AGENDA

COMMITTEE ON ACOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

November 25, 2008
Aldermen Sullivan, Lopez, DeVries, M. Roy, Ouellette

6:15 PM
Aldermanic Chambers
City Clerk (3rd Floor)

1. Chairman Sullivan calls the meeting to order.

2. The Clerk calls the roll.

3. Department travel/conference summary reports submitted as follows:

   - Jay Minkarah, Kate Benway, (MEDO) International Council of Shopping Centers (ICSC), Boston, MA.
     (July 9, 2008 to July 10, 2008)

   - Kevin A. Sheppard, (Highway) American Public Works Association, Public Works Congress & Exposition, New Orleans, LA.
     (August 16, 2008 to August 20, 2008)

   - Jay Minkarah, (MEDO) Aerospace manufacturing firm and renewable energy firm. Toronto, Canada.
     (September 3, 2008 to September 4, 2008)

   - Stephen J. Adams Jr., (Airport) F. Russell Hoyt National Airports Conference, Reno, NV.
     (September 5, 2008 to September 11, 2008)

   - Jay Minkarah, (MEDO) Northeast Economic Developers Association (NEDA), Buffalo, NY.
     (September 21, 2008 to September 23, 2008)

   - Thomas I. Arnold III, (City Solicitors) AAAE Basics of Airport Law Workshop and 2008 Legal Update, Chicago, IL.
     (September 21, 2008 to September 23, 2008)

- Guy Beloin, Maureen Cail, Lisa Sorenson and Kim LeBlanc, (Finance) Northeast HUG (NEHUG) Education Conference, Warwick, RI.
  (October 8, 2008 to October 10, 2008)

- John Hagopian, (Airport) AAAE Eight Annual Airport Noise Mitigation Symposium, San Antonio, TX.
  (October 12, 2008 to October 14, 2008)

- John Hagopian, (Airport) FAA New England Region 2008 Conference, Bedford, MA.
  (October 28, 2008)

Ladies and Gentlemen, what is your pleasure?

4. Communication from William Sanders, Finance Officer, submitting the City's Monthly Financial Report (unaudited) for the four months ended October 31, 2008.
   Ladies and Gentlemen, what is your pleasure?

5. 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 over 90 days but less than one year;
   d) Open Invoice report all invoices for interdepartmental billings only;
   e) Open Invoice report all invoices due from the School Department only;
   f) Listing of invoices submitted to City Solicitor for Legal Determination; and
   g) Accounts Receivable summary.
   Ladies and Gentlemen, what is your pleasure?

6. Discussion relating to the Write Off List for the Accounts Receivable module.
   (Note: The Police Department and Parks, Recreation and Cemetery Department were asked to attend.)

7. Communication from Kevin Buckley, Independent City Auditor, submitting the P-Card Program Performance Audit.
   Ladies and Gentlemen, what is your pleasure?

8. Update from Kevin Buckley, Independent City Auditor, on the status of the Policy and Procedure manuals for each department.
Ladies and Gentlemen, what is your pleasure?

TABLED ITEMS

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

9. 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 Copies of the audit and supporting documentation previously sent to the BMA and Committee members; Remained tabled 3/4/08; Updated communication between Kevin Buckley, Internal Auditor, and Janice Lopilato, State Program Specialist of the Corporation for National & Community Services attach; Tabled 3/11/08; Internal Auditor to present the attached Business Expense Policy as amended.)
On file for viewing with Office of the City Clerk, One City Hall Plaza.

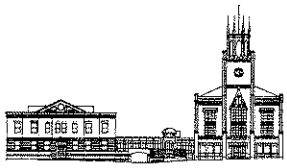
10. Communication from Kevin Buckley, Independent City Auditor, listing audit observations and recommendations from all internal audits since (*Tabled 3/11/08; Retabled 7/07/08*)
On file for viewing with Office of the City Clerk, One City Hall Plaza.

11. Copy of a communication from Alderman Lopez to Committee on Community Improvement requesting the BMA to ask the Finance Officer, City Solicitor and Bond Counsel (if needed) to review the possibility of using Rooms and Meals Tax money in the future for Storm Water Utility/Sidewalks/Streets.
(Tabled 09/25/2007 pending further information from the Finance Department. Retabled 7/07/08)

12. Communication from Kevin Buckley, Independent City Auditor, submitting an audit of the Office of the City Clerk, Business License and Enforcement Division.

13. There being no further business, a motion is in order to adjourn.

CITY OF MANCHESTER
Economic Development Office



November 14, 2008

RECEIVED
NOV 18 2008
CITY CLERK'S OFFICE

Peter Sullivan, Chairman
Committee on Accounts, Enrollment & Revenue Administration
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Re: Third Quarter 2008 Travel

Dear Chairman Sullivan and Members of the Committee:

On July 9 and 10, Kate Benway, Marketing & Retention Specialist, and I attended the International Council of Shopping Centers (ICSC) New England "Idea Exchange" at the Boston Convention & Exhibition Center. On Wednesday the 9th, we attended the afternoon Industry Update session which outlined emerging trends in the retail industry in New England followed by an overview of retailers who are expanding in the region. On Thursday the 10th, we staffed our trade show booth in the exhibition hall from 9:00 AM to 3:00 PM. The conference was a good learning experience and an excellent opportunity to market Manchester to retailers, developers, commercial brokers and others operating in New England.

During September 3rd and 4th, Mayor Guinta and I visited two firms in Toronto that had expressed an interest in the possibility of opening a facility in Manchester: an aerospace manufacturing firm and a renewable energy manufacturer. In addition to meeting two prospective firms, the trip provided us with an opportunity to learn more about the Canadian market. Based on what we have learned, it appears that we should increase our efforts to reach out and market to our neighbor to the north.

Between September 21 and 23, I attended the Northeast Economic Developers Association (NEDA) annual conference in Buffalo. NEDA is a professional association created to promote economic and industrial development in the Northeastern region of the US. The organization conducts educational courses and seminars on economic development related topics and monitors important federal legislation. The annual meeting is held in a different northeastern state each year and includes a business organizational meeting as well as various workshops and seminars. The theme of this year's conference was the relationship between higher education and economic development – a theme that ties well into various projects underway here in Manchester.

One City Hall Plaza, Manchester, NH 03101 Phone (603) 624-6505 Fax (603) 624-6308
Email: econdev@manchesterNH.gov www.ManchesterNH.gov

Key workshops and presentations at the conference included overviews of the different ways three different colleges and universities have impacted development in the different cities in upstate New York, discussions on workforce development and discussion on the role of research based institutions in economic development. Of special importance to our Office, MEDO received six awards at the conference for the City's marketing campaign including the top award for our website: www.YourManchesterNH.com.

If you have any questions or require additional information, please feel free to contact me at your convenience. Thank you.

Sincerely,

Jay Minkarah, Director
Manchester Economic Development Office

Kevin A. Sheppard, P.E.
Public Works Director

Timothy J. Clougherty
Deputy Public Works Director

Commission
William A. Varkas
Henry R. Bourgeois
Joan Flurey
William F. Houghton Jr.
Robert R. Rivard

CITY OF MANCHESTER
Highway Department

RECEIVED
OCT 16 2008
CITY CLERK'S OFFICE

August 28, 2008

Committee on Accounts, Enrollment & Revenue Administration
c/o City Clerk's Office
One City Hall Plaza,
Manchester, New Hampshire 03101

Attn: Alderman Peter Sullivan, Chmn.

Re: *American Public Works Association*
Public Works Congress & Exposition

Dear Alderman Sullivan:

This letter is submitted in accordance with the City's Travel Policy. From August 16th through 20th, I attended the above conference. I am currently on the Executive Board of the New England Chapter of the American Public Works Association and this Congress not only allowed me to attend several informative sessions, but also allwed me to discuss various issues with my peers from across the country.

The Congress consisted of three days of educational sessions, including the following:

- Understanding and Managing Your Fleet Dollar
- Learning to Lead
- Preparing for a Successful Wastewater Regulatory Inspection
- How to Kick-Start Asset Management
- Emission Standards and Emerging Technologies for Trucks
- Roundabouts

Attending this Congress allowed me to stay current with various public works topics.

Sincerely,

Kevin A. Sheppard, P.E.
Public Works Director

cc: Mayor Frank C. Guinta

227 Maple Street • Manchester, New Hampshire 03103 • (603) 624-6444 • FAX: (603) 624-6487
E-mail: hiway@manchesternh.gov • Website: www.manchesternh.gov

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REGIONAL AIRPORT

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CITY CLERK'S OFFICE

City of Manchester Department of Aviation
Manchester · Boston Regional Airport

Travel/Conference Summary Form

Name: Stephen J. Adams, Jr. Department: Aviation
Purpose of Travel: F. Russell Hoyt National Airports Conference
Date(s) of Travel: September 5-11, 2008
Location: Reno, NV

Summary of meeting or conference agenda

The National Airports Conference addressed the preparations Airports need to make as the industry adjusts to drastic increases in oil prices, the overall energy crisis, changes in the economy, as well as changes in aviation security and in federal regulations. Conference attendees were updated with the latest information from Washington regarding efforts by the Government in response to these and other issues of importance to airports, and apprised of industry efforts to guide these responses.

Information learned

The Conference addressed the complex issues airports are facing as we deal with airline shutdowns and downsizing, rising fuel prices and their impact on aviation. Issues dealing with new and/or potential environmental regulations were addressed. Also discussed were the industry wide issues brought on by skyrocketing costs for liquid runway deicer and the expected shortage of these materials as we approach the winter season. Discussions centered on the best ways to plan to deal with these issues, getting a sense of how they are being approached by airports across the industry.

A COPY OF THIS COMPLETED FORM WILL BE SUBMITTED TO THE CITY CLERK'S OFFICE FOR DISTRIBUTION TO BOARD OF MAYOR AND ALDERMEN

Thomas R. Clark
City Solicitor

Thomas I. Arnold, III
Deputy City Solicitor

Peter R. Chiesa
Gregory T. Muller
John G. Blanchard
Jeremy A. Harmon

CITY OF MANCHESTER

Office of the City Solicitor

October 20, 2008

RECEIVED
OCT 22 2008
CITY CLERK'S OFFICE

Board of Mayor and Aldermen
c/o City Clerk
One City Hall Plaza
Manchester, New Hampshire 03101

Re: Conference Attendance Report

Gentlemen:

Pursuant to Section I VD of the City's Business Expense Policy the purpose of this letter is to "provide a report to the Board of Mayor and Aldermen following the attendance to advise of activities learned."

On September 21 to 23, 2008 I attended the American Association of Airport Executives (AAAE) 24th annual AAAE Basics of Airport Law Workshop and 2008 Legal Update which was held in Chicago, IL. This conference involved sessions on airport finance, structuring agreements with airport users, airport operations compliance, compliance with federal grant assurances, litigating airport disputes, security, planning and development. NEPA and Environmental review as well as Environmental management. While the conference is titled basics of airport law the conference included advanced sessions in finance, litigating airport disputes, NEPA and Environmental review as well as Environmental management.

This conference had the added benefit of providing continuing legal education credits.

Very truly yours,

Thomas I. Arnold, III
Deputy City Solicitor

TIA/hms

3-5

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6523 • FAX: (603) 624-6528
TTY: 1-800-735-2964
E-Mail: solicitor@manchesternh.gov • Website: www.manchesternh.gov

William E. Sanders
Finance Officer

CITY OF MANCHESTER
Finance Department

RECEIVED
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CITY CLERK'S OFFICE

October 17, 2008

Alderman Peter Sullivan, Chairman
Committee on Accounts, Enrollment
& Revenue Administration
C/o Matthew Normand, Deputy City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Alderman Sullivan,

This letter is submitted in accordance with the City's Travel Policy. On October 8th, Guy Beloin, Maureen Cail, Lisa Sorenson and Kim LeBlanc attended the annual Northeast HUG (NEHUG) Education conference in Warwick, Rhode Island. Two of the attendees stayed from the 8th until the 10th. The other two stayed from the 8th to the 9th. The following sessions were attended by our staff:

- Fiscal Service Enhancements
- Procurement Card Tracking Overview
- Working with commands on the iSeries
- Work Orders/Facility Management Demand Reports
- Contract Management from Chaos to Control
- Grant Administration from Checklist to Spreadsheet
- QRep Reporting Never Used QRep Before?
- Budgeting in Payroll/Personnel – The Basics and Beyond
- Naviline Navigation
- Cash Receipts File Maintenance Review
- Click2 Financial Government Services
- Cognos Series 8: The Next Generation for Reporting, Business Intelligence, and Performance Management
- Accounts Receivable Billing Methods
- Understanding Documents in Planning and Engineering
- Working with QRep Reporting and Tax Bill and Collections
- Click2 Government Applications: What is it and How does it work?
- Accounts Receivable Processing Menu and Application Forum
- Work Orders/Facility Management Application Interface
- Data Maintenance in Land/Parcel Management
- Fleet Management Billing and Interfaces
- Balancing Tax Billing and Collections (User led session)
- Tax Billing and Collections, Tax Sales, Certificate, and Lien Processing Overview

- QRep Analytics Comprehensive Overview
- Aging's Impact on Accounts Receivable Penalties, Finance Charges, and Write-offs
- Time and Attendance: Integrating an Electronic Solution with your Payroll Process
- Purchasing Inventory: Did You Know?
- Cash Receipts Reverse Payment Menu Overview
- Naviline Overview and Enhancements
- Fiscal Services Product Enhancements
- Work Orders/Facility Management 101- The Simple Implementator

The annual conference provides a training opportunity for the Finance Department staff to enhance their current skills with the HTE software used by the city; learn new ways to use the technology to improve the services we offer; and bring the knowledge back to colleagues within our department as well as those in other departments. We are very appreciative of the opportunity to maintain and advance our professional skills which benefit the City of Manchester.

Respectfully submitted,

Guy Beloin
Assistant Director- Accounting & Reporting

Maureen Cail
Financial Analyst

Lisa M. Sorenson
Financial Analyst

K. LeBlanc

Kimberly LeBlanc
Financial Analyst

Manchester·Boston
REGIONAL AIRPORT

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OCT 31 2008
CITY CLERK'S OFFICE

City of Manchester Department of Aviation
Manchester · Boston Regional Airport

Travel/Conference Summary Form

Name: John Hagopian
Purpose of Travel: Attend AAAE Eight Annual Airport Noise Mitigation Symposium
Date(s) of Travel: October 12-14, 2008
Location: San Antonio, TX

Summary of meeting or conference agenda

See Attached

Information learned

FAA Update:
Regarding FAA, buy – American is still an issue when it comes to purchasing materials for sound insulation programs. FAA is rewriting the AIP handbook. FAA is re-doing grant assurances to break them down into 3 categories: assurances, grant applications recertification, and project requirements. FAA is preparing an update of "Guidelines for Sound Insulation of Residences Exposed to Aircraft Operations" report.

FAA has prepared the Disposal of Noise Land National Guidance (PGL 08-02). Also, regional guidance shall be issued.

Unusual Features of Sound Insulation Programs:
In Tucson, they had to deal with such things as custom fireplace inserts, iron window guards, smoke detectors, evaporative cooling systems, etc. In Reno, they had to deal with a short time frame for construction.

In Anchorage, AK, there are no Stage 3 requirements for aircraft (same in Honolulu, HI). They have a short construction season, and it is a state-owned

airport. For construction projects they build in unit price contingencies and special needs to the contracts. They indemnify home owners and the state, and require construction workers to be trained for handling hazardous materials (such as asbestos).

For San Antonio Airport they did a contractor qualifications phase of their program. They included contractor training, home owner orientation, etc. Homeowners can select up to 3 contractors to bid on their sound insulation program. All sound insulation products are stored in an 11,000 sq ft warehouse. The City of San Antonio hires an independent review team to oversee the whole program.

Updated Guidance on FAR Part 150 Advisory Circular (AC):
14 CFR Part 150 AC 150/5020-1 – first published in 1983. It will be updated in 2009. The update will present the Part 150 process, expand requirements, but does not change the existing requirements.

Regarding the October 1, 1998 eligibility policy: For vacant lots located within the 65 day-night average sound level (DNL) contour on which homes were built after the eligibility, the homes may be eligible after all. Work this out with your region.

Future condition noise contours have to consider at least 5 years from the time of submittal to FAA.

In the new Part 150 AC there will be updated info on public hearings. The review period for the new AC will be November/December 2008. The draft AC document will be available for review on the FAA website. Comments will be due to FAA by January 2009.

Management of Acquired Noise Land:
Requires compliance with Grant Assurance 31. FAA issued new guidance on February 1, 2008. Basically, when you don't any longer need the acquired land, you are supposed to get rid of it. This applies/refers only to acquired noise land. We should all check to be sure that early 1980s grants were truly for noise.

The process:
Complete a noise land inventory; reconcile inventory with the FAA (the FAA *accepts* it, they don't *approve* it); make corrections; make a re-use plan; submit to FAA; make corrections; implement the plan.

All airports with pre-2006 noise grants must submit re-use plans to FAA

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Manchester·Boston
REGIONAL AIRPORT

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CITY CLERK'S OFFICE

City of Manchester Department of Aviation
Manchester · Boston Regional Airport

Travel/Conference Summary Form

Name: John Hagopian
Purpose of Travel: Attend FAA New England Region 2008 Conference
Date(s) of Travel: October 28, 2008
Location: Bedford, MA

Summary of meeting or conference agenda

See Attached
Information learned

Effluent Limitation Guideline(s) (ELGs) will become the minimum requirement for our new NPDES MSGP permit for the management of storm water containing deicing fluids. As of October 21, 2008, the aviation industry has been notified that the rule is on hold from going to the OMB until the new administration is in place.

In the meantime, ACRP has completed a draft guidance document for airports to manage storm water under an ELG. The plan is to have it published by the end of 2008, in the form of an e-copy or hard copy. An overview of the guideline was presented by Dean Mericas of CH2M Hill.

An overview of the VALE program was presented by Jake Plante of FAA. An overview of Airport Air Quality Monitoring Programs was provided by Mike Kenny of KBE. The emphasis right now is on GHG emissions. Problem is there is nothing to compare the results to

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3-11

William E. Sanders
Finance Officer

RECEIVED
NOV 10 2008
CITY CLERK'S OFFICE

CITY OF MANCHESTER
Finance Department

November 10, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand
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 four months ended October 31, 2008.

***Expenditures*:**

The average unobligated balance percentage for the four month period should be 67% left as a benchmark. Departments with at least a 10% variance are Information Systems, Building Maintenance, and Elderly Services. 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 is slightly in excess of the benchmark due to custodial costs associated with start of school. Elderly Services has fully encumbered telephone, postage, and utilities. Health care costs through October of $3,471,069 are just below the 67% benchmark and appear to be on track.

Based on experience through October, it appears that we will exceed budgeted amounts for workers compensation and CGL insurance. Any excess will be charged to the appropriate reserve.

Overall, expenditures through October are tracking the budget with a composite city-wide unobligated balance of 66.5% compared to 67.1% a year ago.

***Revenues*:**

Revenues for the first four months of FY2009 are about 10% below revenues for the same period a year ago. This decline is primarily attributable to lower automobile registrations ($146,000) and substantially lower interest income ($652,000).

***Parking*:**

Also enclosed is the one page operating statement for the Parking Division.

Respectfully submitted,

William E. Sanders
Finance Officer

Enclosure

CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE FOUR MONTHS ENDED
OCTOBER 31, 2008

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE FOUR MONTHS ENDED OCTOBER 31, 2008

(UNAUDITED)

Page	Title
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4	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2009
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6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2008 vs 2009
7	Parking Division Account Balances Fiscal Year 2009

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Four Months Ended October 31, 2008
(UNAUDITED)
Budget Basis
MNTBUDNBN1

	FY 2009 MODIFIED BUDGET	FY 2009 OBLIGATIONS TO DATE	FY 2009 UNOBLIGATED BALANCE	FY 2009 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 63,000.00	$ 17,500.00	$ 45,500.00	72.22
ASSESSORS	638,593.00	159,746.45	478,846.55	74.98
BUILDING	1,183,665.00	369,356.07	814,308.93	68.80
CITY CLERK	1,066,523.00	291,044.34	775,478.66	72.71
MEDO	249,284.00	85,545.43	163,738.57	65.68
CITY SOLICITOR	1,049,719.00	383,137.64	666,581.36	63.50
FINANCE	938,093.00	263,401.81	674,691.19	71.92
INFORMATION SYSTEMS	1,416,073.00	754,368.01	661,704.99	46.73
MAYOR	203,678.00	66,328.82	137,349.18	67.43
OFFICE OF YOUTH SERVICES	585,158.00	170,841.11	414,316.89	70.80
HUMAN RESOURCES	647,450.00	252,371.04	395,078.96	61.02
PLANNING	695,867.00	165,736.02	530,130.98	76.18
BUILDING MAINTENANCE DIVISION	5,934,056.00	2,435,111.98	3,498,944.02	58.96
TAX COLLECTOR	552,035.00	167,770.96	384,264.04	69.61
FIRE	18,472,242.00	5,677,804.81	12,794,437.19	69.26
POLICE	18,978,469.00	6,626,565.56	12,351,903.44	65.08
HEALTH	2,499,161.00	591,789.57	1,907,371.43	76.32
HIGHWAY	19,050,498.00	6,400,760.43	12,649,737.57	66.40
WELFARE	1,016,293.00	352,908.89	663,384.11	65.27
PARKS & RECREATION	2,655,465.00	1,022,119.00	1,633,346.00	61.51
LIBRARY	2,018,771.00	660,121.26	1,358,649.74	67.30
ELDERLY SERVICES	234,647.00	106,507.19	128,139.81	54.61
TOTAL AGENCIES	80,148,740.00	27,020,836.39	53,127,903.61	66.29
RESTRICTED ITEMS-				
SALARY ADJUSTMENT	230,000.00	-	230,000.00	100.00
WORKERS COMPENSATION - SALARY	101,000.00	271,515.35	(170,515.35)	(168.83)
HEALTH INSURANCE	10,161,617.00	3,471,069.64	6,690,547.36	65.84
DENTAL INSURANCE	898,989.00	225,653.78	673,335.22	74.90
DEATH BENEFIT	68,911.00	26,991.91	41,919.09	60.83
WORKER'S COMPENSATION	1,039,760.00	612,455.59	427,304.41	41.10
DISABILITY INSURANCE	57,877.00	19,813.33	38,063.67	65.77
CITY RETIREMENT	2,405,216.00	775,079.40	1,630,136.60	67.78
FIRE STATE PENSION	2,621,138.00	802,025.91	1,819,112.09	69.40
POLICE STATE PENSION	1,785,218.00	574,353.34	1,210,864.66	67.83
FICA	2,654,943.00	795,053.41	1,859,889.59	70.05
UNEMPLOYMENT	20,000.00	9,501.68	10,498.32	52.49
CGL INSURANCE	551,397.00	402,133.77	149,263.23	27.07
TOTAL RESTRICTED ITEMS	22,596,066.00	7,985,647.11	14,610,418.89	64.66
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	600,000.00	-	600,000.00	100.00
MCTV	400,000.00	537,368.40	(137,368.40)	(34.34)
CIVIC CONTRIBUTIONS	158,000.00	100,371.33	57,628.67	36.47
NON-CITY PROGRAMS	69,278.00	68,899.32	378.68	.55
SAFETY REVIEW BOARD	20,000.00	5,401.52	14,598.48	72.99
COMMUNITY IMPROVEMENT PROGRAM	868,900.00	868,900.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	125,000.00	23,357.13	101,642.87	81.31
TRANSIT SUBSIDY	900,000.00	900,000.00	-	-
EMPLOYEE MEDICAL SERVICES	50,000.00	5,780.70	44,219.30	88.44
CONSERVATION COMMISSION	7,499.00	1,364.77	6,134.23	81.80
MATURING DEBT	9,469,389.00	2,368,596.56	7,100,792.44	74.99
INTEREST ON MATURING DEBT	5,466,797.00	588,369.53	4,878,427.47	89.24
TOTAL NON-DEPARTMENTAL ITEMS	18,134,863.00	5,468,409.26	12,666,453.74	69.85
TOTAL GENERAL FUND	$ 120,879,669.00	$ 40,474,892.76	$ 80,404,776.24	66.52

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Four Months Ended October 31, 2007
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2008 MODIFIED BUDGET	FY 2008 OBLIGATIONS TO DATE	FY 2008 UNOBLIGATED BALANCE	FY 2008 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 17,500.00	$ 52,500.00	75.00
ASSESSORS	562,909.00	183,005.86	379,903.14	67.49
BUILDING	1,173,233.00	325,204.37	848,028.63	72.28
CITY CLERK	1,031,002.00	287,010.00	743,992.00	72.16
MEDO	281,826.00	86,448.28	195,377.72	69.33
CITY SOLICITOR	968,296.00	325,383.29	642,912.71	66.40
FINANCE	982,256.00	364,928.79	617,327.21	62.85
INFORMATION SYSTEMS	1,476,549.00	765,533.03	711,015.97	48.15
MAYOR	207,852.00	66,740.48	141,111.52	67.89
OFFICE OF YOUTH SERVICES	438,005.00	142,688.83	295,316.17	67.42
HUMAN RESOURCES	814,986.93	298,935.38	516,051.55	63.32
PLANNING	845,832.00	229,425.68	616,406.32	72.88
BUILDING MAINTENANCE DIVISION	6,264,569.00	2,311,089.51	3,953,479.49	63.11
TAX COLLECTOR	531,362.00	162,680.39	368,681.61	69.38
FIRE	17,130,629.00	5,379,172.87	11,751,456.13	68.60
POLICE	19,077,083.90	6,267,939.08	12,809,144.82	67.14
HEALTH	2,434,127.00	549,521.15	1,884,605.85	77.42
HIGHWAY	19,351,266.00	6,154,500.44	13,196,765.56	68.20
WELFARE	1,053,975.00	345,205.54	708,769.46	67.25
PARKS & RECREATION	2,676,670.00	963,763.02	1,712,906.98	63.99
LIBRARY	2,023,627.00	643,145.00	1,380,482.00	68.22
ELDERLY SERVICES	230,348.00	105,541.13	124,806.87	54.18
TOTAL AGENCIES	79,626,403.83	25,975,362.12	53,651,041.71	67.38
RESTRICTED ITEMS-				
HEALTH INSURANCE	10,432,125.00	3,201,541.03	7,230,583.97	69.31
DENTAL INSURANCE	859,630.00	146,601.49	713,028.51	82.95
DEATH BENEFIT	60,874.00	6,310.23	54,563.77	89.63
WORKER'S COMPENSATION	1,306,290.00	293,682.03	1,012,607.97	77.52
DISABILITY INSURANCE	58,917.00	20,422.15	38,494.85	65.34
CITY RETIREMENT	2,861,484.00	1,176,690.97	1,684,793.03	58.88
FIRE STATE PENSION	2,460,679.00	756,174.44	1,704,504.56	69.27
POLICE STATE PENSION	1,604,184.00	538,389.01	1,065,794.99	66.44
FICA	2,558,356.00	774,122.53	1,784,233.47	69.74
UNEMPLOYMENT	28,422.07	872.08	27,549.99	96.93
CGL INSURANCE	748,600.00	280,258.28	468,341.72	62.56
TOTAL RESTRICTED ITEMS	22,979,561.07	7,195,064.24	15,784,496.83	68.69
NON-DEPARTMENTAL ITEMS-				
MCTV	440,000.00	138,453.50	301,546.50	68.53
CIVIC CONTRIBUTIONS	152,700.00	98,820.44	53,879.56	35.28
NON-CITY PROGRAMS	68,817.00	69,278.58	(461.58)	(.67)
SAFETY REVIEW BOARD	40,000.00	18,467.47	21,532.53	53.83
COMMUNITY IMPROVEMENT PROGRAM	1,695,429.00	1,668,729.00	26,700.00	1.57
MOTORIZED EQUIPMENT REPLACEMENT	1,051,500.00	850,361.79	201,138.21	19.13
TRANSIT SUBSIDY	1,176,714.00	1,176,714.00	-	-
EMPLOYEE MEDICAL SERVICES	62,198.10	5,715.00	56,483.10	90.81
CONSERVATION COMMISSION	7,899.00	1,306.96	6,592.04	83.45
MATURING DEBT	9,219,000.00	2,366,486.46	6,852,513.54	74.33
INTEREST ON MATURING DEBT	5,514,500.00	647,953.37	4,866,546.63	88.25
TECHNOLOGY RESERVE	250,000.00	42,805.59	207,194.41	82.88
TOTAL NON-DEPARTMENTAL ITEMS	19,678,757.10	7,085,092.16	12,593,664.94	64.00
TOTAL GENERAL FUND	$ 122,284,722.00	$ 40,255,518.52	$ 82,029,203.48	67.08

