

## AGENDA

### COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 19, 2010  
Aldermen Ouellette, DeVries,  
Long, Roy, O'Neil

6:00 PM  
Aldermanic Chambers  
City Hall (3<sup>rd</sup> Floor)

1. Chairman Ouellette calls the meeting to order.
2. The Clerk calls the roll.
3. Travel Conference Summaries submitted:
  - Theresa Avampato, Airport, Finance and Administration Conference, February 21, 2010 to February 24, 2010.
  - Thomas Malafronte, Airport, Air Services Conference, Ft. Lauderdale, FL, March 7, 2010 to March 10, 2010.
  - Jean Fortier, Sue Sayward, Jackie St. Hillaire and Bob Josephson, Information Systems, Cisco IP Interoperability and Communications System Demonstration, Boxborough, MA, March 9, 2010.

**Ladies and Gentlemen, what is your pleasure?**

4. Communication from Lisa Sorenson, Financial Analyst, submitting a summary of the over 90 days open invoice report, department legend and the detailed open invoice report over 90 days.

**Ladies and Gentlemen, what is your pleasure?**

5. Communication from Lisa Sorenson, Financial Analyst, submitting 3<sup>rd</sup> quarter fiscal year 2010 write off list for the Accounts Receivable module, requesting authorization to write these receivables off.

**Ladies and Gentlemen, what is your pleasure?**

6. Communication from William Sanders, Finance Officer, submitting the City's Monthly Financial Report (unaudited) for nine months ended March 31, 2010.

**Ladies and Gentlemen, what is your pleasure?**

7. FY 2010 Budget Forecast to be submitted by William Sanders, Finance Officer, if available.

**Ladies and Gentlemen, what is your pleasure?**

8. Chairman Ouellette advises that ordinances are to be considered for consistency with the rules of the Board and requests the Clerk to make a presentation.

Ordinances for consideration:

“Amending Chapter 92 Fire Prevention of the Code of Ordinances of the City of Manchester by establishing annual Radio Master Box fees per building and increasing the charges for fire system inspections and false alarms.”

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

“Amending Section 111.45 Amusement Device License and Fees of the Code of Ordinances of the City of Manchester by increasing the license fee associated with each so called ‘video poker’ machine or ‘slot’ machine.”

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the establishment of new fees.”

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the increase of certain fees.”

“Amending Chapter 155 Zoning Code, Subsection 155.02 of the Code of Ordinances, and providing for the increase of certain fees.”

“Amending Section 70.78 to increase the penalty for parking within 15 feet of a fire hydrant.”

“Amending Chapter 70 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by amending Section 70.36 Stopping, Standing and Parking by adding Section (G) Parking Regulations Compact Part of City”

“Amending Chapter 70.55 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by establishing (G) Use of residential parking permits and adding a sentence to section (1) and a new section (4) for parking regulations compact part of the city.”

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal Tanning and Granites Street Lots.”

“Establishing a special purchasing procedure relating to the Employee Assistance Program and substance abuse counseling for City employees.”

“Amending Chapter 35 of the Code of Ordinances by inserting a new section 35.037, Roadway Improvement Reserve Account.”

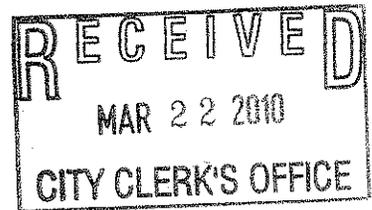
“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding the 2009 edition of the International Existing Building Code as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

**A motion is in order that the Ordinances ought to pass and be enrolled.**

**TABLED ITEM**

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

9. Communication from Kevin Buckley, Independent City Auditor, submitting an audit of the Office of the City Clerk, Business License and Enforcement Division.  
*(Tabled 10/21/08. Retabled 2/22/10 until the implementation of new software is completed.)*  
*On file for viewing with Office of the City Clerk, One City Hall Plaza.*
10. There being no further business, a motion is in order to adjourn.



**Manchester·Boston**  
REGIONAL AIRPORT

City of Manchester, Department of Aviation  
Manchester · Boston Regional Airport

Travel/Conference Summary Form

Name: Teresa M. Avampato *TMA* *(Signature)*  
Purpose of Travel: Attend Finance and Administration Conference  
Conference Dates: February 21-24, 2010

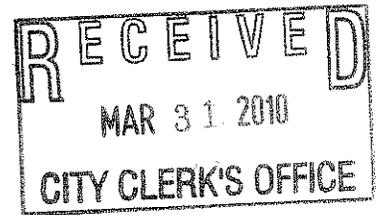
Summary of meeting or conference agenda

The conference was designed to focus on Airport Finance and Administration issues. Some of the topics included sessions on reducing cost, airport concession management and non-airline sources of revenues. In addition, there were opportunities to meet with other airport professionals.

Information learned

Among the many topics included, it was beneficial to hear how some airports reduced costs and what tools they used to manage their operations. It was also informative to hear about some of the non-airline revenue sources at other airports.

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



# Manchester-Boston

REGIONAL AIRPORT

City of Manchester, Department of Aviation  
Manchester - Boston Regional Airport

Travel/Conference Summary Form

Name: Thomas J. Malafonte *JM (830)*  
Purpose of Travel: Network USA 2010 - Air Service Conference  
Conference Dates: March 7-10, 2010  
Location: Ft. Lauderdale, FL

**Summary of meeting or conference agenda**

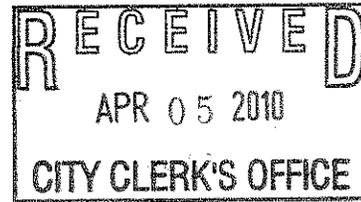
The Network USA 2010 air service conference provided a forum for airlines and airports to meet both as a group, and also in one-on-one pre-scheduled meetings, to discuss the airline industry and air service opportunities.

**Information learned**

During the conference, I had the opportunity to meet with route schedule planners from several different airlines. The purpose of the meetings was to provide information on our airport and air service region and to learn how their business plans and strategies may create opportunities for additional air service in the future.

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Jennie Angell  
Director, Information Services



**CITY OF MANCHESTER**  
*Information Systems Department*

April 5, 2010

Alderman Russ Ouellette, Chairman  
Committee on Accounts, Enrollment & Revenue Administration  
c/o Matthew Normand, City Clerk  
One City Hall Plaza  
Manchester, NH 03101

Dear Alderman Ouellette,

This letter is submitted in accordance with the City's Travel Policy. On March 9<sup>th</sup> 2010, Jean Fortier, Sue Sayward, Jackie St. Hillaire, and Bob Josephson attended a Cisco IP Interoperability and Communications System demonstration at the Cisco Customer Briefing Center in Boxborough, MA. The demonstration focused on ways that emergency and incident communication interoperability could benefit the city, to include:

- Push-to-talk everywhere
- Flexible and efficient operations and incident management
- One-click activation of predefined policies
- Unified command and control
- Standards compliance

This demonstration brought together Manchester Police personnel, Manchester Fire personnel, and Information Systems to look forward at ways in which to make incident and emergency communication more efficient.

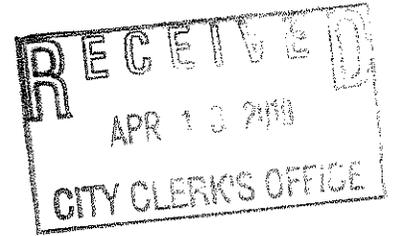
Respectfully submitted,

Robert W. Josephson  
LAN Administrator  
City of Manchester, NH  
603-624-6519 ext 2328



*William E. Sanders*  
*Finance Officer*

**CITY OF MANCHESTER**  
*Finance Department*



April 13, 2010

Alderman Russ Ouellette, Chairman  
Committee on Accounts, Enrollment & Revenue Administration  
One City Hall Plaza  
Manchester, NH 03101

Dear Alderman Ouellette,

Enclosed, please find a summary of the accounts receivable over 90 days. Also included are a department legend and a detailed over 90 days open invoice report.

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

Respectfully submitted,

Lisa M. Sorenson  
Financial Analyst  
Enc.

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

**Accounts Receivable Over 90 Days  
Summary  
As of April 13, 2010**

	<u>Dept Code</u>		
Airport	25	\$	129,215.81
EPD	27	\$	13,406.80
Parking Department	52	\$	21,857.04
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Total Enterprise Funds		\$	164,479.65
Assesors	2	\$	104,568.11
CIP/Planning	20	\$	900.10
Fire Department	30	\$	16,407.84
Health Department	41	\$	360.00
Highway	50, 51	\$	98,777.60
Human Resources	19	\$	3,681.59
Parks & Recreation	65	\$	1,459.00
Planning & Community Development	CE	\$	33,278.77
Police Department	33,34,35,36	\$	57,328.49
Building Maintenance Division	21	\$	600.00
<hr/>			
Total General Fund		\$	317,361.50
Total Receivables Over 90 Days		\$	<u>481,841.15</u>

General Fund receivables over \$10,000 by customer

Jason Ganem dba JR Hanover Realty LLC	CE	\$	20,955.00
Hillcrest Terrace	2	\$	104,568.11
Fraser Insurance	21	\$	17,862.00
Fairpoint Communications	34	\$	24,642.37
Adams Petroleum	34	\$	16,233.07
Corcoran Environmental	50	\$	81,250.00
		<hr/>	<hr/>
		\$	265,510.55

## Department Legend

Customer Type Code	Department	Fund	Name
02	Assessors	0101	General
03	Building/Housing Code	0204	CDBG
04	City Clerk	0205	Grants
05	City Coordinator/MEDO	0301	Capital Projects
07	City Solicitor	0801	EPD
10	Finance Department	0805	Airport
13	Information Systems	0807	Recreation
16	Mayor's Office	0809	Parking
18	Office of Youth Services		
19	Human Resources		
20	CIP/Planning		
21	Building Maintenance Division		
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, 51	Highway Department		
52	Parking Department		
60	Welfare Department		
65	Parks & Recreation/Cemetery		
71	Library (East/West)		
82	Elderly Services		
CE	Planning & Community Development		

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
CE	0101	000012255	TIMBAS, GREGORY S	09/06/03	CE100	76 WEBSTER ST	9908496	25.00	25.00	90	CASE NBR 09 00001256
			TIMBAS, GREGORY S	09/06/03	CE100	76 WEBSTER ST	9908496	35.00	35.00	90	CASE NBR 09 00001256
							TOTAL	60.00	60.00		
		000012271	JOSELITO MANGUAL	09/08/07	CE100	183 BLAINE ST	9910518	125.00	125.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/06/04	CE100	183 BLAINE ST	9908523	115.00	115.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	25.00	25.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	45.00	45.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	55.00	55.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	65.00	65.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	70.00	70.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	75.00	75.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	85.00	85.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	95.00	95.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	105.00	105.00	90	CASE NBR 07 00001673
			JOSELITO MANGUAL	09/03/23	CE100	183 BLAINE ST	9908523	200.00	200.00	90	CASE NBR 07 00001673
							TOTAL	1,060.00	1,060.00		
		000012290	HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	25.00	25.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	55.00	55.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	65.00	65.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	70.00	70.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	75.00	75.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	85.00	85.00	90	CASE NBR 08 00000990
			HUSSEY, MARK S	09/06/08	CE100	60 CUMBERLAND ST	9908612	100.00	100.00	90	CASE NBR 08 00000990
							TOTAL	475.00	475.00		
		000012292	KENNEY, JOHN T III	09/06/09	CE100	687 SUMMER ST	9908615	25.00	25.00	90	CASE NBR 09 00000829
			KENNEY, JOHN T III	09/06/09	CE100	687 SUMMER ST	9908615	70.00	70.00	90	CASE NBR 09 00000829
							TOTAL	95.00	95.00		
		000012309	HOLDEN, CHARLES E	09/06/10	CE100	198 WINTER ST	9908663	25.00	25.00	90	CASE NBR 09 00001260
			HOLDEN, CHARLES E	09/06/10	CE100	198 WINTER ST	9908663	70.00	70.00	90	CASE NBR 09 00001260
							TOTAL	95.00	95.00		
		000012332	SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	25.00	25.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	55.00	55.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	70.00	70.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	75.00	75.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	85.00	85.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	100.00	100.00	90	CASE NBR 07 00001977
			SCHAEFER PROPERTIES LLC	09/06/11	CE100	197 LAUREL ST	9908716	480.00	480.00	90	CASE NBR 07 00001977

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

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
CE	0101	000012396 MBUYI, VICTOR	09/06/23	CE100	78 BATCHELDER AVE	9908901	25.00	25.00	90	CASE NBR 09 00000292
		MBUYI, VICTOR	09/06/23	CE100	78 BATCHELDER AVE	9908901	35.00	35.00	90	CASE NBR 09 00000292
		MBUYI, VICTOR	09/06/23	CE100	78 BATCHELDER AVE	9908901	50.00	50.00	90	CASE NBR 09 00000292
							105.00	105.00	90	CASE NBR 09 00000292
						TOTAL	890.00	890.00		
						TOTAL	215.00	215.00		
	000012406	OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	25.00	25.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	35.00	35.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	45.00	45.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	55.00	55.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	65.00	65.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	75.00	75.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	85.00	85.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	100.00	100.00	90	CASE NBR 07 00002019
		OPEN HEARTH PROPERTIES INC	09/05/08	CE100	513-517 LINCOLN ST	9908913	200.00	200.00	90	CASE NBR 07 00002019
						TOTAL	210.00	28.92	90	CASE NBR 07 00002019
						TOTAL	895.00	713.92		
	000012506	WEEKS, STEVEN	09/07/08	CE100	89 FOURTH ST	9909240	25.00	25.00	90	CASE NBR 09 00000753
		WEEKS, STEVEN	09/07/08	CE100	89 FOURTH ST	9909240	105.00	105.00	90	CASE NBR 09 00000753
						TOTAL	130.00	130.00		
	000012520	JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	25.00	25.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	25.00	25.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	35.00	35.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	45.00	45.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	55.00	55.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	65.00	65.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	75.00	75.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	85.00	85.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	105.00	105.00	90	CASE NBR 06 00000564
		JASON GANEM	09/07/09	CE100	455-457 HANOVER ST	9909275	900.00	900.00	90	CASE NBR 06 00000564
						TOTAL	7,635.00	7,635.00	90	CASE NBR 06 00000564
						TOTAL	9,050.00	9,050.00		
	000012521	JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	25.00	25.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	25.00	25.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	35.00	35.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	45.00	45.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	55.00	55.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	65.00	65.00	90	CASE NBR 07 00001353

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
CE	0101	000012521	09/07/09	CE100	540 HALL ST	9909276	70.00	70.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	75.00	75.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	85.00	85.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	600.00	600.00	90	CASE NBR 07 00001353
		JR HANOVER REALTY LLC	09/07/09	CE100	540 HALL ST	9909276	4,715.00	4,715.00	90	CASE NBR 07 00001353
					TOTAL		5,795.00	5,795.00		
	000012522	JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	25.00	25.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	25.00	25.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	35.00	35.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	45.00	45.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	55.00	55.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	65.00	65.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	75.00	75.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	85.00	85.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	210.00	210.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	650.00	650.00	90	CASE NBR 07 00000249
		JASON GANEM	09/07/09	CE100	536 HALL ST	9909277	4,840.00	4,840.00	90	CASE NBR 07 00000249
					TOTAL		6,110.00	6,110.00		
	000012599	MANSON, JANICE	09/07/20	CE100	245 BLODGET ST	9914825	25.00	25.00	90	CASE NBR 09 00000485
		MANSON, JANICE	09/07/20	CE100	245 BLODGET ST	9914825	70.00	70.00	90	CASE NBR 09 00000485
					TOTAL		95.00	95.00		
	000012631	ST PIERRE, DELIA E	09/04/15	CE100	218 OVERLAND ST	9909878	25.00	25.00	90	CASE NBR 09 00000571
		ST PIERRE, DELIA E	09/04/15	CE100	218 OVERLAND ST	9909878	70.00	70.00	90	CASE NBR 09 00000571
					TOTAL		95.00	95.00		
	000012671	RAMIREZ, MIGUEL	09/03/24	CE100	15 ASH ST	9909989	25.00	25.00	90	CASE NBR 08 00001215
		RAMIREZ, MIGUEL	09/03/24	CE100	15 ASH ST	9909989	25.00	25.00	90	CASE NBR 08 00001215
		RAMIREZ, MIGUEL	09/03/24	CE100	15 ASH ST	9909989	35.00	35.00	90	CASE NBR 08 00001215
		RAMIREZ, MIGUEL	09/03/24	CE100	15 ASH ST	9909989	50.00	50.00	90	CASE NBR 08 00001215
		RAMIREZ, MIGUEL	09/03/24	CE100	15 ASH ST	9909989	105.00	105.00	90	CASE NBR 08 00001215
					TOTAL		240.00	240.00		
	000012673	MOUTSIOLIS, DESPOU C/O GEORGE	09/03/04	CE100	411 BELMONT ST	9909991	25.00	25.00	90	CASE NBR 08 00000852
		MOUTSIOLIS, DESPOU C/O GEORGE	09/03/04	CE100	411 BELMONT ST	9909991	25.00	25.00	90	CASE NBR 08 00000852
		MOUTSIOLIS, DESPOU C/O GEORGE	09/03/04	CE100	411 BELMONT ST	9909991	35.00	35.00	90	CASE NBR 08 00000852
		MOUTSIOLIS, DESPOU C/O GEORGE	09/03/04	CE100	411 BELMONT ST	9909991	70.00	70.00	90	CASE NBR 08 00000852
					TOTAL		155.00	155.00		

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
CE	0101	000012684	AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	2.50	2.50	90	CASE NBR 08 00000346
			AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	25.00	25.00	90	CASE NBR 08 00000346
			AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	25.00	25.00	90	CASE NBR 08 00000346
			AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	45.00	45.00	90	CASE NBR 08 00000346
			AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	50.00	50.00	90	CASE NBR 08 00000346
			AKHTAR, IJAZ	09/01/12	CE100	73 MASSABESIC ST	9910096	55.00	55.00	90	CASE NBR 08 00000346
			TOTAL					202.50	202.50		
		000012749	HUSSEIN, MOGHAD	08/12/03	CE100	65 ROGERS ST	9910499	25.00	25.00	90	CASE NBR 08 00000234
			HUSSEIN, MOGHAD	08/12/03	CE100	65 ROGERS ST	9910499	45.00	45.00	90	CASE NBR 08 00000234
			HUSSEIN, MOGHAD	08/12/03	CE100	65 ROGERS ST	9910499	55.00	55.00	90	CASE NBR 08 00000234
			TOTAL					125.00	125.00		
		000012758	HAYDU, MATTHEW L	09/08/07	CE100	48 LAFAYETTE ST	9910512	25.00	25.00	90	CASE NBR 08 00002375
			HAYDU, MATTHEW L	09/08/07	CE100	48 LAFAYETTE ST	9910512	70.00	70.00	90	CASE NBR 08 00002375
			TOTAL					95.00	95.00		
		000012766	MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	25.00	25.00	90	CASE NBR 08 00001492
			MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	25.00	25.00	90	CASE NBR 08 00001492
			MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	35.00	35.00	90	CASE NBR 08 00001492
			MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	45.00	45.00	90	CASE NBR 08 00001492
			MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	55.00	55.00	90	CASE NBR 08 00001492
			MUNYANYA, EDMOND	09/08/11	CE100	780-782 HALL ST	9910570	70.00	70.00	90	CASE NBR 08 00001492
			TOTAL					255.00	255.00		
		000012840	ALWAYS MAD RIVER REALTY, LLC	09/08/21	CE100	306 MANCHESTER ST	9910869	25.00	25.00	90	CASE NBR 09 00001924
			ALWAYS MAD RIVER REALTY, LLC	09/08/21	CE100	306 MANCHESTER ST	9910869	105.00	105.00	90	CASE NBR 09 00001924
			TOTAL					130.00	130.00		
		000012854	RICE, ANDREW H	09/08/25	CE100	145 BLAINE ST	9910865	25.00	25.00	90	CASE NBR 09 00000357
			RICE, ANDREW H	09/08/25	CE100	145 BLAINE ST	9910865	50.00	50.00	90	CASE NBR 09 00000357
			RICE, ANDREW H	09/08/25	CE100	145 BLAINE ST	9910865	140.00	140.00	90	CASE NBR 09 00000357
			TOTAL					215.00	215.00		
		000012855	RICE, ANDREW	09/08/25	CE100	260 CENTRAL ST	9910866	25.00	25.00	90	CASE NBR 09 00000591
			RICE, ANDREW	09/08/25	CE100	260 CENTRAL ST	9910866	105.00	105.00	90	CASE NBR 09 00000591
			TOTAL					130.00	130.00		
		000012856	WHITE, MATTHEW E	09/08/25	CE100	70-72 WALNUT ST	9910871	25.00	25.00	90	CASE NBR 09 00000634
			WHITE, MATTHEW E	09/08/25	CE100	70-72 WALNUT ST	9910871	70.00	70.00	90	CASE NBR 09 00000634

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CITY OF MANCHESTER, NH  
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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL	95.00	95.00		
CE	0101	000012874 DRAGOIESCU, SILVIU C	09/08/28	CE100	310 AMHERST ST	9910909	25.00	25.00	90	CASE NBR 09 00000960
			09/08/28	CE100	310 AMHERST ST	9910909	50.00	50.00	90	CASE NBR 09 00000960
			09/08/28	CE100	310 AMHERST ST	9910909	175.00	175.00	90	CASE NBR 09 00000960
						TOTAL	250.00	250.00		
						TOTAL	25.00	25.00	90	CASE NBR 09 00001214
						TOTAL	25.00	25.00		
			07/11/21	CE100	502 SPRUCE ST	9911457	150.00	1.64	90	CASE NBR 07 00000550
						TOTAL	150.00	1.64		
			09/09/14	CE100	662 SUMMER ST	9911502	25.00	25.00	90	CASE NBR 08 00000503
			09/09/14	CE100	662 SUMMER ST	9911502	25.00	25.00	90	CASE NBR 08 00000503
			09/09/14	CE100	662 SUMMER ST	9911502	35.00	35.00	90	CASE NBR 08 00000503
			09/09/14	CE100	662 SUMMER ST	9911502	45.00	45.00	90	CASE NBR 08 00000503
			09/09/14	CE100	662 SUMMER ST	9911502	140.00	140.00	90	CASE NBR 08 00000503
			09/09/14	CE100	662 SUMMER ST	9911502	200.00	200.00	90	CASE NBR 08 00000503
						TOTAL	470.00	470.00		
			09/09/15	CE100	288 PEARL ST	9911552	25.00	25.00	90	CASE NBR 08 00002032
			09/09/15	CE100	288 PEARL ST	9911552	25.00	25.00	90	CASE NBR 08 00002032
			09/09/15	CE100	288 PEARL ST	9911552	35.00	35.00	90	CASE NBR 08 00002032
			09/09/15	CE100	288 PEARL ST	9911552	140.00	140.00	90	CASE NBR 08 00002032
						TOTAL	225.00	225.00		
			09/09/22	CE100	97 W HILLCREST AVE	9914826	25.00	25.00	90	CASE NBR 08 00000529
			09/09/22	CE100	97 W HILLCREST AVE	9914826	35.00	35.00	90	CASE NBR 08 00000529
						TOTAL	60.00	60.00		
			09/09/23	CE100	75 LOG ST #001B	9911753	25.00	25.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	25.00	25.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	35.00	35.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	35.00	35.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	45.00	45.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	55.00	55.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	65.00	65.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	75.00	75.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	85.00	85.00	90	CASE NBR 08 00001184
			09/09/23	CE100	75 LOG ST #001B	9911753	315.00	315.00	90	CASE NBR 08 00001184

