one checks were obtained this way with a Gross value of \$10,205.26. The net check amount was for \$9,959.04. An additional two checks were cut for PSO training with a value of \$ 418.32 and were cashed by the employee in error. One final check was allowed to go through by the police and was cashed by the member in with a value of \$418.32. These were funds she was not entitled to.

Questioned costs

\$11,041.90

RECOMMENDATION:

It appears that the irregularities were caused by a breakdown in the internal controls in both the VISTA program (see observation 2) and the Human resources Department. The HR department should have asked for documentation from the CNCS for the PSO training. When the difference between the EIS date and check date were questioned confirmation from the VISTA member should have been obtained. The HR Department should revise their payroll procedures in order to require outside confirmation for these kinds of payroll changes. Due to the nature of the internal control problems at the VISTA program level, it would have been difficult for HR to detect the majority of the bad checks.

ACCOUNT PAYABLE TESTING

During the audit period the VISTA program incurred \$15,505.26 of "other project costs" paid through accounts payable. 100 % of the invoices and checks were examined to determine if all payments were proper and allowable under the federal program. The following errors and fraudulent activities were detected during out testing:

OBSERVATION 4: SUSPECTED FRAUDULENT ACCOUNTS PAYABLE

Fraudulently endorsed checks

Testing revealed four checks that were endorsed "pay to the order of Dennis Hebert". Dennis Hebert is the Grants Coordinator in charge of the VISTA program.

The first check was a reimbursement to an employee of the Corporation for National and Community Service (CNCS). The reimbursement was paid in two checks, one for \$24 and one for \$216. The \$24 check was cashed by the CNCS employee and the larger check was endorsed "pay to the order of Dennis Hebert". Because she had not received full payment from the Grants Coordinator the bill was never paid. In the following month the vendor contacted the Grants Coordinator and the invoice was paid a second time to them.

The three other checks were reimbursement requests put in on behalf of VISTA members for mileage and supplies. They also appear to have been fraudulently endorsed.

Questioned costs \$729.83

Lack of proper documentation and unallowable costs

Two invoices are being questioned as unallowable to the federal program.

The Grants Coordinator was billed by the Planning Department \$800 for the program's share of office expenses such as paper, phone use, printer use, etc. The program has no approved cost allocation plan with the federal government for these expenses and they may not be allowable under the grant.

Also charged to the grant is \$889.08 for the programs share of the Grants Coordinator's personal cell phone. The only documentation provided was the total pages for one year's billing with the details of phone calls omitted. This should not have been allowed for reimbursement due to inadequate documentation. Without the detail it is impossible to determine how many calls were personal and how many related to the program.

Questioned costs \$1,689.08

Forged invoices/ lack of proper documentation

An invoice was paid for program guides and materials used by the volunteers and provided by the CNCS Resource Center. From looking at the CNCS website it was noted that the order form provided by the Grants Coordinator was not the official form from the website and that per the real order form there is no charge for any materials ordered. It would appear that the order form is fraudulent.

Questioned costs \$390.00

An invoice was paid for a workshop put on by the CNCS Boston Region 1. Per the CNCS Atlantic Area Manager CNCS did not conduct any such workshop on that date or has ever conducted any such workshop.

Questioned costs \$435.00

An invoice was paid for a workshop at Southern NH University on December 16, 2006. The invoice claims the Grants Coordinator and 4 VISTA volunteers attended the workshop. SNHU had no record of any workshop on campus on that date and one of the volunteers who was contacted by phone claimed he checked his date book and was out of town on that date. December 16, 2006 was a Saturday making it unlikely that a seminar was held then. Another volunteer remembers going to a workshop of that name in Concord but was not sure of the date.

Questioned costs \$750.00

An invoice was paid for a seminar at Dartmouth College. Per the Director of Cultural Events he could find no evidence that this conference ever took place.

Questioned costs \$ 375.00

An invoice was paid for a conference held at the University of NH. Per a representative at the College of Health and Human Services there was no evidence of the conference being held there.

Questioned costs \$ 475.00

An invoice was paid for a workshop held at Boston University. Per the International Affairs Office of Boston University they could find no record of the workshop being held. They also noted that the date was the day before commencement when it was highly unlikely that any workshops would have been held.

Questioned costs \$ 575.00

An invoice was paid for the AVRVM 2007 National Conference in Burlington Vermont. This was a two day conference that the Grants Coordinator also charged round trip mileage for both days of the conference. Per the AVRVM website this was an actual conference held in Vermont on that date but I was unable to get any answer from the organization of the Grant's Coordinator's attendance

or payment for the conference however, the State Program Manager from CNCS talked to people from her office who attended the Conference and knew the Grants Coordinator but did not see him at the conference. Because no backup documentation was presented to indicate that he actually paid or attended the conference the entire bill is questioned.