City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Four Months Ended October 31, 2008
(UNAUDITED)
Budget Basis
MNTREVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	733,000.00	63,733.95	669,266.05	91.31
BUILDING	2,750,000.00	654,084.53	2,095,915.47	76.22
CITY CLERK	1,675,002.00	211,485.70	1,463,516.30	87.37
MEDO	122,050.00	21,010.05	101,039.95	82.79
CITY SOLICITOR	457,978.00	-	457,978.00	100.00
FINANCE	9,397,154.00	510,674.57	8,886,479.43	94.57
INFORMATION SYSTEMS	84,519.00	-	84,519.00	100.00
HUMAN RESOURCES	7,000.00	3,645.00	3,355.00	47.93
PLANNING BOARD	332,000.00	99,210.95	232,789.05	70.12
BUILDING MAINTENANCE DIVISION	5,439,824.00	324.61	5,439,499.39	99.99
TAX COLLECTOR	16,093,800.00	5,476,859.80	10,616,940.20	65.97
FIRE	386,050.00	23,382.60	362,667.40	93.94
POLICE	943,233.00	151,909.73	791,323.27	83.89
HEALTH	2,087,338.00	233,865.51	1,853,472.49	88.80
HIGHWAY	3,402,160.00	1,802,096.19	1,600,063.81	47.03
WELFARE	45,000.00	8,619.32	36,380.68	80.85
CEMETERY, PARKS & RECREATION	889,974.00	105,687.36	784,286.64	88.12
TOTAL AGENCIES	$ 44,846,082.00	$ 9,366,589.87	$ 35,479,492.13	79.11

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Four Months Ended October 31, 2008
(UNAUDITED)
Budget Basis
MNTREVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	47,500.00	37,112.65	10,387.35	21.87
INTEREST AND PENALTIES	625,000.00	180,372.09	444,627.91	71.14
CABLE FRANCHISE FEES	1,039,800.00	83,096.50	956,703.50	92.01
TOTAL TAXES, INTEREST AND PENALTIES	1,712,300.00	300,581.24	1,411,718.76	82.45
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,910,700.00	5,469,704.02	10,440,995.98	65.62
LICENSES	397,135.00	69,640.03	327,494.97	82.46
PERMITS	3,120,900.00	752,950.53	2,367,949.47	75.87
TOTAL LICENSES AND PERMITS	19,428,735.00	6,292,294.58	13,136,440.42	67.61
INTERGOVERNMENTAL				
FEDERAL REVENUES	227,000.00	87,729.12	139,270.88	61.35
PAYMENTS IN LIEU OF TAXES	885,000.00	5.00	884,995.00	100.00
STATE REVENUES	6,344,788.00	1,226,441.89	5,118,346.11	80.67
TOTAL INTERGOVERNMENTAL	7,456,788.00	1,314,176.01	6,142,611.99	82.38
SALES AND SERVICES				
GENERAL REVENUES	115,773.00	38,113.95	77,659.05	67.08
PUBLIC SAFETY	159,800.00	51,406.35	108,393.65	67.83
HIGHWAY	505,700.00	209,519.43	296,180.57	58.57
SANITATION	25,000.00	10,555.01	14,444.99	57.78
HEALTH	-	5,529.00	(5,529.00)	-
CEMETERY, PARKS & RECREATION	218,761.00	80,153.72	138,607.28	63.36
ZONING BOARD	27,000.00	17,465.00	9,535.00	35.31
PARKING VIOLATIONS	11,000.00	6,300.00	4,700.00	42.73
COURT FINES	75,000.00	18,243.97	56,756.03	75.67
FEES	870,964.00	164,943.15	706,020.85	81.06
WITNESS FEES	95,100.00	48,683.46	46,416.54	48.81
TOTAL SALES AND SERVICES	2,104,098.00	650,913.04	1,453,184.96	69.06
OTHER REVENUE SOURCES				
INTEREST INCOME	1,529,000.00	420,343.65	1,108,656.35	72.51
FUND TRANSFERS	2,804,000.00	67,913.78	2,736,086.22	97.58
REIMBURSEMENTS	1,018,292.00	81,722.95	936,569.05	91.97
RENTALS & LEASES	804,500.00	13,830.50	790,669.50	98.28
SCHOOL CHARGEBACKS	7,902,819.00	199,911.22	7,702,907.78	97.47
MISCELLANEOUS	85,550.00	24,902.90	60,647.10	70.89
TOTAL OTHER REVENUE SOURCES	14,144,161.00	808,625.00	13,335,536.00	94.28
TOTAL	$ 44,846,082.00	$ 9,366,589.87	$ 35,479,492.13	79.11

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Year Ended June 30, 2008 And
Modified Budget FY 2009
(UNAUDITED)
Budget Basis
MNTREVCOM1

	ACTUAL FY 2008	MODIFIED BUDGET FY 09	DIFFERENCE ACTUAL 08 VS BUDGET 09	PERCENTAGE DIFFERENCE OF FY08 VS FY09
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	135,053	47,500	(87,553)	(64.83)
INTEREST AND PENALTIES	915,694	625,000	(290,694)	(31.75)
CABLE FRANCHISE FEES	1,127,633	1,039,800	(87,833)	(7.79)
TOTAL TAXES, INTEREST AND PENALTIES	2,178,380	1,712,300	(466,080)	(21.40)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,776,917	15,910,700	133,783	.85
LICENSES	480,927	397,135	(83,792)	(17.42)
PERMITS	2,073,582	3,120,900	1,047,318	50.51
TOTAL LICENSES AND PERMITS	18,331,426	19,428,735	1,097,309	5.99
INTERGOVERNMENTAL				
FEDERAL REVENUES	285,420	227,000	(58,420)	(20.47)
PAYMENTS IN LIEU OF TAXES	1,252,962	885,000	(367,962)	(29.37)
STATE REVENUES	6,378,907	6,344,788	(34,119)	(.53)
TOTAL INTERGOVERNMENTAL	7,917,289	7,456,788	(460,501)	(5.82)
SALES AND SERVICES				
GENERAL REVENUES	147,997	115,773	(32,224)	(21.77)
PUBLIC SAFETY	173,458	159,800	(13,658)	(7.87)
HIGHWAY	575,246	505,700	69,546	12.09
SANITATION	24,351	25,000	649	2.67
HEALTH	13,005	-	(13,005)	(100.00)
CEMETERY, PARKS & RECREATION	315,924	218,761	(97,163)	(30.76)
ZONING BOARD	28,855	27,000	(1,855)	(6.43)
PARKING VIOLATIONS	12,065	11,000	(1,065)	(8.83)
COURT FINES	34,817	75,000	40,183	115.41
FEES	870,805	870,964	159	.02
WITNESS FEES	94,039	95,100	1,061	1.13
TOTAL SALES AND SERVICES	2,290,562	2,104,098	(186,464)	(8.14)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,127,255	1,529,000	(598,255)	(28.12)
FUND TRANSFERS	1,701,497	2,804,000	1,102,502	64.80
REIMBURSEMENTS	950,059	1,018,292	68,233	7.18
RENTALS & LEASES	799,448	804,500	5,052	.63
SCHOOL CHARGEBACKS	7,955,934	7,902,819	(53,115)	(.67)
MISCELLANEOUS	86,684	85,550	(1,134)	(1.31)
TOTAL OTHER REVENUE SOURCES	13,620,878	14,144,161	523,282	3.84
TOTAL	$ 44,338,536	$ 44,846,082	$ 507,545	1.14

City of Manchester, New Hamphire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Four Months Ended October 31, 2008 and 2007
(UNAUDITED)
Budget Basis
MNTREVCOM2

	4 MONTHS ACTUAL FY 2008	4 MONTHS ACTUAL FY 2009	DIFFERENCE ACTUAL 08 VS ACTUAL 09	PERCENTAGE DIFFERENCE OF FY08 VS FY09
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	8,136	37,112	28,976	356.15
INTEREST AND PENALTIES	135,124	180,372	45,248	33.49
CABLE FRANCHISE FEES	76,659	83,096	6,437	8.40
TOTAL TAXES, INTEREST AND PENALTIES	219,919	300,581	80,662	36.68
LICENSES AND PERMITS				
AUTO REGISTRATIONS	5,616,357	5,469,704	(146,652)	(2.61)
LICENSES	56,737	69,640	12,903	22.74
PERMITS	842,493	752,950	(89,542)	(10.63)
TOTAL LICENSES AND PERMITS	6,515,587	6,292,294	(223,292)	(3.43)
INTERGOVERNMENTAL				
FEDERAL REVENUES	-	87,729	87,729	-
PAYMENTS IN LIEU OF TAXES	-	5	5	-
STATE REVENUES	822,702	1,226,441	403,739	49.07
TOTAL INTERGOVERNMENTAL	822,702	1,314,176	491,474	59.74
SALES AND SERVICES				
GENERAL REVENUES	57,122	38,113	(19,008)	(33.28)
PUBLIC SAFETY	60,612	51,406	(9,205)	(15.19)
HIGHWAY	305,976	209,519	(96,456)	(31.52)
SANITATION	6,188	10,555	4,367	70.57
HEALTH	4,579	5,529	950	20.75
CEMETERY, PARKS & RECREATION	117,626	80,153	(37,472)	(31.86)
ZONING BOARD	10,610	17,465	6,855	64.61
PARKING VIOLATIONS	5,400	6,300	900	16.67
COURT FINES	18,978	18,243	(734)	(3.87)
FEES	225,793	164,943	(60,849)	(26.95)
WITNESS FEES	38,770	48,683	9,913	25.57
TOTAL SALES AND SERVICES	851,654	650,913	(200,740)	(23.57)
OTHER REVENUE SOURCES				
INTEREST INCOME	1,072,854	420,343	(652,510)	(60.82)
FUND TRANSFERS	-	67,913	67,913	-
REIMBURSEMENTS	175,888	81,722	(94,165)	(53.54)
RENTALS & LEASES	11,945	13,830	1,885	15.78
SCHOOL CHARGEBACKS	197,794	199,911	2,117	1.07
MISCELLANEOUS	21,805	24,902	3,097	14.21
TOTAL OTHER REVENUE SOURCES	1,480,286	808,625	(671,661)	(45.37)
TOTAL	$ 9,890,148	$ 9,366,589	$ (523,558)	(5.29)

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the four months ended October 31, 2008
(unaudited)

Object Code Description	2009 Revised Budget *	July - September 2009 Activity	2009 Balance
Charges for Services Total	1,855,693	377,694	1,477,999
Licenses & Permits Total	2,488,410	745,861	1,742,549
Interest Total	103,000	621	102,379
Other Revenue Total	1,409,500	356,995	1,052,505
Transfer in	-	500,000	(500,000)
Grand Total	5,886,603	1,994,171	3,892,432
Salaries & Wages Total	679,855	218,542	461,313
Employee Benefits Total	334,520	108,308	226,212
Purchased Professional Services Total	15,000	5,633	9,367
Purchased Property Services Total	769,900	124,661	645,239
Other Purchased Services Total	62,850	43,011	19,839
Supplies & Materials Total	130,800	68,681	62,119
Miscellaneous Total	799,000	585,607	213,393
Non-Departmental Total	973,982	115,348	858,634
Miscellaneous-Reimburse City Total	2,154,000	-	2,154,000
Grand Total	5,919,907	1,269,791	4,650,117
Excess (deficit) of revenues over expenditures	(33,304)	724,381	(757,685)

* Revised Budget includes $807 K of CIP appropriations

CITY OF MANCHESTER
Finance Department

William E. Sanders
Finance Officer

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CITY CLERK'S OFFICE

November 10, 2008

Committee on Accounts, Enrollment and Revenue Administration
C/O Mr. Matthew Normand, Deputy 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 over 90 days but less than 1 year
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.

One City Hall Plaza • Manchester, New Hampshire 03101 • (603) 624-6460 • FAX: (603) 624-6549
E-mail: Finance@ManchesterNH.gov • Website: www.manchesternh.gov

Legend

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

Fund	Name
0101	General
0204	CDBG
0205	Grants
0301	Capital Projects
0801	EPD
0805	Airport
0807	Recreation
0809	Parking

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		000004554	AMERICAN BROKERS CONDUIT	08/06/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/06/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/05/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/05/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/04/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/04/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/03/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/03/31	80941	Finance Charge		1.20	1.20	90	80941
							TOTAL	9.60	9.60		
							CUSTOMER TYPE TOTAL	9.60	9.60		
							FUND TOTAL	9.60	9.60		
10	0101	000001819	STATE OF NH STATE TREASURER	08/06/02	10083	Meals & Rooms Tax Rev	9896468	454,927.00	454,927.00	90	
							TOTAL	454,927.00	454,927.00		
							CUSTOMER TYPE TOTAL	454,927.00	454,927.00		
13		000002557	MANCHESTER WATER WORKS	08/06/20	13926	APPLICATION DEVELOPMENT	9897023	608.46	608.46	90	SALARY & FRINGE
							TOTAL	608.46	608.46		
							CUSTOMER TYPE TOTAL	608.46	608.46		
19		000002561	MANCHESTER AIRPORT	08/06/30	19260	Unemploy feb 2008	9897266	1,708.00	1,708.00	90	r. frasier
			MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb april 2008	9897269	1,708.00	1,708.00	90	r. frasier
			MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb mar 2008	9897268	2,135.00	2,135.00	90	r. frasier
							TOTAL	5,551.00	5,551.00		
		000010816	COLAVITO, JANE	06/10/24	4A212	Health-School Dental Ins	9880814	170.12	170.12	90	July and Aug 06
			COLAVITO, JANE	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		
		000010817	GIBEAULT, CHERYL	06/10/25	4A212	Health-School Dental Ins	9880817	170.12	170.12	90	Bal due for July and Aug
			GIBEAULT, CHERYL	06/10/25	41211	Health-School Health Ins	9880817	1,813.28	1,813.28	90	Bal due for July and Aug
							TOTAL	1,983.40	1,983.40		

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							CUSTOMER TYPE TOTAL	9,632.26	9,632.26		
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	163.20	163.20	90	ALARM, SECURITY CALLS
			SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	448.80	448.80	90	ALARM SECURITY CALLS
							TOTAL	612.00	612.00		
		000004100	MCDONOUGH SCHOOL	06/03/08	21591	Custodial Contract Manpwr	9874908	75.57	75.57	90	CUST SVS SCHOOL SOCIAL
			MCDONOUGH SCHOOL	06/03/08	21928	Custodial Indirect Cost	9874908	11.93	11.93	90	ADMINISITRATIVE FEES
							TOTAL	87.50	87.50		
		000007995	MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	314.56	314.56	90	Memorial School
			MISS GREATER MANCHESTER SCHOLA	03/05/12	21928	Custodial Indirect Cost	9843246	21.44	21.44	90	ADMINISTRATIVE FEES
							TOTAL	336.00	336.00		
		000008022	NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
			NH BRIDGE ASSOCIATION	03/06/02	21928	Custodial Indirect Cost	9843913	14.74	14.74	90	ADMINISTRATIVE FEES
							TOTAL	231.00	231.00		
		000008820	US LACROSS - NH CHAPTER	04/06/10	21591	Custodial Contract Manpwr	9855325	102.00	102.00	90	CUST SVS REEREE TRAINING
			US LACROSS - NH CHAPTER	04/06/10	21928	Custodial Indirect Cost	9855325	13.00	13.00	90	ADMINISTRATIVE FEES
							TOTAL	115.00	115.00		
		000011362	DANCE OVATIONS	08/06/24	21591	Custodial Contract Manpwr	9897077	534.72	534.72	90	DANCE COMPETITION
			DANCE OVATIONS	08/06/24	21928	Custodial Indirect Cost	9897077	65.28	65.28	90	ADMINISTRATIVE FEES
							TOTAL	600.00	600.00		
							CUSTOMER TYPE TOTAL	1,981.50	1,981.50		
30		000000176	NORRIS INC	08/04/25	30486	FA System Insp. 4/16/08	9895491	100.00	14.60	90	860 S PORTER ST., + 1 HR.
							TOTAL	100.00	14.60		
		000000523	MT CARMEL NURSING HOME	08/01/01	30485	Fire Alarm User Fee	9892132	480.00	82.03	90	235 MYRTLE ST., BOX #2851
							TOTAL	480.00	82.03		
		000001378	CT HARVARD TRUST	08/01/01	30485	Fire Alarm User Fee	9892213	480.00	52.53	90	640 HARVARD, BOX #4163
							TOTAL	480.00	52.53		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101	000001776	STAPLES	08/01/01	30485	Fire Alarm User Fee	9892259	480.00	480.00	90	1583 S WILLOW,BOX #4675M1
							TOTAL	480.00	480.00		
		000002034	TOYS R US	07/04/04	30483	False Alarm Fee-2006	9885318	50.00	8.33	90	2 KELLER AVE., 1 CALL
							TOTAL	50.00	8.33		
		000002738	MARTEL RACING	08/01/01	30485	Fire Alarm User Fee	9892375	480.00	69.40	90	232 S MAIN ST., BOX#6315
							TOTAL	480.00	69.40		
		000004651	BANK OF AMERICA	08/01/01	30485	Fire Alarm User Fee	9892441	480.00	480.00	90	728 MASSABESIC, BOX#3991
							TOTAL	480.00	480.00		
		000005905	MCI WORLDCOM	06/10/04	30505	Hazardous Mat Insp Fee	9880243	100.00	16.95	90	1 WALL ST.
							TOTAL	100.00	16.95		
		000007137	JOSHUA IRREVOCABLE TRUST	08/01/01	30485	Fire Alarm User Fee	9892546	480.00	57.22	90	168 MERRIMACK, BOX 3437
							TOTAL	480.00	57.22		
		000007532	MORGAN SELF STORAGE	08/03/24	30483	False Alarm Fee-2007	9894743	50.00	50.00	90	400 BEDFORD ST. 1 CALL
			MORGAN SELF STORAGE	08/01/01	30485	Fire Alarm Fee #8272	9892565	480.00	24.13	90	400 BEDFORD ST.
							TOTAL	530.00	74.13		
		000009758	BCG INVESTMENTS LLC	08/03/24	30483	False Alarm Fee-2007	9894747	350.00	46.75	90	173 MERRIMACK ST.,6 CALLS
							TOTAL	350.00	46.75		
		000010218	GFI MANCHESTER RIVERFRONT LLC	08/01/01	30485	Fire Alarm Fee, BOX#9113	9892646	480.00	80.65	90	55 RIVERFRONT DR.
							TOTAL	480.00	80.65		
		000011033	DRISCOLL, SEAN	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 & PLAMER 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		
		000011038	PAN AM RAILWAYS	07/05/03	30619	FIRE EXPENSES 4/23/07	9885997	546.00	37.46	90	42 GALLONS CLASS A FOAM
							TOTAL	546.00	37.46		

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							CUSTOMER TYPE TOTAL	5,368.04	1,832.09		
33	0101	000003036	NH HIGHWAY SAFETY	08/06/12	33130	Charge adjustment		295.45	295.45	90	Red Light Running Apr-May
			NH HIGHWAY SAFETY	08/06/12	33130	Red Light Running Apr-May	9896903	2,223.00	2,223.00	90	Cust#3036Chg#33130
							TOTAL	2,518.45	2,518.45		
							CUSTOMER TYPE TOTAL	2,518.45	2,518.45		
34		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	162.96	162.96		
		000002624	COUNTRYSIDE LTD PARTNERSHIP	08/06/25	33871	Charge adjustment		90.00	90.00	90	Police - Cruiser Rental
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	3A140	Charge adjustment		235.14	235.14	90	Regular Rate Officer's
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	3A225	Charge adjustment		31.56	31.56	90	Regular Rate Retirement
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	33237	Charge adjustment		10.20	10.20	90	Extra Detail Admin Fee
							TOTAL	366.90	366.90		
		000004430	R.D. EDMUNDS & SON	07/10/31	3A140	Regular Rate Officer's	9890239	1,920.31	77.41	90	Police Extra Detail
							TOTAL	1,920.31	77.41		
		000005238	DIG-RITE EXCAVATING	08/03/17	33216	NSF Charge - Police Admin	9894613	30.00	30.00	90	Police - Administration
			DIG-RITE EXCAVATING	07/11/28	3A140	Regular Rate Officer's	9891415	254.74	254.74	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/28	3A225	Regular Rate Retirement	9891415	34.19	34.19	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/28	33237	Extra Detail Admin Fee	9891415	11.05	11.05	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	3A140	Regular Rate Officer's	9890813	156.76	156.76	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	3A225	Regular Rate Retirement	9890813	21.04	21.04	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	33237	Extra Detail Admin Fee	9890813	6.80	6.80	90	Police Extra Detail
			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

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		1,991.41	1,991.41		
34	0101	000006730	GOOD TIMES	07/08/01	3A140	Regular Rate Officer's	9888123	344.20	144.20	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	3I140	Supervisor Rate Officer's	9888123	194.15	194.15	90	Police Extra Detail
			GOOD TIMES	07/08/01	3I225	Supervisor Rate Retiremen	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	511.10		
		000010253	RD EDMUNDS & SONS	07/09/05	3B140	Overtime Rate Officer's	9888878	52.38	52.38	90	Police Extra Detail
						TOTAL		52.38	52.38		
		000010663	TYREE MAINTENANCE CO	06/07/19	3B140	Overtime Rate Officer's	9878187	107.32	22.58	90	Police Extra Detail
			TYREE MAINTENANCE CO	06/07/19	3B225	Overtime Rate Retirement	9878187	11.50	11.50	90	Police Extra Detail
						TOTAL		118.82	34.08		
		000010737	SEALTIGHT	06/10/03	3A140	Regular Rate Officer's	9880144	176.30	176.30	90	Police Extra Detail
			SEALTIGHT	06/10/03	33237	Extra Detail Admin Fee	9880144	8.50	8.50	90	Police Extra Detail
			SEALTIGHT	06/10/03	33931	Extra Detail Reserve Acct	9880144	18.90	18.90	90	Police Extra Detail
						TOTAL		203.70	203.70		
		000011317	SIGNATURE SIGNS	08/03/05	3A140	Regular Rate Officer's	9894441	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/03/05	3A225	Regular Rate Retirement	9894441	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/03/05	33237	Extra Detail Admin Fee	9894441	6.80	6.80	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	3A140	Regular Rate Officer's	9894047	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	3A225	Regular Rate Retirement	9894047	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	33237	Extra Detail Admin Fee	9894047	6.80	6.80	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	3A140	Regular Rate Officer's	9893874	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	3A225	Regular Rate Retirement	9893874	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	33237	Extra Detail Admin Fee	9893874	6.80	6.80	90	Police Extra Detail
						TOTAL		553.80	553.80		
		000011607	ADAMS PETROLEUM	08/06/18	3A140	Regular Rate Officer's	9897000	1,136.51	1,136.51	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3A225	Regular Rate Retirement	9897000	152.54	152.54	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3B140	Overtime Rate Officer's	9897000	357.18	357.18	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3B225	Overtime Rate Retirement	9897000	47.94	47.94	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	33237	Extra Detail Admin Fee	9897000	59.50	59.50	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3A140	Regular Rate Officer's	9896873	2,762.90	2,762.90	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3A225	Regular Rate Retirement	9896873	370.83	370.83	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3B140	Overtime Rate Officer's	9896873	506.01	506.01	90	Police Extra Detail

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000011607	ADAMS PETROLEUM	08/06/11	3B225	Overtime Rate Retirement	9896873	67.92	67.92	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	33237	Extra Detail Admin Fee	9896873	134.30	134.30	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3A140	Regular Rate Officer's	9896440	1,018.94	1,018.94	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3A225	Regular Rate Retirement	9896440	136.76	136.76	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3B140	Overtime Rate Officer's	9896440	208.36	208.36	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3B225	Overtime Rate Retirement	9896440	27.97	27.97	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	33237	Extra Detail Admin Fee	9896440	50.15	50.15	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3A140	Regular Rate Officer's	9896318	2,684.52	2,684.52	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3A225	Regular Rate Retirement	9896318	326.12	326.12	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3B140	Overtime Rate Officer's	9896318	744.13	744.13	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3B225	Overtime Rate Retirement	9896318	99.88	99.88	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	33237	Extra Detail Admin Fee	9896318	137.70	137.70	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	33931	Extra Detail Reserve Acct	9896318	34.19	34.19	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3A140	Regular Rate Officer's	9896219	3,291.96	3,291.96	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3A225	Regular Rate Retirement	9896219	441.84	441.84	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3B140	Overtime Rate Officer's	9896219	952.48	952.48	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3B225	Overtime Rate Retirement	9896219	127.84	127.84	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	33237	Extra Detail Admin Fee	9896219	170.00	170.00	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	3A140	Regular Rate Officer's	9896179	156.76	156.76	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	3A225	Regular Rate Retirement	9896179	21.04	21.04	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	33237	Extra Detail Admin Fee	9896179	6.80	6.80	90	Police Extra Detail
							TOTAL	16,233.07	16,233.07		
							CUSTOMER TYPE TOTAL	22,314.45	20,186.81		
35		000002266	LIBERTY MUTUAL INSURANCE	07/08/08	33231	07-58546 Emily Walsh	9888454	11.00	11.00	90	Police - Accident Reports
							TOTAL	11.00	11.00		
		000006413	LMC TOWING	08/06/18	33746	May Towing Fee	9897006	95.00	95.00	90	
							TOTAL	95.00	95.00		
		000007134	PUBLIC SERVICE OF NH	08/04/30	33231	07-28176 GOFFSTON BACK RD	9895587	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000007920	CINCINNATI INS CO	07/06/07	33231	07-36915 accurate air	9886986	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000008248	NATIONWIDE INS CO	08/05/07	33231	08-4986 DANA MURDOCK	9896004	2.00	2.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/05/07	33231	08-7458 LAURA BURNS	9896004	1.00	1.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/04/09	33231	08-1080 PHYLLIS COTE	9895269	9.00	9.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/03/05	33231	08-3569 MICHAEL MCCARTHY	9894457	1.00	1.00	90	Police - Accident Reports

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		13.00	13.00		
35	0101	000009693	ROBINS, GAB	07/10/18	33231	07-081271 MUSAT ENTERPR	9890022	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
		000011655	KILEY COPANI & CRANNEY	08/06/12	33231	07-6656 Gisele St Arnault	9896895	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
						CUSTOMER TYPE TOTAL		159.00	159.00		
36		000000826	PROGRESSIVE INSURANCE CO	04/08/24	33238	04-57789	9857668	30.00	20.00	90	Police - Records
						TOTAL		30.00	20.00		
						CUSTOMER TYPE TOTAL		30.00	20.00		
41		000008096	MOORE CENTER SERVICES INC	08/05/06	41252	MAR&APR08 TB TEST FEE	9895963	70.00	70.00	90	SEE ATTACHED DETAILS
						TOTAL		70.00	70.00		
		000010539	DR. RAMESH DURVASULA	06/07/12	41890	Cab Services on 6/27/06	9878048	28.00	28.00	90	Dentist w/Heart
						TOTAL		28.00	28.00		
						CUSTOMER TYPE TOTAL		98.00	98.00		
50		000001021	R H WHITE CONSTRUCTION CO	08/06/04	50906	Conduit Repair	9896402	2,107.86	2,107.86	90	
						TOTAL		2,107.86	2,107.86		
		000002568	MANCHESTER RISK MANAGEMENT	08/06/18	5A110	SAFETY AWARD FY'08	9897017	360.00	360.00	90	Sewer
			MANCHESTER RISK MANAGEMENT	08/06/18	5B110	SAFETY AWARD FY'08	9897017	120.00	120.00	90	Engineering
			MANCHESTER RISK MANAGEMENT	08/06/18	5C110	SAFETY AWARD FY'08	9897017	330.00	330.00	90	Highway/Construction
			MANCHESTER RISK MANAGEMENT	08/06/18	5F110	SAFETY AWARD FY'08	9897017	300.00	300.00	90	Refuse
			MANCHESTER RISK MANAGEMENT	08/06/18	5G110	SAFETY AWARD FY'08	9897017	330.00	330.00	90	Garage
			MANCHESTER RISK MANAGEMENT	08/06/18	5J110	SAFETY AWARD FY'08	9897017	60.00	60.00	90	Drop Off
			MANCHESTER RISK MANAGEMENT	08/06/18	5L110	SAFETY AWARD FY'08	9897017	360.00	360.00	90	Traffic
			MANCHESTER RISK MANAGEMENT	08/06/18	50110	SAFETY AWARD FY'08	9897017	150.00	150.00	90	Administration
						TOTAL		2,010.00	2,010.00		
		000003146	LAMONTHE'S CARPET AND FLOORING	07/08/30	50363	Drop-Off Center Revenue	9888783	12.00	12.00	90	212357 8/23/07