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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
CE	0101	000013054	ROCHE, TRACY MURPHY	09/09/23	CE100	75 LOG ST #001B	9911753	550.00	550.00	90	CASE NBR 08 00001184
						TOTAL		1,310.00	1,310.00		
		000013055	ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	25.00	25.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	25.00	25.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	35.00	35.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	35.00	35.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	45.00	45.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	55.00	55.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	65.00	65.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	75.00	75.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	85.00	85.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	95.00	95.00	90	CASE NBR 08 00001657
			ROCHE, TRACY MURPHY	09/09/23	CE100	55 LOG ST #001D	9911754	450.00	450.00	90	CASE NBR 08 00001657
						TOTAL		990.00	990.00		
		000013090	MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	25.00	25.00	90	CASE NBR 08 00002371
			MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	25.00	25.00	90	CASE NBR 08 00002371
			MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	35.00	35.00	90	CASE NBR 08 00002371
			MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	45.00	45.00	90	CASE NBR 08 00002371
			MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	50.00	50.00	90	CASE NBR 08 00002371
			MCNAMARA, AARON	09/09/29	CE100	353 MANCHESTER ST	9911844	140.00	140.00	90	CASE NBR 08 00002371
						TOTAL		320.00	320.00		
		000013093	DESPOU MOUTSILOULIS ESTATE OF	09/09/29	CE100	385 LAKE AVE	9911847	25.00	25.00	90	CASE NBR 08 00001544
			DESPOU MOUTSILOULIS ESTATE OF	09/09/29	CE100	385 LAKE AVE	9911847	55.00	55.00	90	CASE NBR 08 00001544
			DESPOU MOUTSILOULIS ESTATE OF	09/09/29	CE100	385 LAKE AVE	9911847	70.00	70.00	90	CASE NBR 08 00001544
			DESPOU MOUTSILOULIS ESTATE OF	09/09/29	CE100	385 LAKE AVE	9911847	250.00	250.00	90	CASE NBR 08 00001544
						TOTAL		400.00	400.00		
		000013108	412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	25.00	25.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	25.00	25.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	35.00	35.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	35.00	35.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	45.00	45.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	55.00	55.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	65.00	65.00	90	CASE NBR 08 00001647
			412-414 KELLY ST, LLC	09/10/01	CE100	414 KELLEY ST	9911908	250.00	250.00	90	CASE NBR 08 00001647
						TOTAL		535.00	535.00		
		000013110	CONSTANTINO, HUGO A	09/10/01	CE100	209 CENTRAL ST	9911912	25.00	25.00	90	CASE NBR 09 00000593
			CONSTANTINO, HUGO A	09/10/01	CE100	209 CENTRAL ST	9911912	100.00	100.00	90	CASE NBR 09 00000593

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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
CE	0101	000013110	CONSTANTINO, HUGO A	09/10/01	CE100	209 CENTRAL ST	9911912	105.00	105.00	90	CASE NBR 09 00000593
						TOTAL		230.00	230.00		
		000013146	MADDANO REAL ESTATE INV LLC	09/10/08	CE100	134 WEST ST #000C	9912400	25.00	25.00	90	CASE NBR 08 00001965
			MADDANO REAL ESTATE INV LLC	09/10/08	CE100	134 WEST ST #000C	9912400	70.00	70.00	90	CASE NBR 08 00001965
						TOTAL		95.00	95.00		
		000013190	CRUZ, MARIA	09/10/14	CE100	274 E HIGH ST	9914827	25.00	25.00	90	CASE NBR 08 00001375
			CRUZ, MARIA	09/10/14	CE100	274 E HIGH ST	9914827	50.00	50.00	90	CASE NBR 08 00001375
			CRUZ, MARIA	09/10/14	CE100	274 E HIGH ST	9914827	140.00	140.00	90	CASE NBR 08 00001375
						TOTAL		215.00	215.00		
		000013201	SAVOIE, GHISLAIN D	09/10/16	CE100	410 CONCORD ST	9912551	70.00	.71	90	CASE NBR 09 00002098
						TOTAL		70.00	.71		
		000013215	CHRIS PAYNE	09/10/19	CE100	26 WELCH AVE	9912575	25.00	25.00	90	CASE NBR 09 00000860
						TOTAL		25.00	25.00		
		000013217	ROUSSEAU, DONALD	09/10/19	CE100	296 S MAIN ST	9912577	25.00	25.00	90	CASE NBR 09 00001543
			ROUSSEAU, DONALD	09/10/19	CE100	296 S MAIN ST	9912577	210.00	210.00	90	CASE NBR 09 00001543
						TOTAL		235.00	235.00		
		000013228	BESSETTE, MARC S	09/10/20	CE100	74 RIDDLE ST	9912624	25.00	25.00	90	CASE NBR 09 00000081
			BESSETTE, MARC S	09/10/20	CE100	74 RIDDLE ST	9912624	25.00	25.00	90	CASE NBR 09 00000081
			BESSETTE, MARC S	09/10/20	CE100	74 RIDDLE ST	9912624	35.00	35.00	90	CASE NBR 09 00000081
			BESSETTE, MARC S	09/10/20	CE100	74 RIDDLE ST	9912624	35.00	35.00	90	CASE NBR 09 00000081
						TOTAL		120.00	120.00		
		000013261	KENYON, JOHN R	09/10/26	CE100	356 CENTRAL ST	9912728	25.00	25.00	90	CASE NBR 09 00000928
			KENYON, JOHN R	09/10/26	CE100	356 CENTRAL ST	9912728	25.00	25.00	90	CASE NBR 09 00000928
			KENYON, JOHN R	09/10/26	CE100	356 CENTRAL ST	9912728	50.00	50.00	90	CASE NBR 09 00000928
			KENYON, JOHN R	09/10/26	CE100	356 CENTRAL ST	9912728	105.00	105.00	90	CASE NBR 09 00000928
						TOTAL		205.00	205.00		
		000013283	GRADY, ALEXANDER	09/10/29	CE100	727-729 HAYWARD ST	9912844	25.00	25.00	90	CASE NBR 09 00001718
			GRADY, ALEXANDER	09/10/29	CE100	727-729 HAYWARD ST	9912844	105.00	105.00	90	CASE NBR 09 00001718
						TOTAL		130.00	130.00		

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CITY OF MANCHESTER, NH  
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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
CE	0101	000013288	MANGOLD, ANGELA	09/10/29	CE100	247 DUEVUE ST	9912849	25.00	25.00	90	CASE NBR 09 00002355
			MANGOLD, ANGELA	09/10/29	CE100	247 DUEVUE ST	9912849	70.00	70.00	90	CASE NBR 09 00002355
							TOTAL	95.00	95.00		
		000013293	ANDERSON, RAYMOND C II	09/10/30	CE100	384 CONCORD ST	9912865	25.00	25.00	90	CASE NBR 09 00001739
			ANDERSON, RAYMOND C II	09/10/30	CE100	384 CONCORD ST	9912865	100.00	50.00	90	CASE NBR 09 00001739
			ANDERSON, RAYMOND C II	09/10/30	CE100	384 CONCORD ST	9912865	105.00	105.00	90	CASE NBR 09 00001739
							TOTAL	230.00	180.00		
		000013380	ANGELA, LORRAINE	09/11/13	CE100	174 CEDAR ST	9913458	25.00	25.00	90	CASE NBR 09 00002433
			ANGELA, LORRAINE	09/11/13	CE100	174 CEDAR ST	9913458	70.00	70.00	90	CASE NBR 09 00002433
							TOTAL	95.00	95.00		
		000013462	SEALANDER, ERIK R	09/11/20	CE100	88 PENNACOOK ST	9913640	25.00	25.00	90	CASE NBR 09 00001867
			SEALANDER, ERIK R	09/11/20	CE100	88 PENNACOOK ST	9913640	105.00	105.00	90	CASE NBR 09 00001867
							TOTAL	130.00	130.00		
		000013475	SPENCER, JASON T	09/11/29	CE100	28 LINDEN ST	9914393	25.00	25.00	90	CASE NBR 09 00002396
			SPENCER, JASON T	09/11/29	CE100	28 LINDEN ST	9914393	70.00	70.00	90	CASE NBR 09 00002396
							TOTAL	95.00	95.00		
		000013501	GROUX, ROLAND R SR	09/11/29	CE100	126 UNION ST	9914844	25.00	25.00	90	CASE NBR 09 00002888
			GROUX, ROLAND R SR	09/11/29	CE100	126 UNION ST	9914844	140.00	140.00	90	CASE NBR 09 00002888
							TOTAL	165.00	165.00		
		000013524	ZEBROWSKI, LYNN A	09/12/02	CE100	87 HARRISON ST	9914816	25.00	25.00	90	CASE NBR 09 00000715
			ZEBROWSKI, LYNN A	09/12/02	CE100	87 HARRISON ST	9914816	25.00	25.00	90	CASE NBR 09 00000715
			ZEBROWSKI, LYNN A	09/12/02	CE100	87 HARRISON ST	9914816	70.00	70.00	90	CASE NBR 09 00000715
							TOTAL	120.00	120.00		
		000013545	FOULIN, ALAIN P	09/12/04	CE100	530 CARTIER ST	9914894	25.00	25.00	90	CASE NBR 09 00002686
			FOULIN, ALAIN P	09/12/04	CE100	530 CARTIER ST	9914894	105.00	105.00	90	CASE NBR 09 00002686
							TOTAL	130.00	130.00		
							CUSTOMER TYPE TOTAL	33,278.77	33,278.77		
02		000001533	HILLCREST TERRACE	09/12/14	02128	Otr Housing in lieu of Tx 9915054		156,852.11	104,568.11	90	



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19	0101	0000000054	SCHOOL ADMINISTRATIVE UNIT #37	09/06/24	19350	equipment central/mst	9908833	91.66	91.66	90	access control server
		000010816	COLAVITO, JANE	06/10/24	41211	Health-School Health Ins	9880814	1,250.01	1,250.01	90	July and Aug 06
		000010817	GIBEAULT, CHERYL	06/10/25	4A212	Health-School Dental Ins	9880817	170.12	170.12	90	Bal due for July and Aug
		000010817	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		1,927.74	1,927.74		
						TOTAL		1,250.01	1,250.01		
						TOTAL		91.66	91.66		
						TOTAL		1,04,568.11	104,568.11		
						TOTAL		156,852.11	156,852.11		
21		000011362	DANCE OVATIONS	08/06/24	21591	Custodial Contract Manpr	9897077	534.72	534.72	90	DANCE COMPETITION
				08/06/24	21928	Custodial Indirect Cost	9897077	65.28	65.28	90	ADMINISTRATIVE FEES
						TOTAL		600.00	600.00		
						TOTAL		4,002.80	3,325.07		
30		000007955	FEP BOYS	09/01/01	30485	Fire Alarm User Fee	9902711	480.00	480.00	90	875 S WILLOW, BOX 4641
		000001201	COMCAST	09/12/11	30505	Hazardous Mat Insp Fee	9914998	100.00	100.00	90	751 E IND. PK.DR. 7/22/09
						TOTAL		100.00	100.00		
		000001378	CT HARVARD TRUST	09/01/01	30485	Fire Alarm User Fee	9902759	480.00	480.00	90	640 HARVARD, BOX #4163
				08/01/01	30485	Fire Alarm User Fee	9892213	52.53	52.53	90	640 HARVARD, BOX #4163
						TOTAL		532.53	532.53		
		000001611	HOME DEPOT USA INC	09/01/01	30485	Fire Alarm User Fee	9902784	480.00	480.00	90	100 CMHILL, BOX #4633
				08/07/18	30505	HAZMAT Insp Fee--6/30/08	9897603	100.00	100.00	90	129 MARCH AVE., #3482
						TOTAL		580.00	580.00		

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101	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		
	000003744	HONEYWELL C/O STANLEY CONVERGE	09/01/20	30500	Cent Station Monitoring	9903905	7,900.00	7,900.00	90	79 ACCT.S @ \$100/EA.
		HONEYWELL C/O STANLEY CONVERGE	09/01/20	30637	Cent Sta Annl Permit Fees	9903905	1,000.00	1,000.00	90	COMPANY ANNUAL FEE
					TOTAL		8,900.00	8,900.00		
	000004992	BEST BUY CO INC	09/01/01	30485	Fire Alarm User Fee	9902999	480.00	480.00	90	1500 S WILLOW,BOX#4692
					TOTAL		480.00	480.00		
	000007137	JOSHUA IRREVOCABLE TRUST	09/02/04	30485	Fire Alarm Fee BOX #2812	9904758	480.00	480.00	90	52 MYRTLE ST.
					TOTAL		480.00	480.00		
	000009758	BGC INVESTMENTS LLC	09/03/11	30483	False Alarm Fee-2008	9905594	1,550.00	550.00	90	173 MERRIMACK ST,18 CALLS
					TOTAL		1,550.00	550.00		
	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		
	000010335	SHASKEEN	09/01/01	30485	Fire Alarm Fee, BOX#3495	9903178	480.00	480.00	90	909 ELM ST.
					TOTAL		480.00	480.00		
	000011002	ABBOTT REALTY DEV. LLC	09/01/01	30485	Fire Alarm Fee BOX #9626	9903200	480.00	480.00	90	38 WOODVIEW WAY
					TOTAL		480.00	480.00		
	000011033	DRISCOLL, SEAN	07/05/03	30430	Billed OT reimb-4/15/07	9885983	211.65	211.65	90	BLUE & PALMER 3 HRS EA.
		DRISCOLL, SEAN	07/05/03	30224	RETIREMENT REIMB.	9885993	30.39	30.39	90	BLUE & FLAMER 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		
	000011163	725 GOLD STREET STORAGE	09/01/01	30485	Fire Alarm Fee BOX #4657	9903210	480.00	480.00	90	725 GOLD STREET
		725 GOLD STREET STORAGE	08/08/13	30483	False Alarm Fee-2007	9898500	150.00	150.00	90	725 GOLD ST.(CORRECTED)
		725 GOLD STREET STORAGE	08/08/13	30485	Fire Alarm Fee BOX #4657	9898500	480.00	480.00	90	725 GOLD ST. 1/1-12/31/08

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

CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101 000011788	FAIRPOINT COMMUNICATIONS	09/12/11	30505	Hazardous Mat Insp Fee	9915007	100.00	100.00	90	25 CONCORD, 7/30/09
					TOTAL		1,110.00			
					TOTAL		100.00			
	000011815	ARROYO-PEREZ, ANTONIO	08/10/17	3D130	OT-2 MEN @ 7 HRS. EACH	9900428	514.44	514.44	90	ACCIDENT 10/5/08
		ARROYO-PEREZ, ANTONIO	08/10/17	3D224	RETIREMENT PORTION	9900428	81.90	81.90	90	2 MEN, ACC. 10/5/08
					TOTAL		596.34			
	000012093	KU2 ENTERPRISES, LLC	09/03/26	30485	Fire Alarm Fee BOX #4912	9905797	480.00	263.33	90	47 DEFOT RD. -- 2009
					TOTAL		480.00			
	000013289	DELONG, CHRISTINE M & WILLIAM	09/10/29	3D130	OVERTIME REIMB. 10/18/09	9912857	108.54	4.33	90	S. PALMER, 3 HRS.
		DELONG, CHRISTINE M & WILLIAM	09/10/29	3D224	RETIREMENT PORTION	9912857	26.80	26.80	90	S. PALMER, 3 HRS. 10/18/09
					TOTAL		135.34			
	000013291	FREWARA, BRANDON M	09/10/29	3D130	OVERTIME REIMB. 10/21/09	9912859	237.42	237.42	90	J. WILLIAMS, 6 HRS.
		FREWARA, BRANDON M	09/10/29	3D130	OVERTIME REIMB. 10/21/09	9912859	263.79	263.79	90	C. BLAIR, 6 HRS.
		FREWARA, BRANDON M	09/10/29	3D224	RETIREMENT, 10/21/09	9912859	123.75	123.75	90	BLDE & WILLIAMS, 6 HRS.
					TOTAL		624.96			
	000013571	AT & T	09/12/11	30505	Hazardous Mat Insp Fee	9915010	100.00	100.00	90	25 CONCORD ST. 7/30/09
					TOTAL		100.00			
					CUSTOMER TYPE		19,474.68			
					TOTAL		16,407.84			
33	000002568	MANCHESTER RISK MANAGEMENT	09/06/30	33441	traffic counter repairs	9909079	715.00	715.00	90	All Traffic Solutions
					TOTAL		715.00			
					CUSTOMER TYPE		715.00			
					TOTAL		715.00			
34	000000694	RITE AID - STORE #10274	08/07/23	3A140	Regular Rate Officer's	9897865	359.19	359.19	90	Police Extra Detail
		RITE AID - STORE #10274	08/07/23	3A225	Regular Rate Retirement	9897865	48.24	48.24	90	Police Extra Detail
		RITE AID - STORE #10274	08/07/23	33237	Extra Detail Admin Fee	9897865	15.30	15.30	90	Police Extra Detail
					TOTAL		422.73			
	000002094	NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	3A140	Regular Rate Officer's	9914440	2,875.81	2,875.81	90	Police Extra Detail

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	CUSTOMER	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101	000002094	NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	3A225	Regular Rate Retirement	9914440	501.17	501.17	90	Police Extra Detail
			NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	3B140	Overtime Rate Officer's	9914440	585.10	585.10	90	Police Extra Detail
			NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	3B225	Overtime Rate Retirement	9914440	38.19	38.19	90	Police Extra Detail
			NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	33237	Extra Detail Admin Fee	9914440	140.25	140.25	90	Police Extra Detail
			NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	33871	Police - Cruiser Rental	9914440	386.25	386.25	90	Police - Extra Detail
			NORTHEAST UTILITIES (HOOKSEIT)	09/12/02	33931	Extra Detail Reserve Acct	9914440	138.30	138.30	90	Police Extra Detail
			TOTAL					4,655.07	4,655.07		
	000002194	FAIRPOINT COMMUNICATIONS	CONST	09/11/13	33216	NSF Charge - Police Admin	9912598	30.00	30.00	90	Police - Administration
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3A140	Regular Rate Officer's	9912815	1,192.59	1,192.59	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3A225	Regular Rate Retirement	9912815	203.78	203.78	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	33237	Extra Detail Admin Fee	9912815	53.55	53.55	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	33931	Extra Detail Reserve Acct	9912815	29.64	29.64	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/21	3A140	Regular Rate Officer's	9912634	530.04	530.04	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/21	3A225	Regular Rate Retirement	9912634	103.74	103.74	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/21	33237	Extra Detail Admin Fee	9912634	23.80	23.80	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/07	3A140	Regular Rate Officer's	9912023	227.16	227.16	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/07	3A225	Regular Rate Retirement	9912023	44.46	44.46	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/07	33237	Extra Detail Admin Fee	9912023	10.20	10.20	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/30	3A140	Regular Rate Officer's	9911859	246.09	246.09	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/30	3A225	Regular Rate Retirement	9911859	48.17	48.17	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/30	33237	Extra Detail Admin Fee	9911859	11.05	11.05	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/23	3A140	Regular Rate Officer's	9911663	454.32	454.32	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/23	3A225	Regular Rate Retirement	9911663	88.92	88.92	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/23	33237	Extra Detail Admin Fee	9911663	20.40	20.40	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/15	3A140	Regular Rate Officer's	9911564	1,135.80	1,135.80	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/16	3A225	Regular Rate Retirement	9911564	222.30	222.30	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/16	33237	Extra Detail Admin Fee	9911564	51.00	51.00	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/09	3A140	Regular Rate Officer's	9911396	1,362.96	1,211.52	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/09	3A225	Regular Rate Retirement	9911396	207.48	177.94	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/09	3B140	Overtime Rate Officer's	9911396	57.50	57.50	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/09	33237	Extra Detail Admin Fee	9911396	62.90	56.10	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/09/09	33931	Extra Detail Reserve Acct	9911396	70.54	70.54	90	Police Extra Detail
		TOTAL						6,488.39	6,300.51		
	000004319	FAIRPOINT COMMUNICATIONS	CONST	09/11/04	3A140	Regular Rate Officer's	9913303	359.67	151.44	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/11/04	3A225	Regular Rate Retirement	9913303	70.40	29.55	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/11/04	33237	Extra Detail Admin Fee	9913303	16.15	6.80	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3A140	Regular Rate Officer's	9912820	1,154.73	1,154.73	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3A225	Regular Rate Retirement	9912820	226.01	226.01	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3B140	Overtime Rate Officer's	9912820	28.75	28.75	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	3B225	Overtime Rate Retirement	9912820	5.63	5.63	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/28	33237	Extra Detail Admin Fee	9912820	52.70	52.70	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/21	3A140	Regular Rate Officer's	9912639	1,779.42	1,779.42	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	CONST	09/10/21	3A225	Regular Rate Retirement	9912639	348.27	348.27	90	Police Extra Detail

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CUSTOMER TYPE CODE	FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101 000004319	FAIRPOINT COMMUNICATIONS	09/10/21	3B140	Overtime Rate Officer's	9912639	201.35	201.35	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/21	3B225	Overtime Rate Retirement	9912639	39.41	39.41	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/21	33237	Extra Detail Admin Fee	9912639	85.85	85.85	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/14	3A140	Regular Rate Officer's	9912515	1,287.24	1,287.24	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/14	3A225	Regular Rate Retirement	9912515	251.94	251.94	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/14	3B140	Overtime Rate Officer's	9912515	28.75	28.75	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/14	3B225	Overtime Rate Retirement	9912515	5.63	5.63	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/14	33237	Extra Detail Admin Fee	9912515	58.85	58.85	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/07	3A140	Regular Rate Officer's	9912030	605.76	605.76	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/07	3A225	Regular Rate Retirement	9912030	118.56	118.56	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/07	3B140	Overtime Rate Officer's	9912030	86.25	86.25	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/07	3B225	Overtime Rate Retirement	9912030	16.89	16.89	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/10/07	33237	Extra Detail Admin Fee	9912030	29.75	29.75	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/30	3A140	Regular Rate Officer's	9911864	359.67	359.67	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/30	3A225	Regular Rate Retirement	9911864	70.40	70.40	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/30	33237	Extra Detail Admin Fee	9911864	16.15	16.15	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/23	3A140	Regular Rate Officer's	9911671	256.00	256.00	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/23	3A140	Regular Rate Officer's	9911671	359.67	359.67	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/23	3A225	Regular Rate Retirement	9911671	70.40	70.40	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/23	33237	Extra Detail Admin Fee	9911671	29.75	29.75	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/23	33931	Extra Detail Reserve Acct	9911671	106.16	106.16	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	3A140	Regular Rate Officer's	9911569	170.37	170.37	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	3A225	Regular Rate Retirement	9911569	33.35	33.35	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	33237	Extra Detail Admin Fee	9911569	7.65	7.65	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/09	3A140	Regular Rate Officer's	9911404	151.44	151.44	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/09	3A225	Regular Rate Retirement	9911404	29.64	29.64	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/09	33237	Extra Detail Admin Fee	9911404	6.80	6.80	90	Police Extra Detail
					TOTAL		8,525.11	8,266.78		
	000004423	RITE AID - STORE #10278	08/07/23	3A140	Regular Rate Officer's	9897878	399.10	399.10	90	Police Extra Detail
		RITE AID - STORE #10278	08/07/23	3A225	Regular Rate Retirement	9897878	53.60	53.60	90	Police Extra Detail
		RITE AID - STORE #10278	08/07/23	33237	Extra Detail Admin Fee	9897878	17.90	17.00	90	Police Extra Detail
					TOTAL		459.70	459.70		
	000004962	AMSCO	09/07/08	3A140	Regular Rate Officer's	9909207	319.28	319.28	90	Police Extra Detail
		AMSCO	09/07/08	3A225	Regular Rate Retirement	9909207	42.88	42.88	90	Police Extra Detail
		AMSCO	09/07/08	3B140	Overtime Rate Officer's	9909207	60.62	60.62	90	Police Extra Detail
		AMSCO	09/07/08	3B225	Overtime Rate Retirement	9909207	8.14	8.14	90	Police Extra Detail
		AMSCO	09/07/08	33237	Extra Detail Admin Fee	9909207	15.30	15.30	90	Police Extra Detail
					TOTAL		446.22	446.22		
	000005238	DIG-RITE EXCAVATING	06/03/17	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