Questioned costs

\$ 395.00

All invoices noted above looked questionable. Some were print screens of an on-line registration prior to being sent to the organization. After printing it is possible it was never sent. Some invoices were said to have been paid in cash and some by credit card. The Finance Department did not require any proof such as an official cash receipt or credit card statement to prove that the invoice was actually paid. The woman in charge of processing accounts payable questioned several of these invoices for inadequate documentation and was over ruled initially by the acting Finance Director and later by the Mayor's Office. Seven invoices were reimbursements to the Grants Coordinator for items that should have gone through the normal accounts payable process which would have enabled payment to be sent directly to the vendor.

RECOMMENDATION:

- The Finance Department should follow long standing City policy and only pay on original invoices.
- When conference registration is made via the internet the confirmation of acceptance from the organization should be required as well as proof of actual attendance, such as a certificate of attendance. A print screen of the registration is not acceptable documentation
- When reimbursing an employee proof of actual payment such as an official cash receipt or credit card statement should be obtain prior to reimbursement.
- Whenever possible payment should be made directly from the City to the vendor. Reimbursement to employees for these types of expenditures should be strongly discouraged

OBSERVATION 5: SUSPECTED FORGED MILEAGE REIMBURSEMENT DOCUMENTS

During the audit period the Grants Coordinator submitted nine requests for mileage reimbursement. One additional mileage reimbursement request was discover from July 19, 2006 that was charged to the 2006 VISTA grant. Total mileage claimed was for 12,605 miles with a total reimbursed cost of \$5,968.64. During interviews with Planning Department personnel it was revealed that the Grants Coordinator did not have a valid driver's license. It was confirmed by the Manchester Police Department that he had no license during the entire audit period. It was also noted that he did not have a vehicle registered in his name.

The Grants Coordinator claimed mileage from as far away as Albany NY for a conference. The majority of his trips were to Concord, NH for various meetings, conferences and workshops. In all he claimed 34 trips to the Concord area. Most meetings to Concord were to the Corporation for National and Community Service (CNCS). I spoke with the State Program Specialist at CNCS and

she informed me that there was no need for the Grants Coordinator to be traveling this much and she did not recall seeing him in her office that many times. She did recall that he went to the Tri-State meeting in Concord but she picked him up and drove him there. On April 5, 2007 the Grants Coordinator was reimbursed for mileage to the Tri-State meeting in Concord.

He also claimed reimbursement for trips to various college campuses for recruiting and seminars. Keene State College, Plymouth State College, University of NH and University of Maine officials were contacted to determine if there was recruiting done at the campuses on the dates noted on the travel reimbursement form. None of the campuses could find evidence that the Grants Coordinator conducted recruiting on the campuses on those dates nor were any seminars, conferences or meetings that would appear to meet the needs of the program offered on those days.

RECOMMENDATION:

The New City of Manchester Business Expense Policy requires that all City employees using City vehicles or personal vehicles must provide evidence to the department head of a valid driver's license annually. The mileage reimbursement form should be changed to provide a certification from the department head that the employee has shown such evidence. No reimbursement of mileage should be allowed with out the signed certification.

Department heads should be required to annually request the driver's records of all employees who use a vehicle when conducting City business. All drivers using personal vehicles to conduct city business should also provide proof of adequate insurance coverage.

CITY OF MANCHESTER VISTA PROGRAM

SUMMARY OF QUESTIONED COSTS BY TYPE OF ERROR FOUND

FRAUDULENTLY ENDORSED PAYROLL CHECKS	\$ 10,205.26
FRAUDULENT CHECKS CASHED BY MEMBERS	\$ 836.64
FRAUDULENTLY ENDORSED A/P CHECKS	\$ 705.83
SUSPECTED FORGED INVOICES	\$ 3,395.00
SUSPECTED FRAUDULENT MILEAGE REIMBURSEMENT	\$ 5,968.64
DOUBLE PAYMENT	\$ 24.00
UNALLOWABLE FEDERAL EXPENSE	\$ <u>1,689.08</u>
TOTAL QUESTIONED COSTS	\$ 22,824.45

SUMMARY OF QUESTIONED COSTS BY PROGRAM

VISTA 2007 GRANT	\$ 21,744.93
VISTA 2006 GRANT	\$ 273.81
CDBG 2007 GRANT	\$ 310.75
MOORE CENTER COST SHARE	\$ 208.11
CITY CASH	\$ 286.85
TOTAL QUESTIONED COSTS	\$ 22,824.45

AUDITEE RESPONSES



City of Manchester

Office of the Mayor
Hon. Frank C. Guinta

December 13, 2007

Mr. Kevin Buckley
Office of the Independent Auditor
One City Hall Plaza
Manchester, NH 03101

Dear Mr. Buckley:

Having extensively reviewed the Internal Audit Report of the VISTA program and the series of events that lead to both fraud and scandal, I am generally in agreement with the majority of conclusions that your report has reached. As you and I have discussed previously, the actions of Mr. Hebert are personally painful to me and I feel betrayed by his actions which reflect poorly upon the government of the City of Manchester.

I do however disagree with some of the background information found within the report itself. On Page 4 of the document, the narrative states that the VISTA program was transferred to the Office of the Mayor in October of 2006, the reason of which is found on Page 7 of the document. This seems to imply that my office had either direct or indirect oversight of both Mr. Hebert and the VISTA program itself.