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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	
50	0101	000003146	LAMONTHE'S CARPET AND FLOORING	07/07/31	50363	Drop-Off Center Revenue	9888364	9.00	9.00	90	209768	7/13/07
			LAMONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	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			
		000003211	MACLEOD, WAYNE	08/04/25	50363	Drop-Off Center Revenue	9895523	87.00	87.00	90	222265	4/24/08
							TOTAL	87.00	87.00			
		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			
		000007261	ALT MANAGEMENT	07/12/18	50363	Drop-Off Center Revenue	9891959	25.50	25.50	90	218281	12/14/07
			ALT MANAGEMENT	07/12/18	50363	Drop-Off Center Revenue	9891959	25.50	25.50	90	218284	12/14/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	30.00	30.00	90	218242	12/13/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	34.50	34.50	90	218248	12/13/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	39.00	39.00	90	218197	12/12/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	39.00	39.00	90	218205	12/12/07
			ALT MANAGEMENT	07/12/10	50363	Drop-Off Center Revenue	9891850	15.00	15.00	90	218043	12/7/07
			ALT MANAGEMENT	07/12/07	50363	Drop-Off Center Revenue	9891850	19.50	19.50	90	217988	12/6/07
			ALT MANAGEMENT	07/12/06	50363	Drop-Off Center Revenue	9891850	18.00	18.00	90	217915	12/4/07
			ALT MANAGEMENT	07/12/06	50363	Drop-Off Center Revenue	9891850	22.50	22.50	90	217941	12/5/07
			ALT MANAGEMENT	07/11/19	50363	Drop-Off Center Revenue	9890744	34.50	34.50	90	217131	11/16/07
			ALT MANAGEMENT	07/11/16	50363	Drop-Off Center Revenue	9890744	21.00	21.00	90	217032	11/14/07
			ALT MANAGEMENT	07/11/16	50363	Drop-Off Center Revenue	9890744	57.00	57.00	90	217087	11/15/07
							TOTAL	381.00	381.00			
		000007423	STAHLEY, 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	07/12/19	50363	Drop-Off Center Revenue	9892057	33.00	33.00	90	218323	12/18/07
			THE VINYL DECISION LLC	07/11/13	50363	Drop-Off Center Revenue	9890684	27.00	27.00	90	216794	11/9/07
			THE VINYL DECISION LLC	07/11/05	50363	Drop-Off Center Revenue	9890574	12.00	12.00	90	216490	11/3/07
			THE VINYL DECISION LLC	07/11/02	50363	Drop-Off Center Revenue	9890574	28.50	28.50	90	216112	10/29/07
			THE VINYL DECISION LLC	07/10/25	50363	Drop-Off Center Revenue	9890196	22.50	22.50	90	215909	10/24/07
			THE VINYL DECISION LLC	07/10/15	50363	Drop-Off Center Revenue	9889958	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

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	165.00	165.00		
50	0101	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		
		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	50229	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
							TOTAL	619.01	612.01		
		000008751	D & F BUILDERS	07/07/30	50363	Drop-Off Center Revenue	9888065	96.00	96.00	90	210643 7/26/07
			D & F BUILDERS	07/07/30	50363	Drop-Off Center Revenue	9888065	157.50	157.50	90	210600 7/26/07
			D & F BUILDERS	07/07/26	50363	Drop-Off Center Revenue	9888065	55.50	55.50	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

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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
50	0101	000008751	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	07/07/12	50363	Drop-Off Center Revenue	9887837	219.00	219.00	90	209476 7/9/07
			D & F BUILDERS	07/07/09	50363	Drop-Off Center Revenue	9887725	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	07/06/27	50363	Drop-Off Center Revenue	9887346	256.50	110.13	90	208650 6/25/07
							TOTAL	3,249.00	3,102.63		
		000008904	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		
		000010124	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
							TOTAL	519.12	499.12		
		000010626	CORCORAN ENVIRONMENTAL	08/06/26	50872	Lease Payment	9897165	9,750.00	9,750.00	90	June 2008
			CORCORAN ENVIRONMENTAL	08/03/28	50872	Lease Payment	9894771	9,750.00	9,750.00	90	March 2008
			CORCORAN ENVIRONMENTAL	08/01/03	50872	Lease Payment	9892790	6,500.00	6,500.00	90	December 2007
			CORCORAN ENVIRONMENTAL	07/09/28	50872	Lease Payment	9889444	6,500.00	6,500.00	90	September 2007
							TOTAL	32,500.00	32,500.00		
		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

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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
50	0101	000010666	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	TKT#194908 9-14-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	10.50	10.50	90	TKT#194897 9-14-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	19.50	19.50	90	tkt#194813 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	24.00	24.00	90	tkt#194829 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	30.00	30.00	90	tkt#194805 9-13-06
			CLIFFSIDE CONSTRUCTION	06/09/18	50363	Drop-Off Center Revenue	9879687	79.50	79.50	90	TKT#194873 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		
		000010826	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		
		000010829	J.T. WRIGHT EXCAVATION	06/10/26	5G130	175 Utility Insp OT-.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		
		000011085	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		

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	000011184	MILLS, RONALD G II	07/09/04	50216	NSF Charge - Highway	9888831	30.00	9.84	90	CK# 833 dated 8/13/07
						TOTAL		30.00	9.84		
		000011191	LEPINE, WILLIAM F JR	07/09/06	50216	NSF Charge - Highway	9889122	30.00	30.00	90	CK# 120 dated 8/15/07
			LEPINE, WILLIAM F JR	07/09/06	50801	Toter Project	9889122	92.00	92.00	90	2 95 gal toters @ $46 ea
			LEPINE, 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		
		000011249	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		
		000011605	RABY, PETER M	08/05/09	50363	Drop-Off Center Revenue	9896057	279.50	279.50	90	223040 5/6/08
						TOTAL		279.50	279.50		
		000011697	DEBELIS, ARTHUR	08/06/30	50363	Drop-Off Center Revenue	9897291	61.50	61.50	90	226246 6/27/08
						TOTAL		61.50	61.50		
						CUSTOMER TYPE TOTAL		47,845.84	47,357.31		
51		000010679	SMITH, MARK	06/09/13	52361	Equipment	9879633	16.74	16.74	90	
			SMITH, MARK	06/09/12	5B130	Labor-Signal Repair	9879633	184.55	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	606.32	606.32	90	
			SMITH, MARK	06/09/12	52918	Admin Repair Fee	9879633	181.27	181.27	90	
						TOTAL		1,005.21	985.21		
		000010815	RCS TRUCKING-ERIC DAVIDSON	06/10/25	5B130	Labor-Signal Repair	9881301	120.71	120.71	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5E110	Labor-Signal Repair	9881301	24.01	24.01	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5E130	Labor-Signal Repair	9881301	108.05	108.05	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	50361	Equipment	9881301	15.77	15.77	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	52361	Equipment	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	5B682	Materials - Signs	9881300	51.90	51.90	90	
			QUICKLAND LLC	06/10/26	5C682	Materials - Signals	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	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		975.56	975.56		
51	0101	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		
		000010975	GILBERT, HARWOOND	07/03/22	5B130	Labor-Sign Repair	9885139	155.89	155.89	90	
			GILBERT, HARWOOND	07/03/22	5B682	Materials - Signs	9885139	30.30	30.30	90	
			GILBERT, HARWOOND	07/03/22	52361	Equipment	9885139	3.99	3.99	90	
			GILBERT, HARWOOND	07/03/22	52918	Admin Repair Fee	9885139	41.84	41.84	90	
						TOTAL		232.02	232.02		
		000011312	PERRY, DAVID	07/11/16	5C682	Materials - Signal Pole	9890784	372.35	372.35	90	
			PERRY, DAVID	07/11/16	52361	Equipment	9890784	16.74	16.74	90	
			PERRY, DAVID	07/11/16	52918	Admin Repair Fee	9890784	112.34	112.34	90	
			PERRY, DAVID	07/11/16	52921	Labor-Signal Repair	9890784	121.56	121.56	90	
						TOTAL		622.99	622.99		
						CUSTOMER TYPE TOTAL		3,780.14	3,760.14		
52		000006981	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		
		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	30.00	90	
						TOTAL		80.00	70.00		
		000008450	CONNOLLY, JESSICA	04/10/19	5A646	Downtown On-Street Permit	9859247	40.00	40.00	90	
			CONNOLLY, JESSICA	04/09/16	5A646	Downtown On-Street Permit	9858320	40.00	40.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008450	CONNOLLY, JESSICA	04/08/19	5A646	Downtown On-Street Permit	9857491	40.00	40.00	90	
			CONNOLLY, JESSICA	04/07/19	5A646	Downtown On-Street Permit	9856640	40.00	40.00	90	
			CONNOLLY, JESSICA	04/06/17	5A646	Downtown On-Street Permit	9855723	35.00	35.00	90	
			CONNOLLY, JESSICA	04/05/17	5A646	Downtown On-Street Permit	9854785	35.00	35.00	90	
							TOTAL	230.00	230.00		
		000008640	VANASSE, MICHAEL	04/02/26	ZZZ01	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	
			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	06/02/22	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		

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	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	JOPPIE, JEFF	07/10/02	B3862	Violation 1st Offnse-Fire	9889504	45.00-	45.00-	90	
						TOTAL		45.00-	45.00-		
						CUSTOMER TYPE TOTAL		5,185.96	5,017.58		
65		000000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65998	Schl Grounds March 2006	9875613	7,040.78	38.41	90	
						TOTAL		7,040.78	38.41		
		000002073	SWEENEY POST AM LEGION	08/06/30	65457	Baseball	9897404	375.00	10.00	90	
						TOTAL		375.00	10.00		
		000010871	TRINITY HIGH SCHOOL-ICE	08/06/30	65457	Baseball	9897408	75.00	75.00	90	
						TOTAL		75.00	75.00		
		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	
						TOTAL		1,250.00	1,250.00		
		000011401	STEP IT UP FOR CLIMATE CHANGE	07/12/29	6A130	Parks OT Reimbursement	9892772	70.83	70.83	90	vets park
			STEP IT UP FOR CLIMATE CHANGE	07/12/29	6A230	Parks FICA Reimbursement	9892772	5.42	5.42	90	
			STEP IT UP FOR CLIMATE CHANGE	07/12/29	6B927	P&R Salary Reimbursement	9892772	43.75	43.75	90	
						TOTAL		120.00	120.00		

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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
						CUSTOMER TYPE TOTAL		8,935.78	1,568.41		
						FUND TOTAL		563,384.88	549,667.01		
33	0205	000003275	NH ATTORNEY GENERAL'S OFFICE	08/06/30	33097	410708DTF Apr-Jun08	9897252	9,151.50	9,151.50	90	Cust#3275 Chg#33097
			NH ATTORNEY GENERAL'S OFFICE	08/04/11	33097	410708DTF Jan-Mar08	9895288	9,151.50	9,151.50	90	Cust#3275 Chg#33097
						TOTAL		18,303.00	18,303.00		
						CUSTOMER TYPE TOTAL		18,303.00	18,303.00		
65		000008132	FEMA	08/06/30	65065	FEMA - Bass Island	9897812	7,142.24	7,142.24	90	
			FEMA	08/06/30	65065	FEMA-Pisc Flood #2 Fed Sh	9897811	19,595.48	19,595.48	90	
			FEMA	08/06/30	65065	Pisc Flood #1 Fed Share	9897811	191,670.59	191,670.59	90	
			FEMA	08/06/30	65996	State Share Bass Island	9897812	6,535.03	6,535.03	90	
			FEMA	08/06/30	65996	State Share Flood #1	9897811	80,785.52	80,785.52	90	
						TOTAL		305,728.86	305,728.86		
						CUSTOMER TYPE TOTAL		305,728.86	305,728.86		
						FUND TOTAL		324,031.86	324,031.86		
27	0801	000002568	MANCHESTER RISK MANAGEMENT	08/06/30	27999	Safety Awards	9897207	330.00	330.00	90	11 @ $30.00 each
						TOTAL		330.00	330.00		
		000006124	DANS SEPTIC INSPECTION	06/06/30	27999	5 months Interest due on	9877891	893.20	893.20	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 2243-2251
			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	2,502.60	90	Trk#33: Tix Various
						TOTAL		16,802.22	9,424.15		
		000007499	PORTABLE PRIVIES INC	08/06/04	27137	Permit Renewals	9896458	10.00	10.00	90	Trk #: 14
						TOTAL		10.00	10.00		

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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
						CUSTOMER TYPE TOTAL		17,142.22	9,764.15		
						FUND TOTAL		17,142.22	9,764.15		
25	0805	000003440	BOSTON CARS/CAREY LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516619	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000003565	CAVU INC	07/07/02	25142	Aircraft Parking	02514329	135.00	135.00	90	
						TOTAL		135.00	135.00		
		000003713	GEORGE'S SHUTTLE SERVICE INC	08/06/02	25148	Non-Airline Space Rent	02516673	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000003736	HERTZ CORP-PROP & CONCESSION	08/06/30	25161	Customer Facility Charge	02517259	64,995.75	.01	90	
			HERTZ CORP-PROP & CONCESSION	08/05/30	25153	Rental Cars	02517032	101,161.81	1,409.10	90	
						TOTAL		166,157.56	1,409.11		
		000003797	L & M VENDING & AMUSEMENT CO	08/06/30	25154	Vending Machines	02517264	138.80	42.12	90	
			L & M VENDING & AMUSEMENT CO	08/05/30	25154	Vending Machines	02517037	137.25	137.25	90	
			L & M VENDING & AMUSEMENT CO	08/05/30	25154	Vending Machines	02517037	1,842.02	175.35	90	
			L & M VENDING & AMUSEMENT CO	08/05/13	25154	Vending Machines	9896069	216.16	216.16	90	Aviation - Administration
			L & M VENDING & AMUSEMENT CO	08/04/30	25154	Vending Machines	02516816	122.93	122.93	90	
			L & M VENDING & AMUSEMENT CO	08/04/30	25154	Vending Machines	02516816	1,849.20	182.53	90	
			L & M VENDING & AMUSEMENT CO	08/03/31	25154	Vending Machines	02516401	129.38	129.38	90	
			L & M VENDING & AMUSEMENT CO	08/03/31	25154	Vending Machines	02516401	2,174.40	507.73	90	
						TOTAL		6,610.14	1,513.45		
		000003828	QUANTEM AVIATION SERVICES	08/07/02	25163	Badge Fees	02517101	20.00	20.00	90	
			QUANTEM AVIATION SERVICES	08/07/02	25165	Fingerprinting Fees	02517101	54.00	54.00	90	
			QUANTEM AVIATION SERVICES	08/07/02	25646	Parking Permits	02517101	10.00	10.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	1,218.00	1,218.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	1,495.72	1,495.72	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	6,370.00	6,370.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	25159	Percentage of Gross	02517270	899.27	899.27	90	
						TOTAL		10,066.99	10,066.99		
		000003874	VANGUARD CAR RENTAL/ NATIONAL	08/04/12	25200	Security Deposits	02516268	40.00	40.00	90	
			VANGUARD CAR RENTAL/ NATIONAL	08/04/12	25646	Parking Permits	02516268	10.00	10.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	50.00	50.00		
25	0805	000003927	PROFESSIONAL DRIVERS INC	08/06/02	25148	Non-Airline Space Rent	02516742	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000004001	STATE GRANTS	08/06/10	25117	FAA Reimbursements- State	02516973	25,724.46	25,724.46	90	
							TOTAL	25,724.46	25,724.46		
		000004011	STRUB, DONALD	07/07/02	25142	Aircraft Parking	02514343	135.00	135.00	90	
							TOTAL	135.00	135.00		
		000004725	NORTHWEST AIRLINES	07/08/22	25864	Security Response Fee	02514531	200.00	200.00	90	
							TOTAL	200.00	200.00		
		000004917	C & C LIMOUSINE SERVICE	08/06/02	25148	Non-Airline Space Rent	02516624	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005143	FEDERAL GRANTS 1999	08/06/10	25030	FAA Reimbursements - Fed	02516972	385,867.00	385,867.00	90	
			FEDERAL GRANTS 1999	08/05/30	25030	FAA Reimbursements - Fed	02516962	341,347.00	195,764.00	90	
							TOTAL	727,214.00	581,631.00		
		000005265	NEW ENGLAND LIVERY	08/06/02	25148	Non-Airline Space Rent	02516721	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005335	HUDSON - MANCHESTER, LL	08/06/30	2B439	Maint & Repair Terminal	02517283	2,205.64	2,205.64	90	
							TOTAL	2,205.64	2,205.64		
		000005352	LARO SERVICE SYSTEMS INC	08/06/23	25200	Security Deposits	02517020	40.00	40.00	90	
			LARO SERVICE SYSTEMS INC	08/06/23	25646	Parking Permits	02517020	10.00	10.00	90	
							TOTAL	50.00	50.00		
		000005622	OLIVERY	08/06/02	25148	Non-Airline Space Rent	02516728	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005991	FAIRPOINT COMMUNICATIONS	08/05/30	25151	Telephone	02517051	67.50	67.50	90	
			FAIRPOINT COMMUNICATIONS	08/05/02	25163	Badge Fees	02516460	30.00	10.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		97.50	77.50		
25	0805	000006071	HOBBS, FREDERICK (RICK)	08/01/15	25142	Aircraft Parking	02515647	135.00	135.00	90	
						TOTAL		135.00	135.00		
		000006110	ACTION LIMO SERVICE	08/06/02	25148	Non-Airline Space Rent	02516590	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006199	PROFESSIONAL LIVERY	08/06/02	25148	Non-Airline Space Rent	02516743	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006349	PANTAGES TRANSIT CO INC	08/06/02	25148	Non-Airline Space Rent	02516731	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000006397	SPENCE TRANS DBA MARLBORO	08/06/02	25148	Non-Airline Space Rent	02516765	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000007346	JMT PROPERTIES LLC	08/06/02	25840	Airpark Land Rents	02516861	1,016.09	.09	90	
						TOTAL		1,016.09	.09		
		000007519	DOT-FAA/TSA-AMZ-110	07/07/13	25995	Federal Grants	02514211	6,877.11	.46	90	
						TOTAL		6,877.11	.46		
		000007594	MISCELLANEOUS CUSTOMER	08/07/03	25847	Aviation - Reimbursements	02517115	372.40	372.40	90	
			MISCELLANEOUS CUSTOMER	08/06/30	2A439	Maint & Repair Indus Park	02517075	1,200.00	1,200.00	90	
			MISCELLANEOUS CUSTOMER	08/06/30	2A439	Maint & Repair Indus Park	02517075	32,190.00	32,190.00	90	
			MISCELLANEOUS CUSTOMER	08/06/30	25439	Sundry	02517071	5,180.00	5,180.00	90	
			MISCELLANEOUS CUSTOMER	08/03/10	25163	Badge Fees	02516046	375.00	375.00	90	
			MISCELLANEOUS CUSTOMER	07/12/10	25163	Badge Fees	02515353	150.00	150.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25163	Badge Fees	02515205	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25165	Fingerprinting Fees	02515205	27.00	27.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25646	Parking Permits	02515205	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	07/10/30	25864	Security Response Fee	02515041	200.00	200.00	90	
			MISCELLANEOUS CUSTOMER	07/09/11	25862	Violation 1st Offense	02514653	155.00	155.00	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	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007594	MISCELLANEOUS CUSTOMER	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	
							TOTAL	40,226.40	40,226.40		
		000007719	DUNKIN DONUTS	08/02/29	25149	Food & Beverages	9894930	1,445.02	63.77	90	Aviation - Administration
							TOTAL	1,445.02	63.77		
		000007751	CARRIAGE TOWN LIMO	08/06/02	25148	Non-Airline Space Rent	02516629	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000008031	AIR NOW (BUSINESS AIR INC)	08/06/30	25156	Landing Fees	02517213	891.00	891.00	90	
							TOTAL	891.00	891.00		
		000008214	PERSONAL AIRPORT TRANSPORTATIO	08/06/02	25148	Non-Airline Space Rent	02516734	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000008231	WOODBURY COURT LLC	08/02/28	25840	Airpark Land Rents	02515962	66.06	64.46	90	
			WOODBURY COURT LLC	08/02/28	25840	Airpark Land Rents	02515963	166.52	162.48	90	
							TOTAL	232.58	226.94		
		000008536	LINC'S LIMO SERVICE	08/06/02	25148	Non-Airline Space Rent	02516707	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000008662	BDR SERVICES	08/06/02	25148	Non-Airline Space Rent	02516608	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000008912	INDEPENDENCE AIR	06/03/15	25847	Aviation - Reimbursements	02510446	509.68	509.68	90	
			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	

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	05/10/01	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	4,032.96	90	
			INDEPENDENCE AIR	05/09/30	25847	Aviation - Reimbursements	02509471	488.14	488.14	90	
							TOTAL	59,856.34	47,086.16		
		000009585	SUNAPEE COACH LLC	08/06/02	25148	Non-Airline Space Rent	02516770	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000009940	VANGAURD CAR RENTAL / ALAMO	08/05/30	25153	Rental Cars	02517049	31,902.58	5,618.26	90	
			VANGAURD CAR RENTAL / ALAMO	07/06/29	25161	Customer Facility Charge	02514324	29,954.25	2,837.24	90	
							TOTAL	61,856.83	8,455.50		
		000009945	RRS CHARTERS, LLC	08/06/02	25148	Non-Airline Space Rent	02516756	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010006	L-3 COMMUNICATIONS SECURITY &	08/06/04	25163	Badge Fees	02516931	225.00	225.00	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	
							TOTAL	313.00	313.00		
		000010032	LUXURY CHAUFFEURED SERVICES	08/06/02	25148	Non-Airline Space Rent	02516709	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010080	VSP LIVERY SERVICE, INC.	08/06/02	25148	Non-Airline Space Rent	02516789	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010112	MICHAEL ANTHONYS LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516715	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010126	UNIVERSAL TRANSPORTATION	08/06/02	25148	Non-Airline Space Rent	02516784	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010159	MANCHESTER BAGGAGE EXPRESS	08/07/01	25152	Terminal Rent/Display	02517153	733.00	11.86	90	
							TOTAL	733.00	11.86		
		000010203	MARTINI MOTOR COACH LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516712	25.00	25.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		25.00	25.00		
25	0805	000010479	TOLLEY TRANSPORTATION, INC.	08/06/02	25148	Non-Airline Space Rent	02516780	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000010534	SSD TRANSPORTATION LLC	08/06/02	25148	Non-Airline Space Rent	02516766	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000010845	WORLDWIDE FLIGHT SERVICES	08/06/04	25163	Badge Fees	02516943	10.00	10.00	90	
			WORLDWIDE FLIGHT SERVICES	08/06/04	25163	Badge Fees	02516943	20.00	20.00	90	
			WORLDWIDE FLIGHT SERVICES	08/06/02	25166	Internet Access Fees	02516899	75.00	75.00	90	
			WORLDWIDE FLIGHT SERVICES	08/05/02	25163	Badge Fees	02516450	50.00	50.00	90	
			WORLDWIDE FLIGHT SERVICES	08/05/02	25163	Badge Fees	02516450	225.00	35.00	90	
						TOTAL		380.00	190.00		
		000010971	SHUTTLE IN STYLE	08/06/02	25148	Non-Airline Space Rent	02516760	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000011258	DANIEL CAOUETTE LIVERY SERVICE	08/06/02	25148	Non-Airline Space Rent	02516649	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000011344	MESABA AVIATION INC	08/06/30	25156	Landing Fees	02517232	8,866.24	8,866.24	90	
						TOTAL		8,866.24	8,866.24		
		000011427	RELIABLE RAYS TRANSPORTATION	08/01/23	25148	Non-Airline Space Rent	02515662	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000011612	COACH, CASSIDY	08/05/20	25148	Non-Airline Space Rent	02516565	25.00	25.00	90	
						TOTAL		25.00	25.00		
						CUSTOMER TYPE TOTAL		1,122,149.90	730,339.57		
						FUND TOTAL		1,122,149.90	730,339.57		
65	0807	000010991	PIETRZAK, NANCY A	07/03/12	65439	Snow Tubing	9885383	168.00	168.00	90	12 passes on March 4 2007
						TOTAL		168.00	168.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
65	0807	000011097	ROSHER, WILLIAM H	07/09/19	65395	Derryfield-9 Holes Golf	9889296	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	6A216	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		
							CUSTOMER TYPE TOTAL	327.00	327.00		
							FUND TOTAL	327.00	327.00		
52	0809	000003027	HILLSBOROUGH COUNTY SHERIFF	08/07/10	B4646	PINE PERMITS	9897431	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/06/07	B4646	PINE PERMITS	9896509	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/05/03	B4646	PINE PERMITS	9895627	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/04/08	B4646	PINE PERMITS	9894949	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/03/03	B4646	PINE PERMITS	9894089	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/02/07	B4646	PINE PERMITS	9893559	135.00	100.00	90	
							TOTAL	765.00	730.00		
		000004554	AMERICAN BROKERS CONDUIT	07/08/02	H4646	Milllyard Premits	9888192	80.00	80.00	90	
			AMERICAN BROKERS CONDUIT	07/07/06	H4646	Milllyard Premits	9887533	80.00	80.00	90	
							TOTAL	160.00	160.00		
		000004910	STODOLSKI, JANINE, ATTORNEY	08/06/07	54646	HARTNETT PERMITS	9896525	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005773	SELTZER, MARK	08/06/07	B4646	PINE PERMITS	9896541	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005783	THOMPSON, BETHANY	08/07/10	B4646	PINE PERMITS	9897468	45.00	40.00	90	
							TOTAL	45.00	40.00		
		000005801	NH STATE VETERANS COUNCIL	08/07/10	B4646	PINE PERMITS	9897473	180.00	180.00	90	
			NH STATE VETERANS COUNCIL	08/06/07	B4646	PINE PERMITS	9896553	270.00	270.00	90	
			NH STATE VETERANS COUNCIL	08/05/03	B4646	PINE PERMITS	9895671	270.00	270.00	90	
			NH STATE VETERANS COUNCIL	08/04/08	B4646	PINE PERMITS	9894994	270.00	180.00	90	
							TOTAL	990.00	900.00		
		000005915	HOBAUSZ,LASLO	08/07/10	I4646	1155 Elm Permits	9897490	70.00	70.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		70.00	70.00		
52	0809	000006356	STARR, GAIL	08/06/07	54646	HARTNETT PERMITS	9896579	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000006389	RICHARDSON, JESSICA	08/07/10	A4646	PEARL PERMITS	9897500	45.00	45.00	90	
			RICHARDSON, JESSICA	08/06/07	A4646	PEARL PERMITS	9896581	45.00	45.00	90	
			RICHARDSON, JESSICA	08/05/03	A4646	PEARL PERMITS	9895701	45.00	45.00	90	
			RICHARDSON, JESSICA	08/04/08	A4646	PEARL PERMITS	9895026	45.00	45.00	90	
			RICHARDSON, JESSICA	08/03/03	A4646	PEARL PERMITS	9894166	45.00	45.00	90	
						TOTAL		225.00	225.00		
		000006605	HENSEL, WALTER	08/06/07	A4646	PEARL PERMITS	9896584	45.00	45.00	90	
			HENSEL, WALTER	08/05/03	A4646	PEARL PERMITS	9895704	45.00	45.00	90	
						TOTAL		90.00	90.00		
		000006631	FITZPATRICK, ELLYN	08/07/10	B4646	PINE PERMITS	9897504	45.00	40.00	90	
						TOTAL		45.00	40.00		
		000006839	LAGOS, GLORIA	08/07/10	B4646	PINE PERMITS	9897510	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000006981	SMITH, SANDRA	07/06/04	A4646	PEARL PERMITS	9886808	45.00	45.00	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		
		000007086	PUZZO, TONY	08/07/10	B4646	PINE PERMITS	9897516	45.00	45.00	90	
			PUZZO, TONY	08/06/07	B4646	PINE PERMITS	9896598	45.00	45.00	90	
			PUZZO, TONY	08/05/03	B4646	PINE PERMITS	9895718	45.00	45.00	90	
			PUZZO, TONY	08/04/08	B4646	PINE PERMITS	9895044	45.00	45.00	90	
			PUZZO, TONY	08/03/03	B4646	PINE PERMITS	9894184	45.00	45.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000007086	PUZZO, TONY	08/02/07	B4646	PINE PERMITS	9893653	45.00	45.00	90	
			PUZZO, TONY	08/01/07	B4646	PINE PERMITS	9892915	45.00	45.00	90	
							TOTAL	315.00	315.00		
		000007162	BIG BROTHERS BIG SISTERS	08/06/07	54646	HARTNETT PERMITS	9896599	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/05/03	54646	HARTNETT PERMITS	9895719	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/04/08	54646	HARTNETT PERMITS	9895045	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/03/03	54646	HARTNETT PERMITS	9894185	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/02/07	54646	HARTNETT PERMITS	9893654	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/01/07	54646	HARTNETT PERMITS	9892916	45.00	45.00	90	
							TOTAL	270.00	270.00		
		000007629	NATIONAL TEAM COMPONENTS	07/06/04	H4646	Milllyard Premits	9886824	160.00	160.00	90	
			NATIONAL TEAM COMPONENTS	07/05/05	H4646	Milllyard Premits	9886113	240.00	240.00	90	
			NATIONAL TEAM COMPONENTS	07/04/09	H4646	Milllyard Premits	9885443	240.00	240.00	90	
							TOTAL	640.00	640.00		
		000007788	BELESKI, KATHRYN	08/07/10	4A646	DOWNTOWN PERMITS	9897532	40.00	40.00	90	
			BELESKI, KATHRYN	08/06/07	4A646	DOWNTOWN PERMITS	9896616	40.00	40.00	90	
			BELESKI, KATHRYN	08/05/03	4A646	DOWNTOWN PERMITS	9895736	40.00	40.00	90	
			BELESKI, KATHRYN	08/04/08	4A646	DOWNTOWN PERMITS	9895064	40.00	40.00	90	
			BELESKI, KATHRYN	08/03/03	4A646	DOWNTOWN PERMITS	9894205	40.00	40.00	90	
			BELESKI, KATHRYN	08/02/07	4A646	DOWNTOWN PERMITS	9893674	40.00	40.00	90	
			BELESKI, KATHRYN	08/01/07	4A646	DOWNTOWN PERMITS	9892936	40.00	40.00	90	
			BELESKI, KATHRYN	07/12/05	4A646	DOWNTOWN PERMITS	9891693	40.00	40.00	90	
			BELESKI, KATHRYN	07/11/03	4A646	DOWNTOWN PERMITS	9890412	40.00	40.00	90	
							TOTAL	360.00	360.00		
		000007869	SAUNDERS, GEORGE	08/07/10	4A646	DOWNTOWN PERMITS	9897538	40.00	40.00	90	
			SAUNDERS, GEORGE	08/06/07	4A646	DOWNTOWN PERMITS	9896622	40.00	40.00	90	
			SAUNDERS, GEORGE	08/05/03	4A646	DOWNTOWN PERMITS	9895742	40.00	40.00	90	
			SAUNDERS, GEORGE	08/04/08	4A646	DOWNTOWN PERMITS	9895070	40.00	40.00	90	
							TOTAL	160.00	160.00		
		000008413	PALMER, DAVID	08/07/10	54646	HARTNETT PERMITS	9897549	45.00	45.00	90	
							TOTAL	45.00	45.00		
		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	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		160.00	160.00		
52	0809	000008585	WALSH, PETER	07/07/06	H4646	Milllyard Premits	9887641	40.00	40.00	90	
			WALSH, PETER	07/06/04	H4646	Milllyard Premits	9886854	40.00	40.00	90	
			WALSH, PETER	07/05/05	H4646	Milllyard Premits	9886118	40.00	40.00	90	
			WALSH, PETER	07/04/09	H4646	Milllyard Premits	9885447	40.00	40.00	90	
						TOTAL		160.00	160.00		
		000009369	DODGE, DENNIS	08/07/10	54646	HARTNETT PERMITS	9897557	45.00	45.00	90	
			DODGE, DENNIS	08/06/07	54646	HARTNETT PERMITS	9896644	45.00	.02	90	
						TOTAL		90.00	45.02		
		000009973	FREITAS, JEN	07/08/02	H4646	Milllyard Premits	9888321	40.00	40.00	90	
			FREITAS, JEN	07/07/06	H4646	Milllyard Premits	9887666	40.00	40.00	90	
			FREITAS, JEN	07/06/04	H4646	Milllyard Premits	9886887	40.00	40.00	90	
			FREITAS, JEN	07/05/05	H4646	Milllyard Premits	9886124	40.00	40.00	90	
			FREITAS, JEN	07/04/09	H4646	Milllyard Premits	9885453	40.00	40.00	90	
			FREITAS, JEN	07/03/15	H4646	Milllyard Premits	9885021	40.00	3.05	90	
						TOTAL		240.00	203.05		
		000009993	SAUCIER, BOB	07/01/24	4A646	DOWNTOWN PERMITS	9883953	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	
			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		
		000010104	STEPHEN LAW GROUP	08/07/10	4B646	MIDDLE PERMITS	9897572	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000010222	THE BRIDGE CAFE	08/06/07	I4646	1155 Elm Permits	9896660	70.00	70.00	90	
			THE BRIDGE CAFE	08/05/03	I4646	1155 Elm Permits	9895781	70.00	70.00	90	
			THE BRIDGE CAFE	08/04/08	I4646	1155 Elm Permits	9895108	70.00	70.00	90	
			THE BRIDGE CAFE	08/03/03	I4646	1155 Elm Permits	9894250	70.00	70.00	90	
			THE BRIDGE CAFE	08/02/07	I4646	1155 Elm Permits	9893720	70.00	70.00	90	
			THE BRIDGE CAFE	08/01/07	I4646	1155 Elm Permits	9892982	70.00	70.00	90	
			THE BRIDGE CAFE	07/12/05	I4646	1155 Elm Permits	9891740	70.00	70.00	90	
			THE BRIDGE CAFE	07/11/03	I4646	1155 Elm Permits	9890458	70.00	70.00	90	
			THE BRIDGE CAFE	07/10/02	I4646	1155 Elm Permits	9889687	70.00	70.00	90	
			THE BRIDGE CAFE	07/09/06	I4646	1155 Elm Permits	9889049	70.00	9.49	90	
						TOTAL		700.00	639.49		