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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	000006238	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
							TOTAL	1,991.41	1,991.41		
		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	31140	Supervisor Rate Officer's	9888123	194.15	194.15	90	Police Extra Detail
			GOOD TIMES	07/08/01	31225	Supervisor Rate Retirement	9888123	26.05	26.05	90	Police Extra Detail
			GOOD TIMES	07/08/01	33237	Extra Detail Admin Fee	9888123	25.50	25.50	90	Police Extra Detail
			GOOD TIMES	07/08/01	33871	Police - Cruiser Rental	9888123	75.00	75.00	90	Police - Extra Detail
			GOOD TIMES	07/08/01	33931	Extra Detail Reserve Acct	9888123	23.10	23.10	90	Police Extra Detail
							TOTAL	711.10	511.10		
		000000768	FAIRPOINT COMMUNICATIONS	09/10/28	3A140	Regular Rate Officer's	9912828	851.85	851.85	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/28	3A225	Regular Rate Retirement	9912828	166.73	166.73	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/28	33237	Extra Detail Admin Fee	9912828	38.25	38.25	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/21	3A140	Regular Rate Officer's	9912646	908.64	908.64	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/21	3A225	Regular Rate Retirement	9912646	177.84	177.84	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/21	33237	Extra Detail Admin Fee	9912646	40.80	40.80	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/14	3A140	Regular Rate Officer's	9912522	1,703.70	1,703.70	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/14	3A225	Regular Rate Retirement	9912522	333.45	333.45	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/14	33237	Extra Detail Admin Fee	9912522	76.50	76.50	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/07	3A140	Regular Rate Officer's	9912040	176.00	176.00	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/07	3A225	Regular Rate Retirement	9912040	454.32	454.32	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/07	33237	Extra Detail Admin Fee	9912040	88.92	88.92	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/10/07	33831	Extra Detail Reserve Acct	9912040	29.75	29.75	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/09/30	3A140	Regular Rate Officer's	9911871	72.99	72.99	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/09/30	3A225	Regular Rate Retirement	9911871	605.76	605.76	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/09/30	33237	Extra Detail Admin Fee	9911871	118.56	118.56	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/09/23	3A140	Regular Rate Officer's	9911677	832.92	832.92	90	Police Extra Detail
			FAIRPOINT COMMUNICATIONS	09/09/23	3A225	Regular Rate Retirement	9911677	163.02	163.02	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 000007608	FAIRPOINT COMMUNICATIONS	09/09/23	33237	Extra Detail Admin Fee	9911677	37.40	37.40	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	3A140	Regular Rate Officer's	9911576	927.57	927.57	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	3A225	Regular Rate Retirement	9911576	181.55	181.55	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/09/16	33237	Extra Detail Admin Fee	9911576	41.65	41.65	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/08/12	3A140	Regular Rate Officer's	9910620	288.00	288.00	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/08/12	3A140	Regular Rate Officer's	9910620	1,287.24	1,287.24	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/08/12	3A225	Regular Rate Retirement	9910620	222.30	222.30	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/08/12	33237	Extra Detail Admin Fee	9910620	73.10	73.10	90	Police Extra Detail
		FAIRPOINT COMMUNICATIONS	09/08/12	33931	Extra Detail Reserve Acct	9910620	149.07	149.07	90	Police Extra Detail
					TOTAL		10,075.08	10,075.08		
	000008473	BEST BUY	09/12/03	3A140	Regular Rate Officer's	9902378	239.46	4.61	90	Police Extra Detail
		BEST BUY	08/12/03	3A225	Regular Rate Retirement	9902378	32.16	32.16	90	Police Extra Detail
		BEST BUY	08/12/03	33237	Extra Detail Admin Fee	9902378	10.20	10.20	90	Police Extra Detail
					TOTAL		281.82	46.97		
	000010546	PINCO EXCAVATION	08/07/30	3A140	Regular Rate Officer's	9897988	159.64	159.64	90	Police Extra Detail
		PINCO EXCAVATION	08/07/30	3A225	Regular Rate Retirement	9897988	21.44	21.44	90	Police Extra Detail
		PINCO EXCAVATION	08/07/30	33237	Extra Detail Admin Fee	9897988	6.80	6.80	90	Police Extra Detail
					TOTAL		187.88	187.88		
	000010794	TEAM CONSTRUCTION	09/11/04	3A140	Regular Rate Officer's	9913319	265.02	265.02	90	Police Extra Detail
		TEAM CONSTRUCTION	09/11/04	3A225	Regular Rate Retirement	9913319	51.87	51.87	90	Police Extra Detail
		TEAM CONSTRUCTION	09/11/04	33237	Extra Detail Admin Fee	9913319	11.90	11.90	90	Police Extra Detail
		TEAM CONSTRUCTION	09/10/28	3A140	Regular Rate Officer's	9912835	302.88	302.88	90	Police Extra Detail
		TEAM CONSTRUCTION	09/10/28	3A225	Regular Rate Retirement	9912835	59.28	59.28	90	Police Extra Detail
		TEAM CONSTRUCTION	09/10/28	33237	Extra Detail Admin Fee	9912835	13.60	13.60	90	Police Extra Detail
		TEAM CONSTRUCTION	09/10/14	3A140	Regular Rate Officer's	9912527	605.76	221.98	90	Police Extra Detail
					TOTAL		1,310.31	926.53		
	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	08/05/18	3A140	Regular Rate Officer's	9897000	1,136.51	1,136.51	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	08/06/18	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	09/06/04	3A140	Regular Rate Officer's	9896440	1,018.94	1,018.94	90	Police Extra Detail
			ADAMS PETROLEUM	09/06/04	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		
			000011827	08/10/15	3A140	Regular Rate Officer's	9900417	239.46	239.46	90	Police Extra Detail
			CATERINO, WAYNE	08/10/15	3A225	Regular Rate Retirement	9900417	32.16	32.16	90	Police Extra Detail
			CATERINO, WAYNE	08/10/15	33237	Extra Detail Admin Fee	9900417	10.20	10.20	90	Police Extra Detail
						TOTAL		281.82	281.82		
			000011851	09/11/25	3A140	Regular Rate Officer's	9914372	158.12	158.12	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/25	3A225	Regular Rate Retirement	9914372	30.96	30.96	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/25	33237	Extra Detail Admin Fee	9914372	6.80	6.80	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/18	3A140	Regular Rate Officer's	9913612	928.96	928.96	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/18	3A225	Regular Rate Retirement	9913612	139.32	139.32	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/18	33237	Extra Detail Admin Fee	9913612	39.95	39.95	90	Police Extra Detail
			DAVID FARWELL CONSTRUCTION	09/11/18	33931	Extra Detail Reserve Acct	9913612	42.57	42.57	90	Police Extra Detail
						TOTAL		1,346.68	1,346.68		

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

CUSTOMER TYPE CODE	FUND CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
34	0101 000012062	JJA GREENWOOD ROOFING	09/03/18	3A140	Regular Rate Officer's	9905641	259.42	259.42	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/18	3A225	Regular Rate Retirement	9905641	34.84	34.84	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/18	33237	Extra Detail Admin Fee	9905641	11.05	11.05	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/11	3A140	Regular Rate Officer's	9905537	192.00	192.00	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/11	3A225	Regular Rate Retirement	9905537	319.28	319.28	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/11	33237	Extra Detail Admin Fee	9905537	42.88	42.88	90	Police Extra Detail
		JJA GREENWOOD ROOFING	09/03/11	33931	Extra Detail Reserve Acct	9905537	23.80	23.80	90	Police Extra Detail
					TOTAL		962.89	962.89		
	000012206	SINCLAIR PAVING	09/07/22	3A140	Regular Rate Officer's	9909835	454.60	454.60	90	Police Extra Detail
		SINCLAIR PAVING	09/07/22	3A225	Regular Rate Retirement	9909835	66.01	66.01	90	Police Extra Detail
		SINCLAIR PAVING	09/07/22	33237	Extra Detail Admin Fee	9909835	19.55	19.55	90	Police Extra Detail
		SINCLAIR PAVING	09/07/15	3A140	Regular Rate Officer's	9909698	158.12	158.12	90	Police Extra Detail
		SINCLAIR PAVING	09/07/15	3A225	Regular Rate Retirement	9909698	23.00	23.00	90	Police Extra Detail
		SINCLAIR PAVING	09/07/15	33237	Extra Detail Admin Fee	9909698	6.80	6.80	90	Police Extra Detail
		SINCLAIR PAVING	09/05/27	3A140	Regular Rate Officer's	9907993	192.00	192.00	90	Police Extra Detail
		SINCLAIR PAVING	09/05/27	33237	Extra Detail Admin Fee	9907993	10.20	10.20	90	Police Extra Detail
		SINCLAIR PAVING	09/05/27	33931	Extra Detail Reserve Acct	9907993	79.62	79.62	90	Police Extra Detail
		SINCLAIR PAVING	09/05/20	3A140	Regular Rate Officer's	9907922	798.20	798.20	90	Police Extra Detail
		SINCLAIR PAVING	09/05/20	3A225	Regular Rate Retirement	9907922	37.52	37.52	90	Police Extra Detail
		SINCLAIR PAVING	09/05/20	3B140	Overtime Rate Officer's	9907922	60.62	60.62	90	Police Extra Detail
		SINCLAIR PAVING	09/05/20	33237	Extra Detail Admin Fee	9907922	35.70	35.70	90	Police Extra Detail
		SINCLAIR PAVING	09/05/20	33931	Extra Detail Reserve Acct	9907922	77.82	77.82	90	Police Extra Detail
					TOTAL		2,019.76	2,019.76		
	000013333	PAN AM RAILWAYS	09/11/04	3A140	Regular Rate Officer's	9913326	246.09	246.09	90	Police Extra Detail
		PAN AM RAILWAYS	09/11/04	3A225	Regular Rate Retirement	9913326	48.17	48.17	90	Police Extra Detail
		PAN AM RAILWAYS	09/11/04	33237	Extra Detail Admin Fee	9913326	11.05	11.05	90	Police Extra Detail
					TOTAL		305.31	305.31		
	000013358	MJ MCGEE CONSTRUCTION	09/11/18	3A140	Regular Rate Officer's	9913613	217.42	217.42	90	Police Extra Detail
		MJ MCGEE CONSTRUCTION	09/11/18	3A225	Regular Rate Retirement	9913613	42.57	42.57	90	Police Extra Detail
		MJ MCGEE CONSTRUCTION	09/11/18	33237	Extra Detail Admin Fee	9913613	9.35	9.35	90	Police Extra Detail
		MJ MCGEE CONSTRUCTION	09/11/11	3A140	Regular Rate Officer's	9913438	158.12	158.12	90	Police Extra Detail
		MJ MCGEE CONSTRUCTION	09/11/11	3A225	Regular Rate Retirement	9913438	30.96	30.96	90	Police Extra Detail
		MJ MCGEE CONSTRUCTION	09/11/11	33237	Extra Detail Admin Fee	9913438	6.80	6.80	90	Police Extra Detail
					TOTAL		465.22	465.22		
35	000006413	LMC TOWING	09/12/01	33746	November Towing Fee	9914427	115.00	115.00	90	
					TOTAL		56,478.49	56,478.49		

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
35	0101	000007134	PUBLIC SERVICE OF NH	09/11/16	33231	05-101941 BOWMAN STREET	9913474	10.00	10.00	90	Police - Accident Reports
						TOTAL		115.00	115.00		
		000007355	ALLSTATE	09/09/18	33231	09-6152 KEVIN DURN	9911635	10.00	10.00	90	Police - Accident Reports
						TOTAL		10.00	10.00		
41		000012442	CONCORD HOSPITAL	09/06/26	41299	MISC REIMBURSEMENT	9909032	360.00	360.00	90	
						CUSTOMER TYPE TOTAL		135.00	135.00		
						TOTAL		360.00	360.00		
50		000000029	MANCHESTER CITY SOLICITOR	09/09/23	50906	Insurance Reimbursement	9911820	330.00	330.00	90	Riverwalk Lens Cover
			MANCHESTER CITY SOLICITOR	09/06/30	50906	Insurance Reimbursement	9909111	3,595.00	2,564.32	90	Lowell and Kosciuszko St
						TOTAL		3,925.00	2,894.32		
		000002572	MANCHESTER TRANSIT AUTHORITY	09/11/30	50441	Filter Replc-Gas Pumps	9914409	263.03	263.03	90	EPA Grant Reimbursement
			MANCHESTER TRANSIT AUTHORITY	09/11/30	50442	Filter Replc-Gas Pumps	9914409	23.91	23.91	90	EPA Grant Reimbursement
			MANCHESTER TRANSIT AUTHORITY	09/11/30	50442	Filter Replc-Gas Pumps	9914409	377.34	377.34	90	EPA Grant Reimbursement
			MANCHESTER TRANSIT AUTHORITY	09/11/30	50615	Biodiesel	9914409	2,281.52	2,281.52	90	EPA Grant Reimbursement
			MANCHESTER TRANSIT AUTHORITY	09/10/02	50615	Diesel Fuel	9911990	3,079.76	3,079.76	90	EPA Grant Reimbursement
						TOTAL		6,025.56	6,025.56		
		000003146	LAWONTHE'S CARPET AND FLOORING	07/08/30	50363	Drop-Off Center Revenue	9888783	12.00	12.00	90	212357 8/23/07
			LAWONTHE'S CARPET AND FLOORING	07/31	50363	Drop-Off Center Revenue	9888364	9.00	9.00	90	209768 7/13/07
			LAWONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	9.00	9.00	90	207576 6/7/07
			LAWONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	10.50	10.50	90	207390 6/4/07
			LAWONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	27.00	27.00	90	208012 6/15/07
			LAWONTHE'S CARPET AND FLOORING	07/06/27	50363	Drop-Off Center Revenue	9887360	28.50	28.50	90	208039 6/15/07
			LAWONTHE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9887360	34.50	34.50	90	208021 6/15/07
			LAWONTHE'S CARPET AND FLOORING	07/05/31	50363	Drop-Off Center Revenue	9886652	25.50	25.50	90	206294 5/16/07
			LAWONTHE'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

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL	COMMENT
50	0101	000007261	ALT MANAGEMENT	07/12/18	50363	Drop-Off Center Revenue	9891959	87.00	87.00	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			
		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	215200 10-11-07
			THE VINYL DECISION LLC	07/10/05	50363	Drop-Off Center Revenue	9889856	33.00	33.00	90	214787 10/4/07
							TOTAL	165.00			
		000008012	BRADY, KEITH	09/12/10	50363	Drop-Off Center Revenue	9915072	24.00	24.00	90	255608 12/8/09
							TOTAL	24.00			
		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	270.00	167.23	90	210370 7/23/07
							TOTAL	667.50	564.73		
		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		
		000010626	CORCORAN ENVIRONMENTAL	09/09/25	50872	Lease Payment	9911807	9,750.00	9,750.00	90	September 2009

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

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000010626	CORCORAN ENVIRONMENTAL	09/06/25	50872	Lease Payment	9909017	9,750.00	9,750.00	90	June 2009
			CORCORAN ENVIRONMENTAL	09/03/27	50872	Lease Payment	9905813	9,750.00	9,750.00	90	March 2009
			CORCORAN ENVIRONMENTAL	09/01/05	50872	Lease Payment	9903389	9,750.00	9,750.00	90	December 2008
			CORCORAN ENVIRONMENTAL	08/09/26	50872	Lease Payment	9899480	9,750.00	9,750.00	90	September 2008
			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				81,250.00	81,250.00			
		000011070	GAMACHE, BOBBY E	08/12/05	50363	Drop-Off Center Revenue	9902423	12.00	12.00	90	235451 12/1/08
			GAMACHE, BOBBY E	08/11/06	50363	Drop-Off Center Revenue	9901139	45.50	45.50	90	234104 11/4/08
			TOTAL				57.50	57.50			
		000011085	RUSSELL, CHRISTOPHER A	07/06/25	50353	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	07/07/15	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			
		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	Toler Project	9889122	92.00	92.00	90	2 95 gal toters @ \$46 ea
			LEPINE, WILLIAM F JR	07/09/06	50918	Toler Project Overhead	9889122	8.00	8.00	90	2 95 gal toters @ \$4 ea
			TOTAL				130.00	130.00			
		000011616	FAIRPOINT COMMUNICATIONS	09/10/01	50609	119 CANAL ST	9911980	50.00	50.00	90	09 03002035
			FAIRPOINT COMMUNICATIONS	09/09/29	50608	119 CANAL ST	9911914	200.00	200.00	90	09 03002024
			FAIRPOINT COMMUNICATIONS	09/09/17	50608	65 MIDDLE ST	9911702	200.00	200.00	90	09 03001977
			TOTAL				450.00	450.00			
		000011697	DEBELLS, ARTHUR	08/06/30	50363	Drop-Off Center Revenue	9897291	61.50	61.50	90	226246 6/27/08
			TOTAL				61.50	61.50			
		000011707	SHEYS-BLACKBURN, MARY E	08/07/14	50363	Drop-Off Center Revenue	9897742	22.50	22.50	90	226876 7/9/08
			TOTAL				22.50	22.50			

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	0000011724	LABRANEY, PAUL E.	08/07/28	50363	Drop-Off Center Revenue	9897919	70.50	70.50	90	227823 7/24/08
						TOTAL		70.50	70.50		
		000011819	PETERSON, JAMES	08/10/10	50363	Drop-Off Center Revenue	9900353	128.00	128.00	90	232440 10/8/08
						TOTAL		128.00	128.00		
		000011849	HINCKLEY, ROBERT G	08/11/03	50363	Drop-Off Center Revenue	9900681	82.50	82.50	90	233643 10/27/08
						TOTAL		82.50	82.50		
		000011882	MORRISSETTE, ALLEN W	08/11/13	50216	NSF Charge - Highway	9901231	30.00	30.00	90	CK# 108 dated 10/23/08
			MORRISSETTE, ALLEN W	08/11/13	50363	Drop-Off Center Revenue	9901231	120.00	120.00	90	233429 10/23/08
						TOTAL		150.00	150.00		
		000011919	HEBERT, TONY D	08/12/05	50363	Drop-Off Center Revenue	9902426	168.50	168.50	90	235611 12/3/08
						TOTAL		168.50	168.50		
		000011962	BOYNTON, RONALD A	09/01/22	50363	Drop-Off Center Revenue	9903984	141.50	141.50	90	237045 1/17/09
						TOTAL		141.50	141.50		
		000012076	BENITEZ, EDISON R	09/03/16	50363	Drop-Off Center Revenue	9905654	40.50	40.50	90	238477 3/13/09
						TOTAL		40.50	40.50		
		000012114	RICKER, ERIC C	09/04/06	50363	Drop-Off Center Revenue	9906299	33.50	33.50	90	239682 4/3/09
						TOTAL		33.50	33.50		
		000012130	TOTAL MAINTENANCE ROOFING	09/04/16	50216	NSF Charge - Highway	9906488	30.00	30.00	90	CK# 1042 4/1/09
			TOTAL MAINTENANCE ROOFING	09/04/16	50363	Drop-Off Center Revenue	9906488	92.00	92.00	90	239539 4/1/09
						TOTAL		122.00	122.00		
		000012133	CRONSHAW, KEVIN	09/04/17	50363	Drop-Off Center Revenue	9906456	18.00	2.78	90	240487 4/15/09
						TOTAL		18.00	2.78		
		000012215	MONDAY, TULEBARI ENOCH	09/05/01	50363	Drop-Off Center Revenue	9908090	105.50	105.50	90	243228 5/21/09
						TOTAL		105.50	105.50		
		000012270	ANDERSON, LAURIE A	09/06/04	50216	NSF Charge - Highway	9908566	30.00	30.00	90	CK# 4330-\$60.00

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000012270	ANDERSON, LAURIE A	05/06/04	50801	Toter Project	9908566	55.80	55.80	90	1 95 gal at \$55.80 ea
			ANDERSON, LAURIE A	05/06/04	50918	Toter Project Overhead	9908566	4.20	4.20	90	1 95 gal @ \$4.20 ea
						TOTAL		90.00	90.00		
		000012699	BEAUDIN, THOMAS J	05/08/03	50363	Drop-Off Center Revenue	9910055	105.00	105.00	90	247364 7/27/09
						TOTAL		105.00	105.00		
		000012700	AUBIN, SHAWN WILLIEM	05/08/03	50363	Drop-Off Center Revenue	9910052	18.00	18.00	90	247670 7/31/09
						TOTAL		18.00	18.00		
		000012763	LUTHER, DAVIN E	05/08/12	50363	Drop-Off Center Revenue	9910675	53.00	53.00	90	248153 8/6/09
						TOTAL		53.00	53.00		
		000012953	PHILBRICK, JASON L	05/09/14	50363	Drop-Off Center Revenue	9911526	255.00	255.00	90	250174 9/8/09
						TOTAL		255.00	255.00		
		000013112	ANDERSON, LUCIEN R	09/10/01	50363	Drop-Off Center Revenue	9911971	98.00	98.00	90	251559 9/28/09
						TOTAL		98.00	98.00		
		000013344	PELLERIN, FRANCOIS P	09/11/09	50363	Drop-Off Center Revenue	9913373	98.00	98.00	90	253827 11/4/09
						TOTAL		98.00	98.00		
		000013446	KGL BUILDERS	09/12/04	56130	175 Utility Insp OT-6hrs	9914913	250.86	250.86	90	W/E 11/21/09
			KGL BUILDERS	09/12/04	50362	175 Utility Insp Benefits	9914913	52.68	52.68	90	W/E 11/21/09
			KGL BUILDERS	09/12/04	50918	175 Utility Insp Overhead	9914913	45.53	45.53	90	W/E 11/21/09
						TOTAL		349.07	349.07		
						CUSTOMER TYPE TOTAL		96,166.13	96,017.45		
51	000010679	SMITH, MARK	SMITH, MARK	06/09/13	52361	Equipment	9879633	16.74	16.74	90	
				06/09/12	56130	Labor-Signal Repair	9879633	184.55	164.55	90	
				06/09/12	56682	Materials-Signals	9879633	16.33	16.33	90	
				06/09/12	50682	Materials-Signals	9879633	606.32	606.32	90	
				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	56130	Labor-signal Repair	9881301	120.71	120.71	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
51	0101	000010815	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	5Q361	Equipment	9881301	15.77	15.77	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5Z361	Equipment	9881301	18.14	18.14	90	
			RCS TRUCKING-ERIC DAVIDSON	06/10/25	5Z918	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	5Z361	Equipment	9881300	16.74	16.74	90	
			QUICKLAND LLC	06/10/26	5Z918	Admin Repair Fee	9881300	175.92	175.92	90	
			TOTAL				975.56	975.56			
	000010880		FLEURY, STEVE	06/12/29	5B130	Labor-Sign Repair	9883596	114.17	114.17	90	
			FLEURY, STEVE	06/12/29	5B682	Materials - Signs	9883596	37.64	37.64	90	
			FLEURY, STEVE	06/12/29	5Z361	Equipment	9883596	7.98	7.98	90	
			FLEURY, STEVE	06/12/29	5Z918	Admin Repair Fee	9883596	58.02	58.02	90	
			FLEURY, STEVE	06/12/29	5Z921	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	5Z361	Equipment	9884097	3.99	3.99	90	
			MCNAMARA, JEFFREY	07/01/29	5Z918	Admin Repair Fee	9884097	49.21	49.21	90	
			TOTAL				272.88	272.88			
	000010975		GILBERT, HARWOOD	07/03/22	5B130	Labor-Sign Repair	9885139	155.89	155.89	90	
			GILBERT, HARWOOD	07/03/22	5B682	Materials - Signs	9885139	30.30	30.30	90	
			GILBERT, HARWOOD	07/03/22	5Z361	Equipment	9885139	3.99	3.99	90	
			GILBERT, HARWOOD	07/03/22	5Z918	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	5Z361	Equipment	9890784	16.74	16.74	90	
			PERRY, DAVID	07/11/16	5Z918	Admin Repair Fee	9890784	112.34	112.34	90	
			PERRY, DAVID	07/11/16	5Z921	Labor-Signal Repair	9890784	121.56	121.56	90	
			TOTAL				622.99	622.99			
			CUSTOMER TYPE				3,780.14	3,780.14			
			TOTAL				3,760.14	3,760.14			