As you are aware, I disagree with this assessment for technical reasons. Although the Board of Aldermen did administratively assign the VISTA grant to the Office of the Mayor, it did not assign Mr. Hebert, the VISTA program itself, or any of the functions of the VISTA program. I contend that since Mr. Hebert remained an employee of the Planning Department until at least July 1, 2007, the VISTA program remained within that Department.

If the Board had taken action in 2006 to assign Mr. Hebert and/or the VISTA program to the Office of the Mayor, we would have worked with the Finance Department to ensure that the VISTA program and budget were properly managed. Regretfully, these actions did not occur, allowing Mr. Hebert the opportunity to commit grievous fraud upon the people of Manchester.

8-24

Withstanding my concerns detailed above, I am confident that this report and its recommendations will begin the process of restoring the public trust and preventing future such incidents. You have the full support of the Office of the Mayor in whatever actions you believe need to be taken.

Sincerely,

A handwritten signature in black ink, appearing to read "Frank C. Guinta". The signature is fluid and cursive, with a long horizontal stroke at the end.

Frank C. Guinta
Mayor



Robert S. MacKenzie, AICP
Director

CITY OF MANCHESTER

Planning and Community Development

Planning
Community Improvement Program
Growth Management



Staff to:
Planning Board
Heritage Commission
Millyard Design Review Committee

Memo to: Committee on Accounts, Enrollment & Revenue Administration
From: Robert S MacKenzie *RS*
Director of Planning & Community Development
Date: December 19, 2007
Subject: Comments on VISTA Fraud Audit

In general, I think that the Internal Auditor completed a thorough and detailed audit on the VISTA fraud investigation. I would, however, offer the following comments on specific portions of the report.

The report indicated that the Planning Department should have handled the "difficult" employee and not send the employee to another department. Generally, however, the individual's performance in many areas was positive during most of his tenure at the department. The individual was a good writer, found websites to search for grants and was responsive and helpful on requests by our staff and Aldermen for help on certain projects. Only in certain areas such as attendance had there been issues and his supervisor kept close scrutiny of those areas, but there were no fraudulent payroll or reimbursement issues prior to September 5, 2006 - the date the individual was transferred out of our office. Only in the last few months under supervision of our department did I lose faith in the individual due to his meetings with the State and with the Mayor's Office with the intent to separate from our office, which I felt was political maneuvering for his own purposes. This occurred, however, after the decision had apparently been made to have the individual transferred out of our office.

I would be happy to answer any questions that the Committee may have.

8-26



City of Manchester
Department of Finance

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M E M O R A N D U M

Date: December 28, 2007
To: All Department Heads
From: Kristy Blanchette
RE: Accounts Payable Procedures

This email serves to document the following procedures for processing accounts payable invoices by the Finance Department:

- Department heads must provide an approved list of employee(s) that have Department Head authorization to approve A900s and invoices needs to be sent to Finance by January 10, 2008. We would expect this list to be limited to Deputies and Department Business Services Officials.
- Finance will only pay from original invoices. If a copy is presented to Finance it must be signed by the department head or approved designee.
- All employee reimbursements must be approved by the department head before being sent to Finance and original receipts must be attached.
- Checks will not be mailed until all approved invoices associated with the check are received.
- Department Heads should strongly encourage employees to utilize the City's P-Card for seminars and travel costs in order to minimize reimbursement to employees. Meals must be supported by a detailed original receipt.

If you have any questions please do not hesitate contact Kristy Blanchette, Guy Beloin or Bill Sanders.

Cc: Bill Sanders
Guy Beloin
Kevin Buckley
Department Business Services Officials

8-27

Normand, Matthew

Subject: FW: VISTA Audit

In Response to Alderman Reppies' question on Item #8 - VISTA Audit

From: Lopilato, Janice
Sent: Tuesday, February 05, 2008 3:29 PM
To: 'Buckley, Kevin'
Subject: RE: VISTA Audit

There wasn't anyone in particular. I know Shireen had talked with someone from finance when she was in Dennis's office helping him with the renewal grant. But she doesn't remember the person's name. And, when I was putting together the grant and mentioned it amongst a number of people from finance, no one wanted anything to do with it or Dennis. They said they would train Dennis to do it. That's all I have, sorry.

Hang in there!

Janice

Janice Lopilato, State Program Specialist
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From: Buckley, Kevin [mailto:KBUCKLEY@manchesternh.gov]
Sent: Tuesday, February 05, 2008 8:59 AM
To: Lopilato, Janice
Subject: VISTA Audit

Hi Janice,

How have you been? I presented the VISTA audit report to the Committee on Accounts last night and one of the Aldermen was asking me who your office spoke to with your concerns about Dennis doing the federal draw downs. As I remember it they talked to the Finance Department and possibly the Planning Department. Do you have any records that show who in your office spoke to who in the city concerning the drawn down of federal funds? We are having another meeting dedicated to the report sometime in the future. I'm getting the feeling that it will be sooner rather than later. Thanks for any help you can give me on this and thank you for all the assistance your office gave me during the audit.

Kevin

2/28/2008

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