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	000010416	STARK MILL REALTY LLC	08/06/07	5D646	Parking Yellow ZonePermit	9896663	40.00	40.00	90	
						TOTAL		40.00	40.00		
		000010458	CHISHOLM, JENNIFER	08/06/07	54646	HARTNETT PERMITS	9896664	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/05/03	54646	HARTNETT PERMITS	9895785	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/04/08	54646	HARTNETT PERMITS	9895112	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/03/03	54646	HARTNETT PERMITS	9894254	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/02/07	54646	HARTNETT PERMITS	9893724	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/01/07	54646	HARTNETT PERMITS	9892986	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/12/05	54646	HARTNETT PERMITS	9891744	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/11/03	54646	HARTNETT PERMITS	9890462	45.00	45.00	90	
			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		630.00	630.00		
		000010510	DIAMENT, ALLIE	08/03/03	54646	HARTNETT PERMITS	9894255	45.00	45.00	90	
			DIAMENT, ALLIE	08/02/07	54646	HARTNETT PERMITS	9893725	45.00	45.00	90	
			DIAMENT, ALLIE	08/01/07	54646	HARTNETT PERMITS	9892987	45.00	45.00	90	
						TOTAL		135.00	135.00		
		000010748	BRANCH, WENDY	08/01/07	B4646	PINE PERMITS	9892990	45.00	45.00	90	
						TOTAL		45.00	45.00		
		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		
		000010970	NGUYEN, TYLER	08/07/10	A4646	PEARL PERMITS	9897581	45.00	4.98	90	
						TOTAL		45.00	4.98		
		000010982	MALETTE, DORIS	08/07/10	B4646	PINE PERMITS	9897583	45.00	45.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000010982	MALETTE, DORIS	08/06/07	B4646	PINE PERMITS	9896675	45.00	45.00	90	
			MALETTE, DORIS	08/05/03	B4646	PINE PERMITS	9895796	45.00	45.00	90	
			MALETTE, DORIS	08/04/08	B4646	PINE PERMITS	9895123	45.00	45.00	90	
							TOTAL	180.00	180.00		
		000011083	GRAJECVCI, BEKIM	08/07/10	54646	HARTNETT PERMITS	9897594	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/06/07	54646	HARTNETT PERMITS	9896686	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/05/03	54646	HARTNETT PERMITS	9895807	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/04/08	54646	HARTNETT PERMITS	9895135	90.00	90.00	90	
							TOTAL	360.00	360.00		
		000011176	DEMERS, AUDREY	08/02/07	B4646	PINE PERMITS	9893758	45.00	45.00	90	
			DEMERS, AUDREY	08/01/07	B4646	PINE PERMITS	9893020	45.00	45.00	90	
			DEMERS, AUDREY	07/12/05	B4646	PINE PERMITS	9891780	45.00	45.00	90	
			DEMERS, AUDREY	07/11/03	B4646	PINE PERMITS	9890496	45.00	45.00	90	
							TOTAL	180.00	180.00		
		000011177	GRANT, DENISE	08/06/07	B4646	PINE PERMITS	9896693	45.00	45.00	90	
			GRANT, DENISE	08/05/03	B4646	PINE PERMITS	9895814	45.00	45.00	90	
			GRANT, DENISE	08/04/08	B4646	PINE PERMITS	9895144	45.00	45.00	90	
			GRANT, DENISE	08/03/03	B4646	PINE PERMITS	9894287	45.00	45.00	90	
			GRANT, DENISE	08/02/07	B4646	PINE PERMITS	9893759	45.00	45.00	90	
			GRANT, DENISE	08/01/07	B4646	PINE PERMITS	9893021	45.00	45.00	90	
							TOTAL	270.00	270.00		
		000011238	STEPHENS, SCOTT	08/06/07	5D646	Parking Yellow ZonePermit	9896706	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000011277	WINIARZ, KATHY A	08/07/10	5D646	Parking Yellow ZonePermit	9897614	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000011315	DOHENY, THOMAS	08/06/07	5D646	Parking Yellow ZonePermit	9896718	40.00	5.00	90	
							TOTAL	40.00	5.00		
		000011422	PIERCE, GAYE	08/02/07	A4646	PEARL PERMITS	9893809	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000011423	AWESOME PIZZA, LLC	08/07/10	4A646	DOWNTOWN PERMITS	9897626	160.00	160.00	90	
			AWESOME PIZZA, LLC	08/06/07	4A646	DOWNTOWN PERMITS	9896732	200.00	200.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000011423	AWESOME PIZZA, LLC	08/05/03	4A646	DOWNTOWN PERMITS	9895855	200.00	80.60	90	
						TOTAL		560.00	440.60		
		000011430	CHOATE, NATALIE	08/06/07	54646	HARTNETT PERMITS	9896735	45.00	45.00	90	
			CHOATE, NATALIE	08/05/03	54646	HARTNETT PERMITS	9895858	45.00	45.00	90	
			CHOATE, NATALIE	08/04/08	54646	HARTNETT PERMITS	9895192	45.00	45.00	90	
			CHOATE, NATALIE	08/03/03	54646	HARTNETT PERMITS	9894340	45.00	45.00	90	
			CHOATE, NATALIE	08/02/07	54646	HARTNETT PERMITS	9893813	45.00	45.00	90	
						TOTAL		225.00	225.00		
		000011431	NUGENT, RYAN	08/07/10	I4646	1155 Elm Permits	9897629	70.00	70.00	90	
						TOTAL		70.00	70.00		
		000011499	THE FLAMBEAUX	08/06/07	A4646	PEARL PERMITS	9896758	90.00	90.00	90	
			THE FLAMBEAUX	08/05/03	A4646	PEARL PERMITS	9895882	90.00	90.00	90	
			THE FLAMBEAUX	08/04/08	A4646	PEARL PERMITS	9895214	90.00	90.00	90	
						TOTAL		270.00	270.00		
		000011516	DELIBBY, KEISHA	08/06/07	4A646	DOWNTOWN PERMITS	9896762	40.00	40.00	90	
			DELIBBY, KEISHA	08/05/03	4A646	DOWNTOWN PERMITS	9895887	40.00	40.00	90	
			DELIBBY, KEISHA	08/04/08	4A646	DOWNTOWN PERMITS	9895220	40.00	40.00	90	
						TOTAL		120.00	120.00		
		000011529	WELCH, OLIVIA	08/07/10	54646	HARTNETT PERMITS	9897656	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000011589	PATHAK, KALPITA	08/07/10	4A646	DOWNTOWN PERMITS	9897666	40.00	40.00	90	#89
						TOTAL		40.00	40.00		
		000011590	LAVALLEY, CHRISTINE	08/07/10	B4646	PINE PERMITS	9897667	45.00	45.00	90	#1275
						TOTAL		45.00	45.00		
		000011632	SWAN, LAURA	08/07/10	B4646	PINE PERMITS	9897675	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000011633	BOULET, TINA	08/07/10	54646	HARTNETT PERMITS	9897676	45.00	45.00	90	
						TOTAL		45.00	45.00		

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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
							CUSTOMER TYPE TOTAL	10,330.00	9,818.75		
							FUND TOTAL	10,330.00	9,818.75		
							FINAL TOTALS TOTAL	2,037,375.46	1,623,957.94		

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

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS BUT LESS THAN 1 YEAR
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		000004554	AMERICAN BROKERS CONDUIT	08/06/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/06/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/05/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/05/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/04/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/04/30	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/03/31	80941	Finance Charge		1.20	1.20	90	80941
			AMERICAN BROKERS CONDUIT	08/03/31	80941	Finance Charge		1.20	1.20	90	80941
							TOTAL	9.60	9.60		
							CUSTOMER TYPE TOTAL	9.60	9.60		
							FUND TOTAL	9.60	9.60		
10	0101	000001819	STATE OF NH STATE TREASURER	08/06/02	10083	Meals & Rooms Tax Rev	9896468	454,927.00	454,927.00	90	
							TOTAL	454,927.00	454,927.00		
							CUSTOMER TYPE TOTAL	454,927.00	454,927.00		
13		000002557	MANCHESTER WATER WORKS	08/06/20	13926	APPLICATION DEVELOPMENT	9897023	608.46	608.46	90	SALARY & FRINGE
							TOTAL	608.46	608.46		
							CUSTOMER TYPE TOTAL	608.46	608.46		
19		000002561	MANCHESTER AIRPORT	08/06/30	19260	Unemploy feb 2008	9897266	1,708.00	1,708.00	90	r. frasier
			MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb april 2008	9897269	1,708.00	1,708.00	90	r. frasier
			MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb mar 2008	9897268	2,135.00	2,135.00	90	r. frasier
							TOTAL	5,551.00	5,551.00		
							CUSTOMER TYPE TOTAL	5,551.00	5,551.00		
21		000011362	DANCE OVATIONS	08/06/24	21591	Custodial Contract Manpwr	9897077	534.72	534.72	90	DANCE COMPETITION
			DANCE OVATIONS	08/06/24	21928	Custodial Indirect Cost	9897077	65.28	65.28	90	ADMINISTRATIVE FEES
							TOTAL	600.00	600.00		
							CUSTOMER TYPE TOTAL	600.00	600.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101	000000176	NORRIS INC	08/04/25	30486	FA System Insp. 4/16/08	9895491	100.00	14.60	90	860 S PORTER ST., + 1 HR.
							TOTAL	100.00	14.60		
		000000523	MT CARMEL NURSING HOME	08/01/01	30485	Fire Alarm User Fee	9892132	480.00	82.03	90	235 MYRTLE ST., BOX #2851
							TOTAL	480.00	82.03		
		000001378	CT HARVARD TRUST	08/01/01	30485	Fire Alarm User Fee	9892213	480.00	52.53	90	640 HARVARD, BOX #4163
							TOTAL	480.00	52.53		
		000001776	STAPLES	08/01/01	30485	Fire Alarm User Fee	9892259	480.00	480.00	90	1583 S WILLOW,BOX #4675M1
							TOTAL	480.00	480.00		
		000002738	MARTEL RACING	08/01/01	30485	Fire Alarm User Fee	9892375	480.00	69.40	90	232 S MAIN ST., BOX#6315
							TOTAL	480.00	69.40		
		000004651	BANK OF AMERICA	08/01/01	30485	Fire Alarm User Fee	9892441	480.00	480.00	90	728 MASSABESIC, BOX#3991
							TOTAL	480.00	480.00		
		000007137	JOSHUA IRREVOCABLE TRUST	08/01/01	30485	Fire Alarm User Fee	9892546	480.00	57.22	90	168 MERRIMACK, BOX 3437
							TOTAL	480.00	57.22		
		000007532	MORGAN SELF STORAGE	08/03/24	30483	False Alarm Fee-2007	9894743	50.00	50.00	90	400 BEDFORD ST. 1 CALL
			MORGAN SELF STORAGE	08/01/01	30485	Fire Alarm Fee #8272	9892565	480.00	24.13	90	400 BEDFORD ST.
							TOTAL	530.00	74.13		
		000009758	BCG INVESTMENTS LLC	08/03/24	30483	False Alarm Fee-2007	9894747	350.00	46.75	90	173 MERRIMACK ST.,6 CALLS
							TOTAL	350.00	46.75		
		000010218	GFI MANCHESTER RIVERFRONT LLC	08/01/01	30485	Fire Alarm Fee, BOX#9113	9892646	480.00	80.65	90	55 RIVERFRONT DR.
							TOTAL	480.00	80.65		
							CUSTOMER TYPE TOTAL	4,340.00	1,437.31		
33		000003036	NH HIGHWAY SAFETY	08/06/12	33130	Charge adjustment		295.45	295.45	90	Red Light Running Apr-May
			NH HIGHWAY SAFETY	08/06/12	33130	Red Light Running Apr-May	9896903	2,223.00	2,223.00	90	Cust#3036Chg#33130

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	2,518.45	2,518.45		
							CUSTOMER TYPE TOTAL	2,518.45	2,518.45		
34	0101	000002624	COUNTRYSIDE LTD PARTNERSHIP	08/06/25	33871	Charge adjustment		90.00	90.00	90	Police - Cruiser Rental
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	3A140	Charge adjustment		235.14	235.14	90	Regular Rate Officer's
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	3A225	Charge adjustment		31.56	31.56	90	Regular Rate Retirement
			COUNTRYSIDE LTD PARTNERSHIP	08/03/13	33237	Charge adjustment		10.20	10.20	90	Extra Detail Admin Fee
							TOTAL	366.90	366.90		
		000005238	DIG-RITE EXCAVATING	08/03/17	33216	NSF Charge - Police Admin	9894613	30.00	30.00	90	Police - Administration
			DIG-RITE EXCAVATING	07/11/28	3A140	Regular Rate Officer's	9891415	254.74	254.74	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/28	3A225	Regular Rate Retirement	9891415	34.19	34.19	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/28	33237	Extra Detail Admin Fee	9891415	11.05	11.05	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	3A140	Regular Rate Officer's	9890813	156.76	156.76	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	3A225	Regular Rate Retirement	9890813	21.04	21.04	90	Police Extra Detail
			DIG-RITE EXCAVATING	07/11/21	33237	Extra Detail Admin Fee	9890813	6.80	6.80	90	Police Extra Detail
							TOTAL	514.58	514.58		
		000011317	SIGNATURE SIGNS	08/03/05	3A140	Regular Rate Officer's	9894441	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/03/05	3A225	Regular Rate Retirement	9894441	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/03/05	33237	Extra Detail Admin Fee	9894441	6.80	6.80	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	3A140	Regular Rate Officer's	9894047	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	3A225	Regular Rate Retirement	9894047	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/27	33237	Extra Detail Admin Fee	9894047	6.80	6.80	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	3A140	Regular Rate Officer's	9893874	156.76	156.76	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	3A225	Regular Rate Retirement	9893874	21.04	21.04	90	Police Extra Detail
			SIGNATURE SIGNS	08/02/13	33237	Extra Detail Admin Fee	9893874	6.80	6.80	90	Police Extra Detail
							TOTAL	553.80	553.80		
		000011607	ADAMS PETROLEUM	08/06/18	3A140	Regular Rate Officer's	9897000	1,136.51	1,136.51	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3A225	Regular Rate Retirement	9897000	152.54	152.54	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3B140	Overtime Rate Officer's	9897000	357.18	357.18	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	3B225	Overtime Rate Retirement	9897000	47.94	47.94	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/18	33237	Extra Detail Admin Fee	9897000	59.50	59.50	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3A140	Regular Rate Officer's	9896873	2,762.90	2,762.90	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3A225	Regular Rate Retirement	9896873	370.83	370.83	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3B140	Overtime Rate Officer's	9896873	506.01	506.01	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	3B225	Overtime Rate Retirement	9896873	67.92	67.92	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/11	33237	Extra Detail Admin Fee	9896873	134.30	134.30	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3A140	Regular Rate Officer's	9896440	1,018.94	1,018.94	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3A225	Regular Rate Retirement	9896440	136.76	136.76	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	3B140	Overtime Rate Officer's	9896440	208.36	208.36	90	Police Extra Detail

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CITY OF MANCHESTER, NH
OPEN INVOICE REPORT OVER 90 DAYS BUT LESS THAN 1 YEAR
BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000011607	ADAMS PETROLEUM	08/06/04	3B225	Overtime Rate Retirement	9896440	27.97	27.97	90	Police Extra Detail
			ADAMS PETROLEUM	08/06/04	33237	Extra Detail Admin Fee	9896440	50.15	50.15	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3A140	Regular Rate Officer's	9896318	2,684.52	2,684.52	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3A225	Regular Rate Retirement	9896318	326.12	326.12	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3B140	Overtime Rate Officer's	9896318	744.13	744.13	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	3B225	Overtime Rate Retirement	9896318	99.88	99.88	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	33237	Extra Detail Admin Fee	9896318	137.70	137.70	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/28	33931	Extra Detail Reserve Acct	9896318	34.19	34.19	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3A140	Regular Rate Officer's	9896219	3,291.96	3,291.96	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3A225	Regular Rate Retirement	9896219	441.84	441.84	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3B140	Overtime Rate Officer's	9896219	952.48	952.48	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	3B225	Overtime Rate Retirement	9896219	127.84	127.84	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/21	33237	Extra Detail Admin Fee	9896219	170.00	170.00	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	3A140	Regular Rate Officer's	9896179	156.76	156.76	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	3A225	Regular Rate Retirement	9896179	21.04	21.04	90	Police Extra Detail
			ADAMS PETROLEUM	08/05/14	33237	Extra Detail Admin Fee	9896179	6.80	6.80	90	Police Extra Detail
							TOTAL	16,233.07	16,233.07		
							CUSTOMER TYPE TOTAL	17,668.35	17,668.35		
35		000006413	LMC TOWING	08/06/18	33746	May Towing Fee	9897006	95.00	95.00	90	
							TOTAL	95.00	95.00		
		000007134	PUBLIC SERVICE OF NH	08/04/30	33231	07-28176 GOFFSTON BACK RD	9895587	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000008248	NATIONWIDE INS CO	08/05/07	33231	08-4986 DANA MURDOCK	9896004	2.00	2.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/05/07	33231	08-7458 LAURA BURNS	9896004	1.00	1.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/04/09	33231	08-1080 PHYLLIS COTE	9895269	9.00	9.00	90	Police - Accident Reports
			NATIONWIDE INS CO	08/03/05	33231	08-3569 MICHAEL MCCARTHY	9894457	1.00	1.00	90	Police - Accident Reports
							TOTAL	13.00	13.00		
		000011655	KILEY COPANI & CRANNEY	08/06/12	33231	07-6656 Gisele St Arnault	9896895	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
							CUSTOMER TYPE TOTAL	128.00	128.00		
41		000008096	MOORE CENTER SERVICES INC	08/05/06	41252	MAR&APR08 TB TEST FEE	9895963	70.00	70.00	90	SEE ATTACHED DETAILS
							TOTAL	70.00	70.00		

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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	
						CUSTOMER TYPE TOTAL		70.00	70.00			
50	0101	000001021	R H WHITE CONSTRUCTION CO	08/06/04	50906	Conduit Repair	9896402	2,107.86	2,107.86	90		
						TOTAL		2,107.86	2,107.86			
		000002568	MANCHESTER RISK MANAGEMENT	08/06/18	5A110	SAFETY AWARD FY'08	9897017	360.00	360.00	90	Sewer	
			MANCHESTER RISK MANAGEMENT	08/06/18	5B110	SAFETY AWARD FY'08	9897017	120.00	120.00	90	Engineering	
			MANCHESTER RISK MANAGEMENT	08/06/18	5C110	SAFETY AWARD FY'08	9897017	330.00	330.00	90	Highway/Construction	
			MANCHESTER RISK MANAGEMENT	08/06/18	5F110	SAFETY AWARD FY'08	9897017	300.00	300.00	90	Refuse	
			MANCHESTER RISK MANAGEMENT	08/06/18	5G110	SAFETY AWARD FY'08	9897017	330.00	330.00	90	Garage	
			MANCHESTER RISK MANAGEMENT	08/06/18	5J110	SAFETY AWARD FY'08	9897017	60.00	60.00	90	Drop Off	
			MANCHESTER RISK MANAGEMENT	08/06/18	5L110	SAFETY AWARD FY'08	9897017	360.00	360.00	90	Traffic	
			MANCHESTER RISK MANAGEMENT	08/06/18	50110	SAFETY AWARD FY'08	9897017	150.00	150.00	90	Administration	
						TOTAL		2,010.00	2,010.00			
		000003211	MACLEOD, WAYNE	08/04/25	50363	Drop-Off Center Revenue	9895523	87.00	87.00	90	222265	4/24/08
						TOTAL		87.00	87.00			
		000007261	ALT MANAGEMENT	07/12/18	50363	Drop-Off Center Revenue	9891959	25.50	25.50	90	218281	12/14/07
			ALT MANAGEMENT	07/12/18	50363	Drop-Off Center Revenue	9891959	25.50	25.50	90	218284	12/14/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	30.00	30.00	90	218242	12/13/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	34.50	34.50	90	218248	12/13/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	39.00	39.00	90	218197	12/12/07
			ALT MANAGEMENT	07/12/14	50363	Drop-Off Center Revenue	9891959	39.00	39.00	90	218205	12/12/07
			ALT MANAGEMENT	07/12/10	50363	Drop-Off Center Revenue	9891850	15.00	15.00	90	218043	12/7/07
			ALT MANAGEMENT	07/12/07	50363	Drop-Off Center Revenue	9891850	19.50	19.50	90	217988	12/6/07
			ALT MANAGEMENT	07/12/06	50363	Drop-Off Center Revenue	9891850	18.00	18.00	90	217915	12/4/07
			ALT MANAGEMENT	07/12/06	50363	Drop-Off Center Revenue	9891850	22.50	22.50	90	217941	12/5/07
			ALT MANAGEMENT	07/11/19	50363	Drop-Off Center Revenue	9890744	34.50	34.50	90	217131	11/16/07
			ALT MANAGEMENT	07/11/16	50363	Drop-Off Center Revenue	9890744	21.00	21.00	90	217032	11/14/07
			ALT MANAGEMENT	07/11/16	50363	Drop-Off Center Revenue	9890744	57.00	57.00	90	217087	11/15/07
						TOTAL		381.00	381.00			
		000007942	THE VINYL DECISION LLC	07/12/19	50363	Drop-Off Center Revenue	9892057	33.00	33.00	90	218323	12/18/07
			THE VINYL DECISION LLC	07/11/13	50363	Drop-Off Center Revenue	9890684	27.00	27.00	90	216794	11/9/07
						TOTAL		60.00	60.00			
		000010626	CORCORAN ENVIRONMENTAL	08/06/26	50872	Lease Payment	9897165	9,750.00	9,750.00	90	June 2008	
			CORCORAN ENVIRONMENTAL	08/03/28	50872	Lease Payment	9894771	9,750.00	9,750.00	90	March 2008	
			CORCORAN ENVIRONMENTAL	08/01/03	50872	Lease Payment	9892790	6,500.00	6,500.00	90	December 2007	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT	
							TOTAL	26,000.00	26,000.00			
50	0101	000011605	RABY, PETER M	08/05/09	50363	Drop-Off Center Revenue	9896057	279.50	279.50	90	223040	5/6/08
							TOTAL	279.50	279.50			
		000011697	DEBELIS, ARTHUR	08/06/30	50363	Drop-Off Center Revenue	9897291	61.50	61.50	90	226246	6/27/08
							TOTAL	61.50	61.50			
							CUSTOMER TYPE TOTAL	30,986.86	30,986.86			
51		000011312	PERRY, DAVID	07/11/16	5C682	Materials - Signal Pole	9890784	372.35	372.35	90		
			PERRY, DAVID	07/11/16	52361	Equipment	9890784	16.74	16.74	90		
			PERRY, DAVID	07/11/16	52918	Admin Repair Fee	9890784	112.34	112.34	90		
			PERRY, DAVID	07/11/16	52921	Labor-Signal Repair	9890784	121.56	121.56	90		
							TOTAL	622.99	622.99			
							CUSTOMER TYPE TOTAL	622.99	622.99			
65		000002073	SWEENEY POST AM LEGION	08/06/30	65457	Baseball	9897404	375.00	10.00	90		
							TOTAL	375.00	10.00			
		000010871	TRINITY HIGH SCHOOL-ICE	08/06/30	65457	Baseball	9897408	75.00	75.00	90		
							TOTAL	75.00	75.00			
		000011401	STEP IT UP FOR CLIMATE CHANGE	07/12/29	6A130	Parks OT Reimbursement	9892772	70.83	70.83	90	vets park	
			STEP IT UP FOR CLIMATE CHANGE	07/12/29	6A230	Parks FICA Reimbursement	9892772	5.42	5.42	90		
			STEP IT UP FOR CLIMATE CHANGE	07/12/29	6B927	P&R Salary Reimbursement	9892772	43.75	43.75	90		
							TOTAL	120.00	120.00			
							CUSTOMER TYPE TOTAL	570.00	205.00			
							FUND TOTAL	518,591.11	515,323.42			
33	0205	000003275	NH ATTORNEY GENERAL'S OFFICE	08/06/30	33097	410708DTF Apr-Jun08	9897252	9,151.50	9,151.50	90	Cust#3275	Chg#33097
			NH ATTORNEY GENERAL'S OFFICE	08/04/11	33097	410708DTF Jan-Mar08	9895288	9,151.50	9,151.50	90	Cust#3275	Chg#33097
							TOTAL	18,303.00	18,303.00			