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 BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000006981	SMITH, SANDRA	06/06/20	A2646	Permits/Pearl St	987544	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	6.64	6.64	90	
						TOTAL		135.00	96.64		
65		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		
19	0102	006001265	HM INSURANCE GROUP	09/06/30	12218	Health Insurance - new	9909847	74,785.57	356.52	90	
						TOTAL		74,785.57	356.52		
						CUSTOMER TYPE TOTAL		1,300.00	1,300.00		
						FUND TOTAL		375,066.73	316,042.52		
20	0285	000005955	FEDERAL SHELTER	09/09/01	20962	Shelter Grant prior 2001	9911630	900.10	900.10	90	Prior to 2001 projects
						TOTAL		900.10	900.10		
						CUSTOMER TYPE TOTAL		900.10	900.10		
						FUND TOTAL		900.10	900.10		
27	0801	000004307	TRIANGLE PORTABLE SERVICES	09/12/08	27999	18% APR Interest on past	9914837	30.40	30.40	90	due balance of \$2026.88
			TRIANGLE PORTABLE SERVICES	09/11/30	27137	EPD Septage	9914864	1,673.49	1,673.49	90	Tkx# 53-80: Tlx 3137-3152
			TRIANGLE PORTABLE SERVICES	09/10/31	27137	EPD Septage	9913264	86.14	86.14	90	Tkx# 53-40: Tlx 2068
			TRIANGLE PORTABLE SERVICES	09/10/31	27137	EPD Septage	9913264	108.78	108.78	90	Tkx # 53-50:TLX 2883-2884

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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE CODE	FUND ID	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
27	0801	000004307	TRIANGLE PORTABLE SERVICES	09/10/31	27137	EPD Septage	9913264	154.82	154.82	90	Trk# 53-30; Tlx Various
			TRIANGLE PORTABLE SERVICES	09/10/31	27137	EPD Septage	9913264	1,677.14	1,677.14	90	Tlx #53-80; Tlx 3121-3136
						TOTAL		3,730.77	3,730.77		
		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: Tlx 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; Tlx 2210-2224
			DANS SEPTIC INSPECTION	05/12/31	27137	EPD Septage	9873426	2,559.13	2,481.01	90	Trk# 33; Tlx Various
			DANS SEPTIC INSPECTION	05/11/30	27137	EPD Septage	9871971	9,880.87	2,033.88	90	Trk#33: Tlx Various
						TOTAL		16,802.22	8,877.31		
		000011591	DRAIN MASTERS INC.	09/06/30	27999	18% interest on past due	9909095	11.66	11.66	90	balance of \$777.06
			DRAIN MASTERS INC.	09/06/04	27137	Permit Renewals	9908682	10.00	10.00	90	Trk #20
			DRAIN MASTERS INC.	09/06/03	27999	18% interest on past due	9908499	11.44	11.44	90	balance of \$762.97
			DRAIN MASTERS INC.	09/05/13	27999	18% interest on past due	9907493	2.65	2.65	90	balance of \$176.88
			DRAIN MASTERS INC.	09/04/30	27137	EPD Septage	9906976	586.09	586.09	90	Trk #20; Tlx 29-32
			DRAIN MASTERS INC.	09/03/31	27137	EPD Septage	9905912	176.88	176.88	90	Trk # 20; Tlx: 28
						TOTAL		798.72	798.72		
25	0805	000003736	HERTZ CORP-PROP & CONCESSION	09/11/13	25163	Badge Fees	02520855	20.00	20.00	90	
			HERTZ CORP-PROP & CONCESSION	09/11/02	25840	Airpark Land Rents	02520759	943.34	36.52	90	
						TOTAL		13,406.80	13,406.80		
		000003755	INTERSPACE AIRPORT ADVERTISING	09/05/29	25144	Terminal Advertising	02519851	26,121.07	26,121.07	90	
			INTERSPACE AIRPORT ADVERTISING	09/05/01	25144	Terminal Advertising	02519291	2,983.26	2,983.26	90	
			INTERSPACE AIRPORT ADVERTISING	09/03/31	25144	Terminal Advertising	02519219	28,044.99	2,136.78	90	
						TOTAL		31,241.11	31,241.11		
		000004001	STATE GRANTS	09/11/12	25117	FAA Reimbursements- State	02520816	25,605.97	.24	90	
			STATE GRANTS	09/08/13	25117	FAA Reimbursements- State	02520260	341.56	.04	90	
			STATE GRANTS	09/08/13	25117	FAA Reimbursements- State	02520261	3,416.95	.03	90	
			STATE GRANTS	09/08/13	25117	FAA Reimbursements- State	02520265	5,155.69	168.35	90	
			STATE GRANTS	08/10/14	25117	FAA Reimbursements- State	02517860	26,056.19	.03	90	

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BY FUND, CUSTOMER TYPE FOR COA

CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000004053	UNITED AIRLINES	09/12/02	25128	Administration	02520950	100.00	100.00	90	
			UNITED AIRLINES	09/12/02	25163	Badge Fees	02520950	700.00	350.00	90	
						TOTAL		800.00	450.00		
		000005143	FEDERAL GRANTS 1999	09/08/13	25030	FAA Reimbursements - Fed	02520264	82,491.00	2,693.00	90	
						TOTAL		82,491.00	2,693.00		
		000007519	DOT-FAA/TSA-AM0-110	09/06/02	25395	Federal Grants	02519783	31,444.30	31,444.30	90	
						TOTAL		31,444.30	31,444.30		
		000007594	MISCELLANEOUS CUSTOMER	09/10/13	25128	Administration	02520624	50.00	50.00	90	
			MISCELLANEOUS CUSTOMER	09/10/13	25163	Badge Fees	02520624	350.00	350.00	90	
			MISCELLANEOUS CUSTOMER	09/10/06	25967	Construction Contracts BD	02520531	20,608.67	17,608.67	90	
			MISCELLANEOUS CUSTOMER	09/07/16	25163	Badge Fees	02520040	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	09/03/13	25163	Badge Fees	02518913	100.00	100.00	90	
			MISCELLANEOUS CUSTOMER	09/03/13	25163	Badge Fees	02518926	200.00	200.00	90	
			MISCELLANEOUS CUSTOMER	08/12/03	25163	Badge Fees	02518251	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	08/12/03	25163	Badge Fees	02518251	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	08/09/09	25163	Badge Fees	02517612	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	07/09/11	25862	Violation 1st Offense	02514653	155.00	155.00	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	30	
			MISCELLANEOUS CUSTOMER	07/05/30	25646	Parking Permits	02513882	5.00	5.00	90	
						TOTAL		21,557.67	18,557.67		
		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	02589519	2,217.89	1,115.15	90	
			INDEPENDENCE AIR	05/11/01	25152	Terminal Rent/Display	02589519	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	1,981.31	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	3,639.62	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	4,412.70	4,412.70	90	
			INDEPENDENCE AIR	05/10/01	25152	Terminal Rent/Display	02509359	8,935.52	8,935.52	90	
			INDEPENDENCE AIR	05/10/01	25841	Apron Rents	02509359	1,086.52	1,086.52	90	
			INDEPENDENCE AIR	05/09/30	25156	Landing Fees	02509421	9,403.29	2,696.98	90	

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
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25	0805	000010102	ASTAR AIR CARGO	09/09/11	25163	Badge Fees	02520429	400.00	400.00	90	
							TOTAL	59,368.20	44,204.52		
							TOTAL	400.00	400.00		
							CUSTOMER TYPE TOTAL	337,675.14	129,215.81		
							FUND TOTAL	337,675.14	129,215.81		
65	0807	000011097	ROSEH, WILLIAM H	07/09/19	65395	Derryfield-9 Holes Golf	9889296	44.00	44.00	90	
			ROSEH, WILLIAM H	07/09/19	65398	Greens Fees League Tags	9889296	30.00	30.00	90	
			ROSEH, WILLIAM H	07/06/28	6A216	NSF Charge - Admin-Enterp	9887330	25.00	25.00	90	
			ROSEH, 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	159.00	159.00		
							FUND TOTAL	159.00	159.00		

52	0809	000002983	HILLSBOROUGH COUNTY ATTORNEY	09/12/01	B4646	PINE PERMITS	9914471	650.00	290.00	90	
			HILLSBOROUGH COUNTY ATTORNEY	09/12/01	B4646	HARTNETT PERMITS	9914471	50.00	50.00	90	
							TOTAL	700.00	340.00		
							CUSTOMER TYPE TOTAL	700.00	340.00		
							FUND TOTAL	700.00	340.00		

000003027			HILLSBOROUGH COUNTY SHERIFF	09/12/01	B4646	PINE PERMITS	9914474	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/11/02	B4646	PINE PERMITS	9912901	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/10/06	B4646	PINE PERMITS	9912064	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/09/03	B4646	PINE PERMITS	9910986	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/08/05	B4646	PINE PERMITS	9910192	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/07/09	B4646	PINE PERMITS	9909295	50.00	50.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/06/02	B4646	PINE PERMITS	9908140	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/05/01	B4646	PINE PERMITS	9906645	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/04/03	B4646	PINE PERMITS	9905910	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/03/02	B4646	PINE PERMITS	9905093	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/02/02	B4646	PINE PERMITS	9904067	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	09/01/06	B4646	PINE PERMITS	9903426	100.00	100.00	90	
			HILLSBOROUGH COUNTY SHERIFF	08/12/01	B4646	PINE PERMITS	9902007	100.00	70.00	90	
							TOTAL	1,000.00	970.00		
							CUSTOMER TYPE TOTAL	100.00	100.00		
							FUND TOTAL	100.00	100.00		

000003252			CHILD HEALTH SERVICES	09/12/01	B4646	PEARL PERMITS	9914478	100.00	100.00	90	
							TOTAL	100.00	100.00		
							CUSTOMER TYPE TOTAL	100.00	100.00		
							FUND TOTAL	100.00	100.00		

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000003252	CHILD HEALTH SERVICES	09/06/02	A4646	PEARL PERMITS	9908144	750.00	263.00	90	
			CHILD HEALTH SERVICES	09/06/02	A4646	1155 Elm Permits	9908144	150.00	150.00	90	
			CHILD HEALTH SERVICES	09/06/02	A4646	DOWNTOWN PERMITS	9908144	45.00	45.00	90	
			TOTAL				1,045.00		558.00		
		000004554	AMERICAN BROKERS CONDUIT	07/08/02	H4646	Milllyard Permits	9888192	80.00	80.00	90	
			AMERICAN BROKERS CONDUIT	07/07/06	H4646	Milllyard Permits	9887533	80.00	80.00	90	
			TOTAL				160.00		160.00		
		000005873	HILLSBOROUGH COUNTY LAW CLERKS	09/12/01	B4646	FINE PERMITS	9914525	200.00	200.00	90	
			HILLSBOROUGH COUNTY LAW CLERKS	09/11/02	B4646	FINE PERMITS	9912951	200.00	165.00	90	
			TOTAL				400.00		365.00		
		000005966	FAIRPOINT COMMUNICATIONS	09/09/14	54652	METER HOODS	9911507	1,260.00	1,260.00	90	
			FAIRPOINT COMMUNICATIONS	09/06/10	54652	METER HOODS	9908883	1,230.00	1,230.00	90	
			FAIRPOINT COMMUNICATIONS	09/04/29	54652	METER HOODS	9906584	1,890.00	541.87	90	
			TOTAL				4,380.00		3,031.87		
		000006981	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	06/09/23	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				225.00		225.00		
		000007086	FUZZO, TONY	09/12/01	B4646	PINE PERMITS	9914547	50.00	.70	90	
			TOTAL				50.00		.70		
		000007437	DONOVAN, KATE	09/12/01	4A646	DOWNTOWN PERMITS	9914555	45.00	45.00	90	
			DONOVAN, KATE	09/11/02	4A646	DOWNTOWN PERMITS	9912982	45.00	2.10	90	
			TOTAL				90.00		47.10		
		000007629	NATIONAL TEAM COMPONENTS	07/06/04	H4646	Milllyard Permits	9886824	160.00	160.00	90	
			NATIONAL TEAM COMPONENTS	07/05/05	H4646	Milllyard Permits	9886113	240.00	240.00	90	
			NATIONAL TEAM COMPONENTS	07/04/09	H4646	Milllyard Permits	9885443	240.00	240.00	90	
			TOTAL				640.00		640.00		
		000007727	RH WHITE	09/11/24	54652	METER HOODS	9913699	60.00	60.00	90	2 permits@15 per/2 days
			RH WHITE	09/11/17	54652	METER HOODS	9913576	450.00	438.15	90	6@15/DAY 5 DAYS

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000007727	RH WHITE	09/11/17	54652	METER HOODS	9913578	180.00	180.00	90	6@15 PER/2 DAYS
				TOTAL				678.15			
		000008288	KOESTER, ALISON	09/12/01	4A646	DOWNTOWN PERMITS	9914581	45.00	45.00	90	
				TOTAL				45.00			
		000008413	PALMER, DAVID	09/12/01	54646	HARTNETT PERMITS	9914582	50.00	50.00	90	
			PALMER, DAVID	09/11/02	54646	HARTNETT PERMITS	9913008	50.00	50.00	90	
			PALMER, DAVID	09/19/06	54646	HARTNETT PERMITS	9912173	50.00	4.83	90	
				TOTAL				104.83			
		000010227	CHAIR GALLERY	09/12/01	4B646	MIDDLE PERMITS	9914605	200.00	200.00	90	
			CHAIR GALLERY	09/11/02	4B646	MIDDLE PERMITS	9913032	200.00	40.73	90	
				TOTAL				240.73			
		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			
		000010870	PELLETIER, KATHRYN	09/12/01	4A646	DOWNTOWN PERMITS	9914611	45.00	45.00	90	
			PELLETIER, KATHRYN	09/11/02	4A646	DOWNTOWN PERMITS	9913038	45.00	45.00	90	
			PELLETIER, KATHRYN	09/10/06	4A646	DOWNTOWN PERMITS	9912205	45.00	8.58	90	
				TOTAL				135.58			
		000010970	NGUYEN, TYLER	09/06/02	84646	PEARL PERMITS	9908285	50.00	50.00	90	
			NGUYEN, TYLER	09/05/01	84646	PEARL PERMITS	9906792	50.00	50.00	90	
			NGUYEN, TYLER	09/04/03	84646	PEARL PERMITS	9906078	50.00	50.00	90	
			NGUYEN, TYLER	09/03/02	84646	PEARL PERMITS	9905241	50.00	50.00	90	
			NGUYEN, TYLER	09/02/02	84646	PEARL PERMITS	9904215	50.00	50.00	90	

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000010970	NGUYEN, TYLER	09/01/06	A4646	PEARL PERMITS	9903573	50.00	50.00	90	
			NGUYEN, TYLER	08/12/01	A4646	PEARL PERMITS	9902158	50.00	50.00	90	
			NGUYEN, TYLER	08/11/07	A4646	PEARL PERMITS	9900936	50.00	50.00	90	
			NGUYEN, TYLER	08/10/09	A4646	PEARL PERMITS	9900158	47.16	47.16	90	
			TOTAL				200.00	447.16	447.16	90	Sept 2009
		000010981	BRITTON, ADELE	09/12/01	B4646	FINE PERMITS	9914612	50.00	45.00	90	
			TOTAL				50.00	45.00	45.00	90	
		000010982	MALETTE, DORIS	09/12/01	B4646	FINE PERMITS	9914613	50.00	25.00	90	
			MALETTE, DORIS	09/11/03	B4646	FINE PERMITS	9913040	50.00	50.00	90	
			MALETTE, DORIS	09/10/06	B4646	FINE PERMITS	9912207	50.00	50.00	90	
			MALETTE, DORIS	09/08/26	B4646	FINE PERMITS	9910889	50.00	32.24	90	
			TOTAL				200.00	157.24	157.24	90	
		000011176	DEMERS, AUDREY	08/02/07	B4646	FINE PERMITS	9893758	45.00	45.00	90	
			DEMERS, AUDREY	08/01/07	B4646	FINE PERMITS	9893020	45.00	45.00	90	
			DEMERS, AUDREY	07/12/05	B4646	FINE PERMITS	9891780	45.00	45.00	90	
			DEMERS, AUDREY	07/11/03	B4646	FINE PERMITS	9890496	45.00	45.00	90	
			TOTAL				180.00	180.00	180.00	90	
		000011308	AMERICAN LEGION	09/12/01	B4646	FINE PERMITS	9914640	50.00	50.00	90	
			AMERICAN LEGION	09/11/02	B4646	FINE PERMITS	9913067	50.00	50.00	90	
			AMERICAN LEGION	09/10/06	B4646	FINE PERMITS	9912234	50.00	50.00	90	
			AMERICAN LEGION	09/09/01	B4646	FINE PERMITS	9911157	50.00	50.00	90	
			AMERICAN LEGION	09/08/05	B4646	FINE PERMITS	9910361	50.00	50.00	90	
			TOTAL				250.00	250.00	250.00	90	
		000011398	SAWYER, NATHANIEL	09/12/01	54646	HARTNETT PERMITS	9914642	50.00	50.00	90	
			SAWYER, NATHANIEL	09/11/02	54646	HARTNETT PERMITS	9913069	50.00	50.00	90	
			SAWYER, NATHANIEL	09/10/06	54646	HARTNETT PERMITS	9912236	50.00	50.00	90	
			SAWYER, NATHANIEL	09/09/01	54646	HARTNETT PERMITS	9911159	50.00	50.00	90	
			SAWYER, NATHANIEL	09/08/05	54646	HARTNETT PERMITS	9910362	50.00	50.00	90	
			TOTAL				250.00	250.00	250.00	90	
		000011423	AWESOME PIZZA, LLC	09/06/02	4A646	DOWNTOWN PERMITS	9908325	180.00	180.00	90	
			AWESOME PIZZA, LLC	09/05/12	4A646	DOWNTOWN PERMITS	9907331	180.00	180.00	90	
			AWESOME PIZZA, LLC	09/05/01	4A646	DOWNTOWN PERMITS	9906834	180.00	180.00	90	
			AWESOME PIZZA, LLC	09/04/03	4A646	DOWNTOWN PERMITS	9906121	180.00	180.00	90	
			AWESOME PIZZA, LLC	09/03/02	4A646	DOWNTOWN PERMITS	9905285	180.00	158.53	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	000011430	CHOATE, NATALIE	08/06/07	54646	HARTNETT PERMITS	9896735	900.00	878.53	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				900.00			
				TOTAL				225.00	225.00		
		000011473	GRIFFUS, BIRNKA	09/12/01	48646	DOWNTOWN PERMITS	9914656	45.00	45.00	90	#1478
			GRIFFUS, BIRNKA	09/11/02	48646	DOWNTOWN PERMITS	9913085	45.00	1.36	90	#1478
				TOTAL				90.00	46.36		
		000011523	L'ESPERANCE, SUSAN	09/12/01	84646	PINE PERMITS	9914686	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/11/02	84646	PINE PERMITS	9913095	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/10/06	84646	PINE PERMITS	9912261	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/09/01	84646	PINE PERMITS	9911185	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/08/05	84646	PINE PERMITS	9910388	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/06/02	84646	PINE PERMITS	9908347	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/05/12	84646	PINE PERMITS	9907353	50.00	50.00	90	
			L'ESPERANCE, SUSAN	09/05/01	84646	PINE PERMITS	9906856	50.00	32.42	90	
				TOTAL				400.00	382.42		
		000011529	WELCH, OLIVIA	09/06/02	54646	HARTNETT PERMITS	9908350	50.00	50.00	90	
			WELCH, OLIVIA	09/05/12	54646	HARTNETT PERMITS	9907356	50.00	50.00	90	
			WELCH, OLIVIA	09/05/01	54646	HARTNETT PERMITS	9906859	50.00	50.00	90	
			WELCH, OLIVIA	09/04/03	54646	HARTNETT PERMITS	9906147	50.00	50.00	90	
			WELCH, OLIVIA	09/03/02	54646	HARTNETT PERMITS	9905313	50.00	50.00	90	
			WELCH, OLIVIA	09/02/02	54646	HARTNETT PERMITS	9904289	50.00	50.00	90	
			WELCH, OLIVIA	09/01/06	54646	HARTNETT PERMITS	9903650	50.00	34.65	90	
			WELCH, OLIVIA	08/12/01	54646	HARTNETT PERMITS	9902235	50.00	50.00	90	
			WELCH, OLIVIA	08/11/07	54646	HARTNETT PERMITS	9901013	50.00	50.00	90	
				TOTAL				450.00	434.65		
		000011590	LAVALLEY, CHRISTINE	09/06/02	84646	PINE PERMITS	9908358	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/05/12	84646	PINE PERMITS	9907364	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/05/01	84646	PINE PERMITS	9906867	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/04/01	84646	PINE PERMITS	9906155	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/03/02	84646	PINE PERMITS	9905321	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/02/02	84646	PINE PERMITS	9904237	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	09/01/06	84646	PINE PERMITS	9903659	50.00	50.00	90	#1275
			LAVALLEY, CHRISTINE	08/11/07	84646	PINE PERMITS	9901022	50.00	22.66	90	#1275

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

CUSTOMER TYPE CODE	CUSTOMER FUND ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000011604	09/05/01	5F646	Parking Blue Zone Permit	9906868	45.00	45.00	90	
		DARLING, NICOLE	09/04/03	5F646	Parking Blue Zone Permit	9906156	45.00	45.00	90	
		DARLING, NICOLE	09/03/02	5F646	Parking Blue Zone Permit	9905322	45.00	45.00	90	
		DARLING, NICOLE	09/02/02	5F646	Parking Blue Zone Permit	9904298	45.00	45.00	90	
		DARLING, NICOLE	09/01/06	5F646	Parking Blue Zone Permit	9903660	45.00	30.00	90	
			TOTAL				400.00	372.66		
		000011606	09/05/02	14646	1155 Elm Permits	9908359	75.00	75.00	90	
		WEBER, AMANDA	09/05/12	14646	1155 Elm Permits	9907365	75.00	75.00	90	
		WEBER, AMANDA	09/05/01	14646	1155 Elm Permits	9906869	75.00	75.00	90	
		WEBER, AMANDA	09/04/03	14646	1155 Elm Permits	9906157	75.00	75.00	90	
		WEBER, AMANDA	09/03/02	14646	1155 Elm Permits	9905323	75.00	75.00	90	
		WEBER, AMANDA	09/02/02	14646	1155 Elm Permits	9904299	75.00	75.00	90	
		WEBER, AMANDA	09/01/06	14646	1155 Elm Permits	9903661	75.00	75.00	90	
		WEBER, AMANDA	08/12/01	14646	1155 Elm Permits	9902246	75.00	75.00	90	
		WEBER, AMANDA	08/11/07	14646	1155 Elm Permits	9901024	75.00	75.00	90	
			TOTAL				225.00	210.00		
		000011617	09/06/02	4A646	DOWNTOWN PERMITS	9908361	45.00	45.00	90	#101
		NGUYEN, KIEF	09/05/12	4A646	DOWNTOWN PERMITS	9907367	45.00	45.00	90	#101
		NGUYEN, KIEF	09/05/01	4A646	DOWNTOWN PERMITS	9906872	45.00	45.00	90	#101
		NGUYEN, KIEF	09/04/03	4A646	DOWNTOWN PERMITS	9906160	45.00	45.00	90	#101
		NGUYEN, KIEF	09/03/02	4A646	DOWNTOWN PERMITS	9905326	45.00	45.00	90	#101
		NGUYEN, KIEF	09/02/02	4A646	DOWNTOWN PERMITS	9904302	45.00	45.00	90	#101
		NGUYEN, KIEF	08/12/01	4A646	DOWNTOWN PERMITS	9902249	45.00	5.00	90	#101
			TOTAL				315.00	275.00		
		000011632	09/06/02	B4646	PINE PERMITS	9908365	50.00	50.00	90	
		SWAN, LAURA	09/05/12	B4646	PINE PERMITS	9907371	50.00	50.00	90	
		SWAN, LAURA	09/05/01	B4646	PINE PERMITS	9906876	50.00	50.00	90	
		SWAN, LAURA	09/04/03	B4646	PINE PERMITS	9906165	50.00	50.00	90	
		SWAN, LAURA	09/03/02	B4646	PINE PERMITS	9905331	50.00	50.00	90	
		SWAN, LAURA	09/02/02	B4646	PINE PERMITS	9904307	50.00	50.00	90	
		SWAN, LAURA	09/01/06	B4646	PINE PERMITS	9903669	50.00	50.00	90	
		SWAN, LAURA	08/12/01	B4646	PINE PERMITS	9902254	50.00	50.00	90	
		SWAN, LAURA	08/11/07	B4646	PINE PERMITS	9901031	50.00	50.00	90	
		SWAN, LAURA	08/09/03	B4646	PINE PERMITS	9899051	45.00	45.00	90	
		SWAN, LAURA	08/06/04	B4646	PINE PERMITS	9898323	45.00	45.00	90	
		SWAN, LAURA	08/07/10	B4646	PINE PERMITS	9897675	45.00	45.00	90	
			TOTAL				585.00	585.00		

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52	0809	000011637	PERNOCK, BRIAN	09/06/02	B4646	PINE PERMITS	9908369	50.00	50.00	90	
			PERNOCK, BRIAN	09/05/12	B4646	PINE PERMITS	9907375	50.00	50.00	90	
			PERNOCK, BRIAN	09/05/01	B4646	PINE PERMITS	9906880	50.00	50.00	90	
			PERNOCK, BRIAN	09/04/03	B4646	PINE PERMITS	9906169	50.00	50.00	90	
			TOTAL				200.00	200.00			
		000011702	JOBIN, PETER	09/06/02	I4646	1155 Elm Permits	9908377	75.00	75.00	90	
			JOBIN, PETER	09/05/12	I4646	1155 Elm Permits	9907383	75.00	75.00	90	
			JOBIN, PETER	09/05/01	I4646	1155 Elm Permits	9906888	75.00	75.00	90	
			JOBIN, PETER	09/04/03	I4646	1155 Elm Permits	9906177	75.00	75.00	90	
			JOBIN, PETER	09/03/02	I4646	1155 Elm Permits	9905343	75.00	75.00	90	
			JOBIN, PETER	09/02/02	I4646	1155 Elm Permits	9904319	75.00	75.00	90	
			JOBIN, PETER	09/01/06	I4646	1155 Elm Permits	9903681	75.00	75.00	90	
			JOBIN, PETER	08/12/01	I4646	1155 Elm Permits	9902266	75.00	75.00	90	
			JOBIN, PETER	08/11/07	I4646	1155 Elm Permits	9901044	75.00	75.00	90	
			JOBIN, PETER	08/09/03	I4646	1155 Elm Permits	9899067	70.00	70.00	90	
			TOTAL				745.00	745.00			
		000011714	MEEHAN ARCHITECTS	09/04/03	B4646	PINE PERMITS	9906181	50.00	50.00	90	
			MEEHAN ARCHITECTS	09/03/02	B4646	PINE PERMITS	9905347	50.00	50.00	90	
			MEEHAN ARCHITECTS	09/02/02	B4646	PINE PERMITS	9904323	50.00	50.00	90	
			MEEHAN ARCHITECTS	09/01/06	B4646	PINE PERMITS	9903685	50.00	50.00	90	
			MEEHAN ARCHITECTS	08/12/01	B4646	PINE PERMITS	9902271	50.00	50.00	90	
			MEEHAN ARCHITECTS	08/11/07	B4646	PINE PERMITS	9901049	50.00	50.00	90	
			MEEHAN ARCHITECTS	08/10/09	B4646	PINE PERMITS	9900270	50.00	50.00	90	
			TOTAL				350.00	350.00			
		000011749	HEISER, KATHRYN	09/06/02	54646	HARTNETT PERMITS	9908386	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/05/12	54646	HARTNETT PERMITS	9907392	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/05/01	54646	HARTNETT PERMITS	9906897	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/04/03	54646	HARTNETT PERMITS	9906189	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/03/02	54646	HARTNETT PERMITS	9905356	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/02/02	54646	HARTNETT PERMITS	9904332	50.00	50.00	90	#1973
			HEISER, KATHRYN	09/01/06	54646	HARTNETT PERMITS	9903695	50.00	1.70	90	#1973
			TOTAL				350.00	350.00			
		000011765	O'NEARA, LISA	09/06/02	4A646	DOWNTOWN PERMITS	9908393	45.00	45.00	90	#1604
			O'NEARA, LISA	09/05/01	4A646	DOWNTOWN PERMITS	9906904	45.00	45.00	90	#1604
			O'NEARA, LISA	09/04/03	4A646	DOWNTOWN PERMITS	9906196	45.00	45.00	90	#1604
			O'NEARA, LISA	09/03/02	4A646	DOWNTOWN PERMITS	9905363	45.00	45.00	90	#1604
			O'NEARA, LISA	09/02/02	4A646	DOWNTOWN PERMITS	9904339	45.00	45.00	90	#1604
			O'NEARA, LISA	09/01/06	4A646	DOWNTOWN PERMITS	9903702	45.00	45.00	90	#1604

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52	0809	000011780	PSNH	09/12/14	54652	METER HOODS	9915025	270.00	270.00	90	2 permits 1 day@15 per
			PSNH	09/12/10	54652	METER HOODS	9914983	30.00	30.00	90	2 permits/2days@15 ea
			PSNH	09/12/10	54652	METER HOODS	9914985	60.00	60.00	90	3 permits 2 days@15 ea
			PSNH	09/12/08	54652	METER HOODS	9914938	90.00	90.00	90	2 permits/2days@15 ea
			PSNH	09/12/02	54652	METER HOODS	9914823	60.00	60.00	90	2 permits 1 day@15 per
			PSNH	09/11/19	54652	METER HOODS	9913630	30.00	30.00	90	3@15 per day/2 days
						TOTAL		71.42	71.42	90	
						TOTAL		341.42	341.42		
		000011789	ORTHOPEDIC CENTER	09/12/01	14646	1155 Elm Permits	9914697	225.00	225.00	90	#4031; #4032; #4033
			ORTHOPEDIC CENTER	09/11/02	14646	1155 Elm Permits	9913127	13.92	13.92	90	#4031; #4032; #4033
						TOTAL		238.92	238.92		
		000011823	BRACKETT, KIM	09/11/02	B4646	PINE PERMITS	9913132	50.00	50.00	90	
			BRACKETT, KIM	09/10/06	B4646	PINE PERMITS	9912239	50.00	50.00	90	
						TOTAL		100.00	100.00		
		000011830	DUHAMEL, MAURICE	09/12/01	B4646	PINE PERMITS	9914702	50.00	50.00	90	
						TOTAL		50.00	50.00		
		000011938	BEAUDET, JACKIE	09/06/02	4A646	DOWNTOWN PERMITS	9908415	45.00	45.00	90	#1499
			BEAUDET, JACKIE	09/05/12	4A646	DOWNTOWN PERMITS	9907422	45.00	45.00	90	#1499
			BEAUDET, JACKIE	09/05/01	4A646	DOWNTOWN PERMITS	9906929	45.00	45.00	90	#1499
			BEAUDET, JACKIE	09/03/02	4A646	DOWNTOWN PERMITS	9905392	45.00	45.00	90	#1499
						TOTAL		180.00	135.38		
		000011942	BROUILLARD, ADAM	09/06/02	14646	1155 Elm Permits	9908416	75.00	75.00	90	#4025
			BROUILLARD, ADAM	09/05/12	14646	1155 Elm Permits	9907423	75.00	75.00	90	#4025
						TOTAL		150.00	150.00		
		000011944	FORTUNE, EMILY	09/07/10	B4646	PINE PERMITS	9909590	50.00	50.00	90	#3815
			FORTUNE, EMILY	09/06/02	B4646	PINE PERMITS	9908418	50.00	50.00	90	#3815
			FORTUNE, EMILY	09/05/12	B4646	PINE PERMITS	9907425	50.00	50.00	90	#3815
						TOTAL		150.00	100.75		
		000011945	PHILLIP, MIKE	09/06/02	14646	1155 Elm Permits	9908419	75.00	75.00	90	
			PHILLIP, MIKE	09/05/12	14646	1155 Elm Permits	9907426	75.00	75.00	90	
			PHILLIP, MIKE	09/05/01	14646	1155 Elm Permits	9906933	75.00	75.00	90	

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52	0809	000011950	FLORES, LEAH	09/05/12	4A646	HARTNETT PERMITS	9907427	50.00	50.00	90	#1988
			FLORES, LEAH	09/05/01	54646	HARTNETT PERMITS	9906934	50.00	50.00	90	#1988
						TOTAL		100.00	100.00		
		000011965	MADAGLIA, JOANNE	09/06/02	4A646	DOWNTOWN PERMITS	9908420	45.00	45.00	90	#1621
			MADAGLIA, JOANNE	09/05/12	4A646	DOWNTOWN PERMITS	9907428	45.00	45.00	90	#1621
			MADAGLIA, JOANNE	09/05/01	4A646	DOWNTOWN PERMITS	9906935	45.00	45.00	90	#1621
			MADAGLIA, JOANNE	09/04/03	4A646	DOWNTOWN PERMITS	9906228	45.00	45.00	90	#1621
						TOTAL		180.00	180.00		
		000011966	TOLI, NANCY	09/06/02	4A646	DOWNTOWN PERMITS	9908421	45.00	45.00	90	#1601
			TOLI, NANCY	09/05/12	4A646	DOWNTOWN PERMITS	9907429	45.00	45.00	90	#1601
			TOLI, NANCY	09/05/01	4A646	DOWNTOWN PERMITS	9906936	45.00	45.00	90	#1601
			TOLI, NANCY	09/04/03	4A646	DOWNTOWN PERMITS	9906229	45.00	45.00	90	#1601
						TOTAL		180.00	180.00		
		000011978	CROTTY, RICHARD	09/12/01	B4646	FINE PERMITS	9914706	50.00	50.00	90	
						TOTAL		50.00	50.00		
		000012050	SWANSON, BRITNEY	09/06/02	54646	HARTNETT PERMITS	9908425	50.00	50.00	90	
			SWANSON, BRITNEY	09/05/12	54646	HARTNETT PERMITS	9907434	50.00	50.00	90	
			SWANSON, BRITNEY	09/05/01	54646	HARTNETT PERMITS	9906942	50.00	50.00	90	
						TOTAL		150.00	150.00		
		000012057	STOCKIN, ADAM	09/06/02	B4646	FINE PERMITS	9908426	9.00	9.00	90	
						TOTAL		9.00	9.00		
		000012058	CARRIGG COMM BLDGES, LLC	09/11/02	4A646	DOWNTOWN PERMITS	9913141	180.00	75.00	90	
						TOTAL		180.00	75.00		
		000012063	JACKSON, VECENA	09/03/10	54110	Parking - Reg Salary	9905538	103.49	103.49	90	
			JACKSON, VECENA	09/03/10	54651	Parking Daily Revenue	9905538	10.00	10.00	90	
			JACKSON, VECENA	09/03/10	54682	Erking Construction Reimb	9905538	439.20	439.20	90	
						TOTAL		1,287.69	552.69		
		000012060	GEMINI CONSTRUCTION	09/07/09	54646	HARTNETT PERMITS	9909515	180.00	99.75	90	

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CUSTOMER TYPE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000012097	ROSENBAUM, ROBERT	09/12/01	4A646	DOWNTOWN PERMITS	9914710	150.00	99.75	90	#1590
			ROSENBAUM, ROBERT	09/11/02	4A646	DOWNTOWN PERMITS	9913142	45.00	45.00	90	#1590
			ROSENBAUM, ROBERT	09/10/06	4A646	DOWNTOWN PERMITS	9912310	45.00	45.00	90	#1590
			ROSENBAUM, ROBERT	09/09/01	4A646	DOWNTOWN PERMITS	9911233	45.00	43.84	90	#1590
				TOTAL				150.00	99.75		
		000012111	BLAIR, JENNIFER	09/12/01	4A646	DOWNTOWN PERMITS	9914714	45.00	45.00	90	
			BLAIR, JENNIFER	09/11/02	4A646	DOWNTOWN PERMITS	9913146	45.00	45.00	90	
			BLAIR, JENNIFER	09/10/06	4A646	DOWNTOWN PERMITS	9912314	45.00	45.00	90	
				TOTAL				135.00	135.00		
		000012165	GODIN ASSOCIATES	09/12/01	54646	HARTNETT PERMITS	9914721	500.00	500.00	90	
			GODIN ASSOCIATES	09/11/02	54646	HARTNETT PERMITS	9913155	500.00	500.00	90	
			GODIN ASSOCIATES	09/10/06	54646	HARTNETT PERMITS	9912325	500.00	50.75	90	
				TOTAL				1,500.00	1,050.75		
		000012175	FRED, JAMES A	09/12/01	4A646	DOWNTOWN PERMITS	9914723	45.00	45.00	90	
			FRED, JAMES A	09/11/02	4A646	DOWNTOWN PERMITS	9913157	45.00	45.00	90	
			FRED, JAMES A	09/10/06	4A646	DOWNTOWN PERMITS	9912327	45.00	45.00	90	
			FRED, JAMES A	09/09/01	4A646	DOWNTOWN PERMITS	9911249	45.00	45.00	90	
			FRED, JAMES A	09/08/05	4A646	DOWNTOWN PERMITS	9910450	45.00	2.04	90	
				TOTAL				225.00	182.04		
		000012190	WOOLLEY, WESLEY	09/10/06	B4646	PINE PERMITS	9912329	50.00	13.50	90	
				TOTAL				50.00	13.50		
		000012372	COLLIER, ZACHARY	09/12/01	4A646	DOWNTOWN PERMITS	9914736	45.00	45.00	90	
			COLLIER, ZACHARY	09/11/02	4A646	DOWNTOWN PERMITS	9913170	45.00	45.00	90	
			COLLIER, ZACHARY	09/10/06	4A646	DOWNTOWN PERMITS	9912341	45.00	45.00	90	
			COLLIER, ZACHARY	09/09/01	4A646	DOWNTOWN PERMITS	9911264	45.00	45.00	90	
			COLLIER, ZACHARY	09/08/05	4A646	DOWNTOWN PERMITS	9910467	45.00	45.00	90	
			COLLIER, ZACHARY	09/07/09	4A646	DOWNTOWN PERMITS	9909539	45.00	45.00	90	
				TOTAL				270.00	270.00		
		000012391	EASLEY, JUDY	09/12/01	B4646	PINE PERMITS	9914739	50.00	50.00	90	
			EASLEY, JUDY	09/11/02	B4646	PINE PERMITS	9913173	50.00	50.00	90	
			EASLEY, JUDY	09/10/06	B4646	PINE PERMITS	9912344	50.00	50.00	90	
			EASLEY, JUDY	09/09/01	B4646	PINE PERMITS	9911267	50.00	50.00	90	
			EASLEY, JUDY	09/08/05	B4646	PINE PERMITS	9910470	50.00	50.00	90	

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52	0809	000012391	EASLEY, JUDY	09/07/09	B4646	PINE PERMITS	9909541	50.00	50.00	90	
						TOTAL		300.00	300.00		
		000012392	MCCARTHY, DANIEL	09/08/05	B4646	PINE PERMITS	9910471	50.00	50.00	90	
			MCCARTHY, DANIEL	09/06/29	B4646	HARTNETT PERMITS	9909107	50.00	50.00	90	July 2009
				09/06/29	B4646	HARTNETT PERMITS	9909107	75.00	75.00	90	June \$25, July \$50
						TOTAL		175.00	175.00		
		000012441	BERG, GARY	09/12/01	B4646	PINE PERMITS	9914740	50.00	50.00	90	
			BERG, GARY	09/11/02	B4646	PINE PERMITS	9913174	50.00	50.00	90	
			BERG, GARY	09/10/06	B4646	PINE PERMITS	9912345	50.00	50.00	90	
						TOTAL		150.00	150.00		
		000012475	NH FIRE PROTECTION	09/10/06	B4646	HARTNETT PERMITS	9912349	50.00	50.00	90	
			NH FIRE PROTECTION	09/09/01	B4646	HARTNETT PERMITS	9911273	50.00	50.00	90	
			NH FIRE PROTECTION	09/08/05	B4646	HARTNETT PERMITS	9910477	50.00	50.00	90	
						TOTAL		150.00	150.00		
		000012481	WILD ROVER PUB	09/12/01	B4646	1155 Elm Permits	9914747	36.00	36.00	90	
						TOTAL		36.00	36.00		
		000012602	MOORHOUSE, JACK	09/09/01	B4646	PINE PERMITS	9911288	50.00	50.00	90	
			MOORHOUSE, JACK	09/08/05	B4646	PINE PERMITS	9910490	50.00	50.00	90	
						TOTAL		100.00	100.00		
		000012642	W.S. DENNISON	09/10/06	B4646	HARTNETT PERMITS	9912364	100.00	100.00	90	
						TOTAL		100.00	100.00		
		000012811	WILSON, ALEX	09/12/01	B4646	PEARL PERMITS	9914761	50.00	50.00	90	
						TOTAL		50.00	50.00		
		000012940	ROGERS, SCOTT	09/12/01	B4646	DOWNTOWN PERMITS	9914772	50.00	50.00	90	
						TOTAL		.68	.68		
						TOTAL		45.00	45.00		
		000012954	FINKELSEN, CHELSEA	09/12/01	B4646	HARTNETT PERMITS	9914773	50.00	50.00	90	
			FINKELSEN, CHELSEA	09/11/02	B4646	HARTNETT PERMITS	9913206	50.00	50.00	90	
			FINKELSEN, CHELSEA	09/10/06	B4646	HARTNETT PERMITS	9912383	50.00	50.00	90	

440

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0809	000011099	KRONK, JASON	09/12/01	4A646	PINE PERMITS	9914780	50.00	50.00	90	
							TOTAL	150.00	150.00		
		000011137	GETCHELL, JENNIFER	09/12/01	54646	HARTNETT PERMITS	9914783	50.00	50.00	90	
			GETCHELL, JENNIFER	09/11/02	54646	HARTNETT PERMITS	9913216	50.00	50.00	90	
							TOTAL	100.00	100.00		
		000013304	GREEN, JULIE	09/12/01	4A646	DOWNTOWN PERMITS	9914788	45.00	45.00	90	
			GREEN, JULIE	09/11/06	4A646	DOWNTOWN PERMITS	9913339	45.00	40.00	90	
							TOTAL	90.00	85.00		
		000013548	UNITED PARCEL SERVICE	09/12/08	54652	METER HOODS	9914939	330.00	330.00	90	1 permit/22 days@15 ea
							TOTAL	330.00	330.00		
							CUSTOMER TYPE TOTAL	26,592.69	21,760.40		
							FUND TOTAL	25,592.69	21,760.40		
							FINAL TOTALS	836,530.94	481,841.15		

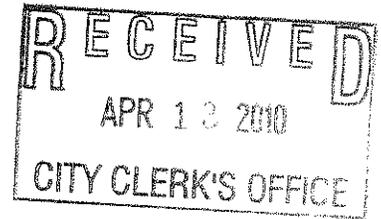
\*\*\* END OF REPORT \*\*\*

4-41



*William E. Sanders*  
*Finance Officer*

**CITY OF MANCHESTER**  
*Finance Department*



April 13, 2010

Alderman Russ Ouellette, Chairman  
Committee on Accounts, Enrollment & Revenue Administration  
One City Hall Plaza  
Manchester, NH 03101

**RE: 3rd Quarter Fiscal Year 2010 write off list**

Dear Alderman Ouellette,

Attached is the 3rd quarter fiscal year 2010 write off list. These items have been in collections and were referred to the City Solicitor for determination of collectability. The statute of limitations has expired and they were deemed uncollectable, we request authorization to write these off.

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

Respectfully submitted,

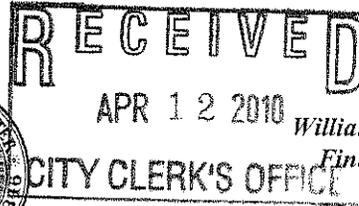
Lisa M. Sorenson  
Financial Analyst  
Enc.

Department of Finance  
Accounts Receivable  
3rd Quarter FY10

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Sent to Collections	Acct Closed by collections	Reason Acct Closed	Recommendation
Fire	Christine & William Delong	13289	9912857	12/29/09	\$ 135.34	\$ 27.07	N/A	N/A	N/A	Per Chief Burkush, settlement amount was accepted from the insurance company
Traffic	Sandra Smith	6981	9876003	4/21/2006	\$45.00	6.64		N/A	AEX	All Efforts Exhausted - Statute of Limitations Expired
Traffic	Sandra Smith	6981	9876741	5/22/2006	\$45.00	45.00			AEX	All Efforts Exhausted - Statute of Limitations Expired
Traffic	Sandra Smith	6981	9877544	6/20/2006	\$45.00	45.00			AEX	All Efforts Exhausted - Statute of Limitations Expired
Total										
										<u>\$123.71</u>

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

No. of Accounts	Write off History	
	Total	Amount
FY 05	56	\$20,297.86
FY 06	55	\$15,910.98
FY 07	39	\$9,414.49
FY 08	15	\$12,447.59
FY 09	40	\$16,213.53
FY 10	5	\$15,923.36



William E. Sanders  
Finance Officer

**CITY OF MANCHESTER**  
*Finance Department*

April 12, 2010

Committee on Accounts, Enrollment and Revenue Administration  
C/o Matthew Normand, 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 nine months ended March 31, 2010.

***Expenditures:***

The average unobligated balance percentage for the nine month period should be 25% left as a benchmark. Departments with at least a 10% variance from the benchmark are Information Systems, Facilities 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. Elderly Services has fully encumbered utilities. Health care costs through March of \$10,244,685 are about \$1,700,000 over budget for the first nine months. The workers compensation (salary) budget is fully expended for the year. Spending for workers' compensation (medical) is \$260,000 over budget for the first nine months.

Overall, expenditures through March are tracking the budget with a composite city-wide unobligated balance of 26.9% compared to 25.3% a year ago.

***Revenues:***

Revenues for the first nine months of FY2010 are lower than the same period a year ago. The decline is primarily due to the elimination of \$1.9 million in state revenue sharing. Declines in automobile registrations \$776,798 and interest income \$178,471 are substantially offset by higher building permits \$770,702. Revenues are generally on track with our final 2010 revenue estimates used in the DRA tax rate.