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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
							CUSTOMER TYPE TOTAL	18,303.00	18,303.00		
65	0205	000008132	FEMA	08/06/30	65065	FEMA - Bass Island	9897812	7,142.24	7,142.24	90	
			FEMA	08/06/30	65065	FEMA-Pisc Flood #2 Fed Sh	9897811	19,595.48	19,595.48	90	
			FEMA	08/06/30	65065	Pisc Flood #1 Fed Share	9897811	191,670.59	191,670.59	90	
			FEMA	08/06/30	65996	State Share Bass Island	9897812	6,535.03	6,535.03	90	
			FEMA	08/06/30	65996	State Share Flood #1	9897811	80,785.52	80,785.52	90	
							TOTAL	305,728.86	305,728.86		
							CUSTOMER TYPE TOTAL	305,728.86	305,728.86		
							FUND TOTAL	324,031.86	324,031.86		
27	0801	000002568	MANCHESTER RISK MANAGEMENT	08/06/30	27999	Safety Awards	9897207	330.00	330.00	90	11 @ $30.00 each
							TOTAL	330.00	330.00		
		000007499	PORTABLE PRIVIES INC	08/06/04	27137	Permit Renewals	9896458	10.00	10.00	90	Trk #: 14
							TOTAL	10.00	10.00		
							CUSTOMER TYPE TOTAL	340.00	340.00		
							FUND TOTAL	340.00	340.00		
25	0805	000003440	BOSTON CARS/CAREY LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516619	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000003713	GEORGE'S SHUTTLE SERVICE INC	08/06/02	25148	Non-Airline Space Rent	02516673	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000003736	HERTZ CORP-PROP & CONCESSION	08/06/30	25161	Customer Facility Charge	02517259	64,995.75	.01	90	
			HERTZ CORP-PROP & CONCESSION	08/05/30	25153	Rental Cars	02517032	101,161.81	1,409.10	90	
							TOTAL	166,157.56	1,409.11		
		000003797	L & M VENDING & AMUSEMENT CO	08/06/30	25154	Vending Machines	02517264	138.80	42.12	90	
			L & M VENDING & AMUSEMENT CO	08/05/30	25154	Vending Machines	02517037	137.25	137.25	90	
			L & M VENDING & AMUSEMENT CO	08/05/30	25154	Vending Machines	02517037	1,842.02	175.35	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000003797	L & M VENDING & AMUSEMENT CO	08/05/13	25154	Vending Machines	9896069	216.16	216.16	90	Aviation - Administration
			L & M VENDING & AMUSEMENT CO	08/04/30	25154	Vending Machines	02516816	122.93	122.93	90	
			L & M VENDING & AMUSEMENT CO	08/04/30	25154	Vending Machines	02516816	1,849.20	182.53	90	
			L & M VENDING & AMUSEMENT CO	08/03/31	25154	Vending Machines	02516401	129.38	129.38	90	
			L & M VENDING & AMUSEMENT CO	08/03/31	25154	Vending Machines	02516401	2,174.40	507.73	90	
							TOTAL	6,610.14	1,513.45		
		000003828	QUANTEM AVIATION SERVICES	08/07/02	25163	Badge Fees	02517101	20.00	20.00	90	
			QUANTEM AVIATION SERVICES	08/07/02	25165	Fingerprinting Fees	02517101	54.00	54.00	90	
			QUANTEM AVIATION SERVICES	08/07/02	25646	Parking Permits	02517101	10.00	10.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	1,218.00	1,218.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	1,495.72	1,495.72	90	
			QUANTEM AVIATION SERVICES	08/06/30	2A439	Maint & Repair Indus Park	02517069	6,370.00	6,370.00	90	
			QUANTEM AVIATION SERVICES	08/06/30	25159	Percentage of Gross	02517270	899.27	899.27	90	
							TOTAL	10,066.99	10,066.99		
		000003874	VANGUARD CAR RENTAL/ NATIONAL	08/04/12	25200	Security Deposits	02516268	40.00	40.00	90	
			VANGUARD CAR RENTAL/ NATIONAL	08/04/12	25646	Parking Permits	02516268	10.00	10.00	90	
							TOTAL	50.00	50.00		
		000003927	PROFESSIONAL DRIVERS INC	08/06/02	25148	Non-Airline Space Rent	02516742	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000004001	STATE GRANTS	08/06/10	25117	FAA Reimbursements- State	02516973	25,724.46	25,724.46	90	
							TOTAL	25,724.46	25,724.46		
		000004917	C & C LIMOUSINE SERVICE	08/06/02	25148	Non-Airline Space Rent	02516624	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005143	FEDERAL GRANTS 1999	08/06/10	25030	FAA Reimbursements - Fed	02516972	385,867.00	385,867.00	90	
			FEDERAL GRANTS 1999	08/05/30	25030	FAA Reimbursements - Fed	02516962	341,347.00	195,764.00	90	
							TOTAL	727,214.00	581,631.00		
		000005265	NEW ENGLAND LIVERY	08/06/02	25148	Non-Airline Space Rent	02516721	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005335	HUDSON - MANCHESTER, LL	08/06/30	2B439	Maint & Repair Terminal	02517283	2,205.64	2,205.64	90	
							TOTAL	2,205.64	2,205.64		

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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	000005352	LARO SERVICE SYSTEMS INC	08/06/23	25200	Security Deposits	02517020	40.00	40.00	90	
			LARO SERVICE SYSTEMS INC	08/06/23	25646	Parking Permits	02517020	10.00	10.00	90	
							TOTAL	50.00	50.00		
		000005622	OLIVERY	08/06/02	25148	Non-Airline Space Rent	02516728	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000005991	FAIRPOINT COMMUNICATIONS	08/05/30	25151	Telephone	02517051	67.50	67.50	90	
			FAIRPOINT COMMUNICATIONS	08/05/02	25163	Badge Fees	02516460	30.00	10.00	90	
							TOTAL	97.50	77.50		
		000006071	HOBBS, FREDERICK (RICK)	08/01/15	25142	Aircraft Parking	02515647	135.00	135.00	90	
							TOTAL	135.00	135.00		
		000006110	ACTION LIMO SERVICE	08/06/02	25148	Non-Airline Space Rent	02516590	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000006199	PROFESSIONAL LIVERY	08/06/02	25148	Non-Airline Space Rent	02516743	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000006349	PANTAGES TRANSIT CO INC	08/06/02	25148	Non-Airline Space Rent	02516731	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000006397	SPENCE TRANS DBA MARLBORO	08/06/02	25148	Non-Airline Space Rent	02516765	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000007346	JMT PROPERTIES LLC	08/06/02	25840	Airpark Land Rents	02516861	1,016.09	.09	90	
							TOTAL	1,016.09	.09		
		000007594	MISCELLANEOUS CUSTOMER	08/07/03	25847	Aviation - Reimbursements	02517115	372.40	372.40	90	
			MISCELLANEOUS CUSTOMER	08/06/30	2A439	Maint & Repair Indus Park	02517075	1,200.00	1,200.00	90	
			MISCELLANEOUS CUSTOMER	08/06/30	2A439	Maint & Repair Indus Park	02517075	32,190.00	32,190.00	90	
			MISCELLANEOUS CUSTOMER	08/06/30	25439	Sundry	02517071	5,180.00	5,180.00	90	
			MISCELLANEOUS CUSTOMER	08/03/10	25163	Badge Fees	02516046	375.00	375.00	90	
			MISCELLANEOUS CUSTOMER	07/12/10	25163	Badge Fees	02515353	150.00	150.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25163	Badge Fees	02515205	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25165	Fingerprinting Fees	02515205	27.00	27.00	90	
			MISCELLANEOUS CUSTOMER	07/11/20	25646	Parking Permits	02515205	5.00	5.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		39,509.40	39,509.40		
25	0805	000007719	DUNKIN DONUTS	08/02/29	25149	Food & Beverages	9894930	1,445.02	63.77	90	Aviation - Administration
						TOTAL		1,445.02	63.77		
		000007751	CARRIAGE TOWN LIMO	08/06/02	25148	Non-Airline Space Rent	02516629	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000008031	A1R NOW (BUSINESS AIR INC)	08/06/30	25156	Landing Fees	02517213	891.00	891.00	90	
						TOTAL		891.00	891.00		
		000008214	PERSONAL AIRPORT TRANSPORTATIO	08/06/02	25148	Non-Airline Space Rent	02516734	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000008231	WOODBURY COURT LLC	08/02/28	25840	Airpark Land Rents	02515962	66.06	64.46	90	
			WOODBURY COURT LLC	08/02/28	25840	Airpark Land Rents	02515963	166.52	162.48	90	
						TOTAL		232.58	226.94		
		000008536	LINC'S LIMO SERVICE	08/06/02	25148	Non-Airline Space Rent	02516707	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000008662	BDR SERVICES	08/06/02	25148	Non-Airline Space Rent	02516608	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000009585	SUNAPEE COACH LLC	08/06/02	25148	Non-Airline Space Rent	02516770	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000009940	VANGAURD CAR RENTAL / ALAMO	08/05/30	25153	Rental Cars	02517049	31,902.58	5,618.26	90	
						TOTAL		31,902.58	5,618.26		
		000009945	RRS CHARTERS, LLC	08/06/02	25148	Non-Airline Space Rent	02516756	25.00	25.00	90	
						TOTAL		25.00	25.00		
		000010006	L-3 COMMUNICATIONS SECURITY &	08/06/04	25163	Badge Fees	02516931	225.00	225.00	90	
						TOTAL		225.00	225.00		

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	000010032	LUXURY CHAUFFEURED SERVICES	08/06/02	25148	Non-Airline Space Rent	02516709	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010080	VSP LIVERY SERVICE, INC.	08/06/02	25148	Non-Airline Space Rent	02516789	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010112	MICHAEL ANTHONYS LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516715	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010126	UNIVERSAL TRANSPORTATION	08/06/02	25148	Non-Airline Space Rent	02516784	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010159	MANCHESTER BAGGAGE EXPRESS	08/07/01	25152	Terminal Rent/Display	02517153	733.00	11.86	90	
							TOTAL	733.00	11.86		
		000010203	MARTINI MOTOR COACH LIMOUSINE	08/06/02	25148	Non-Airline Space Rent	02516712	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010479	TOLLEY TRANSPORTATION, INC.	08/06/02	25148	Non-Airline Space Rent	02516780	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010534	SSD TRANSPORTATION LLC	08/06/02	25148	Non-Airline Space Rent	02516766	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000010845	WORLDWIDE FLIGHT SERVICES	08/06/04	25163	Badge Fees	02516943	10.00	10.00	90	
			WORLDWIDE FLIGHT SERVICES	08/06/04	25163	Badge Fees	02516943	20.00	20.00	90	
			WORLDWIDE FLIGHT SERVICES	08/06/02	25166	Internet Access Fees	02516899	75.00	75.00	90	
			WORLDWIDE FLIGHT SERVICES	08/05/02	25163	Badge Fees	02516450	50.00	50.00	90	
			WORLDWIDE FLIGHT SERVICES	08/05/02	25163	Badge Fees	02516450	225.00	35.00	90	
							TOTAL	380.00	190.00		
		000010971	SHUTTLE IN STYLE	08/06/02	25148	Non-Airline Space Rent	02516760	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000011258	DANIEL CAOUETTE LIVERY SERVICE	08/06/02	25148	Non-Airline Space Rent	02516649	25.00	25.00	90	
							TOTAL	25.00	25.00		

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	000011344	MESABA AVIATION INC	08/06/30	25156	Landing Fees	02517232	8,866.24	8,866.24	90	
							TOTAL	8,866.24	8,866.24		
		000011427	RELIABLE RAYS TRANSPORTATION	08/01/23	25148	Non-Airline Space Rent	02515662	25.00	25.00	90	
							TOTAL	25.00	25.00		
		000011612	COACH, CASSIDY	08/05/20	25148	Non-Airline Space Rent	02516565	25.00	25.00	90	
							TOTAL	25.00	25.00		
							CUSTOMER TYPE TOTAL	1,024,187.20	679,140.71		
							FUND TOTAL	1,024,187.20	679,140.71		
52	0809	000003027	HILLSBOROUGH COUNTY SHERIFF	08/07/10	B4646	PINE PERMITS	9897431	90.00	90.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/06/07	B4646	PINE PERMITS	9896509	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/05/03	B4646	PINE PERMITS	9895627	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/04/08	B4646	PINE PERMITS	9894949	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/03/03	B4646	PINE PERMITS	9894089	135.00	135.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/02/07	B4646	PINE PERMITS	9893559	135.00	100.00	90	
							TOTAL	765.00	730.00		
		000004910	STODOLSKI, JANINE, ATTORNEY	08/06/07	54646	HARTNETT PERMITS	9896525	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005773	SELTZER, MARK	08/06/07	B4646	PINE PERMITS	9896541	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005783	THOMPSON, BETHANY	08/07/10	B4646	PINE PERMITS	9897468	45.00	40.00	90	
							TOTAL	45.00	40.00		
		000005801	NH STATE VETERANS COUNCIL	08/07/10	B4646	PINE PERMITS	9897473	180.00	180.00	90	
			NH STATE VETERANS COUNCIL	08/06/07	B4646	PINE PERMITS	9896553	270.00	270.00	90	
			NH STATE VETERANS COUNCIL	08/05/03	B4646	PINE PERMITS	9895671	270.00	270.00	90	
			NH STATE VETERANS COUNCIL	08/04/08	B4646	PINE PERMITS	9894994	270.00	180.00	90	
							TOTAL	990.00	900.00		
		000005915	HOBAUSZ,LASLO	08/07/10	I4646	1155 Elm Permits	9897490	70.00	70.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	70.00	70.00		
52	0809	000006356	STARR, GAIL	08/06/07	54646	HARTNETT PERMITS	9896579	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000006389	RICHARDSON, JESSICA	08/07/10	A4646	PEARL PERMITS	9897500	45.00	45.00	90	
			RICHARDSON, JESSICA	08/06/07	A4646	PEARL PERMITS	9896581	45.00	45.00	90	
			RICHARDSON, JESSICA	08/05/03	A4646	PEARL PERMITS	9895701	45.00	45.00	90	
			RICHARDSON, JESSICA	08/04/08	A4646	PEARL PERMITS	9895026	45.00	45.00	90	
			RICHARDSON, JESSICA	08/03/03	A4646	PEARL PERMITS	9894166	45.00	45.00	90	
							TOTAL	225.00	225.00		
		000006605	HENSEL, WALTER	08/06/07	A4646	PEARL PERMITS	9896584	45.00	45.00	90	
			HENSEL, WALTER	08/05/03	A4646	PEARL PERMITS	9895704	45.00	45.00	90	
							TOTAL	90.00	90.00		
		000006631	FITZPATRICK, ELLYN	08/07/10	B4646	PINE PERMITS	9897504	45.00	40.00	90	
							TOTAL	45.00	40.00		
		000006839	LAGOS, GLORIA	08/07/10	B4646	PINE PERMITS	9897510	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000007086	PUZZO, TONY	08/07/10	B4646	PINE PERMITS	9897516	45.00	45.00	90	
			PUZZO, TONY	08/06/07	B4646	PINE PERMITS	9896598	45.00	45.00	90	
			PUZZO, TONY	08/05/03	B4646	PINE PERMITS	9895718	45.00	45.00	90	
			PUZZO, TONY	08/04/08	B4646	PINE PERMITS	9895044	45.00	45.00	90	
			PUZZO, TONY	08/03/03	B4646	PINE PERMITS	9894184	45.00	45.00	90	
			PUZZO, TONY	08/02/07	B4646	PINE PERMITS	9893653	45.00	45.00	90	
			PUZZO, TONY	08/01/07	B4646	PINE PERMITS	9892915	45.00	45.00	90	
							TOTAL	315.00	315.00		
		000007162	BIG BROTHERS BIG SISTERS	08/06/07	54646	HARTNETT PERMITS	9896599	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/05/03	54646	HARTNETT PERMITS	9895719	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/04/08	54646	HARTNETT PERMITS	9895045	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/03/03	54646	HARTNETT PERMITS	9894185	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/02/07	54646	HARTNETT PERMITS	9893654	45.00	45.00	90	
			BIG BROTHERS BIG SISTERS	08/01/07	54646	HARTNETT PERMITS	9892916	45.00	45.00	90	
							TOTAL	270.00	270.00		
		000007788	BELESKI, KATHRYN	08/07/10	4A646	DOWNTOWN PERMITS	9897532	40.00	40.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000007788	BELESKI, KATHRYN	08/06/07	4A646	DOWNTOWN PERMITS	9896616	40.00	40.00	90	
			BELESKI, KATHRYN	08/05/03	4A646	DOWNTOWN PERMITS	9895736	40.00	40.00	90	
			BELESKI, KATHRYN	08/04/08	4A646	DOWNTOWN PERMITS	9895064	40.00	40.00	90	
			BELESKI, KATHRYN	08/03/03	4A646	DOWNTOWN PERMITS	9894205	40.00	40.00	90	
			BELESKI, KATHRYN	08/02/07	4A646	DOWNTOWN PERMITS	9893674	40.00	40.00	90	
			BELESKI, KATHRYN	08/01/07	4A646	DOWNTOWN PERMITS	9892936	40.00	40.00	90	
			BELESKI, KATHRYN	07/12/05	4A646	DOWNTOWN PERMITS	9891693	40.00	40.00	90	
							TOTAL	320.00	320.00		
		000007869	SAUNDERS, GEORGE	08/07/10	4A646	DOWNTOWN PERMITS	9897538	40.00	40.00	90	
			SAUNDERS, GEORGE	08/06/07	4A646	DOWNTOWN PERMITS	9896622	40.00	40.00	90	
			SAUNDERS, GEORGE	08/05/03	4A646	DOWNTOWN PERMITS	9895742	40.00	40.00	90	
			SAUNDERS, GEORGE	08/04/08	4A646	DOWNTOWN PERMITS	9895070	40.00	40.00	90	
							TOTAL	160.00	160.00		
		000008413	PALMER, DAVID	08/07/10	54646	HARTNETT PERMITS	9897549	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000009369	DODGE, DENNIS	08/07/10	54646	HARTNETT PERMITS	9897557	45.00	45.00	90	
			DODGE, DENNIS	08/06/07	54646	HARTNETT PERMITS	9896644	45.00	.02	90	
							TOTAL	90.00	45.02		
		000010104	STEPHEN LAW GROUP	08/07/10	4B646	MIDDLE PERMITS	9897572	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000010222	THE BRIDGE CAFE	08/06/07	I4646	1155 Elm Permits	9896660	70.00	70.00	90	
			THE BRIDGE CAFE	08/05/03	I4646	1155 Elm Permits	9895781	70.00	70.00	90	
			THE BRIDGE CAFE	08/04/08	I4646	1155 Elm Permits	9895108	70.00	70.00	90	
			THE BRIDGE CAFE	08/03/03	I4646	1155 Elm Permits	9894250	70.00	70.00	90	
			THE BRIDGE CAFE	08/02/07	I4646	1155 Elm Permits	9893720	70.00	70.00	90	
			THE BRIDGE CAFE	08/01/07	I4646	1155 Elm Permits	9892982	70.00	70.00	90	
			THE BRIDGE CAFE	07/12/05	I4646	1155 Elm Permits	9891740	70.00	70.00	90	
							TOTAL	490.00	490.00		
		000010416	STARK MILL REALTY LLC	08/06/07	5D646	Parking Yellow ZonePermit	9896663	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000010458	CHISHOLM, JENNIFER	08/06/07	54646	HARTNETT PERMITS	9896664	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/05/03	54646	HARTNETT PERMITS	9895785	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/04/08	54646	HARTNETT PERMITS	9895112	45.00	45.00	90	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000010458	CHISHOLM, JENNIFER	08/03/03	54646	HARTNETT PERMITS	9894254	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/02/07	54646	HARTNETT PERMITS	9893724	45.00	45.00	90	
			CHISHOLM, JENNIFER	08/01/07	54646	HARTNETT PERMITS	9892986	45.00	45.00	90	
			CHISHOLM, JENNIFER	07/12/05	54646	HARTNETT PERMITS	9891744	45.00	45.00	90	
							TOTAL	315.00	315.00		
		000010510	DIAMENT, ALLIE	08/03/03	54646	HARTNETT PERMITS	9894255	45.00	45.00	90	
			DIAMENT, ALLIE	08/02/07	54646	HARTNETT PERMITS	9893725	45.00	45.00	90	
			DIAMENT, ALLIE	08/01/07	54646	HARTNETT PERMITS	9892987	45.00	45.00	90	
							TOTAL	135.00	135.00		
		000010748	BRANCH, WENDY	08/01/07	B4646	PINE PERMITS	9892990	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000010970	NGUYEN, TYLER	08/07/10	A4646	PEARL PERMITS	9897581	45.00	4.98	90	
							TOTAL	45.00	4.98		
		000010982	MALETTE, DORIS	08/07/10	B4646	PINE PERMITS	9897583	45.00	45.00	90	
			MALETTE, DORIS	08/06/07	B4646	PINE PERMITS	9896675	45.00	45.00	90	
			MALETTE, DORIS	08/05/03	B4646	PINE PERMITS	9895796	45.00	45.00	90	
			MALETTE, DORIS	08/04/08	B4646	PINE PERMITS	9895123	45.00	45.00	90	
							TOTAL	180.00	180.00		
		000011083	GRAJECVCI, BEKIM	08/07/10	54646	HARTNETT PERMITS	9897594	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/06/07	54646	HARTNETT PERMITS	9896686	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/05/03	54646	HARTNETT PERMITS	9895807	90.00	90.00	90	
			GRAJECVCI, BEKIM	08/04/08	54646	HARTNETT PERMITS	9895135	90.00	90.00	90	
							TOTAL	360.00	360.00		
		000011176	DEMERS, AUDREY	08/02/07	B4646	PINE PERMITS	9893758	45.00	45.00	90	
			DEMERS, AUDREY	08/01/07	B4646	PINE PERMITS	9893020	45.00	45.00	90	
			DEMERS, AUDREY	07/12/05	B4646	PINE PERMITS	9891780	45.00	45.00	90	
							TOTAL	135.00	135.00		
		000011177	GRANT, DENISE	08/06/07	B4646	PINE PERMITS	9896693	45.00	45.00	90	
			GRANT, DENISE	08/05/03	B4646	PINE PERMITS	9895814	45.00	45.00	90	
			GRANT, DENISE	08/04/08	B4646	PINE PERMITS	9895144	45.00	45.00	90	
			GRANT, DENISE	08/03/03	B4646	PINE PERMITS	9894287	45.00	45.00	90	
			GRANT, DENISE	08/02/07	B4646	PINE PERMITS	9893759	45.00	45.00	90	
			GRANT, DENISE	08/01/07	B4646	PINE PERMITS	9893021	45.00	45.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	270.00	270.00		
52	0809	000011238	STEPHENS, SCOTT	08/06/07	5D646	Parking Yellow ZonePermit	9896706	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000011277	WINIARZ, KATHY A	08/07/10	5D646	Parking Yellow ZonePermit	9897614	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000011315	DOHENY, THOMAS	08/06/07	5D646	Parking Yellow ZonePermit	9896718	40.00	5.00	90	
							TOTAL	40.00	5.00		
		000011422	PIERCE, GAYE	08/02/07	A4646	PEARL PERMITS	9893809	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000011423	AWESOME PIZZA, LLC	08/07/10	4A646	DOWNTOWN PERMITS	9897626	160.00	160.00	90	
			AWESOME PIZZA, LLC	08/06/07	4A646	DOWNTOWN PERMITS	9896732	200.00	200.00	90	
			AWESOME PIZZA, LLC	08/05/03	4A646	DOWNTOWN PERMITS	9895855	200.00	80.60	90	
							TOTAL	560.00	440.60		
		000011430	CHOATE, NATALIE	08/06/07	54646	HARTNETT PERMITS	9896735	45.00	45.00	90	
			CHOATE, NATALIE	08/05/03	54646	HARTNETT PERMITS	9895858	45.00	45.00	90	
			CHOATE, NATALIE	08/04/08	54646	HARTNETT PERMITS	9895192	45.00	45.00	90	
			CHOATE, NATALIE	08/03/03	54646	HARTNETT PERMITS	9894340	45.00	45.00	90	
			CHOATE, NATALIE	08/02/07	54646	HARTNETT PERMITS	9893813	45.00	45.00	90	
							TOTAL	225.00	225.00		
		000011431	NUGENT, RYAN	08/07/10	I4646	1155 Elm Permits	9897629	70.00	70.00	90	
							TOTAL	70.00	70.00		
		000011499	THE FLAMBEAUX	08/06/07	A4646	PEARL PERMITS	9896758	90.00	90.00	90	
			THE FLAMBEAUX	08/05/03	A4646	PEARL PERMITS	9895882	90.00	90.00	90	
			THE FLAMBEAUX	08/04/08	A4646	PEARL PERMITS	9895214	90.00	90.00	90	
							TOTAL	270.00	270.00		
		000011516	DELIBBY, KEISHA	08/06/07	4A646	DOWNTOWN PERMITS	9896762	40.00	40.00	90	
			DELIBBY, KEISHA	08/05/03	4A646	DOWNTOWN PERMITS	9895887	40.00	40.00	90	
			DELIBBY, KEISHA	08/04/08	4A646	DOWNTOWN PERMITS	9895220	40.00	40.00	90	
							TOTAL	120.00	120.00		

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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
52	0809	000011529	WELCH, OLIVIA	08/07/10	54646	HARTNETT PERMITS	9897656	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000011589	PATHAK, KALPITA	08/07/10	4A646	DOWNTOWN PERMITS	9897666	40.00	40.00	90	#89
						TOTAL		40.00	40.00		
		000011590	LAVALLEY, CHRISTINE	08/07/10	B4646	PINE PERMITS	9897667	45.00	45.00	90	#1275
						TOTAL		45.00	45.00		
		000011632	SWAN, LAURA	08/07/10	B4646	PINE PERMITS	9897675	45.00	45.00	90	
						TOTAL		45.00	45.00		
		000011633	BOULET, TINA	08/07/10	54646	HARTNETT PERMITS	9897676	45.00	45.00	90	
						TOTAL		45.00	45.00		
						CUSTOMER TYPE TOTAL		7,300.00	6,925.60		
						FUND TOTAL		7,300.00	6,925.60		
						FINAL TOTALS TOTAL		1,874,459.77	1,525,771.19		

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

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	000002561	MANCHESTER AIRPORT	08/10/16	10929	RISK OVERHEAD	JULY - SEP 2008	9900418	96.40	96.40	C
	0101		MANCHESTER AIRPORT	08/10/16	10929	RISK BENEFITS	JULY - SEP 2008	9900418	277.93	277.93	
	0101		MANCHESTER AIRPORT	08/10/16	10929	RISK LABOR	JULY - SEP 2008	9900418	964.00	964.00	
	0101		MANCHESTER AIRPORT	08/10/16	10929	SOLICITOR OVERHEAD	JULY - SEP 2008	9900418	69.87	69.87	
	0101		MANCHESTER AIRPORT	08/10/16	10929	SOLICITOR BENEFITS	JULY - SEP 2008	9900418	201.43	201.43	
	0101		MANCHESTER AIRPORT	08/10/16	10929	SOLICITOR LABOR	JULY - SEP 2008	9900418	698.67	698.67	
	0101		MANCHESTER AIRPORT	08/10/16	10929	FINANCE OVERHEAD	JULY - SEP 2008	9900418	357.69	357.69	
	0101		MANCHESTER AIRPORT	08/10/16	10929	FINANCE BENEFITS	JULY - SEP 2008	9900418	1,031.22	1,031.22	
	0101		MANCHESTER AIRPORT	08/10/16	10929	FINANCE LABOR	JULY - SEP 2008	9900418	3,576.89	3,576.89	
								TOTAL	7,274.10	7,274.10	
								CUSTOMER TYPE TOTAL	7,274.10	7,274.10	
13	0101	000000034	MANCHESTER FIRE DEPARTMENT	08/10/01	13740	IPS Maintenance	10/01/08 - 06/30/09	9899581	26,966.40	26,966.40	
								TOTAL	26,966.40	26,966.40	
	0101	000002521	MANCHESTER POLICE DEPT	08/10/01	13740	IPS Maintenance	10/01/08 - 06/30/09	9899582	40,862.91	40,862.91	
								TOTAL	40,862.91	40,862.91	
	0101	000002539	MANCHESTER HIGHWAY DEPT	08/10/01	13419	KRONOS Mntnce		9899536	3,660.00	3,660.00	
								TOTAL	3,660.00	3,660.00	
	0101	000002541	MANCHESTER PARKS & RECREATION	08/10/01	13419	KRONOS Mtnce		9899537	1,513.00	1,513.00	
								TOTAL	1,513.00	1,513.00	
								CUSTOMER TYPE TOTAL	73,002.31	73,002.31	
33	0101	000002521	MANCHESTER POLICE DEPT	08/09/19	33130	Obama Visit 9/13/08	Cust#2521 Chg#33130	9899332	5,865.36	5,538.83	
								TOTAL	5,865.36	5,538.83	
	0101	000004303	MANCHESTER POLICE - OBER	08/11/04	33442	tires	John & sons Tire	9900705	318.00	318.00	
	0101		MANCHESTER POLICE - OBER	08/10/22	33442	(174534) 04 chevy impala	Diamond Triumph Glass	9900523	195.00	195.00	
	0101		MANCHESTER POLICE - OBER	08/10/22	33442	G14067-2008 FCV	Auto City of MHT	9900521	7,670.83	7,670.83	
								TOTAL	8,183.83	8,183.83	
								CUSTOMER TYPE TOTAL	14,049.19	13,722.66	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	000000034	MANCHESTER FIRE DEPARTMENT	08/10/22	3A140	Regular Rate Officer's	Police Extra Detail	9900481	159.64	159.64	C
	0101		MANCHESTER FIRE DEPARTMENT	08/10/22	33237	Extra Detail Admin Fee	Police Extra Detail	9900481	6.80	6.80	
	0101		MANCHESTER FIRE DEPARTMENT	08/10/22	3A225	Regular Rate Retirement	Police Extra Detail	9900481	21.44	21.44	
								TOTAL	187.88	187.88	
	0101	000002539	MANCHESTER HIGHWAY DEPT	08/11/05	3A140	Regular Rate Officer's	Police Extra Detail	9900715	319.28	319.28	
	0101		MANCHESTER HIGHWAY DEPT	08/11/05	33237	Extra Detail Admin Fee	Police Extra Detail	9900715	16.15	16.15	
	0101		MANCHESTER HIGHWAY DEPT	08/11/05	3B225	Overtime Rate Retirement	Police Extra Detail	9900715	12.21	12.21	
	0101		MANCHESTER HIGHWAY DEPT	08/11/05	3B140	Overtime Rate Officer's	Police Extra Detail	9900715	90.93	90.93	
	0101		MANCHESTER HIGHWAY DEPT	08/11/05	3A225	Regular Rate Retirement	Police Extra Detail	9900715	42.88	42.88	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	3A225	Regular Rate Retirement	Police Extra Detail	9900588	120.60	120.60	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	3A140	Regular Rate Officer's	Police Extra Detail	9900588	400.00	400.00	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	3A140	Regular Rate Officer's	Police Extra Detail	9900588	897.98	897.98	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	33931	Extra Detail Reserve Acct	Police Extra Detail	9900588	168.44	168.44	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	33237	Extra Detail Admin Fee	Police Extra Detail	9900588	62.90	62.90	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	3B225	Overtime Rate Retirement	Police Extra Detail	9900588	28.49	28.49	
	0101		MANCHESTER HIGHWAY DEPT	08/10/29	3B140	Overtime Rate Officer's	Police Extra Detail	9900588	212.17	212.17	
	0101		MANCHESTER HIGHWAY DEPT	08/10/15	33871	Police - Cruiser Rental	Police - Extra Detail	9900389	90.00	90.00	
	0101		MANCHESTER HIGHWAY DEPT	08/10/15	33237	Extra Detail Admin Fee	Police Extra Detail	9900389	10.20	10.20	
	0101		MANCHESTER HIGHWAY DEPT	08/10/15	3A225	Regular Rate Retirement	Police Extra Detail	9900389	32.16	32.16	
	0101		MANCHESTER HIGHWAY DEPT	08/10/15	3A140	Regular Rate Officer's	Police Extra Detail	9900389	239.46	239.46	
								TOTAL	2,743.85	2,743.85	
	0101	000002557	MANCHESTER WATER WORKS	08/11/05	33931	Extra Detail Reserve Acct	Police Extra Detail	9900716	106.16	106.16	
	0101		MANCHESTER WATER WORKS	08/11/05	33237	Extra Detail Admin Fee	Police Extra Detail	9900716	20.40	20.40	
	0101		MANCHESTER WATER WORKS	08/11/05	3A140	Regular Rate Officer's	Police Extra Detail	9900716	159.64	159.64	
	0101		MANCHESTER WATER WORKS	08/11/05	3A140	Regular Rate Officer's	Police Extra Detail	9900716	256.00	256.00	
	0101		MANCHESTER WATER WORKS	08/11/05	3A225	Regular Rate Retirement	Police Extra Detail	9900716	21.44	21.44	
	0101		MANCHESTER WATER WORKS	08/10/29	33237	Extra Detail Admin Fee	Police Extra Detail	9900589	79.90	79.90	
	0101		MANCHESTER WATER WORKS	08/10/29	3A225	Regular Rate Retirement	Police Extra Detail	9900589	214.40	214.40	
	0101		MANCHESTER WATER WORKS	08/10/29	3A140	Regular Rate Officer's	Police Extra Detail	9900589	1,875.77	1,875.77	
	0101		MANCHESTER WATER WORKS	08/10/29	33931	Extra Detail Reserve Acct	Police Extra Detail	9900589	37.52	37.52	
	0101		MANCHESTER WATER WORKS	08/10/22	3A225	Regular Rate Retirement	Police Extra Detail	9900490	83.08	83.08	
	0101		MANCHESTER WATER WORKS	08/10/22	3A140	Regular Rate Officer's	Police Extra Detail	9900490	618.61	618.61	
	0101		MANCHESTER WATER WORKS	08/10/22	33237	Extra Detail Admin Fee	Police Extra Detail	9900490	26.35	26.35	
	0101		MANCHESTER WATER WORKS	08/10/15	3A140	Regular Rate Officer's	Police Extra Detail	9900390	1,277.12	1,277.12	
	0101		MANCHESTER WATER WORKS	08/10/15	3A225	Regular Rate Retirement	Police Extra Detail	9900390	171.52	171.52	
	0101		MANCHESTER WATER WORKS	08/10/15	33237	Extra Detail Admin Fee	Police Extra Detail	9900390	54.40	54.40	
								TOTAL	5,002.31	5,002.31	
								CUSTOMER TYPE TOTAL	7,934.04	7,934.04	
50	0101	000000058	MANCHESTER PLANNING DEPT	08/11/07	5H682	Recy Asphalt	187509-6	9901087	35.02	35.02	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
							TOTAL		35.02	35.02	
50	0101	000002541	MANCHESTER PARKS & RECREATION	08/11/03	5H682	50 Recy Asph w/e 11/1/08	21.43 tons @ $2.01	9900685	43.07	43.07	C
	0101		MANCHESTER PARKS & RECREATION	08/11/03	50918	Recy Asph Ovhd we 11/1/08	21.43 tons @ $.49	9900685	10.50	10.50	
	0101		MANCHESTER PARKS & RECREATION	08/10/29	50801	Toter Project	PO# 2-902204	9900652	185.17	185.17	
	0101		MANCHESTER PARKS & RECREATION	08/10/29	50918	Toter Project Overhead	PO# 2-902204	9900652	41.83	41.83	
	0101		MANCHESTER PARKS & RECREATION	08/10/27	17913	Fuel Usage-Sept. 2008	9 gallons	9900560	20.68	20.68	
	0101		MANCHESTER PARKS & RECREATION	08/10/20	5H682	50 Recy Asph w.e 10/18/08	110.44 tons @ $2.01	9900453	221.98	221.98	
	0101		MANCHESTER PARKS & RECREATION	08/10/20	50918	Recy Asph Ovhd we10/18/08	110.44 tons @ $.49	9900453	54.12	54.12	
	0101		MANCHESTER PARKS & RECREATION	08/10/14	5H682	50 Recy Asph w/e 10/11/08	23.60 tons @ $2.01	9900345	47.44	47.44	
	0101		MANCHESTER PARKS & RECREATION	08/10/14	50918	Recy Asph Ovhd we10/11/08	23.60 tons @ $.49	9900345	11.56	11.56	
	0101		MANCHESTER PARKS & RECREATION	08/10/06	5H682	50 Recy Asph w/e 10/4/08	105.14 tons @ $2.01	9899907	211.33	211.33	
	0101		MANCHESTER PARKS & RECREATION	08/10/06	50918	Recy Asph Ovhd we 10/4/08	105.14 tons @ $.49	9899907	51.52	51.52	
	0101		MANCHESTER PARKS & RECREATION	08/09/29	5H682	50 Recy Asph w/e 9/27/08	87.94 tons @ $2.01	9899514	176.76	176.76	
	0101		MANCHESTER PARKS & RECREATION	08/09/29	50918	Recy Asph Ovhd we 9/27/08	87.94 tons @ $.49	9899514	43.09	43.09	
							TOTAL		1,119.05	1,119.05	
	0101	000002545	MANCHESTER FACILITIES DIVISION	08/10/31	50912	Fuel Usage		9900650	62.07	62.07	
							TOTAL		62.07	62.07	
	0101	000002557	MANCHESTER WATER WORKS	08/11/03	5H682	49 Recy ASph w/e 11/1/08	53.87 tons @ $2.01	9900686	108.28	108.28	
	0101		MANCHESTER WATER WORKS	08/11/03	50918	Recy Asph Ovhd we 11/1/08	53.87 tons @ $.49	9900686	26.40	26.40	
	0101		MANCHESTER WATER WORKS	08/11/03	5G130	45 Utility Insp OT-4.5hrs	W/E 10/25/08	9900686	157.50	157.50	
	0101		MANCHESTER WATER WORKS	08/10/27	50918	Recy Asph Ovhd we10/25/08	81.61 tons @ $.49	9900561	39.99	39.99	
	0101		MANCHESTER WATER WORKS	08/10/27	5H682	49 Recy Asph w/e 10/25/08	81.61 tons @ $2.01	9900561	164.04	164.04	
	0101		MANCHESTER WATER WORKS	08/10/20	50918	Recy Asph Ovhd we10/18/08	27.73 tons @ $.49	9900454	13.59	13.59	
	0101		MANCHESTER WATER WORKS	08/10/20	5H682	49 Recy Asph w/e 10/18/08	27.73 tons @ $2.01	9900454	55.74	55.74	
	0101		MANCHESTER WATER WORKS	08/10/14	5H682	49 Recy Asph we 10/11/08	145.61 tons @ $2.01	9900346	292.68	292.68	
	0101		MANCHESTER WATER WORKS	08/10/14	50918	Recy Asph Ovhd we10/11/08	145.61 tons @ $.49	9900346	71.35	71.35	
	0101		MANCHESTER WATER WORKS	08/09/29	5H682	49 Recy Asph w/e 9/27/08	183.66 tons @ $2.01	9899515	369.16	369.16	
	0101		MANCHESTER WATER WORKS	08/09/29	50918	Recy Asph Ovhd we 9/27/08	183.66 tons @ $.49	9899515	89.99	89.99	
							TOTAL		1,388.72	1,388.72	
	0101	000002573	MANCHESTER EPD	08/10/29	50361	O&M Sewer Reimbursement	October 2008	9900649	315.81	315.81	
	0101		MANCHESTER EPD	08/09/26	50361	O&M Sewer Reimbursement	September 2008	9899481	218.89	218.89	
							TOTAL		534.70	534.70	
	0101	000011485	MANCHESTER PARKING DIVISION	08/10/31	50361	Parts		9900651	7.91	7.91	
	0101		MANCHESTER PARKING DIVISION	08/10/31	50912	Fuel Usage		9900651	97.85	97.85	
	0101		MANCHESTER PARKING DIVISION	08/10/31	50912	Fuel Usage		9900651	305.76	305.76	
	0101		MANCHESTER PARKING DIVISION	08/10/31	50912	Fuel Usage		9900651	207.28	207.28	
	0101		MANCHESTER PARKING DIVISION	08/10/31	50912	Fuel Usage		9900651	49.07	49.07	
	0101		MANCHESTER PARKING DIVISION	08/10/31	50912	Engine Oil		9900651	15.64	15.64	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
50	0101	000011485	MANCHESTER PARKING DIVISION	08/10/31	50361	Labor		9900651	156.78	156.78	C
	0101		MANCHESTER PARKING DIVISION	08/10/31	50361	Labor		9900651	46.44	46.44	
	0101		MANCHESTER PARKING DIVISION	08/10/06	50361	Equipment 190404-57		9899906	15.69	15.69	
	0101		MANCHESTER PARKING DIVISION	08/10/06	5H682	Materials 190404-57		9899906	364.58	364.58	
	0101		MANCHESTER PARKING DIVISION	08/10/06	5C130	Labor 190404-57		9899906	194.99	194.99	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50361	Labor		9899533	209.04	209.04	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50361	Parts		9899533	247.49	247.49	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50912	Fuel Usage		9899533	148.62	148.62	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50912	Fuel Usage		9899533	132.62	132.62	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50912	Fuel Usage		9899533	291.46	291.46	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50361	Labor		9899533	47.84	47.84	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50912	Fuel Usage		9899533	44.93	44.93	
	0101		MANCHESTER PARKING DIVISION	08/09/30	50912	Fuel Usage		9899533	135.03	135.03	
	0101		MANCHESTER PARKING DIVISION	08/09/26	5N110	Labor 190404-104		9899492	4.45	4.45	
								TOTAL	2,723.47	2,723.47	
								CUSTOMER TYPE TOTAL	5,863.03	5,863.03	
51	0101	000002539	MANCHESTER HIGHWAY DEPT	08/10/29	5L130	Labor		9900645	90.00	90.00	
								TOTAL	90.00	90.00	
	0101	000011485	MANCHESTER PARKING DIVISION	08/10/29	50361	Equipment 190404-104		9900646	253.91	253.91	
	0101		MANCHESTER PARKING DIVISION	08/10/29	50361	Equipment 190404-56		9900646	2.79	2.79	
	0101		MANCHESTER PARKING DIVISION	08/10/29	5N110	Labor 190404-104		9900646	52.26	52.26	
	0101		MANCHESTER PARKING DIVISION	08/10/29	5N110	Labor 190404-56		9900646	20.54	20.54	
	0101		MANCHESTER PARKING DIVISION	08/10/29	5L130	Labor 190404-104		9900646	5,106.28	5,106.28	
	0101		MANCHESTER PARKING DIVISION	08/09/26	50361	Equipment 190404-104		9899482	70.74	70.74	
	0101		MANCHESTER PARKING DIVISION	08/09/26	5N110	Labor 190404-104		9899482	164.99	164.99	
	0101		MANCHESTER PARKING DIVISION	08/09/26	5L130	Labor 190404-104		9899482	1,496.97	1,496.97	
	0101		MANCHESTER PARKING DIVISION	08/09/26	5H682	Materials-Signs		9899482	299.04	299.04	
								TOTAL	7,467.52	7,467.52	
								CUSTOMER TYPE TOTAL	7,557.52	7,557.52	
65	0101	000002568	MANCHESTER RISK MANAGEMENT	08/09/30	65740	Maintenance - Equipment	accident 8/21/08	9900322	11,383.63	11,383.63	
								TOTAL	11,383.63	11,383.63	
								CUSTOMER TYPE TOTAL	11,383.63	11,383.63	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
							AGING TOTAL		127,063.82	126,737.29	
50	0101	000000029	MANCHESTER CITY SOLICITOR	08/09/08	50442	Insurance Reimbursement	T-548	9899155	195.00	195.00	30
							TOTAL		195.00	195.00	
							CUSTOMER TYPE TOTAL		195.00	195.00	
							AGING TOTAL		195.00	195.00	
13	0101	000002557	MANCHESTER WATER WORKS	08/06/20	13926	APPLICATION DEVELOPMENT	SALARY & FRINGE	9897023	608.46	608.46	90
							TOTAL		608.46	608.46	
							CUSTOMER TYPE TOTAL		608.46	608.46	
19	0101	000002561	MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb april 2008	r. frasier	9897269	1,708.00	1,708.00	
	0101		MANCHESTER AIRPORT	08/06/30	19260	Unemploy reimb mar 2008	r. frasier	9897268	2,135.00	2,135.00	
	0101		MANCHESTER AIRPORT	08/06/30	19260	Unemploy feb 2008	r. frasier	9897266	1,708.00	1,708.00	
							TOTAL		5,551.00	5,551.00	
							CUSTOMER TYPE TOTAL		5,551.00	5,551.00	
27	0801	000002568	MANCHESTER RISK MANAGEMENT	08/06/30	27999	Safety Awards	11 @ $30.00 each	9897207	330.00	330.00	
							TOTAL		330.00	330.00	
							CUSTOMER TYPE TOTAL		330.00	330.00	
50	0101	000002568	MANCHESTER RISK MANAGEMENT	08/06/18	50110	SAFETY AWARD FY'08	Administration	9897017	150.00	150.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5L110	SAFETY AWARD FY'08	Traffic	9897017	360.00	360.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5J110	SAFETY AWARD FY'08	Drop Off	9897017	60.00	60.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5G110	SAFETY AWARD FY'08	Garage	9897017	330.00	330.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5P110	SAFETY AWARD FY'08	Refuse	9897017	300.00	300.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5C110	SAFETY AWARD FY'08	Highway/Construction	9897017	330.00	330.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5B110	SAFETY AWARD FY'08	Engineering	9897017	120.00	120.00	
	0101		MANCHESTER RISK MANAGEMENT	08/06/18	5A110	SAFETY AWARD FY'08	Sewer	9897017	360.00	360.00	
							TOTAL		2,010.00	2,010.00	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
CUSTOMER TYPE TOTAL									2,010.00	2,010.00	
AGING TOTAL									8,499.46	8,499.46	
FINAL TOTALS TOTAL									135,758.28	135,431.75	

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/11/06	10296	BNY FEES PAID BY CITY		9900775	862.50	862.50	C
							TOTAL		862.50	862.50	
							CUSTOMER TYPE TOTAL		862.50	862.50	
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/10/09	21998	School Charge Backs	FACILITIES MAINTENANCE	9900000	183,207.31	183,207.31	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/09	21998	School Charge Backs	ARAMARK BASE CONTRACT	9900000	1,336,170.08	1,336,170.08	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/07	21898	Other - Special Projects	REIMBURSE FACILITES FOR	9899952	19,161.55	19,161.55	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/07	21591	Custodial Contract Manpwr	REIMBURSE FACILITIES FOR	9899952	44,788.32	44,788.32	
							TOTAL		1,583,327.26	1,583,327.26	
							CUSTOMER TYPE TOTAL		1,583,327.26	1,583,327.26	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/11/05	3E225	School Rate Retirement	Police Extra Detail	9900706	48.24	48.24	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/11/05	3E140	School Rate Officer's	Police Extra Detail	9900706	359.19	359.19	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/29	3E225	School Rate Retirement	Police Extra Detail	9900579	48.24	48.24	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/29	3E140	School Rate Officer's	Police Extra Detail	9900579	359.19	359.19	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/22	3E225	School Rate Retirement	Police Extra Detail	9900482	16.08	16.08	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/22	3E140	School Rate Officer's	Police Extra Detail	9900482	119.73	119.73	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/15	3E225	School Rate Retirement	Police Extra Detail	9900378	128.64	128.64	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/15	3E140	School Rate Officer's	Police Extra Detail	9900378	957.84	957.84	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/08	3E225	School Rate Retirement	Police Extra Detail	9899953	96.48	96.48	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/08	3E140	School Rate Officer's	Police Extra Detail	9899953	718.38	718.38	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/01	3E225	School Rate Retirement	Police Extra Detail	9899538	128.64	128.64	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/01	3E140	School Rate Officer's	Police Extra Detail	9899538	957.84	957.84	
							TOTAL		3,938.49	3,938.49	
							CUSTOMER TYPE TOTAL		3,938.49	3,938.49	
41	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41998	Jul-Sept08 Salaries	School Health	9900480	110,027.99	110,027.99	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41998	Jul-Sept08 Benefits	School Health	9900480	59,840.42	59,840.42	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41998	Jul-Sept08 Operating	School Health	9900480	5,043.97	5,043.97	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41998	Jul-Sept08 Salary Admin	School Health	9900480	4,648.98	4,648.98	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41998	Jul-Sept08 Benefits	School Health	9900480	1,886.67	1,886.67	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41110	Summer School Salaries		9900480	4,596.62	4,596.62	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/10/20	41230	Summer School Benefits		9900480	1,029.65	1,029.65	
							TOTAL		187,074.30	187,074.30	
							CUSTOMER TYPE TOTAL		187,074.30	187,074.30	

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CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
52	0809	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/11/07	5D646	Parking Yellow ZonePermit		9900778	675.00	675.00	C
	0809		SCHOOL ADMINISTRATIVE UNIT #37	08/10/09	5D646	Parking Yellow ZonePermit		9900002	675.00	675.00	
								TOTAL	1,350.00	1,350.00	
								CUSTOMER TYPE TOTAL	1,350.00	1,350.00	
65	0807	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/10/30	65652	JFK Electric Reimbursemnt		9900758	10,508.96	10,508.96	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/09/30	65998	Schl Grounds July - Sept		9899940	18,463.19	18,463.19	
								TOTAL	28,972.15	28,972.15	
								CUSTOMER TYPE TOTAL	28,972.15	28,972.15	
								AGING TOTAL	1,805,524.70	1,805,524.70	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	08/09/03	3E140	School Rate Officer's	Police Extra Detail	9899088	798.20	798.20	30
	0101		SCHOOL ADMINISTRATIVE UNIT #37	08/09/03	3E225	School Rate Retirement	Police Extra Detail	9899088	107.20	107.20	
								TOTAL	905.40	905.40	
		000004108	PARKSIDE JUNIOR HIGH SCHOOL	08/08/31	10141	Finance Charge	10141		.32	.32	
			PARKSIDE JUNIOR HIGH SCHOOL	08/08/31	10141	Finance Charge	10141		2.35	2.35	
			PARKSIDE JUNIOR HIGH SCHOOL	08/08/31	10141	Finance Charge	10141		.10	.10	
								TOTAL	2.77	2.77	
								CUSTOMER TYPE TOTAL	908.17	908.17	
								AGING TOTAL	908.17	908.17	
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	
	0101	000004100	MCDONOUGH SCHOOL	06/03/08	21591	Custodial Contract Manpwr	CUST SVS SCHOOL SOCIAL	9874908	75.57	75.57	
	0101		MCDONOUGH SCHOOL	06/03/08	21928	Custodial Indirect Cost	ADMINISITRATIVE FEES	9874908	11.93	11.93	
								TOTAL	87.50	87.50	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	06/03/31	65998	Schl Grounds March 2006					
									CUSTOMER TYPE TOTAL	699.50	699.50	
								9875613		7,040.78	38.41	90
									TOTAL	7,040.78	38.41	
									CUSTOMER TYPE TOTAL	7,040.78	38.41	
									AGING TOTAL	7,740.28	737.91	
									FINAL TOTALS TOTAL	1,814,173.15	1,807,170.78	

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

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	8111	9844250	6/16/2003	$82.97	$82.97		workers compensation reimbursement
	above submittted to City Solicitor 03/9/04						$119.89	
hwy	Steve Thompson - Former Hwy Employee	8111	9845813	7/31/2003	$598.72	$518.72		workers compensation reimbursement
	above submittted to City Solicitor 06/14/04						$518.72	
hwy	Kyle Poisson - Former Hwy Employee	8114	9844253	6/16/2003	$440.93	$440.93		workers compensation reimbursement
	above submittted to City Solicitor 09/13/04						$440.93	
traffic	Michael Vanasse	8640	9852464	2/26/2004	$947.88	$947.88		closed AEX 01/31/05
hwy	Victor Olivio - Former Hwy Employee	8572	9851128	1/19/2004	$161.34	$161.34		workers compensation reimbursement
	above submittted to City Solicitor 2/17/05						$1,109.22	
hwy	Howard Komm-Former Hwy Employee	8220	9845817	7/31/2003	$866.76	$691.76		workers compensation reimbursement
	above submittted to City Solicitor 03/14/05						$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	6172	9845639	6/30/2003	$96.49	$96.49		workers compensation reimbursement
	above submittted to City Solicitor 04/12/05						$708.50	
hwy	John Clancy-Former Hwy Employee	8645	9852612	1/3/2005	$665.78	$665.78		workers compensation reimbursement
	above submittted to City Solicitor 06/07/05						$665.78	
hwy	Gerard Dionne-Former Hwy Employee	8643	9852501	3/1/2004	$154.11	$154.11		workers compensation reimbursement
	above submittted to City Solicitor 07/14/05						$154.11	
traffic	Charles Baadom	9658	9861505	12/27/2004	$953.77	$953.77		closed AEX 11/02/05
	above submittted to City Solicitor 11/30/05						$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	9485	9874570	2/22/2006	$135.00	$135.00		closed USA 01/05/07
	above submittted to City Solicitor 02/12/07						$863.18	
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	10666	9880172	10/2/2006	$120.00	$120.00		closed AEX 11/2/07
	above submittted to City Solicitor 01/30/08						$1,173.00	
							$7,398.86	

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

ACCOUNTS RECEIVABLE OVER 90 DAYS
SUMMARY

As of November 10, 2008

				Misc Information
Total Receivables Over 90 Days			$ 1,623,957.94	
Interdepartmental	$	8,499.46		
School	$	737.91		
Treasurer State of NH	$	454,927.00		Payment will be received in December
Adams Petroleum	$	16,233.07		Sent to Collection Agency
Corcoran Environmental	$	32,500.00		Possible lease payment negotiations - payment delayed
NH Attorney General's Office	$	18,303.00		NH Drug Task Force Grant - Payment is expected
FEMA	$	305,728.86		Flood Reimbursements
Solicitor's Office Submissions	$	7,398.86		
Airport	$	730,339.57		
Subtotal			$ 1,574,667.73	
Adjusted Receivable Balance From Other Accounts			$ 49,290.21	

C05

City of Manchester
Office of the Independent City Auditor

One City Hall Plaza, West Wing
Manchester, New Hampshire 03101
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Fax: (603) 624-6528

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OCT 28 2008
CITY CLERK'S OFFICE

October 28, 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

City Purchasing Card Audit

Presented tonight

Drop Off Center Fraud Audit

Field work is wrapping up. A report is expected to be ready by next meeting.

Future Audit Projects

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

Respectfully Submitted,

Kevin M. Buckley
Independent City Auditor

INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

P-Card Program Performance Audit
December 2007

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

INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
P-CARD PROGRAM PERFORMANCE AUDIT
JUNE 2007

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City of Manchester
Office of the Independent City Auditor

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

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

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 auditees and is adjusted annually for changes happening at the Departments. The P-Card Program was selected for a performance audit due to the relatively high risk and that the program was new to the City and required an evaluation to see if internal controls were adequate and working as designed. 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 controls in place and compliance with program goals of the City of Manchester P-Card Program and looked at information from January of 2007 to December of 2007.

The audit procedures began with a documentation and evaluation of the internal control structure in place during the audit period. The audit also looked at State and City laws and regulations in force during the audit period. Department Personnel were interviewed, as were personnel from other communities and departments. P-Card Programs from other jurisdictions were looked at and authoritative literature was obtained to determine best practices.

Conclusion

My testing revealed that the program is falling short of its stated goals and objectives and that in several cases internal controls were determined to be inadequate or could be improved. The program is the preferred method of payment to many vendors and several departments. A few departments had issues with the program and would like to see controls strengthened and enhancements to reporting and tracking of expenditures addressed. In general though the program looks promising and can be made to work more effectively and efficiently.

The draft audit report was sent to the Finance Department for review and comment. The observations generated and the auditee written responses are included on pages eight through twenty-two. The auditee responses indicate general agreement with the report recommendations and states that corrective action will or have been taken. I appreciate the courtesy and cooperation of the staff and administration of the Finance Department on this assignment. At all times they acted in the highest professional manner throughout the course of the audit.

Kevin M, Buckley
Independent City Auditor

April 9, 2008

INTRODUCTION

AUDIT BACKGROUND

During fiscal year 2006 the Finance Department proposed a plan for developing a central purchasing function. The top priority of the plan was to implement a purchasing card (P-Card) program. The plan noted that the following benefits would be obtained from going to a P-Card program:

Benefits to the City

- One monthly statement per card will be received for verification and reconciliation
- No need to prepare and obtain approval signatures in internal order forms
- Automated data entry
- Fewer accounts payable checks

Benefits to the Cardholder

- Obtain goods and services much faster and easier than before
- Significantly reduces workload related to the purchase of and payment for goods
- Allows the cardholder to be more efficient and to focus on the value added aspects of their job
- Significantly reduces clerical processing time and time associated with the approval process

As a further benefit there is a rebate program that was negotiated with the Bank of Montreal. The City will receive a rebate of .41% of purchases over $3,000,000, .7% over $4,000,000 and .91% over $5,000,000. It was originally estimated that the purchasing card would replace 28,000 purchase orders saving 4,500 man-hours of processing time and generate a rebate of $518,000.

During the audit of the 2007 financial statements the external auditors noted that the P-Cards program had several internal control weaknesses. FY 2007 was the first full year of the program and due to the noted deficiencies in internal controls I decided that an audit of the program was needed to determine the extent of the internal control deficiencies and if the program was working as designed.

My 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 test the effectiveness and efficiency of the operation of the purchasing card program as well as compliance with City purchasing rules and regulations and internal controls.

I tested transactions posted to the program from January of 2007 through December of 2007 for compliance with the City Business Expense Policy and the City Purchasing Policy. I also tested and evaluated the system of internal controls in place during the audit period. In addition I interviewed cardholders, approving officials and the program administrator.

Audit Objectives:

The objectives of our audit was to determine whether internal controls over the issuance, use, and cancellation of procurement cards was adequate and whether procurement card purchases were in compliance with the Procurement Card Program Policy and Procedures. Specifically, to determine:

- Backup documentation (i.e., statements, original receipts) is received from the departments/divisions and reconciled to the monthly procurement charges.
- Procurement cards are cancelled timely (3-5 days of termination date) after employees terminate employment with the City.
- Procurement cards are not used for personal use.
- Purchase of capital assets ($5,000 or more) by cardholders with higher spending limit are tagged and recorded in Finance as fixed assets.
- Purchases made by the Procurement Card Program Administrator are independently monitored.
- Purchases are within cardholders' single and monthly limit.
- Split purchases are not made by cardholders to stay within their single purchase limit.
- Discount opportunities on high frequency purchases made from the same vendors are sought by the Procurement Card Administrator.
- Similar purchases that total more than $10,000 are going through quotes or greater than $25,000 competitive bid processes rather than procurement cards.
- Procurement cards are used for small purchases ($0 - $10,000) rather than using purchase orders.
- Training is given to new cardholders prior to using their procurement cards and annual refresher training is given to current cardholders.
- Savings in time and dollars as noted in the original proposal for the program are being realized.