Sincerely,

William E. Sanders  
Finance Officer

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

**CITY OF MANCHESTER  
NEW HAMPSHIRE**



**FINANCIAL REPORTS**

**FOR THE NINE MONTHS ENDED  
MARCH 31, 2010**

**UNAUDITED**

CITY OF MANCHESTER, NEW HAMPSHIRE  
PRELIMINARY FINANCIAL STATEMENTS  
TABLE OF CONTENTS  
FOR THE NINE MONTHS ENDED MARCH 31, 2010  
(UNAUDITED)

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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2010  
 (UNAUDITED)  
 Budget Basis  
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AGENCIES -	FY 2010 MODIFIED BUDGET	FY 2010 OBLIGATIONS TO DATE	FY 2010 UNOBLIGATED BALANCE	FY 2010 PERCENT UNOBLIGATED
ALDERMEN	\$ 70,000.00	\$ 50,458.34	\$ 19,541.66	27.92
ASSESSORS	621,645.00	381,421.37	240,223.63	38.64
CITY CLERK	1,026,720.00	647,798.55	378,921.45	36.91
MEDO	288,672.00	198,478.90	90,193.10	31.24
CITY SOLICITOR	1,111,131.00	793,704.69	317,426.31	28.57
FINANCE	927,911.00	606,645.17	321,265.83	34.62
INFORMATION SYSTEMS	1,475,232.00	1,183,438.28	291,793.72	19.78
MAYOR	208,678.00	157,460.57	51,217.43	24.54
OFFICE OF YOUTH SERVICES	568,425.00	432,268.57	136,156.43	23.95
HUMAN RESOURCES	739,300.00	472,921.35	266,378.65	36.03
PLANNING & COMMUNITY DEVELOPMENT	1,815,821.00	1,290,491.80	525,329.20	28.93
FACILITIES DIVISION	6,031,052.08	4,767,360.91	1,263,691.17	20.95
TAX COLLECTOR	575,586.00	390,860.43	184,725.57	32.09
FIRE	18,524,852.00	13,702,427.84	4,822,424.16	26.03
POLICE	18,964,559.00	14,030,872.13	4,933,686.87	26.02
HEALTH	2,629,640.62	1,767,684.16	861,956.46	32.78
HIGHWAY	19,217,551.00	14,354,060.15	4,863,490.85	25.31
WELFARE	1,115,068.00	759,865.61	355,202.39	31.85
PARKS & RECREATION	2,730,432.00	1,938,483.73	791,948.27	29.00
LIBRARY	2,076,760.00	1,519,052.68	557,707.32	26.85
ELDERLY SERVICES	251,695.00	195,205.95	56,489.05	22.44
<b>TOTAL AGENCIES</b>	<b>80,970,730.70</b>	<b>59,640,961.18</b>	<b>21,329,769.52</b>	<b>26.34</b>
<b>RESTRICTED ITEMS -</b>				
SEVERANCE PAY	700,000.00	331,156.48	368,843.52	52.69
WORKERS COMPENSATION - SALARY	350,000.00	352,813.09	(2,813.09)	(.80)
WORKERS COMPENSATION - MEDICAL	1,300,000.00	1,236,469.02	63,530.98	4.89
HEALTH INSURANCE	11,300,098.00	10,244,685.98	1,055,412.02	9.34
DENTAL INSURANCE	875,908.00	614,009.43	261,898.57	29.90
DEATH BENEFIT	73,616.00	45,534.91	28,081.09	38.15
DISABILITY INSURANCE	69,143.00	49,517.69	19,625.31	28.38
CITY RETIREMENT	4,753,427.70	3,458,507.49	1,294,920.21	27.24
FIRE STATE PENSION	2,847,457.00	2,082,034.83	765,422.17	26.88
POLICE STATE PENSION	2,013,643.00	1,475,925.80	537,717.20	26.70
PICA	2,692,298.64	1,907,752.63	784,546.01	29.14
UNEMPLOYMENT	70,000.00	27,901.20	42,098.80	60.14
CGL INSURANCE	600,000.00	618,658.28	(18,658.28)	(3.11)
<b>TOTAL RESTRICTED ITEMS</b>	<b>27,645,591.34</b>	<b>22,444,966.83</b>	<b>5,200,624.51</b>	<b>18.81</b>
<b>NON-DEPARTMENTAL ITEMS -</b>				
CONTINGENCY	355,032.04	-	355,032.04	100.00
MCTV/MCAM	748,107.92	748,177.32	(69.40)	(.01)
CIVIC CONTRIBUTIONS	163,392.00	104,223.60	59,168.40	36.21
NON-CITY PROGRAMS	68,406.00	68,405.40	.60	-
SAFETY REVIEW BOARD	20,000.00	16,390.98	3,609.02	18.05
COMMUNITY IMPROVEMENT PROGRAM	1,204,600.00	1,007,375.00	197,225.00	16.37
MOTORIZED EQUIPMENT REPLACEMENT	85,000.00	48,646.10	36,353.90	42.77
TRANSIT SUBSIDY	900,000.00	900,000.00	-	-
EMPLOYEE MEDICAL SERVICES	50,000.00	44,533.53	5,466.47	10.93
CONSERVATION COMMISSION	7,499.00	4,056.26	3,442.74	45.91
MATURING DEBT	8,960,000.00	4,791,907.78	4,168,092.22	46.52
INTEREST ON MATURING DEBT	5,400,000.00	2,722,913.72	2,677,086.28	49.58
<b>TOTAL NON-DEPARTMENTAL ITEMS</b>	<b>17,962,036.96</b>	<b>10,456,629.69</b>	<b>7,505,407.27</b>	<b>41.78</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 126,578,359.00</b>	<b>\$ 92,542,557.70</b>	<b>\$ 34,035,801.30</b>	<b>26.89</b>

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City of Manchester, New Hampshire  
 Budget vs Actual Expenditures - General Fund  
 By Department Without Restricted Items  
 For The Nine Months Ended March 31, 2009  
 (UNAUDITED)  
 Budget Basis  
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AGENCIES-	FY 2009 MODIFIED BUDGET	FY 2009 OBLIGATIONS TO DATE	FY 2009 UNOBLIGATED BALANCE	FY 2009 PERCENT UNOBLIGATED
ALDERMEN	\$ 63,000.00	\$ 47,250.00	\$ 15,750.00	25.00
ASSESSORS	636,593.00	402,105.99	236,487.01	37.03
BUILDING	1,183,665.00	837,172.92	346,492.08	29.27
CITY CLERK	1,066,523.00	682,961.77	383,561.23	35.96
MEDO	249,284.00	196,988.64	52,295.36	20.98
CITY SOLICITOR	1,049,719.00	821,929.45	227,789.55	21.70
FINANCE	938,093.00	602,707.84	335,385.16	35.75
INFORMATION SYSTEMS	1,416,073.00	1,142,941.80	273,131.20	19.29
MAYOR	203,678.00	152,180.60	51,497.40	25.28
OFFICE OF YOUTH SERVICES	585,158.00	419,613.39	165,544.61	28.29
HUMAN RESOURCES	647,450.00	484,631.27	162,818.73	25.15
PLANNING	695,867.00	364,009.31	331,857.69	47.69
FACILITIES DIVISION	5,934,056.00	4,713,300.35	1,220,755.65	20.57
TAX COLLECTOR	552,035.00	390,084.67	161,950.33	29.34
FIRE	18,472,242.00	13,646,280.74	4,825,961.26	26.13
POLICE	19,003,469.00	14,446,000.71	4,557,468.29	23.98
HEALTH	2,499,161.00	1,618,641.37	880,519.63	35.23
HIGHWAY	19,050,498.00	15,427,737.02	3,622,760.98	19.02
WELFARE	1,016,293.00	742,829.22	273,463.78	26.91
PARKS & RECREATION	2,695,465.00	2,046,125.25	649,339.75	24.09
LIBRARY	2,018,771.00	1,497,091.91	521,679.09	25.84
ELDERLY SERVICES	234,647.00	190,947.82	43,699.18	18.62
<b>TOTAL AGENCIES</b>	<b>80,213,740.00</b>	<b>60,873,532.04</b>	<b>19,340,207.96</b>	<b>24.11</b>
<b>RESTRICTED ITEMS-</b>				
SEVERANCE PAY	230,000.00	-	230,000.00	100.00
WORKERS COMPENSATION - SALARY	101,000.00	446,037.54	(345,037.54)	441.62
WORKERS COMPENSATION - MEDICAL	1,039,760.00	1,482,491.74	(442,731.74)	(42.58)
HEALTH INSURANCE	10,162,617.00	8,587,176.44	1,574,440.56	15.49
DENTAL INSURANCE	898,989.00	564,038.73	334,950.27	37.26
DEATH BENEFIT	68,911.00	55,672.42	13,238.58	19.21
DISABILITY INSURANCE	57,877.00	47,950.45	9,926.55	17.15
CITY RETIREMENT	2,405,216.00	1,848,291.07	556,924.93	23.15
FIRE STATE PENSION	2,621,138.00	1,914,507.09	706,630.91	26.96
POLICE STATE PENSION	1,785,218.00	1,321,733.23	463,484.77	25.96
FICA	2,654,943.00	1,882,050.46	772,892.54	29.11
UNEMPLOYMENT	20,000.00	30,001.61	(10,001.61)	(50.01)
CGL INSURANCE	551,397.00	529,397.11	21,999.89	3.99
<b>TOTAL RESTRICTED ITEMS</b>	<b>22,596,066.00</b>	<b>18,709,347.89</b>	<b>3,886,718.11</b>	<b>17.26</b>
<b>NON-DEPARTMENTAL ITEMS-</b>				
MCTV	400,000.00	537,368.40	(137,368.40)	(34.34)
CONTINGENCY	730,527.76	-	730,527.76	100.00
CIVIC CONTRIBUTIONS	158,000.00	173,444.47	(15,444.47)	(9.77)
NON-CITY PROGRAMS	69,278.00	68,899.32	378.68	.55
SAFETY REVIEW BOARD	20,000.00	17,544.85	2,455.15	12.28
COMMUNITY IMPROVEMENT PROGRAM	673,372.24	477,844.48	195,527.76	29.04
MOTORIZED EQUIPMENT REPLACEMENT	125,000.00	36,916.70	88,083.30	70.47
TRANSIT SUBSIDY	900,000.00	900,000.00	-	-
EMPLOYEE MEDICAL SERVICES	50,000.00	24,023.60	25,976.40	51.95
CONSERVATION COMMISSION	7,499.00	2,655.12	4,843.88	64.59
MATURING DEBT	9,469,389.00	5,511,248.53	3,958,140.47	41.80
INTEREST ON MATURING DEBT	5,466,797.00	2,967,250.82	2,499,546.18	45.72
<b>TOTAL NON-DEPARTMENTAL ITEMS</b>	<b>18,069,863.00</b>	<b>10,717,196.29</b>	<b>7,352,666.71</b>	<b>40.69</b>
<b>TOTAL GENERAL FUND</b>	<b>\$ 120,879,669.00</b>	<b>\$ 90,300,076.22</b>	<b>\$ 30,579,592.78</b>	<b>25.30</b>

City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Department - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2010  
 (UNAUDITED)  
 Budget Basis  
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AGENCIES-	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
ASSESSORS	742,000.00	797,396.53	(55,396.53)	(7.47)
CITY CLERK	2,044,553.00	1,012,475.05	1,032,077.95	50.48
MEDO	70,000.00	150.00	69,850.00	99.79
CITY SOLICITOR	410,000.00	390,335.35	19,664.65	4.80
FINANCE	3,936,941.00	565,685.02	3,371,055.98	85.63
INFORMATION SYSTEMS	84,519.00	68,508.20	16,010.80	18.94
MAYOR	-	74.00	(74.00)	-
HUMAN RESOURCES	7,000.00	8,232.48	(1,232.48)	(17.61)
PLANNING BOARD	2,703,000.00	2,069,466.97	633,533.03	23.44
FACILITIES DIVISION	5,490,188.00	3,528,735.23	1,961,452.77	35.73
TAX COLLECTOR	14,426,800.00	10,288,760.13	4,138,039.87	28.68
FIRE	380,550.00	415,273.69	(34,723.69)	(9.12)
POLICE	1,040,077.00	461,918.64	578,158.36	55.59
HEALTH	2,261,894.00	908,591.75	1,353,302.25	59.83
HIGHWAY	3,474,160.00	2,650,584.13	823,575.87	23.71
WELFARE	45,000.00	23,292.99	21,707.01	48.24
CEMETERY, PARKS & RECREATION	866,485.00	271,274.73	595,210.27	68.69
<hr/>				
TOTAL AGENCIES	\$ 37,983,167.00	\$ 23,460,954.89	\$ 14,522,212.11	38.23
<hr/>				

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City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type - General Fund  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2010  
 (UNAUDITED)  
 Budget Basis  
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
<b>TAXES, INTEREST AND PENALTIES</b>				
MISCELLANEOUS TAXES	46,000.00	29,458.32	16,541.68	35.96
INTEREST AND PENALTIES	705,000.00	510,104.65	194,895.35	27.64
CABLE FRANCHISE FEES	1,419,542.00	750,754.93	668,787.07	47.11
<b>TOTAL TAXES, INTEREST AND PENALTIES</b>	<b>2,170,542.00</b>	<b>1,290,317.90</b>	<b>860,224.10</b>	<b>40.55</b>
<b>LICENSES AND PERMITS</b>				
AUTO REGISTRATIONS	14,160,000.00	10,043,259.03	4,116,740.97	29.07
LICENSES	420,966.00	136,317.88	284,648.12	67.62
PERMITS	2,770,000.00	2,113,803.29	656,196.71	23.69
<b>TOTAL LICENSES AND PERMITS</b>	<b>17,350,966.00</b>	<b>12,293,380.20</b>	<b>5,057,585.80</b>	<b>29.15</b>
<b>INTERGOVERNMENTAL</b>				
FEDERAL REVENUES	230,000.00	157,322.22	72,677.78	31.60
PAYMENTS IN LIEU OF TAXES	672,000.00	761,859.19	(89,859.19)	(13.37)
STATE REVENUES	2,387,387.00	1,590,602.51	796,784.49	33.37
<b>TOTAL INTERGOVERNMENTAL</b>	<b>3,289,387.00</b>	<b>2,509,783.92</b>	<b>779,603.08</b>	<b>23.70</b>
<b>SALES AND SERVICES</b>				
GENERAL REVENUES	115,995.00	92,277.88	23,717.12	20.45
PUBLIC SAFETY	142,950.00	91,185.88	51,764.12	36.21
HIGHWAY	505,700.00	372,849.79	132,850.21	26.27
SANITATION	25,000.00	10,909.40	14,090.60	56.36
HEALTH	12,000.00	10,485.00	1,515.00	12.63
CEMETERY, PARKS & RECREATION	206,385.00	120,527.79	85,857.21	41.60
ZONING BOARD	30,000.00	27,220.00	2,780.00	9.27
PARKING VIOLATIONS	11,000.00	7,100.00	3,900.00	35.45
COURT FINES	42,000.00	27,049.14	14,950.86	35.60
OTHER FINES	-	4,072.20	(4,072.20)	-
FEES	870,500.00	692,086.45	178,413.55	20.50
WITNESS FEES	95,000.00	70,362.57	24,637.43	25.93
<b>TOTAL SALES AND SERVICES</b>	<b>2,056,530.00</b>	<b>1,526,126.10</b>	<b>530,403.90</b>	<b>25.79</b>
<b>OTHER REVENUE SOURCES</b>				
INTEREST INCOME	655,000.00	537,678.88	117,321.12	17.91
FUND TRANSFERS	2,430,100.00	150.00	2,429,950.00	99.99
REIMBURSEMENTS	1,013,227.00	553,889.03	459,337.97	45.33
RENTALS & LEASES	804,100.00	39,615.00	764,485.00	95.07
SCHOOL CHARGEBACKS	8,204,815.00	4,691,861.78	3,512,953.22	42.82
MISCELLANEOUS	8,500.00	18,152.08	(9,652.08)	(113.55)
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>13,115,742.00</b>	<b>5,841,346.77</b>	<b>7,274,395.23</b>	<b>55.46</b>
<b>TOTAL</b>	<b>\$ 37,983,167.00</b>	<b>\$ 23,460,954.89</b>	<b>\$ 14,522,212.11</b>	<b>38.23</b>

City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Year Ended June 30, 2009 And  
 Modified Budget FY 2010  
 (UNAUDITED)  
 Budget Basis  
 QT3REVCOM1

4/12/10  
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	ACTUAL FY 2009	MODIFIED BUDGET FY 10	DIFFERENCE ACTUAL 09 VS BUDGET 10	PERCENTAGE DIFFERENCE OF FY09 VS FY10
<b>TAXES, INTEREST AND PENALTIES</b>				
MISCELLANEOUS TAXES	44,265	46,000	1,735	3.92
INTEREST AND PENALTIES	889,598	705,000	(184,598)	(20.75)
CABLE FRANCHISE FEES	1,224,320	1,419,542	195,222	15.95
<b>TOTAL TAXES, INTEREST AND PENALTIES</b>	<b>2,158,183</b>	<b>2,170,542</b>	<b>12,359</b>	<b>.57</b>
<b>LICENSES AND PERMITS</b>				
AUTO REGISTRATIONS	14,767,538	14,160,000	(607,538)	(4.11)
LICENSES	489,908	420,966	(68,942)	(14.07)
PERMITS	1,892,783	2,770,000	877,217	46.35
<b>TOTAL LICENSES AND PERMITS</b>	<b>17,150,229</b>	<b>17,350,966</b>	<b>200,737</b>	<b>1.17</b>
<b>INTERGOVERNMENTAL</b>				
FEDERAL REVENUES	242,055	230,000	(12,055)	(4.98)
PAYMENTS IN LIEU OF TAXES	907,856	672,000	(235,856)	(25.98)
STATE REVENUES	4,426,624	2,387,387	(2,039,237)	(46.07)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>5,576,535</b>	<b>3,289,387</b>	<b>(2,287,148)</b>	<b>(41.01)</b>
<b>SALES AND SERVICES</b>				
GENERAL REVENUES	233,128	115,995	(117,133)	(50.24)
PUBLIC SAFETY	142,601	142,950	349	.24
HIGHWAY	585,467	505,700	(79,767)	(13.62)
SANITATION	21,317	25,000	3,683	17.28
HEALTH	15,956	12,000	(3,956)	(24.79)
CEMETERY, PARKS & RECREATION	194,805	206,385	11,580	5.94
ZONING BOARD	40,308	30,000	(10,308)	(25.57)
PARKING VIOLATIONS	16,775	11,000	(5,775)	(34.43)
COURT FINES	41,005	42,000	995	2.43
OTHER FINES	2,340	-	(2,340)	(100.00)
FEES	854,933	870,500	15,567	1.82
WITNESS FEES	158,813	95,000	(63,813)	(40.18)
<b>TOTAL SALES AND SERVICES</b>	<b>2,307,448</b>	<b>2,056,530</b>	<b>(250,918)</b>	<b>(10.87)</b>
<b>OTHER REVENUE SOURCES</b>				
INTEREST INCOME	885,461	655,000	(230,461)	(26.03)
FUND TRANSFERS	2,110,741	2,430,100	319,359	15.13
REIMBURSEMENTS	910,563	1,013,227	102,664	11.27
RENTALS & LEASES	798,938	804,100	5,162	.65
SCHOOL CHARGEBACKS	7,888,194	8,204,815	316,621	4.01
MISCELLANEOUS	93,936	8,500	(85,436)	(90.95)
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>12,687,833</b>	<b>13,115,742</b>	<b>427,908</b>	<b>3.37</b>
<b>TOTAL</b>	<b>\$ 39,880,228</b>	<b>\$ 37,983,167</b>	<b>\$ (1,897,061)</b>	<b>(4.76)</b>

City of Manchester, New Hampshire  
 Budget vs Actual Revenue By Type -  
 Non-Property Tax Revenues  
 For The Nine Months Ended March 31, 2010 and 2009  
 (UNAUDITED)  
 Budget Basis  
 QT3REVCOM2

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	9 MONTHS ACTUAL FY 2009	9 MONTHS ACTUAL FY 2010	DIFFERENCE ACTUAL 09 VS ACTUAL 10	PERCENTAGE DIFFERENCE OF FY09 VS FY10
<b>TAXES, INTEREST AND PENALTIES</b>				
MISCELLANEOUS TAXES	42,921	29,458	(13,462)	(31.37)
INTEREST AND PENALTIES	403,738	510,104	106,366	26.35
CABLE FRANCHISE FEES	728,200	750,754	22,554	3.10
<b>TOTAL TAXES, INTEREST AND PENALTIES</b>	<b>1,174,859</b>	<b>1,290,317</b>	<b>115,458</b>	<b>9.83</b>
<b>LICENSES AND PERMITS</b>				
AUTO REGISTRATIONS	10,820,058	10,043,259	(776,798)	(7.18)
LICENSES	128,745	136,317	7,572	5.88
PERMITS	1,343,101	2,113,803	770,702	57.36
<b>TOTAL LICENSES AND PERMITS</b>	<b>12,291,904</b>	<b>12,293,380</b>	<b>1,476</b>	<b>.01</b>
<b>INTERGOVERNMENTAL</b>				
FEDERAL REVENUES	170,882	157,322	(13,559)	(7.94)
PAYMENTS IN LIEU OF TAXES	675,699	761,859	86,160	12.75
STATE REVENUES	3,560,151	1,590,602	(1,969,548)	(55.32)
<b>TOTAL INTERGOVERNMENTAL</b>	<b>4,406,732</b>	<b>2,509,783</b>	<b>(1,896,948)</b>	<b>(43.05)</b>
<b>SALES AND SERVICES</b>				
GENERAL REVENUES	55,711	92,277	36,566	65.64
PUBLIC SAFETY	102,608	91,185	(11,422)	(11.13)
HIGHWAY	421,988	372,849	(49,138)	(11.64)
SANITATION	17,315	10,909	(6,405)	(36.99)
HEALTH	11,562	10,485	(1,077)	(9.31)
CEMETERY, PARKS & RECREATION	138,164	120,527	(17,636)	(12.76)
ZONING BOARD	28,238	27,220	(1,018)	(3.61)
PARKING VIOLATIONS	12,330	7,100	(5,230)	(42.42)
COURT FINES	30,134	27,049	(3,084)	(10.24)
OTHER FINES	2,340	4,072	1,732	74.03
FEES	692,956	692,086	(869)	(1.13)
WITNESS FEES	105,302	70,362	(34,939)	(33.18)
<b>TOTAL SALES AND SERVICES</b>	<b>1,618,648</b>	<b>1,526,126</b>	<b>(92,521)</b>	<b>(5.72)</b>
<b>OTHER REVENUE SOURCES</b>				
INTEREST INCOME	716,150	537,678	(178,471)	(24.92)
FUND TRANSFERS	-	150	150	-
REIMBURSEMENTS	448,441	553,889	105,448	23.51
RENTALS & LEASES	37,786	39,615	1,829	4.84
SCHOOL CHARGEBACKS	4,707,510	4,691,861	(15,648)	(1.33)
MISCELLANEOUS	93,037	18,152	(74,884)	(80.45)
<b>TOTAL OTHER REVENUE SOURCES</b>	<b>6,002,924</b>	<b>5,841,346</b>	<b>(161,577)</b>	<b>(2.69)</b>
<b>TOTAL</b>	<b>\$ 25,495,067</b>	<b>\$ 23,460,954</b>	<b>\$ (2,034,112)</b>	<b>(7.98)</b>

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City of Manchester, New Hampshire  
 Parking Division  
 Budgetary basis  
 For the nine months ended March 31, 2010

Object Code Description	(unaudited)	2010 Revised Budget *	July 2009 - March 2010 Activity	2010 Balance
Charges for Services Total		1,173,892	1,008,891	165,001
Licenses & Permits Total		2,266,549	1,684,627	581,922
Interest Total		4,000	2,617	1,383
Other Revenue Total		1,442,499	745,981	696,518
Transfer in Total		35,000	35,000	-
Grand Total		<u>4,921,940</u>	<u>3,477,115</u>	<u>1,444,825</u>
Salaries & Wages Total		720,083	508,250	211,833
Employee Benefits Total		434,320	274,218	160,102
Purchased Professional Services Total		13,000	9,587	3,413
Purchased Property Services Total		761,650	412,854	348,796
Other Purchased Services Total		85,400	50,950	34,450
Supplies & Materials Total		120,500	121,977	(1,477)
Miscellaneous Total		439,000	260,178	178,822
Non-Departmental Total		787,987	577,462	210,525
Miscellaneous-Dividend Total		1,860,000	-	1,860,000
Grand Total		<u>5,221,940</u>	<u>2,215,476</u>	<u>3,006,464</u>
Excess (deficit) of revenues over expenditures		<u>(300,000)</u>	<u>1,261,639</u>	<u>(1,561,639)</u>

\* - Revised Budget includes \$335 K of CIP appropriations  
 \$35 K funding to come from the one-time Reserve Fund & \$300 K to be bonded.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Chapter 92 Fire Prevention of the Code of Ordinances of the City of Manchester by establishing annual Radio Master Box fees per building and increasing the charges for fire system inspections and false alarms.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman Lopez, duly seconded by Alderman Shaw, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that Ordinance Amendment:

“Amending Chapter 92 Fire Prevention of the Code of Ordinances of the City of Manchester by establishing annual Radio Master Box fees per building and increasing the charges for fire system inspections and false alarms.”