The results of my testing and the related observations and recommendations are included in the report that follows.

BACKGROUND OF PROGRAM

Organization and Personnel

Control of the P-Card Program is a function of the Finance Department. The Finance Director is responsible for the implementation, maintenance, program compliance, payment processing, issuance of P-Cards and bank relations to resolve customer complaints. The P-Card Administrator has been delegated by the Finance Director to oversee the program. Currently the P-Card Administrator position is being held by a Financial Analyst I.

Every department participating in the program assigns an Approving Official whose function is to review and approve daily P-Card transactions in the HTE Procurement Card Module. Their duties include reviewing the transaction on-line and compare the amount to supporting documentation, entering the proper accounting information including work orders and/or project number and approve the transaction. As of December 31, 2007 there were 57 approving officials.

Monthly a statement of activity for the department is run, reconciled to the supporting documentation and approved by a department official. The reconciled and approved report is then forwarded to the Finance Department for processing.

Each Approving Official is responsible for ensuring compliance with program regulations of the several P-Card Holders assigned to them. Cardholders are responsible for adhering to the program's Code of Conduct and principles as set out in the User's Guide as well as all City rules and regulations governing the purchase of goods and services. As of December 31, 2007 there were 281 active cardholders in the system.

History

Purchasing cards were developed in the late 1980s as a way of helping federal government agencies to acquire small-dollar items without subjecting their vendors to the payment delays associated with bureaucratic procurement processes. In addition to expediting payment, purchasing cards have been found to have other benefits such as reducing paperwork associated with requisitions, purchase orders and invoices for thousands of small dollar items.

Based on a survey by Richard J Palmer, Mahendra Gupta, Antonio Davila and Tim Mills local governments report an average per transaction savings in administrative paperwork handling of $46 and an average reduction of 5.4 days in the time elapsed from need determination to receipt of the ordered goods.

During fiscal year 2006 the Finance Department proposed a plan for developing a central purchasing function. The top priority of the plan was to implement a purchasing card program.

An RFP was prepared and the Bank of Montreal was selected as the card vendor. A contract was executed on May 17, 2006. Vendors were notified that they would be required to accept the City purchasing cards no later then July 31, 2006. The Finance Department initially activated 122 cards and the City started using the cards in September of 2006.

At the beginning of implementation the Finance Director and Deputy Finance Director were assigned the position of P-Card Administrators and set up the program and its controls. After implementation the duties of P-Card Administrator were assigned to a temporary P-Card Administrator in the Finance Department. When the employee left their duties fell to the Office Administrator.

Since that time the number and dollar amount of transactions had quickly peaked in early to mid 2007 and has since leveled off.

PCARD ACTIVITY SEPT 2006 THROUGH DEC 2007					
MONTH	**ACTIVE CARDS**	**# OF TRANS**	**$ OF TRANS**	**AVE $ PER TRAN**	**AVE $ PER CARD**
SEPT 2006	122	62	$ 27,946	$ 451	$ 229
OCT 2006	148	251	113,720	453	768
NOV 2006	170	285	98,291	345	578
DEC 2006	216	426	246,143	578	1,140
JAN 2007	239	528	238,082	451	996
FEB 2007	239	615	312,677	508	1,308
MAR 2007	243	768	293,256	382	1,207
APR 2007	258	694	266,914	385	1,035
MAY 2007	267	741	222,062	300	832
JUNE 2007	279	692	268,575	388	963
JULY 2007	281	701	245,372	350	873
AUG 2007	286	879	340,598	387	1,191
SEPT 2007	286	684	265,203	388	927
OCT 2007	285	747	209,666	281	736
NOV 2007	284	737	227,786	309	802
DEC 2007	284	643	226,316	352	797
TOTAL		**9,453**	**$ 3,602,607**	**$ 381**	**$ 927**

SOURCE: BMO Online Monthly Activity Reports

If you use the average savings of $46 per transaction in administrative paper work cited in the survey by Palmer, Gupta, Davila and Mills the City has realized an average savings of over $27,000 per month in administrative paper work. These savings are of time that was able to be used in other areas. P-Card use has also resulted in an increase in efficiencies in paying vendors allowing the City to negotiate better prices for commodities such as office supplies for all City Departments and pharmacy purchases by the Welfare Department.

CUSTOMER SATISFACTION SURVEY

In order to gauge how satisfied users are with the program I used a combination of interviews and questionnaires to judge satisfaction and determine if users were properly trained in card usage procedures. I sampled ten approving officials and 28 cardholders in the survey. Following is a summary of the results.

Satisfaction with the program

In general most cardholders are very satisfied with the program and find it a big improvement over the purchase order system or the old credit cards. Vendors prefer it because they are able to get paid immediately although a very few vendors will not take a credit card due to the associated fees.

Approving Officials and BSOs have mixed feelings about the card. The Welfare Department prefers the card claiming that it saves them time and is more convenient. The police department also likes the program claiming it reduces mail and takes them no more time then the old system.

Of cardholders responding to the question 77% had a favorable opinion of the program, most citing the ease of use as the reason for satisfaction with the program.

Some departments did not like the program. Problems most often cited were:

- Problems with WB Mason posting expenditures but not sending invoices in a timely matter
- Poor reporting functions, no access to online reports
- Additional paperwork, takes more staff time
- Poor internal controls
- Payment occurs prior to getting all receipts
- Requisition/encumbrance process bypassed causing problems at year-end

Training

Approving Officials had the highest percentage of employees who indicated that they were trained by people from the Finance Department (60%) as opposed to 20% of cardholders surveyed. Forty-five percent of cardholders received their training from written material handed out to them as opposed to 20% for approving officials. The remainder indicated that they received no formal training at all (20% approving officials and 35% of cardholders).

When asked if they felt they had enough training and understood the program 75% of cardholders and 60% of approving officials indicated they had adequate training.

When asked questions about the program however 50% of approving officials did not know the spending limits of the cardholders that they approved and 30% of cardholders did not know their own spending limit.

On all questions concerning knowledge of City policies and procedures approving officials claimed they had a thorough knowledge. Several cardholders (30%) did not feel that they had an understanding of City purchasing rules or documentation requirements.

Card Security

When asked where P-cards are kept when not in use 75% of cardholders indicated that when not in use P-Cards are kept in a secured location such as a safe or locked file cabinet drawer. The remaining 25% of cardholders kept their card with them at all times. Some departments such as the police department and library had the cards locked and access to them controlled by a few employees who would check them out and in only when needed.

30 percent of cardholders surveyed are also approving officials who approve their own transactions in the system. Half of the approving officials surveyed are also cardholders and can approve their own transactions in the system. There were two cardholders that were also approving officials but had departmental policies in place against approving their own transactions.

An article in the June 2002 Acquisitions Directions Advisory discusses best practices for a successful purchase card program. Following is a discussion of best practices compared to practices at the City of Manchester.

BEST PRACTICE: MAKE TRAINING MANDATORY

The key to a successful program is educating all participants in the proper execution of the program. This means educating the cardholders on applicable procurement regulations, appropriations issues, and reconciliation of monthly purchase card statements. It means educating oversight officials on appropriate review of cardholders' purchases and reconciliations and appropriate use of oversight tools available to them.

OBSERVATION 1: INSUFFICIENT TRAINING PROGRAM

Observation:

Many of the card holders are outside of the procurement function and don't have a good knowledge of budgets or purchasing rules. Card holders need to know that purchasing a refrigerator for your office is generally not allowable and there is a fine line on whether food provided for training is allowable.

The P-Card program does not offer any organized and continuing training for card holders or approving officials and instead leaves it up to them to research purchasing rules and determine what is appropriate.

Recommendation:

The P-Card administrator should develop a training program that covers subjects such as:

- The City Business Expense Policy
- The City Procurement Code
- City Budgets
- Year end closing procedures
- Record keeping
- Proper documentation
- Duties of Approving Officials
- How to conduct a review of purchase card transactions

Training should be mandatory and refresher courses provided annually. Refresher courses do not have to be classroom classes but could be done on-line of by written materials that are updated annually for changes to the program or purchasing rules.

Auditee Response:

We agree with the auditor's recommendations however, we do not have the available resources to develop and implement these training programs. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

INTERNAL CONTROLS

BEST PRACTICE: ENSURE STRONG MANAGEMENT, SUPPORT OF CONTROLS

The most successful government purchase card programs have a common characteristic: strong commitment and leadership by senior management. A positive control environment is the foundation for all other standards, as it provides discipline and structure.

The Program Administrator in the Finance Department was assigned the task of administering the program after the program was set up. The program is done in addition to her other duties as office administrator. Daily she performs the functions of the program assigned to her and appears to keep a close eye on the program. The Program Administrator does a good job of fostering a positive control environment based on the program given to her. As noted in the observations that follow the program has some internal control concerns that need to be addressed in order to make it more secure. The auditor has some additional concerns that the Program Administrator's other duties do not allow her the time necessary to make the function run as effectively as possible.

BEST PRACTICE: USE THE INFREQUENT BAD APPLES AS EXAMPLES

The consequences and penalties of inappropriate behavior should be clearly outlined Prior to issuing a purchase card. The organization should ensure that swift action is taken for those that improperly use the card and make the improper uses – and the consequential actions taken – known to all cardholders.

The City of Manchester program achieves this best practice by having a code of conduct that cardholders are required to abide by. This is a commendable practice; however, I feel that there are some areas of the Code of Conduct that could be improved.

OBSERVATION 2: CODE OF CONDUCT LACKING IMPORTANT ELEMENTS

Cardholders are required to sign a purchasing card agreement form prior to receiving their card. One of the elements they agree to is that they have read the Purchasing Card Program Cardholder Guide (the Guide) and will abide by the policies contained within. The final section of the Guide is a written code of conduct.

My review of the guide has noted that there are a couple of missing elements that should be in the code of conduct.

- The code of conduct does not have any reference to the City Procurement Code or the City Business Expense Policy. Both these documents are an integral element of control over expenditure of City funds. All cardholders should be familiar with the policies prior to being allowed to spend City funds.

- The Guide has some language in the Overview section and in the Audits section that deals with penalties or corrective action that will be taken if the cardholder does not adhere to the policy. This language is missing from the code of conduct. The language is also vague and does not spell out any steps that will be taken such as suspension of use, required additional training, revocation of use and dismissal.

Recommendation:

The code of conduct should be amended to include reference to the Procurement Code and Business Expense Policy as well as language that reflects the penalties for noncompliance.

Auditee Response:

We agree with the auditor's recommendation however, with our current compliment we do not have the available resources to dedicate the time and effort needed to implement changes. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

As of August 2008, the recommended additions relating to policies and penalties were added throughout the Cardholder Guide as appropriate.

BEST PRACTICE: BE SELECTIVE IN ISSUING CARDS

Establish an effective approval process through which applicants must be approved prior to being issued a license to spend taxpayers' money.

The City of Manchester does have a policy of only issuing P-Cards after the prospective cardholder has signed the P-Card agreement. Written procedures are also in place that requires changes are done timely and only after a signed and approved change order form is presented to the P-Card Administrator. City policy is that cancelations are to be done immediately upon notice of termination. My testing of these controls revealed several errors as noted in observations 3 and 4.

BEST PRACTICE: TAKE ADVANTAGE OF PREVENTATIVE CONTROLS TO MINIMIZE RISK EXPOSURE

Use built in controls of the system to block certain spending categories or purchases from certain vendor categories.

While the BMO system has a number of controls available to the program, as noted in observations 3, 4 and 5, the City has not taken full advantage of them.

OBSERVATION 3: UNTIMELY CARD CANCELLATIONS AND ACTIVATIONS

Observation:

A P-Card Program best practice is that when a person leaves City service the employee's P-Card is immediately cancelled. The P-Card Administrator in the City of Manchester relies on the department to notify her of a P-Card holder change. I ran a report of all P-Cards and their status as of 1/10/08 and a Termination Report for the calendar year ended 12/31/07 from the HTE system. I then compared the termination date on the Termination Report to the termination date on the card holder report and termination dates in the BMO Online system. I noted of the twelve cardholders that were terminated during the year four had cards that were terminated up to seven days, and in one case, 125 days after the employee terminated their service with the City.

Cards that are active after an employee's termination date increases the risk that improper charges can be made after an employee leaves service.

It was also noted that of the 282 cards reported as active in the HTE module, 24 were cards that have yet to be activated in the banking system and are currently sitting in the Finance Department safe. These cards have been in the department's possession for over a year without being activated. This runs the risk, although a small one, that the cards could be activated and fraudulently used.

This is reflective of the Finance Department initially ordering cards prior to approving the employees for the P-Card Program. From our sample of 28 cardholders 25 were added to the system prior to being approved by the department head, and P-Card administrator. Because cardholders are not required to come to Finance in person and sign for their cards it cannot be determined if the card was held until all approvals were received.

Of our sample of 25 active cardholders 6 of 7 had per purchase limits noted on the application and in the HTE module but no per purchase limit set in the BMO banking system.

Recommendation:

When an employee terminates employment the P-Card should immediately be cancelled. For employees who voluntarily leave service the cancellation date should be the date the City is notified of the employee's intent to terminate. If the employee needs to make a purchase after that date they may use a purchase order.

Cards should not be ordered for employees who have not been approved for the program and the cards in the safe should be destroyed after determining that the listed card holder will not participate in the program.

Cardholders should be required to come to the Finance Department and sign that they have received their card.

The P-Card Administrator should ensure that any per purchase limits noted on the application are actually being used in the BMO banking system.

Auditee Response:

We agree with the auditor's recommendations and have taken measures to resolve some of the issues noted. The 24 cards that were in the Finance safe have been cancelled and destroyed. In three of the four circumstances noted in the auditor's observation, the departments had specifically requested that the cards remain open for billing reasons ie: update the credit card information with the vendor, and/or a pending credit that was due on the card. Currently, it is not Finance Department policy to order cards prior to approving the employee for P-Card Program. We do not order a card until an application is received by Finance and signed by the applicant, the department head and p-card administrator. We currently do not have the available resources to dedicate the time needed to research and institute the necessary changes to monitoring accounts, updating policies and changing procedures. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

OBSERVATION 4: FINANCIAL EXPOSURE NOT ADEQUATELY CONTROLLED

Observation:

One of the goals of an effective internal control system of a purchase card program is to try and understand and reduce the City's financial exposure to loss. The total financial exposure of the P-Card Program is a function of the combined spending limits of the individual cards. Financial exposure is limited by controlling the number of cards allowed to only those necessary to carry out the City's functions and to set both daily and monthly limits to the minimum necessary to carry out each individual cardholders needs. The cards can also be restricted to only certain types of merchant category codes.

To understand the exposure the P-Card Administrator should be aware of the total spending limits and be constantly monitoring the spending habits of the individual cardholders to determine if the limits need to be adjusted. The BMO Online system and the HTE P-Card module provide many report functions that would be useful in an ongoing monitoring program.

The following issues were noted during my review of the P-Card program that affects the financial exposure of the City.

- The P-Card program does not appear to do an adequate job in controlling the issuance of new cards. As of January 10, 2008 the City had 282 active cards. There does not appear to be any written rule or procedures for determining who should be eligible to have a purchasing card. The thought appeared to be to get as many cards out there as possible in order to maximize the use of the program and achieve expenditure levels necessary to take advantage of the rebate program. This has caused a proliferation of cards that may be leading to span of control issues in some departments.

- There do not appear to be any written rules or procedures for setting spending limits. From a review of P-Card spending limits it appears that most cards are set at a default of $1,500 or $2,500 for both the monthly and per transaction limits. Even with cards that have high spending limits the per transaction limit defaults to the monthly spending limit. For example there are several cards with spending limits of $100,000 to $250,000 for both the monthly and per transaction limit. The rational is that occasionally that individual will have to purchase a single item such as a vehicle or piece of equipment that would be close to their limit. The program has the ability to temporarily change limits for occasional large purchases but they do not take advantage of this ability.
- The program lacks a written required monitoring program to review spending levels and spending patterns. Departments do not have to certify to the P-Card administrator that the cards under their control have been reviewed and the limits have been set correctly.
- The program lacks a written program to occasionally review spending reports by vendor in order to negotiate price discounts from frequent vendors and uncover cardholders who are not purchasing off of already established contracts.
- For cards that are used infrequently the program has the ability to quickly activate/deactivate cards so they can be used only when necessary. For example some card users only need the card when they travel. The card can be activated prior to their departure and deactivated upon their return. This program does not appear to be taking advantage of this ability.

Recommendations:

1. The P-Card administrator should develop criteria for the issuing of P-Cards and expand the application to include an explanation for the necessity of having a P-Card, expected highest monthly and per transaction level, and frequency of use.
2. Rules and procedures should be developed for the setting of P-Card spending limits. Per transaction level should be based on the usual highest expected transaction and not the occasional highest transaction. If a temporary increase in spending limit is required the reason for the increase and time period required should be documented.
3. The program should have an ongoing continuous monitoring program to determine if spending limits are set correctly. This can be done at the approving official level on an annual basis. The approving official will then certify to the P-Card Administrator that the levels are set correctly or that adjustments need to be made.
4. The program should have a vendor spending monitoring program to try and find opportunities for negotiating price breaks with vendors and discovering card holders who are not buying on pre-negotiated contracts unless they are able to purchase at a lower price for an equal or better commodity.
5. The P-Card administrator should take advantage of the ability to activate cards only when needed and deactivate when the activity is over or to temporarily raise the spending limits for the occasional large purchase.

Auditee Response:

We agree with the auditor's recommendations and are looking at current spending limits and spending. However, with our current compliment we do not have the available resources to dedicate the time and effort needed to continuously monitor department spending, credit limits and vendor relations. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

OBSERVATION 5: CONTROLS OVER CHANGES NOT CONSISTENTLY APPLIED

Observation:

I selected all changes made to account limits during CY 2007 from BMO Details Online and traced the information to the P-Card Account Maintenance Form. Of the 31 changes that took place 14 (45%) had errors noted as noted below:

- Three changes had per purchase changes noted on the form that were not included in BMO Details Online.
- Three changes in BMO Details Online had no P-Card Maintenance Form on file.
- Two instances where the final approval was done subsequent to the change in BMO Details Online.
- Six instances where the P-Card Maintenance Form lacked the P-Card Administrator approval
- One P-Card had all limits removed from the card with no P-Card Maintenance Form on file.

Recommendation:

- The one card where the limit was removed should be changed to reflect a reasonable limit level.
- P-Card Maintenance forms should be maintained for all changes.
- All approvals should be obtained prior to making the change in BMO Details Online.
- As also noted in observation N-5 per purchase limits while noted on many of the card applications and change forms are rarely included in BMO Details Online. The program should take advantage of this feature to limit exposure to large expenditure errors or irregularities being charged to the card.

Auditee Response:

We agree with the auditor's recommendations and have are in the process of correcting any discrepancies. We are also carefully monitoring all requests and forms prior to making any changes on P-Card accounts.

BEST PRACTICE: ESTABLISH SPENDING LIMITS COMMENSURATE WITH NEEDS

Agencies should strive to align cardholder limits with actual needs and to establish a process by which spending limits are reviewed on a regular basis and cardholders can receive a one-time spending limit increase if the legitimate need to do so arises.

The City does have a process to set limits when a card is issued but as noted in the following observations does not have written rule or procedures to set the limits and does not have a program to review limits on a regular basis to ensure that they are set correctly. They do have a process to allow a one-time spending increase under certain circumstances that testing has shown appears to be working adequately.

OBSERVATION 6: SPENDING LIMITS SET EXCESSIVLY HIGH

Observation:

I selected 34 cardholders for testing to determine if the monthly and per purchase expenditure limits were set at a level that would minimize the exposure to the City for loss due to inappropriate card use. For the cardholders selected I obtained all expenditures charged to the card in calendar year 2007 and calculated the highest monthly and per purchase item charged during that time period.

Per-Purchase Limit Testing

In my sample of 34 cardholders the-per purchase limit appeared to be selected in only one card. As noted in Observation 4, the per-purchase limit option is rarely used as a control. When the-per purchase control is not selected it defaults to the monthly amount. From my sample only 2 cardholders demonstrated a need to have as high of a per purchase amount as was set in the BMO Banking system.

Monthly Purchase Limit Testing

For testing purposes a monthly purchase limit was determined to be unnecessarily high if the highest monthly balance during the year was less than 50% of the cardholder's monthly limit set in the system. Out of the 34 card selected for testing 27 (79%) had monthly limits that appear to be unnecessarily high. Eleven cards (32%) had no activity throughout the 12 months. As part of my sample I selected all cards with a per month limit of over $70,000. Of these six cards one had no activity for the year and three others had seven or less transactions during the year.

Three of these high limit cards belonged to department heads and had limits of $100,000 with almost no activity.

Recommendation:

The P-Card administrator should require that annually every approving official should review the activity and limits for all cardholders under their control and either adjust the limits or justify the reason for maintaining such a high limit.

Department heads should not have high limits set on their cards. Department heads should use their cards for travel related expenses only.

Auditee Response:

We agree with the auditor's recommendation. Currently, spending limits are set by the department head and changed (ie: limits are increased or decreased) as necessary. We are looking into current spending limits versus actual spending however we do not have the resources to dedicate the time and effort needed to monitor this control. We intend to implement the recommendation when the Finance Department reaches full compliment in July, 2008.

BEST PRACTICE: COMMIT THE RESOURCES NEEDED TO ACHIEVE SUCCESS

Allocate sufficient resources to effectively manage and perform oversight.

The City appears to have assigned sufficient numbers of approving officials to manage the oversight function. The federal GSA suggests that five to ten cardholders per approving official is an appropriate number. The City seems to be well within that range. From a survey of approving officials none indicated that they had too many cardholders assigned to them.

BEST PRACTICE: IDENTIFY APPROPRIATE OVERSIGHT OFFICIALS AND CLEARLY DELINEATE RESPONSIBILITIES

Agencies should establish and apply the same high standards of cardholder selection to the selection of approving officials. Approving officials should be sufficiently independent and of sufficient rank to question the cardholder when additional information is needed about specific transactions. Approving officials should be held accountable for performing adequate, timely reviews as part of their job performance review and should be held accountable for cardholder abuse when inadequate reviews were a contributing factor.

As noted in observation 7 the P-Card program does not always do an adequate job in assigning approving officials.

BEST PRACTICE: ENSURE SEPARATION OF DUTIES

Responsibilities of cardholders, reviewing officials, and reviewing and approving the A900 report should not overlap. Cardholders should not be approving their own transactions either at the approving official level or when signing off on the A900 report. In general, a single individual should not buy, receive and certify funds available for purchases. Key duties such as authorizing, approving, and recording transactions; issuing or receiving assets; making payments; preparing

checks and check signing; certification of funding; and reviewing or auditing should be assigned to separate individuals.

In general the program has adequate separation of duties but testing revealed certain instances where approving officials approved their own transactions and in some cases also signed the A900 as noted in observation 7.

BEST PRACTICE: ESTABLISH A MULTI-FACETED APPROACH TO MONITORING AND OVERSIGHT

A strategic multi-faceted approach to monitoring is warranted that addresses who conducts reviews and how they will be conducted. This includes the strategic use of automatic reporting tools, primary oversight at the department level and a higher level of oversight protection in the case that departmental oversight fails.

The P-Card program has both department level monitoring and monitoring at the Program Administrator/Finance Department A/P processing level. As noted in observation 7 the program does not make full use of available reports for program monitoring.

OBSERVATION 7: WEAK CONTROLS OVER APPROVING OFFICIALS

Observation:

The P-Card program consists of three layers of control agents.

- The P-Card Administrator in the Finance Department has overall control of the program. She controls access to the system by granting approval of P-Cards and setting dollar limits on card use by month and per transaction.
- The Approving Official is the first line of defense against waste, fraud and abuse. Their job is to review P-Card transactions in the system to ensure that the correct amount has been charged, that sufficient and proper documentation is available and that all charges are legitimate and follow all City procurement and expense policies.
- P-Card users are responsible for obtaining proper documentation for their transactions and following correct procurement and expense policies and procedures.

A best practice for P-Card programs is to clearly identify oversight officials and clearly delineate responsibilities. Agencies should establish and apply the same high standards of cardholder selection to selection of approving officials. Approving officials should be sufficiently independent and of sufficient rank to question the cardholder when additional information is needed about specific transactions. Approving officials should also be assigned only the number of cardholders to review that they can easily handle in conjunction with their regular duties (also know as Span of Control).

The City of Manchester P-Card Program does not follow this best practice in several important ways.

- Approving officials do not have to sign an agreement or be approved by the P-Card Administrator in order to be an approving official.
- The P-Card Administrator does not track approving officials. When asked for a list of approving officials it took a few days and the combined efforts of two people to put one together. The P-card administrator should be aware of who is an approving official and should be monitoring them.
- There is no written guidance or any policies and procedures for being an approving official.
- There is no training program for approving officials.
- There is no policy on the span of control that is appropriate for an approving official. The Department of Defense issued guidance that each approving official should be responsible for between five to ten cardholders. The federal General Services Administration cites that the most common ratios are between four and ten cardholders per approving official.
- Approving officials should not also be card holders as these are incompatible duties. From a review of approving officials it was noted that some were also card holders.
- From the review of approving officials and cardholders it was noted that several department and division heads had P-Cards and the approving officials were staff who worked for them. In some cases a card holder was also an approving official for their supervisor which poises an independence problem.

Recommendation:

1. The Finance Department should develop a written approving official guide and policy and procedures manual for approving officials that clearly spells out the duties and responsibilities of approving officials. The guide should also set a range for the span of control that any single approving official should have that would ensure that the official will have the time to adequately perform their crucial control functions.
2. The Finance Department should develop a training program for all approving officials. Training should be a required prerequisite to becoming an approving official. There should also be an annual refresher course that would discuss new policies and procedures or problems encountered with the program.
3. Approving officials should be required to submit a purchasing card approvers request form and a purchasing card approvers agreement much like the cardholders submit before they can use a card. This form would be evidence that only qualified employees who have been trained and understand their required duties are allowed to be approving agents.
4. The P-Card Administrator should monitor the activities of approving officials to ensure that they are attending annual training sessions and that they are performing their job functions adequately. The P-Card Administrator should be made aware of any problems with documentation or questioned expenses found by the Accounts Payable employee in the Finance Department. A pattern of rejected monthly invoices could indicate a problem that may be corrected with additional training.

5. Approving officials should not be cardholders who have the ability to approve their own transactions. This is extremely important in smaller agencies where the approver may also be the person who receives the goods or service and thereby controls the entire process.
6. Department head P-Cards should be limited to travel expenses only when the approving official is an employee reporting directly to them. No approving official should be in charge of approving expenses of an employee who is in a position that does not allow the approving official to question the cardholder for additional information.

Auditee Response:

We agree with the auditor's recommendations and have been updating the current p-card approver's guide. However, with our current compliment we do not have the available resources to dedicate the time and effort needed to research, develop and implement the recommended changes to training, policies and procedures. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

PROGRAM GOALS AND OBJECTIVES

When the P-Card Program was proposed two important parts of the justification to start the program were:

1. Use of the card would save time and money by shifting time and costs away from the processing of purchase orders and reconciliation of checks.
2. The program would provide an additional revenue source from a rebate program offered by vendors.

Based on a study done by the National Association of Purchasing Card Professionals the average savings from using a purchase card was $60 per transaction compared to the traditional PO process. In July of 2006 the Finance Department presented the P-Card Program as part of an overall Central Purchasing Program. They identified over 28,000 purchase orders requiring 4,500 man-hours of processing time during calendar year 2005. They claimed that if the P-Card system was in place the City would have received $518,652 in rebates during that year.

OBSERVATION 8: PROGRAM NOT MEETING USAGE GOALS

During calendar year 2007, the first full year that the P-Card Program was in effect the program replaced approximately 8,200 transactions and returned rebates of $12,679.

There were several reasons for the low rate of use compared to the estimate.

1. Many of the vendors that it was assumed would accept the P-Cards with either would not accept or were unable to accept the cards for certain transactions.
2. Not all departments were willing to shift immediately to the program and only used the cards for part of the year or used them for only limited transactions until they figured out how to best use the cards and how to control their use. There were many unanswered questions about the card use that made some business officers uncomfortable with their use. They felt uncomfortable with the lack of an encumbrance at year end and also felt that several internal controls were weakened.
3. Several employees chose not to use the card because they felt that they would be exposed to personal risk from some of the requirements in the P-Card Agreement that they would have to sign.

Recommendation:

1. The City should continue to work with vendors to gain acceptance for the program.
2. Procedures should be developed in order to address the concerns of card users. More training and communication with departments is necessary in order to identify and solve card issues as they come up.

3. The card agreement should be modified to make it clear that employees could be held responsible for transactions only if they are in willful violation of the policy. It should be made clear that employees would not be held personally responsible to pay back the City for honest mistakes but only for willful violation of policy.

Auditee Response:

We agree with the auditor's recommendations. We have worked with our credit card provider as well as contacting our vendors directly and unfortunately the utility companies, which make up a significant amount of our spending, will not allow the City to use credit cards to pay bills. We intend to implement these recommendations when the Finance Department reaches full compliment in July, 2008.

CITY OF MANCHESTER
Board of Aldermen

IN BOARD OF MAYOR & ALDERMEN

DATE: July 10, 2007

ON MOTION OF ALD. Lopez

SECONDED BY ALD. Shea

VOTED TO refer to Cmte. on Administration.