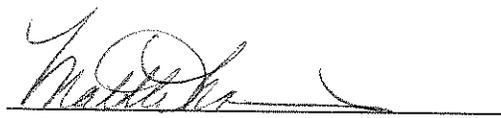
ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

*(Unanimous vote with the exception of Alderman DeVries who was absent)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O’Neil, duly seconded by Alderman Long, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

James A. Burkush  
Chief of Department



City of Manchester  
*Fire Department*

January 15, 2010

To: Board of Mayor and Alderman  
From: Chief James Burkush  
Re: Ordinance Updates

Code of Ordinances Sec: 92.25: *Annual Fees* were last amended 11/05/2003.

The Fire Department recommends the following:

Add the language to section 92.25, following paragraph (A).

“Each additional building monitored by a Radio Master Box shall be charged an annual fee of \$100.00 per building per calendar year. New systems shall be charged a pro-rate amount of \$25.00 per quarter until December 31 of the installation year after which the annual fee will take effect on January 1”.

The Fire Department estimates additional revenues of \$12,000.00 for FY2011 if directed by the BMA. (Master Box billing is in January, completed for the year).

Change the following paragraph in section 92.22; *Inspections* last amended 04/16/2002  
(C) The initial inspection of an installed fire alarm system shall be performed by the Fire Department at a charge of ~~\$50.00 per person per hour~~ required \$100.00 per hour with minimum fee being \$100.00

The Fire Department estimates this language will result in less confusion and increased accuracy in billing; net revenue unchanged.

Yours in Fire Safety,

  
James A. Burkush, Chief

James A. Burkush  
Chief of Department



City of Manchester  
*Fire Department*

January 14, 2010

To: Board of Mayor and Alderman  
From: Chief James Burkush  
Re: False Alarm Charges

Code of Ordinances Sec: 92.26: *False Alarm Charges* were last updated 2-7-95.

The Fire Department recommends the following:

- (A) The first five fire alarms in excess of the limit, the amount of (~~\$50~~) \$100 per alarm.
- (B) All false alarms in excess of five above the limit, the amount of (~~\$100~~) \$200 per alarm.
- (c) The false alarm limits shall be based on the number of alarm initiating devices connected to the fire alarm as follows:

Devices	Limit of False Alarms Per Year
1-125	5
126-250	10
Over 250	15
<del>251-375</del>	<del>15</del>
376 or more	20

Currently, the Fire Department collects \$12,000 to \$14,000 in false alarm fees. We estimate this new schedule would result in additional revenue of \$12,000 to \$14,000 for FY2011.

Yours in Fire Safety,

  
James A. Burkush, Chief

City of Manchester  
New Hampshire

In the year Two Thousand and Ten

AN ORDINANCE

"Amending Chapter 92 Fire Prevention of the Code of Ordinances of the City of Manchester by establishing annual Radio Master Box fees per building and increasing the charges for fire system inspections and false alarms."  
*Page 1 of 2*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by deleting language as stricken (-----) and inserting new as bolded (bold). Sections of the following chapters that remain unchanged, appear in regular type.

§ 92.22 ALARM INSTALLATION; INSPECTIONS.

- (A) The review of an alarm system plan shall be performed by the Fire Department at a charge of \$1 per device with the minimum fee being \$50.
- (B) The review of a sprinkler system plan shall be performed by the Fire Department at a charge of \$1 per device with a minimum fee being \$50.
- (C) The initial inspection of an installed fire alarm system shall be performed by the Fire Department at a charge of ~~\$50 per person~~ **\$100** per hour required with the minimum fee being \$100.
- (D) Reinspections of installed alarm systems shall be billed at a rate of \$150 per person per hour with a minimum charge of \$300.

§ 92.25 ANNUAL FEES.

- (A) All master fire alarm box owners shall pay an annual user fee for each calendar year in the amount of \$480. New systems installed shall be charged a pro rata amount of \$40 per month or part of a month until December 31 of the installation year after which the annual fee will take effect on January 1. **Each additional building monitored by a Radio Master Box shall be charged an annual fee of \$100 per building per calendar year. New systems shall be charged a pro-rata amount of \$25 per quarter until December 31 of the installation year after which the annual fee will take effect on January 1.**

City of Manchester  
New Hampshire

In the year Two Thousand and Ten

AN ORDINANCE

“Amending Chapter 92 Fire Prevention of the Code of Ordinances of the City of Manchester by establishing annual Radio Master Box fees per building and increasing the charges for fire system inspections and false alarms.”

Page 2 of 2

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

§ 92.26 FALSE ALARM CHARGES.

Any property owner having a fire alarm system on his or its premises and installed to warn occupants of fire, which causes a response by the Fire Department, shall pay the city a charge for false alarms to which the Fire Department responds in each calendar year as follows:

(A) The first five false alarms in excess of the limit, the amount of \$50 \$100 per alarm.

(B) All false alarms in excess of five above the limit, the amount of \$100 \$200 per alarm.

(C) The false alarm limits shall be based on the number of alarm-initiating devices connected to the fire alarm system as follows:

<i>Devices</i>	<i>Limit of False Alarms Per Year</i>
1 - 125	5
126 - 250	10
Over 250	15
<del>251 - 375</del>	<del>15</del>
<del>376 or more</del>	<del>20</del>

II. These Ordinances shall take effect upon passage.

8-6

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

ought to pass as amended and be referred to the Committee on Accounts, Enrollment & Revenue Administration.  
*(Unanimous vote)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman DeVries, duly seconded by Alderman Shaw, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that Ordinance Amendment:

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

*(Unanimous vote with the exception of Alderman DeVries who was absent)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O’Neil, duly seconded by Alderman Lopez, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

OFFICE OF THE CITY CLERK  
(Potential Revenue Increases)

Vital Records Division Revenue

- Marriage Ceremony (Perform ceremonies in-house at \$55.00 ea.)

\$5,000

- Notary Fees (Increase charge from \$2 to \$5)

\$1,000

Business Licensing Division Revenue

- Alarm Fees (Two changes below:)

\$9,500

False Alarm Schedule Restructured

\$3,000

Renewal permits raised from \$20 to \$30

\$12,500

- Video Poker Machines (Increase from \$1,500 to \$2,000)

\$55,000

Total Additional Revenue Potential

\$73,500

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

*Page 1 of 4*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by deleting language as stricken (-----) and inserting new as bolded (bold). Sections of the following chapters that remain unchanged, appear in regular type.

### § 93.03 PERMIT REQUIRED; APPLICATION; FEE.

(B) Upon receipt of a completed application form and a nonrefundable permit fee of \$30 for a new permit and ~~\$20~~ **\$30** for annual permit renewal.

### § 93.14 FALSE ALARM NOTIFICATION.

(A) The holder of an alarm permit or the person in control of an alarm system shall be subject to warning, fines and suspension or loss of the permit (any alarm owned, operated, or leased by any federal, state, county or local government agency will not be subject to fines) depending on the number of false alarm notifications emitted from an alarm system within a 12-month period from July 1 through June 30.

(B) Number of false alarm notifications; action taken.

(1) For the first ~~three~~ **two** false alarm notifications, no action will be taken.

(2) The activation of ~~four~~ **three** or more false alarms within a 12-month period from July 1 through June 30, will be handled according to the following schedule:

(a) The ~~fourth and fifth~~ **third** false alarms will be billed a \$25 service charge ~~per occurrence~~ which shall be considered a bill owed by the permit holder to the city.

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

*Page 2 of 3*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

(b) The fourth false alarm will be billed a \$50 service charge which shall be considered a bill owed by the permit holder to the city.

1. Each service charge incurred for the third and fourth false alarms at the premises described in the permit holder's permit shall be paid within 30 days from date of receipt thereof. Failure to make payment within 60 days from date of receipt shall result in revocation of the permit holder's permit until payment is received.

(c) The ~~sixth~~ fifth false alarm shall result in a \$100 service charge (which includes a \$25 reinstatement fee) which shall be considered a bill owed by the permit holder to the city and revocation of the permit holder's permit in the following manner:

1. The permit holder shall be given ten days advance written notification that the permit holder's permit will be revoked, the written notice shall set forth the reasons for such revocation.

2. The notice shall specify the specific date of revocation, and that any response by the Police Department will result in an assessment of \$100 to alarms that occur at the premises described in the permit after the date of revocation, in addition to any other fees incurred under this schedule.

3. Reinstatement of the permit will be made upon receipt of all fees owed to the city under this chapter and upon compliance with the following conditions:

a. After the ~~sixth~~ fifth false alarm, the alarm permit holder shall be required to have his alarm system inspected by a licensed and certified installer. Certificate of such inspection will be sent to the Police Department, and a copy of the inspection will be posted on the premises where the alarm system is maintained. The certificate will indicate the date of the inspection and the typed name and signature of the inspector.

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

*Page 3 of 4*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

b. A letter from the inspector will accompany the certificate, explaining what corrective action was taken to assure against further false alarms, either by repairing the systems, checking for proper installation and/or training the user in the proper use of the system.

(d) The ~~seventh~~ **sixth** false alarm shall result in a written notification to the permit holder that upon activation of the next false alarm, the permit holder's permit will be revoked. The ~~seventh~~ **sixth** false alarm will be billed a \$150 service charge, which shall be considered a bill owed by the permit holder to the city.

(e) The ~~eighth~~ **seventh** false alarm shall result in revocation of the permit holder's permit in the manner described in division ~~(B)(b)1~~ **(B)(c)1**. through 3. of this section, except the false alarm will be billed at ~~\$300~~ **\$200** (which includes a \$50 reinstatement fee) and shall be considered a bill owed by the permit holder to the city.

~~(f) The ninth false alarm shall result in a written notification to the permit holder that upon activation of the next false alarm the permit holder's permit will be revoked. The ninth~~ **eighth** false alarm will be billed a \$350 service charge, which shall be considered a bill owed by the permit holder to the city.

**(g) The ninth false alarm shall result in a written notification to the permit holder that upon activation of the next false alarm the permit holder's permit will be revoked. The ninth false alarm will be billed a \$400 service charge, which shall be considered a bill owed by the permit holder to the city.**

(h) The tenth false alarm and each subsequent false alarm, the permit holder's permit shall be revoked in the manner described in division **(B)(c)1**. through 3. of this section and also that an inspection of the premises shall be conducted by a representative of the Police Department, along with a representative of the permit holder's alarm company and a representative of the permit holder. The tenth false alarm and each subsequent false alarm will be billed a \$500 service charge, which shall be considered a bill owed by the permit holder to the city.

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending Chapter 93 Alarms of the Code of Ordinances of the City of Manchester by increasing the annual Alarm permit renewal fee and restructuring the false alarm fee schedule.”

*Page 4 of 4*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

(C) Any person who operates a newly installed system will not be subject to false alarm notifications action during the 30 days following the system completion provided a permit application is received by the Chief. The completion date shall be certified by a person where the system is professionally installed, or the date of the purchase receipt for self-installed systems.

(D) Any person operating a nonpermitted alarm system will be subject to a citation and assessment of a \$100 fee for each alarm without benefit of the notifications provided for in this section. Subsequent submittal of an alarm permit application shall have all previously received alarms counted in accumulating the five notification total.

(E) Alarm activations, caused by actual criminal offense or with evidence of a criminal attempt, shall not be counted, nor false alarm notifications accumulated.

II. These Ordinances shall take effect upon passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Section 111.45 Amusement Device License and Fees of the Code of Ordinances of the City of Manchester by increasing the license fee associated with each so called ‘video poker’ machine or ‘slot’ machine.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman O’Neil, duly seconded by Alderman Lopez, the report of the Committee was accepted and its recommendations adopted.**



City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that Ordinance Amendment:

“Amending Section 111.45 Amusement Device License and Fees of the Code of Ordinances of the City of Manchester by increasing the license fee associated with each so called ‘video poker’ machine or ‘slot’ machine.”

ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

*(Aldermen Lopez, O'Neil and Corriveau voted yea, Alderman Osborne voted nay and Alderman DeVries was absent)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O'Neil, duly seconded by Alderman Lopez, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

City of Manchester  
New Hampshire

*In the year Two Thousand and Ten*

AN ORDINANCE

“Amending Section 111.45 Amusement Device License and Fees of the Code of Ordinances of the City of Manchester by increasing the license fee associated with each so called ‘video poker’ machine or ‘slot’ machine.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by deleting language as stricken (-----) and inserting new as bolded (bold). Sections of the following chapters that remain unchanged, appear in regular type.

§ 111.45 AMUSEMENT DEVICE LICENSE AND FEES.

(C) Any person applying for an initial amusement device license or renewing an amusement device license shall, prior to receipt of same, pay a license fee for each device used, played, or exhibited for use or play in accordance with the schedule set herein:

(1) For each so-called “slot” machine that, by application of the element of chance, may deliver, or entitle the person playing or operating the machine to receive premiums or tokens; or an amusement device that displays a poker hand or delivers a ticket with a poker hand symbolized on it that may entitle the player to a prize if the poker hand displayed by the machine or symbolized on the ticket constitutes a winning hand; or an amusement device that, even though it does not dispense prizes or tokens, has the features and characteristics of a gaming device that upon insertion of multiple coins changes the format and/or outcome of the game, the license fee is ~~\$1,500~~ **\$2,000**.

- II. This Ordinance shall take effect upon passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendments

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the establishment of new fees.”

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the increase of certain fees.”

“Amending Chapter 155 Zoning Code, Subsection 155.02 of the Code of Ordinances, and providing for the increase of certain fees.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

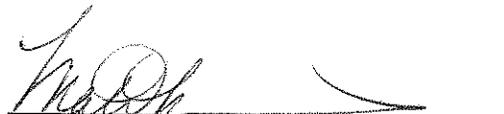
*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman Shaw, duly seconded by Alderman Greazzo, the report of the Committee was accepted and its recommendations adopted.**



City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that Ordinance Amendments:

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the establishment of new fees.”

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the increase of certain fees.”

“Amending Chapter 155 Zoning Code, Subsection 155.02 of the Code of Ordinances, and providing for the increase of certain fees.”

ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

*(Unanimous vote with the exception of Alderman DeVries who was absent)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 24, 2010 on a motion of Alderman Lopez, duly seconded by Alderman Shea, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk



**CITY OF MANCHESTER**  
**PLANNING AND COMMUNITY DEVELOPMENT**

Planning and Land Use Management  
Building Regulations  
Community Improvement Program  
Zoning Board of Adjustment

Leon L. LaFreniere, AICP  
Director

Pamela H. Goucher, AICP  
Deputy Director - Planning & Zoning

Matthew M. Sink  
Deputy Director - Building Regulations

To: Ald. Mike Lopez, Chairman  
Committee on Administration/Information Systems

From: Leon L. LaFreniere, AICP *LLF*  
Planning and Community Development Director

Date: March 19, 2010

Subject: Proposed Revenue Enhancements

Attached please find ordinance changes reflecting the proposed revenue enhancements which were discussed at the Special Committee meeting on March 9, 2010.

Please note that we have provided two scenarios for changes to the fees charged for variances, special exceptions, administrative appeals and equitable waivers.

I will be available to discuss these ordinances at your next meeting.

8-19

City of Manchester  
New Hampshire

In the year Two Thousand and Ten

AN ORDINANCE

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the establishment of new fees.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Appendix A of the Subdivision and Site Plan Regulations is hereby amended as follows: (Note: old text shown as struck-through, new text shown italicized.)

The following fees are hereby established:

**Subdivision and Site Plan Regulations**

*Application Fee - \$25.00*  
*Conditional Use Permit - \$150*  
*Mergers - \$75*

II. This Ordinance shall take effect upon its passage.

City of Manchester  
New Hampshire

*In the year Two Thousand and Ten*

AN ORDINANCE

“Amending Appendix A of the Subdivision and Site Plan Regulations of the City of Manchester providing for the increase of certain fees.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

**I. Appendix A of the Subdivision and Site Plan Regulations is hereby amended as follows:**  
(Note: old text shown as struck-through, new text shown italicized.)

Subdivisions/lot line adjustments – base fee of ~~\$200~~ *\$250* plus ~~\$75~~ *\$100* per new lot ;  
Site Plans/Planned developments – base fee of ~~\$200~~ *\$250* plus ~~\$75~~ *\$100* per residential dwelling  
or ~~\$75~~ *\$100* per 1,000 SF new gross floor area;

**II. This Ordinance shall take effect upon its passage.**

City of Manchester  
New Hampshire

*In the year Two Thousand and Ten*

AN ORDINANCE

“Amending Chapter 155 Zoning Code, Subsection 155.02 of the Code of Ordinances, and providing for the increase of certain fees.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Chapter 155, Subsection 155.02 of the City of Manchester Code of Ordinances is hereby amended as follows: (Note: old text shown as struck-through, new text shown italicized.)

Chapter 155 Zoning Code

All other variances, special exceptions, administrative appeals, equitable waivers - ~~\$150~~ *\$200*;

II. This Ordinance shall take effect upon its passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Section 70.78 to increase the penalty for parking within 15 feet of a fire hydrant.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman DeVries, duly seconded by Alderman Shaw, the report of the Committee was accepted and its recommendations adopted.



City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Public Safety, Health and Traffic respectfully recommends, after due and careful consideration, that Ordinance Amendment:

“Amending Section 70.78 to increase the penalty for parking within 15 feet of a fire hydrant.”

ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held February 2, 2010 on a motion of Alderman Osborne, duly seconded by Alderman Long, the report of the Committee was accepted and its recommendations adopted.



City Clerk

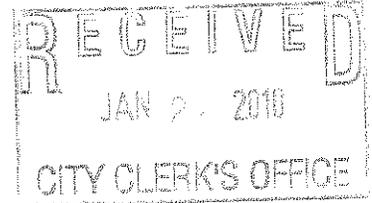
**CITY OF MANCHESTER**  
**PARKING DIVISION**



Brandy Stanley  
Parking Manager  
bstanley@manchesternh.gov

January 25, 2010

Chairman Jim Roy  
Committee on Public Safety, Health & Traffic  
One City Hall Plaza  
Manchester, NH 03101



Re: Correction to section 70.78: penalty for parking in front of a fire hydrant

Dear Chairman Roy:

Last month, the Committee and the Board of Mayor and Aldermen reinstated the penalty for parking in front of a fire hydrant, previously passed in December 2007.

When I received the official report from the City Clerk's office, I reviewed the submission I sent to the traffic committee and saw that I put the incorrect late fee in the fee table. The fee after 30 days should have been \$100 rather than the original fine of \$75.

Please accept my apology for the oversight, and I have attached the fee table again, reflecting the correct fees.

I thank you in advance for your consideration.

Sincerely,

Brandy Stanley  
Parking Manager  
City of Manchester

CC: Bill Sanders

8-25

# City of Manchester New Hampshire

*In the year Two Thousand and*

## AN ORDINANCE

"Amending §70.78 to increase the penalty for parking within 15 feet of a fire hydrant."

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Amend the Code of Ordinances by inserting new language as bolded (**bold**), and deleting existing language as ~~struckthrough~~. Portions of the following sections that remain unchanged appear in regular type.

§ 70.78 PENALTY

(A) Each owner or operator of a vehicle found in violation of any provision of Chapter 70 may pay in person or by mail to the Ordinance Violations Bureau the penalty for each violation pursuant to the following table:

VIOLATION	BASIC PENALTY	INCREASED PENALTY (After 30 days from the notice of violation)	INCREASED PENALTY (After 60 days from the notice of violation)
Expired Parking Meter	\$10	\$20	\$24
Overtime Parking-Meter	\$15	\$30	\$36
Permit Parking Only	\$15	\$30	\$36
Occupying more than one parking stall	\$15	\$30	\$36
Overtime Parking- No Meter	\$30	\$60	\$72
No Parking Zone	\$50	\$75	\$90
No Parking Tow Zone	\$50	\$75	\$90
Fire Lane	\$50	\$75	\$90
Parking Within 15 Feet of Fire Hydrant	\$75	<del>\$75</del> <b>\$100</b>	\$120
Parking Within 5 Feet of Private Driveway	\$50	\$75	\$90
Handicapped Parking Space-Access Aisle	\$100	\$200	\$240
Handicapped Zone	\$250	\$300	\$360
Failure to display pay & display receipt	\$10	\$20	\$24
Commercial Vehicle Prohibited Overnight Parking	\$50	\$100	\$120

(B) Any violation of Chapter 70 not identified elsewhere in the code shall be issued pursuant to Section 38.06(B) of this code.

II. This ordinance shall take effect upon passage.

8-26

# City of Manchester New Hampshire

*In the year Two Thousand and*

## AN ORDINANCE

“Amending §70.78 to increase the penalty for parking within 15 feet of a fire hydrant.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

I. Amend the Code of Ordinances by inserting new language as bolded (**bold**), and deleting existing language as ~~struck through~~. Portions of the following sections that remain unchanged appear in regular type.

§ 70.78 PENALTY

(A) Each owner or operator of a vehicle found in violation of any provision of Chapter 70 may pay in person or by mail to the Ordinance Violations Bureau the penalty for each violation pursuant to the following table:

VIOLATION	BASIC PENALTY	INCREASED PENALTY (After 30 days from the notice of violation)	INCREASED PENALTY (After 60 days from the notice of violation)
Expired Parking Meter	\$10	\$20	\$24
Overtime Parking-Meter	\$15	\$30	\$36
Permit Parking Only	\$15	\$30	\$36
Occupying more than one parking stall	\$15	\$30	\$36
Overtime Parking- No Meter	\$30	\$60	\$72
No Parking Zone	\$50	\$75	\$90
No Parking Tow Zone	\$50	\$75	\$90
Fire Lane	\$50	\$75	\$90
Parking Within 15 Feet of Fire Hydrant	\$75	<del>\$75</del> <b>\$100</b>	\$120
Parking Within 5 Feet of Private Driveway	\$50	\$75	\$90
Handicapped Parking Space-Access Aisle	\$100	\$200	\$240
Handicapped Zone	\$250	\$300	\$360
Failure to display pay & display receipt	\$10	\$20	\$24
Commercial Vehicle Prohibited Overnight Parking	\$50	\$100	\$120

(B) Any violation of Chapter 70 not identified elsewhere in the code shall be issued pursuant to Section 38.06(B) of this code.

II. This ordinance shall take effect upon passage.

8-27

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Chapter 70 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by amending Section 70.36 Stopping, Standing and Parking by adding Section (G) Parking Regulations Compact Part of City”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman Shaw, duly seconded by Alderman DeVries, the report of the Committee was accepted and its recommendations adopted.**



City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Public Safety, Health and Traffic respectfully recommends, after due and careful consideration, that Ordinance amendment:

“Amending Chapter 70 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by amending Section 70.36 Stopping, Standing and Parking by adding Section (G) Parking Regulations Compact Part of City”

be approved.

The Committee further notes that the Parking Manager will work with the Fire Department on existing and future parking spaces which are closer to fire hydrants than 15 feet.

*(Unanimous vote)*

Respectfully submitted,



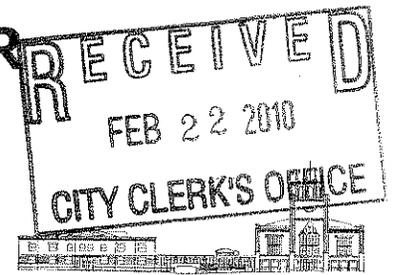
Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O'Neil, duly seconded by Alderman Arnold, the report of the Committee was accepted and its recommendations adopted.

  
City Clerk



**CITY OF MANCHESTER**  
**PARKING DIVISION**



Brandy Stanley  
Parking Manager  
bstanley@manchesternh.gov

February 22, 2010

Chairman Jim Roy  
Committee on Public Safety, Health & Traffic  
One City Hall Plaza  
Manchester, NH 03101

Re: Parking Regulations – Compact Part of the City

Dear Chairman Roy:

Attached is a proposed change for section 70.36 of the city's code of ordinances. There are several places throughout the downtown area (the compact part of the city) where parking spaces are striped and marked closer to fire hydrants, intersections, etc. than what is allowed in section 76.36 and state RSA 265:69. However, RSA 265:70 specifies that 265:69 shall not supersede local ordinances adopted to regulate parking in the compact part of the city.