CITY CLERK

June 19, 2007

Committee on Community Improvement
One City Hall Plaza
Manchester, NH 03101

Chairman Garrity and Honorable Members:

As you meet and have discussions about using Rooms and Meals tax money in the future for Storm Water Utility/Sidewalks/Streets, please consider these comments.

First, let me say that money is needed now and in my point of view should be started with first addressing our reserve fund ordinances that are in place. I do believe that at some point we might look at the revenue that will be in the Rooms and Meals tax, but remember we do have a tax rate stabilization account that we should consider and put money into that account. After all, when we built the civic center we said money would go back to the taxpayer after.

Before we rush into starting another fund, I believe that we need to review some of our ordinances. So, before we make another policy effecting rooms and meals revenue, some of these special ordinances should be changed to start putting money into a special account for storm water/sidewalks/streets this year.

The Finance Officer should review the following to see if they apply today and make recommendations to the Board regarding what changes he would suggest. One area that we should talk about is how much percent of the surplus should go into these accounts, and what they should be used for. An example that I would like to see is instead of putting 50% of the surplus into the Revenue Stabilization Account, how about 25% into this account and 25% into special storm water/sidewalks/streets. That way we can start doing something this year after the audit takes place for the 2007 budget. That's just one ordinance that might be changed. The reserve ordinances are as follows:

- 35.032 Revenue Stabilization Reserve Account (Ordinance passed 5-6-97)
- 35.033 Special Revenue Reserve Account (Ordinance passed 11-6-02)
- 35.034 Tax Rate Stabilization Reserve Account (Ordinance passed 11-6-02)
- 35.035 Risk Retention Reserve Account (Ordinance Passed 11-6-02)

RECEIVED
JUN 19 2007
CITY CLERK'S OFFICE

tabled
10/21/08

INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

Office of the City Clerk
Business License and Enforcement Division
Fraud Investigation

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

INTERNAL AUDIT REPORT
CITY OF MANCHESTER, NEW HAMPSHIRE
OFFICE OF THE CITY CLERK
BUSINESS LICENSE AND ENFORCEMENT DIVISION
FRAUD INVESTIGATION

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September 2, 2008

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

Dear Honorable Committee Members:

On June 26, 2008 this office met with the City Solicitor and the Mayor concerning a suspected fraud committed at the Office of the City Clerk. The Deputy City Clerk had discovered that the License Enforcement Officer was not depositing fees paid for alarm permits. He had admitted to the Deputy City Clerk that he had taken 3 alarm permit fees totaling $90. 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. The City Clerk was also put on paid leave due to allegations of improper actions for not immediately reporting the theft or firing the employee who is also her nephew.

It was quickly determined that the suspected fraudulent activity was limited to the Office of the City Clerk, Business License and Enforcement Division. The employee had been hired as a temporary employee doing data entry in the Licensing Enforcement Division on February 7, 2007 and promoted to a full time License Enforcement Inspector on April 23, 2007. The employee's last day of service was April 18, 2008. It was determined that the audit period would encompass his tenure as a full time permanent employee from April 2007 through April 2008.

The audit procedures involved:

- A review of internal control procedures in place during the audit period.
- Tracing every alarm permit application on file from the permit application through collection and deposit of the fees.
- Tracing every alarm permit fee and fine from the C-PLIMS/ILEADS system to deposit in the City bank account during the audit period.
- Tracing every payment for business license and permit in the Business License system to deposit in the City bank account during the audit period.
- An analytic review of all revenue collected by the former Business License Inspector during FYs 2006, 2007 and 2008.

Conclusion

My audit has determined that a few internal control practices allowed the former License Enforcement Inspector to have the ability to take fees he was collecting and cover up the theft. Because of the nature of cash collections and the poor conditions of financial records found I was unable to determine if any collections, other then the ones admitted to, were taken. Testing did reveal the following errors:

- Cash and checks not recorded upon receipt
- Untimely deposit of cash and checks
- Improper segregation of duties
- Lack of controls over database applications
- Employee suspected of theft allowed access to financial records
- Amounts paid per databases did not match the amounts deposited
- 67 paid permits not marked as paid in database
- 117 accounts marked as paid in the databases could not be traced to a deposit
- Problems with ILEADS implementation made it impossible for the department to bill accounts for 10 months causing revenues to be understated in FY 2008 by approximately $81,500.

The draft audit report was sent to The Manchester Police Department, The State of NH Department of Justice, and the Office of the City Clerk for comment. 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.

Respectfully Submitted,

Kevin Buckley
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

On June 26, 2008 this office met with the City Solicitor and the Mayor concerning a suspected fraud committed at the Office of the City Clerk. The former License Enforcement Officer was observed by the Deputy City Clerk not depositing fees paid for alarm permits. He had admitted to the Deputy City Clerk that he had taken 3 alarm permit fees totaling $90. 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. The City Clerk was also put on paid leave due to allegations of improper actions for not immediately reporting the theft or firing the employee who was also her nephew.

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 revenues collected at the Office of the City Clerk, Business License and Enforcement Division would be audited from April or 2007 when the License Enforcement Officer started as a full-time permanent employee until April of 2008 when he left service with the City. 100% of the revenue transactions recorded to the C-PLIMS/ILEADS alarm system and the Business License system would have to be traced to the daily deposit logs and the bank deposit.

BACKGROUND OF AUDITEES

The Office of the City Clerk was established under the current charter section 3.02 and Code of Ordinances section 30.18. The Office is headed by the City Clerk. Charter Section 3.07 provides that the City Clerk is an officer of the City and appointed by the Board of Aldermen. The City Clerk is nominated and confirmed by a majority vote of the Board of Aldermen. The City Clerk has no set term and can only be removed by a vote of nine Aldermen.

The Business License and Enforcement Division is charged with the responsibility to License and track the following:

- Dog Licenses
- Alarm Permits
- Taxi License
- Business Licenses

The office is also responsible for inspections and investigations of compliance with rules and regulations governing licensure in the City.

FINDINGS AND RECOMMENDATIONS

INTERNAL CONTROLS OVER REVENUE COLLECTIONS AT THE OFFICE OF THE CITY CLERK, BUSINESS LICENSE AND ENFORCEMENT DIVISION

Procedures for Revenue Collection During the Audit Period:

A customer either mails in applications for licenses and permits to the office or delivers them to the counter. If it is collected by a counter person in some instances the funds were accepted and entered on the daily cash log and the collection rung into the cash register. The application would then be delivered to the License Enforcement Officer for entry into the license/permit tracking software and a permit/license number assigned and the permit/license issued. Sometime the collection is for a fine and the fine collection is entered to the computer system to record that the account receivable is paid.

In other instances the cash or check is attached to the application and the package is given to the License Enforcement Officer for processing. After processing the License Enforcement Officer will batch all the collections and prepare a batch document for all the receipts collected. These are given to a counter person who will record the total of the batch on the daily cash log and enter the entire batch into the cash register.

At the end of each day the deposit is prepared and the cash drawer is reconciled to the register tape and the daily deposit. The deposit is then entered into the HTE financial accounting system and the posting is reconciled to the deposit to ensure that all deposits are posted to the correct account.

OBSERVATION 1: CASH HANDLING PROCEDURES

Best practices for handling cash include, but are not limited to, the following:

- The person who receives cash receipts should immediately record the transaction at the time of receipt.
- Segregation of duties should be incorporated so that one person is not responsible for the receipt, recording, deposit and reconciliation of receipts.
- All receipts should be deposited daily. City policy also requires that all receipts be deposited into the City bank account daily.

The following conditions were found to have occurred at the City Clerks Office during the audit period:

- **Cash and checks not recorded upon receipt.**

When receipts are collected for the payment of alarm permits and fines/penalties the receipts were attached to the invoice and sent back to the License Enforcement Inspector's office prior to recording on the daily cash log for processing. This included both cash and checks during the audit period.

- **Untimely deposit of cash and checks**

The License Enforcement Inspector would then post the payment to the alarm database, prepare an alarm tally sheet of all the payments collected, then hand the tally sheet and receipts to the cashiers for processing into the daily deposit. Because there was no initial recording of the receipt it was difficult to determine how long the receipts were held. I compared the date that the payment was recorded to the alarm database and compared it to the actual deposit date per the daily log.

Of the approximately 2,600 alarm transactions I examined 188 transactions were deposited greater than five days after they were posted as "paid" in the alarm database. Of the 188 transactions deposited greater then five days after posting in the database 23 were deposited greater then 20 days after posting. It should be noted that all cash payments were posted in the database on the same day or after the date of deposit on the daily cash logs. Held deposits appear to be limited to receipts collected by check.

The same condition was found during my testing of business licenses and permits.

- **Improper segregation of duties**

The License Enforcement Inspector was collecting receipts and was the first person to enter them into the City records. He also entered information into and maintained the alarm database. This gave him access to and the ability to change without approval the records in the database. This also allowed him to post all receipts into the database and because the database was never reconciled to the financial system he controlled which receipts he sent to the deposit. The database would show that the person paid even if the receipts were never deposited into the City accounts.

Recommendation:

All receipts should be recorded by the person who collects the money at the time of collection.

All receipts including both cash and checks should be handled by the cashiers and deposited into the City's bank account daily.

The database should have controls so that the License Enforcement Inspector cannot change records or void transactions without supervisory approval.

The License Enforcement Inspector should not be handling and retaining cash and checks at his desk.

Auditee Response:

The Office of the City Clerk was internally reorganized after the City Clerk was placed on Administrative Leave on June 27, 2008. Not only did many of the policies and procedures of the office need further review and subsequent revision and implementation, but several positions within the office had to be reassigned to allow for a more efficient and effective operation of the department. This ultimately allowed for a more appropriate segregation of duties and a more responsible handling of cash receipts.

The office currently has one (1) part-time (seasonal) and two (2) full-time Customer Service Representatives (CSR's) working the front counter as their primary function. One (1) CSR who was originally hired to work the front counter has been indefinitely assigned to the Election Division. Additionally, we have one (1) Board-approved vacant CSR position.

As the customer load increases throughout the day, an Administrative Assistant III (AAIII) serves as primary back-up to the counter. If a significant customer waiting time still persists, the Administrative Assistant II (AAII) serves as the secondary back-up to the counter. The License Enforcement Inspector and/or the Licensing & Compliance Coordinator typically do not work the front counter unless either all the staff identified above are committed with customers or a complex licensing issue arises.

In cases where either the Inspector or the Coordinator is assisting a customer at the front counter or handling a mailed request for any of the various licenses or permits issued by the office, the application is immediately processed using the appropriate database. The payment and relevant documentation is then handed to a CSR to be processed through the cash register since neither the Inspector nor the Coordinator has the means to access the cash register at any time.

If an application is received and processed, but cannot be entered into the cash register immediately, the check payment is restrictively endorsed and entered into register as soon as the customer load decreases and a CSR is available. All cash payments are now processed immediately by the department.

Any partially processed license or permit request and related check receipt is placed within a folder bearing the corresponding employee name, inside a locked safe at the end of the day. Additionally, any unprocessed mail for license or permit requests received during the day are likewise, locked in the department's safe for processing the following work day.

Multi-day batch processing has been eliminated in order to provide for more timely deposits. Single-day batch processing, however, still remains an efficient tool for managing large volumes of mail. This usually occurs following a monthly billing for dogs or alarms. Batch processing allows assigned staff to focus on processing rather than traveling back and forth from work station to cash register. Cash transactions are exempt from batch processing and as previously stated, require immediate processing.

A new policy for handling miscellaneous receipts and properly documenting transactions was implemented on July 15, 2008. All receipts, whether cash or check, are now accurately identified on the *Register Cash-Out Log* allowing for proper reconciliation by the AAII the following day. A new policy for handling interdepartmental transactions has also been implemented. Transactions are now correctly identified and recorded during the deposit process which protects both departments from revenues being applied to incorrect line items within departmental budgets.

Each year, nearly a half million dollars ($500,000) flows through the Business Licensing Division. Handling payments for countless license and permit applications is inherent to the position of the License Enforcement Inspector as well as the Licensing & Compliance Coordinator. What also must be inherent to the position, however, is honesty and integrity. While this audit identifies what is suggested to be an *Improper Segregation of Duties*, it must be noted that the true cause should be attributed to a combination of an individual intent on malfeasance and the inability of certain databases to provide adequate reporting and safeguards.

In May and again in July, the department filled the positions of Licensing & Compliance Coordinator and License Enforcement Inspector, respectively. Both individuals come to the department with a combined 45 years of law enforcement experience and a reputation of being beyond reproach.

Database Controls

The City Clerk's Office uses several stand alone databases to track licenses, permits and fines.

Alarm licenses and fines were tracked in the C-PLIMS database maintained by the City Police Department. In September of 2007 C-PLIMS was replaced by the ILEADS system. Both of these systems were/are used by the Police Department to track a variety of data. Alarm tracking is one of the minor modules of the system. The module contains all information on owners of alarms in the City. All alarms are required by law to be licensed by the City and a permit costs $30 for the initial permit and $20 for the annual renewal. Annually in April the system will generate billings for all existing alarms. In addition, if the Police or Fire Department is sent out on a false alarm the owner is fined. Fines are calculated based on the number of false alarms. Also unpermitted alarms are fined $100. The System also tracks the number of false alarms and calculates the fine as well as tracks unpermitted alarm fines.

Business licenses, amusement device permits and noise permits are tracked by a database application developed by the City's Information Systems Department. This system generates permits and licenses for several types of businesses and several types of mechanical devises in use throughout the City. It also tracks and produces bills for fines and late fees related to these permits and licenses.

Dog licenses are likewise tracked by a database application developed by the City's Information Systems Department.

OBSERVATION 2: CONTROLS OVER DATABASES

My testing has revealed conditions with the databases used at the City Clerk's Office that make it possible that fraud could be committed and not be detected in a timely manner by employees during the course of their usual duties.

The Office runs several databases used to issue license, permits and fines. None of these databases are integrated into the City's Financial System (HTE) and daily activity is batched and entered to the HTE system manually. All revenue is processed through the cash register system prior to deposit and cash deposited is reconciled to both the cash register and posting to the HTE financial system daily.

The individual databases are not reconciled to the deposit or the HTE system by someone independent of the revenue collection and recording process. This has allowed many posting errors to go undetected in both the databases as well as the HTE system. It also has allowed transactions to go un-posted to the database systems causing accounts receivable records to be incorrect.

There are also few controls in place to prevent the employee entering transactions to the databases from voiding, erasing or modifying transaction without supervisory approval. This allows the employee to change the transaction records and cover up fraudulent activity without being detected.

Recommendation:

The Office should develop procedures to reconcile all databases to the HTE system on at least a monthly basis by a person independent of the revenue collection and posting procedures.

The Office should also work with the City's Information System Department to add controls to all databases that will prevent the employee who processes revenue transactions from erasing, changing or voiding transactions in the system without supervisory approval.

Auditee Response:

The Deputy City Clerk has met several times with Information Systems, dating back to February 15, 2008, in a joint departmental effort to migrate Business Licensing into HTE. While funding remains an obstacle for this effort, a secondary plan has been implemented. In July, the Business and Dog Licensing Database was reprogrammed to prevent any user from creating and then erasing, altering, or voiding a record in the database.

Taxicab Driver and Vehicle Licenses are still processed manually. A Taxicab Database was created by the original License Enforcement Inspector in 1995 to provide for an effective way to reconcile license activity thus preventing fraudulent behavior. This database continues to serve as a vital tool for reconciling activity within the department.

The Alarm Permit Database (ILEADS) remains a weakness, however, of the Business Licensing Division. Proper reporting capabilities have been requested of the software provider (Intergraph) for over a month and a half yet the reports remain non-existent. The reports requested will allow a supervisor or senior administrative personnel within the department to adequately reconcile all alarm activity during a given month, week, or even daily. Meetings are ongoing with the Manchester Police Department, Information Systems, Intergraph, and City Clerk's Office in order to pass this hurdle. Since all other areas throughout the revenue processing chain are now properly segregated, this remains the final component for a complete segregation of duties and absolute control of databases used within the Business Licensing & Enforcement Division.

Chronology of Suspected Fraudulent Activity

On January 24, 2008 the Deputy City Clerk walked by the License Enforcement Officer's office and noticed an application for a new alarm permit with $30 of cash attached sitting on the desk. Occasionally the Deputy City Clerk will run a random check on items he finds. In this instance he recorded the information so he could check on it later.

On February 20, 2008 the Deputy City Clerk finds another alarm application on the License Enforcement Officer's desk with six five dollar bills attached. He copied the bills and the application to check on later.

On February 25, 2008 the Deputy City Clerk reviews the daily cash logs to try to find the deposits for the two transactions. He also asks another employee to check the logs to see if she can find the deposits of the two application fees. Neither can find any evidence that the two application fees have been deposited.

On February 28, 2008 the Deputy City Clerk confronts the License Enforcement Officer. Eventually he admits to taking the funds plus one other alarm fee for a total of $90. He is informed that he will be immediately fired. When the City Clerk is informed of the alleged theft she interviews the License Enforcement Officer and over rules the firing. She informs the employee that she will allow him to stay for thirty days and that he must pay back the money.

Testing reveals that the January 24th permit was entered to the ILEADS system on 2/4/2008 as paid but no deposit of the payment could be found. The February 20th alarm permit was entered in ILEADS as paid on 2/29/08 and in the 3/1/08 deposit. The other permit fee that the License Enforcement Officer admitted to taking was found to have been recorded in the system as paid on 3/3/08 and the payment deposited on 3/7/2008 but there was also a $30 deposit for that alarm on 1/11/2008. It is unclear what the first alarm fee was for as no payment or permit was made in ILEADS at that time.

On March 3, 2008 the City Clerk sent an email to all employees advising them that all "cash" payments must be processed at the counter and not brought back to anyone's desk. Payments made by check are not included in this email.

On April 4, 2008, the Deputy City Clerk went to the City Solicitor requesting legal advice concerning the continued employment of the License Enforcement Inspector in the City Clerk's Office, thirty-five (35) days after he admitted to the thefts.

On April 7, 2008 the License Enforcement Officer submits his resignation and leaves City service on April 23, 2008.

On June 21, 2008, the Mayor's Office contacted the Deputy City Clerk to inquire about numerous rumors circulating City Hall regarding the possible misconduct of the License Enforcement Inspector.

OBSERVATION 3: EMPLOYEE SUSPECTED OF THEFT ALLOWED ACCESS TO FINANCIAL RECORDS

On February 28, 2008 a License Enforcement Inspector admitted to stealing 3 alarm payments totaling $90. At that time his supervisor recommended immediate dismissal of the employee but the City Clerk overruled him and allowed the employee to remain employed with the City until April 23, 2008.

Upon learning of the theft the City Clerk issued an e-mail to all City Clerk employees that cash was not to be brought to any employee's desk but should be processed through the register immediately.

My testing has revealed that the License Enforcement Inspector continued to process revenue transactions through the system and prepared deposits up until April 17, 2008. The entire time he remained employed it appears that he had complete access to all records related to revenue transactions both paper and electronic. Furthermore the License Enforcement Inspector hired to replace the former employee reported that he found cash payments attached to paper work at his desk when he started working in April of 2008.

Recommendation:

The handling of cash is the highest risk area of any organization. It is very difficult to prevent the theft of cash payments and therefore the integrity of employees who handle cash must be above reproach. If an employee is suspected of stealing cash they should be immediately removed from any cash handling procedures.

An employee who is suspected of stealing should not be allowed access to any financial records either paper or electronic. This allows the employee to destroy or alter records of any transactions they may have taken.

Auditee Response:

There is no question that the Deputy City Clerk fired the License Enforcement Inspector immediately, when during a random audit, it was determined that at least two (2) separate thefts occurred totaling sixty dollars ($60.00). Since it was impossible to effectively remove the

Inspector from the Business Licensing Division and contain him elsewhere within the department while a proper internal audit could be conducted in order to determine the true magnitude of the theft, an immediate dismissal was required. The firing, which was substantiated by correspondence between the Deputy City Clerk and the City Clerk, was subsequently overruled by the City Clerk. The inspector remained within the Business Licensing Division with unfettered access to all programs, maintained his City-issued Purchasing Card (P-Card) and retained his master key for the entire City Hall complex, for forty-nine (49) days after the initial firing.

The department is in complete agreement with the recommendations identified in the audit under Observation #3. Retaining the employee in any capacity after his own admissions of fraudulent behavior left the City exposed to far greater damage for nearly two (2) months.

RESULTS OF REVENUE TESTING

Based on the preliminary investigation it was determined that the revenues collected at the Office of the City Clerk, Business License and Enforcement Division would have to be audited from April of 2007 when the License Enforcement Officer started as a full-time permanent employee until April of 2008 when he left service with the City. 100% of the revenue transactions recorded to the C-PLIMS/ILEADS alarm system and the Business License system would have to be traced to the daily deposit logs and the bank deposit.

My testing has revealed the following errors in the processing of license and permit related revenue at the City Clerk's Office.

OBSERVATION 4: ERRORS NOTED IN REVENUE PROCESSING

Alarm Permits

I attempted to trace all paper permits on file at the City Clerk's office into the CPLIMS system and the daily deposit logs. I was able to trace 1,799 permits into the CPLIMS system; however, I noted 44 permits that had the following errors:

- In two cases the same permit number was assigned to two different alarms.
- 5 permits noted as original permits ($30) were charged as a renewal ($20).
- 4 permits were marked as unpaid in CPLIMS.
- 24 permits could not be found in CPLIMS and could not be traced to a payment.
- 9 permits were not in CPLIMS but I traced the payment to the Daily Cash Logs.

I was unable to determine if the permits missing in CPLIMS were paid and the money not deposited or if they were issued a permit without payment.

There were approximately 800 alarms (28%) in CPLIMS that I could not find a paper copy of a permit in the files. It appeared that many files were missing from the filing cabinet. If the files were available the total of permits without payments in the system or other errors may have been greater.

As part of my testing for missing collections I traced every transaction in the C-PLIMS system to the daily deposit sheets from April 1, 2007 through the date when the Department switched to ILEADS, October 1, 2007. I also traced every deposit posted in the HTE module for Alarm Citations, False Alarms, Alarm Applications and Alarm Renewals to the daily deposit sheets and into C-PLIMS.

My testing revealed many errors and omissions between the two systems. Following is a summary of the problems encountered.

- Out of 2,565 transactions in the C-PLIMS database 10 were noted where the amount deposited per the Daily deposit sheet differed from the amount noted in the C-PLIMS database. The net amount of these errors was $281

- It was noted that 41 deposits could not be traced to a posting in the C-PLIMS database with a total amount of $4,435. Of particular concern was a payment of $3,450 from Bank of America that was never posted as paid in C-PLIMS.
- Four deposits posted in HTE could not be traced to the Daily Deposit sheets. As the Daily Deposit sheet is reconciled to cash deposited and the posting in HTE this most likely is from a posting error in HTE to the wrong account.
- Out of 2,565 transactions in the C-PLIMS database tested, 65 payments could not be traced to the daily deposit sheet. The total of these deposits was $1,715. Twenty-nine of the payments were cash and one was a $300 money order. At least some of these payments are most likely related to the 41 deposits that I could not trace into C-PLIMS as noted above. In many instances the name or account number noted on the Daily Deposit log did not match either the name or account number in C-PLIMS. In a several cases no name or number was written on the Daily Deposit Log or the name noted on the Daily Deposit Log was of the alarm company that was paying for the customer instead of the customer. This made it impossible to know which account was actually being paid.

I also traced every paid transaction in the ILEADS system to the daily deposit sheets from October 1, 2007 when the Department switched from C-PLIMS to ILEADS, until the end of my audit period April 30, 2008. I also traced every deposit posted in the HTE module for Alarm Citations, False Alarms, Alarm Applications and Alarm Renewals to the daily deposit sheets and into ILEADS.

My testing revealed many errors and omissions between the two systems. Following is a summary of the problems encountered.

- Of the 98 transactions traced through the two systems there were three posting errors in the ILEADS system understating the amount of revenue collected by $55.
- Twenty-six payments noted on the daily deposit sheets could not be traced to the ILEADS system. The total amount of payments collected and not posted was $1,590.
- Fourteen payments posted in ILEADS totaling $385 could not be traced to a payment deposited in the City's bank account.

As noted above, errors on the Daily Deposit Log make it impossible to determine which accounts are being paid in some instances.

Business License Related Revenue

From the business license database I analyzed the 1,445 transactions that were initiated by the License Enforcement Inspector suspected of fraud. I traced all transactions from the database to the daily cash deposit sheets. There were several minor posting errors to the database that amounted to a net variance of $192.

I also noted 38 transactions totaling $3,914 that could not be traced into the daily deposit. Two transactions of $100 each were determined to most likely be posting errors. The remainder was from unknown causes

Recommendation:

Greater care should be taken in the filing of alarm permits to ensure that the records are complete and accurate.

An employee accused of theft should not have had access to accounting records as noted in observation 3.

All the errors noted in the database systems could have been caught and corrected if the department had been conducting regular reconciliations between the databases and the HTE financial system by a person independent of cash handling or recording duties.

Auditee Response:

It should be noted that the missing paper copies of the eight hundred (800) alarms identified in the observation are all sequentially numbered thus suggesting that they were intentionally removed from the file cabinet. It was these hard copies of permit applications that led to the discovery of the theft in the first place. Every application for the four (4) previous years of permit history remains in archives and intact.

Again, the department is in complete agreement with the recommendations of the audit under this observation as well. The employee was not only accused of theft but *admitted* to theft, yet was allowed to remain within the department with complete and total access to all payments and financial, licensing, and personnel records and files.

Once the reporting deficiency noted in the response to Observation #2 is corrected, the department will have the ability to completely reconcile all aspects of revenue collection within the Business Licensing Division.

OTHER MANAGEMENT ISSUE

During my last audit of the Office of the City Clerk for the Eighteen Months Ended December 31, 2004 it was noted that the C-PLIMS system used to track alarm permits and fees had problems such as not interfacing with the City's HTE financial accounting system and lack of reporting accounts receivable at year end. The City Clerk's Office's access to meaningful report creation and database reconciliation was nonexistence. At the time it was noted that the system was in the process of being replaced.

On September 24, 2007 the City switched to the ILEADS system. ILEADS sits on the Police Departments server and provides a variety of functions for the Police and Fire Departments. As with C-PLIMS the module that tracks alarm permits is a minor module within the system. It has been reported that the majority of the system is working well.

OBSERVATION 5: ILEADS IMPLEMENTATION PROBLEMS

At the time of its implementation there was no parallel system running nor was it run in a test environment first to identify problems before going live. In addition the City Clerk's Office appears to have had almost no input into the selection or design of the system during its development.

Whenever a major computer system is changed there are always problems encountered. These problems can be lessened by proper planning including involving all users in the design and implementation of the system. It is not surprising then that problems were encountered during implementation of ILEADS.

Testing revealed some instances where data from the C-PLIMS system was not transferred correctly to the ILEADS system. This caused some payments in C-PLIMS not to be posted in ILEADS making accounts receivable balances to be off slightly for some accounts.

Problems with implementation also made it impossible for the department to produce any bills from September of 2007 through July of 2008. Calculation of fines for false alarms and the resultant billing was also hampered. The result was that revenues for alarm permits and fines were down for FY 2008 by more then $81,500. Most of the revenue will be collected and posted in FY 2009 causing revenues in that year to be overstated.

Recommendation:

Greater planning needs to be made when implementing any major software change. Planning should involve the input of all users of the system.

The City Clerk's Office should have booked an accounts receivable at year end for the alarm permits and fines so that the revenues would be posted to the correct year.

Auditee Response:

As noted within the audit, the department had little input on the selection and eventual implementation of ILEADS. While there is a recognition that the primary purpose of the software is not to perform the financial accounting of the intrusion alarm processing and permitting for the City of Manchester, the system has provided little more than a rudimentary tool in our permitting efforts. Even when it appeared in August, 2008 that Intergraph was very close to solving the existing shortfalls of software, eleven (11) months after the initial implementation, we still remain unable to perform even basic reporting and reconciliation.

Furthermore, the department remains unable to mail approximately four thousand (4000) alarm permit renewal notices that were due to be mailed in July. A final meeting with the Police Department, Information Systems Department, Intergraph, and the City Clerk's Office has been scheduled for Wednesday, September 17, 2008 to make a decision whether Intergraph can deliver what is needed for the proper administration of Alarm Permitting.

In the event it is determined that the current software cannot deliver, this department has already had preliminary discussions with the Information Systems Department about migrating alarm information out of ILEADS and into another database that can.

It should be clear, however, that the seventeen hundred fifteen dollars ($1715) in missing Alarm payments identified in CPLIMS; the three hundred eighty-five dollars ($385) in missing Alarm payments identified in ILEADS; and the three thousand nine hundred and fourteen dollars ($3914) in missing Business License payments identified in the Business and Dog Licensing Database, a total of six thousand and fourteen dollars ($6014) in missing payments, received by the City and ultimately not deposited in City bank accounts, is not solely a reflection of limitations or deficiencies found in the software used by the department. No amount of database safeguards or account reconciliations will prevent a motivated individual intent on theft and malfeasance from succeeding on some level. It is imperative that each individual involved in the revenue collections process be selected carefully and the policies and procedures now in place be followed without fail.