In other words, state RSA 265.70 allows the city to establish parking spaces closer to fire hydrants than 15 feet, closer to an intersection than 30 feet, etc. in the compact part of the city. While the city has done this in several places downtown, section 70.36 does not include provision for exceptions.

The proposed revision allows the city to establish parking spaces within this provision and makes legitimate those spaces that have already been signed and striped.

Please let me know if you have any questions.

Sincerely,

Brandy Stanley  
Parking Manager  
City of Manchester

CC: Bill Sanders

# TITLE XXI MOTOR VEHICLES

## CHAPTER 265 RULES OF THE ROAD

### Stopping, Standing or Parking

#### Section 265:69

**265:69 Stopping, Standing or Parking Prohibited in Specified Places.** – Except when necessary to avoid conflict with other traffic, or in compliance with law or the directions of a police officer or official traffic control device, no person, except a person driving an emergency vehicle, shall:

I. Stop, stand or park a vehicle:

- (a) On the roadway side of any vehicle stopped or parked at the edge or curb of a street;
- (b) On a sidewalk;
- (c) Within an intersection;
- (d) On a crosswalk;
- (e) Between a safety zone and the adjacent curb or within 30 feet of points on the curb immediately opposite the ends of a safety zone;
- (f) Alongside or opposite any street excavation or obstruction when stopping, standing or parking would obstruct traffic;
- (g) Upon any bridge or other elevated structure upon a way or within a highway tunnel;
- (h) On any railroad tracks;
- (i) At any place where official signs prohibit stopping;
- (j) In any parking place, whether on public or private property, specially designated for a person with a walking disability by means of a sign as required by RSA 265:73-a stating that the space is reserved for a person with a walking disability or displaying the international accessibility symbol, unless that person has a special plate or placard issued or recognized pursuant to RSA 261:86 or RSA 261:88, and the person who qualifies for the plate or placard is being transported to or from the parking place. Notwithstanding the provisions of title LXII or any other provision of law, a person who violates the provisions of this subparagraph shall be fined a minimum of \$250;
- (k) On any controlled access highway;
- (l) In the area between roadways of a divided highway, including crossovers;
- (m) In or overlapping into any access aisle. Notwithstanding the provisions of title LXII or any other provision of law, a person who violates the provisions of this subparagraph shall be fined a minimum of \$50 for a first offense and a minimum of \$100 for each subsequent offense.

II. Stand or park a vehicle, whether occupied or not, except momentarily to pick up or discharge a passenger or passengers:

- (a) In front of a public or private driveway;
- (b) Within 15 feet of a fire hydrant;
- (c) Within 20 feet of a crosswalk at an intersection;
- (d) Within 30 feet upon the approach to any flashing signal, stop sign, or traffic control signal located at the side of a roadway;
- (e) Within 20 feet of the driveway entrance to any fire station and on the side of a street opposite the entrance to any fire station within 75 feet of said entrance when properly signposted;
- (f) At any place where official signs prohibit standing.

III. Park a vehicle, whether occupied or not, except temporarily for the purpose of and while actually engaged in loading or unloading merchandise or passengers:

(a) Within 50 feet of the nearest rail of a railroad crossing;

(b) At any place where official signs prohibit parking. No person shall move a vehicle not lawfully under his control into any such prohibited area or away from a curb such a distance as is unlawful.

Source. RSA 262-A:71. 1963, 330:1. 1981, 146:1; 284:2, 3; 479:43, 44. 1988, 65:3. 2003, 71:2, eff. Jan. 1, 2004.

# TITLE XXI MOTOR VEHICLES

## CHAPTER 265 RULES OF THE ROAD

### Stopping, Standing or Parking

#### Section 265:70

**265:70 Local Ordinances Not Superseded.** – The provisions of RSA 265:69 shall not supersede the provisions of any local ordinance which has been adopted to regulate parking in restricted areas in the compact part of any city or town.

Source. RSA 262-A:71-a. 1971, 127:1. 1981, 146:1, eff. Jan. 1, 1982.

City of Manchester  
New Hampshire

*In the year Two Thousand and Ten*

AN ORDINANCE

“Amending Chapter 70 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by amending Section 70.36 Stopping, Standing and Parking by adding Section (G) Parking Regulations Compact Park of City.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by inserting new language as bolded (**bold**) and deleting existing language as ~~struckthrough~~. Portions of the following sections that remain unchanged appear in regular type.

§ 70.36 STOPPING, STANDING, OR PARKING PROHIBITED.

**(G) Parking Regulations – Compact Part of the City of Manchester**

**1. Exemptions to the above regulations are allowed in the compact part of the city if the parking spaces are clearly signed and the pavement is marked appropriately.**

- II. These ordinances shall take effect upon their passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Chapter 70.55 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by establishing (G) Use of residential parking permits and adding a sentence to section (1) and a new section (4) for parking regulations compact part of the city.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman Arnold, duly seconded by Alderman DeVries, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

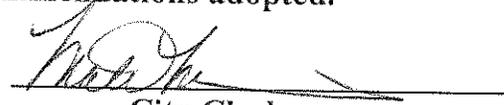
The Committee on Public Safety, Health and Traffic respectfully recommends, after due and careful consideration, that a communication from the Parking Division submitting a proposed ordinance amendment prohibiting the use of residential parking permits in parking lots or any time zone of one hour or less has been approved.

*(Unanimous vote)*

Respectfully submitted,

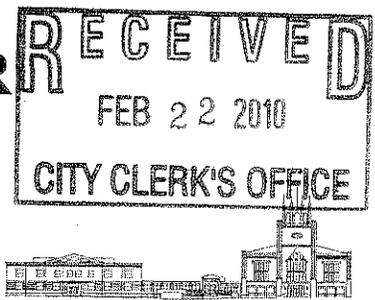
  
Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O'Neil, duly seconded by Alderman Arnold, the report of the Committee was accepted and its recommendations adopted.

  
City Clerk



**CITY OF MANCHESTER**  
**PARKING DIVISION**



Brandy Stanley  
Parking Manager  
bstanley@manchesternh.gov

February 22, 2010

Chairman Jim Roy  
Committee on Public Safety, Health & Traffic  
One City Hall Plaza  
Manchester, NH 03101

Re: Residential Permit Parking

Dear Chairman Roy:

Attached is a proposed change for section 70.55 of the city's code of ordinances dealing with residential permit parking. The City of Manchester has always had a policy stating that residential permits are not valid in parking lots or in any time zone of 1 hour or less, and this policy is routinely distributed with every residential permit issued.

Recently, this policy has been challenged by a permit holder and inserting these terms into the residential parking ordinance will make the policy enforceable. For example, there are several 15 minute spaces on Mechanic Street that are ordained to accommodate the YMCA and several tenants in the Brady Sullivan Plaza building, such as the post office and restaurant take-out patrons. Similarly, the spaces outside City Hall are ordained for 1 hour parking on City Business.

If the ordinance remains as it is without the proposed changes, residential permit holders are eligible to park in these spaces without being subject to the posted time limits.

Sincerely,

Brandy Stanley  
Parking Manager  
City of Manchester

CC: Bill Sanders

8-37

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending Chapter 70.55 Motor Vehicles and Traffic of the Code of Ordinances of the City of Manchester by establishing (G) Use of residential parking permits and adding a sentence to section (1) and a new section (4) for parking regulations compact part of city.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by deleting language as stricken (-----) and inserting new as bolded (bold). Sections of the following chapters that remain unchanged, appear in regular type.

### § 70.55 RESIDENTIAL PERMIT PARKING.

(G) Use of residential parking permits.

(1) A residential parking permit shall not authorize the holder thereof to stand or park a motor vehicle in such places or during such times as stopping, standing, or parking of motor vehicles is prohibited or set aside for specified types of vehicles, nor exempt the holder from the observance of any traffic regulations other than a parking time limitation within a residential permit parking zone. **A residential parking permit shall not authorize the holder to park in any time zone of one hour or less.**

(2) A parking permit shall be valid only in the residential parking permit area for which it is issued.

(3) No person shall furnish any false information to the city in connection with the obtaining of any permit authorized hereunder. Any permit issued upon such false information or attached to a different vehicle shall be null and void.

(4) **A residential parking permit shall be used only for on-street parking, and is not authorized for use in city parking lots.**

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal Tanning and Granite Street Lots.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman Roy, duly seconded by Alderman DeVries, the report of the Committee was accepted and its recommendations adopted.**



City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Public Safety, Health and Traffic respectfully recommends, after due and careful consideration, that a communication from the Parking Division submitting a proposed Ordinance amendment establishing a City Hall Parking Lot comprised of seven spaces off of Stark Street and three off of Hampshire Lane and removing the Seal Tanning and Granite Street Lots has been approved.

*(Unanimous vote)*

Respectfully submitted,

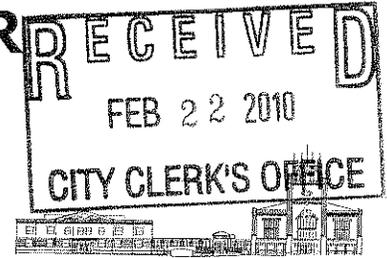
  
Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held March 16, 2010 on a motion of Alderman O'Neil, duly seconded by Alderman Arnold, the report of the Committee was accepted and its recommendations adopted.

  
City Clerk



**CITY OF MANCHESTER**  
**PARKING DIVISION**



Brandy Stanley  
Parking Manager  
bstanley@manchesternh.gov

February 22, 2010

Chairman Jim Roy  
Committee on Public Safety, Health & Traffic  
One City Hall Plaza  
Manchester, NH 03101

Re: City Hall, Seal Tanning and Granite Street Parking Lots

Dear Chairman Roy:

Attached is a proposed change for section 70.54 of the city's code of ordinances dealing with parking lots. During discussions with the Mayor's Office about parking outside of city hall, it came to our attention that the 7 parking spaces just off of Stark Street behind the City Hall Annex and the 3 parking spaces off of Hampshire Lane have never been ordinances.

As a result, the existing 1 hour parking on city business signage is technically not enforceable. The attached revision to section 70.54 establishes these 10 parking spaces as the "City Hall Parking Lot" and specifies the 1 hour parking policy.

Additionally, as a matter of housekeeping, we have removed the Seal-Tanning and Granite Street parking lots, as the sale of these properties to the abutter has been finalized.

Please let me know if you have any questions.

Sincerely,

Brandy Stanley  
Parking Manager  
City of Manchester

CC: Bill Sanders

8-41

City of Manchester  
New Hampshire

In the year Two Thousand and

Ten

AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

Page 1 of 6

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

- I. Amend the Code of Ordinances by deleting language as stricken (-----) and inserting new as bolded (**bold**). Sections of the following chapters that remain unchanged appear in regular type.

§ 70.54 PERMIT PARKING IN LIEU OF COIN DEPOSIT AND PARKING DISTRICTS.

(A) The other provisions of §§ 70.76 through 70.82 of this chapter notwithstanding, vehicles may be lawfully parked in compliance with the requirements of this section, provided that the permit issued pursuant to this section is displayed by being hung from the rear view mirror or fully visible on the passenger side of the dashboard of said vehicle.

(B) In accordance with policies and procedures as are approved by the Committee on Traffic and Public Safety, the Parking Manager or his/her designee is hereby authorized to issue parking permits at monthly fees, or school semester fees under contractual arrangement, as prescribed herein. Such permits shall allow parking in lieu of the deposit of the required coin in any metered parking space unless otherwise posted or in any parking space designated by posting "Permit Parking Only" located in any of the following districts during the times prescribed:

Parking District	Monthly Permit Rate Established
8:00 a.m. to 5:30 p.m. Monday through Friday Downtown On-Street - area to include 10 hour metered spaces east of Canal Street, excluding Elm Street	\$45.00
5:30 p.m. to 10:00 p.m. Monday through Friday, and Saturday 8:00 a.m. to 10:00 p.m. Civic Center Event decal - any 10-hour meter in all districts not otherwise posted	\$35.00

8-42

# City of Manchester New Hampshire

*In the year Two Thousand and*

*Ten*

## AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

*Page 2 of 6*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

8:00 a.m. to 5:30 p.m. Monday through Friday Other Parking Lots - Hartnett Lot Middle Street Lot	\$50.00
Pearl Street Lot Pine Street Lot Canal Street Lot	
8:00 a.m. to 8:00p.m. Monday through Friday 1155 Elm Street Garage	\$75.00
<u>24 hours, 7 days per week</u> Parking Only Rines Center (1528 Elm Street) area to include the Rines Center parking lot and garage. Parking restricted to Rines Center employees and visitors only.	Rines Center
<b><u>8:00am-6:00pm Monday through Friday</u></b> <b>City Hall Parking Lot      1 Hour on City Business Only</b> <b>Area to include lot off Stark Street</b> <b>and 3 spaces off Hampshire Lane</b>	
<u>8:00 a.m. to 5:30 p.m. Monday through Friday</u> District 20	\$45.00
Area: Commercial Street both sides, bounded on the north by Canal Street and on the south by Arms Street. Dow Street both sides easterly from Commercial Street to the railroad tracks. Bedford Street east side from Kidder Street to a point 272 feet southerly.	
District 21 UHN Student rate by semester	\$45.00 \$ 25.00

8-43

City of Manchester  
New Hampshire

*In the year Two Thousand and*

*Ten*

AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

*Page 3 of 6*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

Area: Bedford Street both sides, bounded on the north by a point 272 feet south of Kidder Street and on the south by a point 855 north of Pleasant Street; Spring Street both sides bounded on the east by Bedford Street and on the west by Commercial Street; Commercial Street both sides bounded on the north by Arms Street and on the south by Waumbec Street; Arms Street, both sides bounded by Commercial Street on the east and Stark Street on the south; Stark Street both sides, bounded by Commercial Street to the east, and Mungalls Street to the west; Arms Lot, Arms extension Lot, Arms Outer Lot and Bedford Lot.

District 22

\$45.00

Area: Bedford Street both sides bounded by a point 855 feet north of Pleasant Street and Granite Street to the south; Commercial Street, both sides bounded by Waumbec Street to the north and Granite Street to the south; Phillippe Cote Street both sides bounded by Commercial Street at each end; Textile Court south side from Commercial Street to the dead end; Pleasant Street, both sides bounded by Bedford Street to the east, Commercial Street to the west; (to be added) North State Street, Mulsey Street and Payson Street.

District 23

\$45.00

Area: South Bedford Street west side bounded on the north by Depot Street and on the south to the dead-end; South Commercial Street both sides bounded on the north by Granite Street and on the south by South Bedford Street

# City of Manchester New Hampshire

*In the year Two Thousand and*

*Ten*

## AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

*Page 4 of 6*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

District 24			\$45.00
Area: Myrna lot	Per-Hour	Rate	
	0-1	\$.75	
	1-2	\$1.50	
	2-3	\$2.25	
	3-4	\$5.25	
	4-5	\$8.25	
	5-6	\$11.25	
	6-7	\$14.25	
	7-8	\$17.00	Daily Maximum

District 25 \_\_\_\_\_ \$45.00

Area: Seal-Tanning Lot

~~\_\_\_\_\_ No permit issued under the authority of this section shall be valid in any other metered space or in any other area. No permit shall be issued for a period in excess of one year. The permits authorized by this section shall not entitle the holders thereof to either priority or guaranteed parking.~~

District 26 (8am-8pm Zone)

Elm Street from West Auburn Street to Bridge Street; Kosciuszko Street; Lowell Street from Elm Street to Chestnut Street; Concord Street from Elm Street to Chestnut Street; Amherst Street from Elm Street to Chestnut Street; Hanover Street from Elm Street to Chestnut Street; Manchester Street from Elm Street to Chestnut Street; Merrimack Street from Elm Street to Chestnut Street; Central Street from Elm Street to Chestnut Street; West Auburn Street from Canal Street to Elm Street; Depot Street from Canal Street to Elm Street; Old Granite Street from Canal Street to Elm Street; West Central Street; West Merrimack Street from Canal Street to Elm Street; Franklin Street from Pleasant Street to Market Street; Middle Street from Canal Street to Franklin Street; Market Street from Canal Street to Franklin Street.

8-45

City of Manchester  
New Hampshire

*In the year Two Thousand and*

*Ten*

AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

*Page 5 of 6*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

District 27 (\$ .75 per Hour Zone)

8:00 a.m. to 8:00 p.m. Monday through Friday:

Elm Street from West Auburn Street to Bridge Street; Kosciuszko Street; Lowell Street from Elm St. to Chestnut Street; Concord Street from Elm Street to Chestnut Street; Amherst Street from Elm Street to Chestnut Street; Hanover Street from Elm Street to Chestnut Street; Manchester Street from Elm Street to Chestnut Street; Merrimack Street from Elm Street to Chestnut Street; Central Street from Elm Street to Chestnut Street; West Auburn Street from Canal Street to Elm Street; Depot Street from Canal Street to Elm Street; Old Granite Street from Canal Street to Elm Street; West Central Street; Pleasant Street from Canal Street to Elm Street; West Merrimack Street from Canal Street to Elm Street; Franklin Street from Pleasant Street to Market Street; Middle Street from Canal Street to Franklin Street; Market Street from Canal Street to Franklin Street;

8:00 a.m. to 5:30 p.m. Monday through Friday:

Stark Street from Canal Street to Elm Street; Mechanic Street from Canal Street to Elm Street; Spring Street from Canal Street to Elm Street; Pleasant Street from Canal Street to Elm Street; Plaza Drive from Spring Street to Mechanic Street.

District 28 (Arena Event Zone)

Elm Street from West Auburn Street to Valley Street; Willow Street from Cedar Street to Lake Avenue; West Auburn Street from Elm Street to Pine Street; Lake Avenue from Elm Street to Pine Street; Chestnut Street from West Auburn Street to Merrimack Street; Cedar Street from Chestnut Street to Pine Street; Spruce Street from Chestnut Street to Pine Street; Central Street from Chestnut Street to Pine Street; Pine Street from Lake Avenue to Merrimack Street.

City of Manchester  
New Hampshire

*In the year Two Thousand and*

*Ten*

AN ORDINANCE

“Amending Section 70.54 of the Code of Ordinances of the City of Manchester by establishing a City Hall Parking Lot and removing Seal-Tanning and Granite Street Lots.”

*Page 6 of 6*

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

District 29 (Stadium Event Zone)

South Bedford Street; Bedford Street from Granite Street to Middle Street; South Commercial Street; Commercial Street from Granite Street to Stark Street; Phillippe Cote Street; Pleasant Street from Commercial Street to Bedford Street; Textile Court.

District 30 .....\$45.00

~~Area: Granite Street Lot~~

II. These ordinances shall take effect upon their passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Establishing a special purchasing procedure relating to the Employee Assistance Program and substance abuse counseling for City employees.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman O’Neil, duly seconded by Alderman DeVries, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that Ordinance amendment:

“Establishing a special purchasing procedure relating to the Employee Assistance Program and substance abuse counseling for City employees.”

ought to pass and be referred to the Committee on Bills on Second Reading for technical review.

The Committee further recommends that the City Solicitor draft a contract with Tom Jordan and others for employee assistance and counseling services and return to the Board for approval.

*(Unanimous vote with the exception of Alderman DeVries who was absent)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 24, 2010 on a motion of Alderman O'Neil, duly seconded by Alderman Lopez, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk



**CITY OF MANCHESTER**  
*Board of Aldermen*

MEMORANDUM

To: Board of Mayor and Aldermen  
From: Daniel O'Neil *DPO*  
Date: March 24, 2010  
Re: Queen City Employee Assistance Program

As you may be aware, the Director of our Employee Assistance Program Tom Jordan and our Youth Counselor/Substance Abuse Evaluator Judy Cooper are both planning on retiring. Their retirements are eminent and both would like to retire by the end of June. The citizens of Manchester are very fortunate to have had both Tom and Judy as employees. Their retirements will be a significant loss to our employees, the young people of our city and the city as a whole.

Mayor Gatsas has challenged the BMA to come up with innovating and cost saving opportunities. I am very concerned about where the loss of Tom and Judy will leave us. With that said, I asked Tom to propose a program that will continue to provide a high level of community assistance to our employees and young people. Attached to this letter is the proposal. I think you will find the proposal well thought out and detailed. It will provide our citizens an opportunity to save on expenses, while retaining use of Tom and Judy's expertise and experience, along with support from other well known experts, Bob Kelley and Joe O'Sullivan. This proposal continues utilizing our great OYS Youth Outreach Worker Dan Duval to man the substance abuse hotline along with support from Tom and Judy. This maintains the current level of coverage.

I have briefed Mayor Gatsas and Chairman Lopez on the proposal and was encouraged by both to bring it forward as soon as possible. I apologize to my colleagues for not being able to speak with you sooner, but I have spent the last four days gathering background information that hopefully will be helpful in our discussions.

I do not believe we have time to attempt to hire replacements for Tom or Judy nor do I think there is a great pool of EAP/Substance Abuse talent to draw from. I also don't believe there is enough time to do an RFP for these services. I do not believe that we will find a vendor with the experience and commitment that Tom, Judy, Bob and Joe have and will provide in the future. Our EAP/substance abuse evaluations are all about quality and not about quantity.

I would like to recommend to my colleagues that we act on this proposal as soon as possible.

## QUEEN CITY EMPLOYEE ASSISTANCE PROGRAM

### Proposal

There are elements that all legitimate employee assistance programs (EAP) provide. As with all contractual services, the detailed levels of services to be provided are crucial. This includes items such as the names and credentials of the clinicians who will provide services, the guaranteed response time and the exact nature of services provided. Below are the components that our group sees as crucial.

1. Coverage: A trained and experienced EAP professional must be available twenty-four hours every day. An answering service or a weekday-only services option is token coverage. Our group guarantees that emergencies will receive an initial personal response within three (3) hours **any day**.

2. Location: The private Manchester Employee Assistance Program will maintain an office on Elm Street in Manchester. This constitutes an enormous advantage for employees who want local access and a convenient location. This promotes use of services.

3. Credentials: The four (4) individuals in our group have been substance abuse professionals for decades. They bring expertise, experience, credibility and connections. The person who contracts our group will not receive services from an inexperienced or unnamed professional. The attached resumes delineate the first hand experience and qualifications of the principals who will be providing the services. They are:

A. Thomas Jordan, MLADC: Director of the Manchester Employee Assistance Program (EAP);

B. Robert O. Kelley, MLADC, LCMHC: Current Substance Abuse Professional (SAP) for the City of Manchester.

C. Judy Cooper, MLADC: Counselor at the Manchester Office of Youth Services

D. Joseph O'Sullivan, LADC (MA): Recently retired Director of the Northstar (ComEdison) Employee Assistance Program (EAP);

4. Primary Services:

a. Substance Abuse Professional Services (evaluations; treatment/education development; completion of all DOT paperwork; three counseling/educations sessions; consultation with the City of Manchester.

- b. Crisis Intervention: Immediate response to personal, family, psychological or substance-related services. Direct services where appropriate and referrals in other cases.
  - c. Counseling/Guidance: Short-term therapy (maximum of six sessions); advice and guidance in other areas of expertise (e.g. gambling problems; family dynamics problems; dealing with substance-abusing family members; basic financial resources); direct referrals to other professionals (with whom our group already has extensive and direct experience) in other cases (e.g. legal consultation; serious financial problems; psychiatric disorders.)
  - d. Supervisor and Employee Trainings: This would include two (2) annual "Reasonable Suspicion" training sessions for all supervisors; four (4) annual DOT policy and procedures training for employees of the City of Manchester.
  - e. Supervisor Consultation: When confronted with a substance-related issue or any other work-related problem, supervisors could call as many times as needed for information on either DOT standards and procedures or City of Manchester policy and procedures.
5. Protections: The following will be provided as components of the contract:
- a. Credibility: Supervisors and employees know the professionals involved and as a result are far more likely to use the services.
  - b. Confidentiality/privacy: Every principal has worked for year in positions that have been governed by 42 CFR Park Two (federal Confidentiality Alcohol and Drugs.)
  - c. Accountability: The City of Manchester will not be dealing with a corporation. It knows all the principals in our group and has had extensive past contracts. An EAP is only as effective as its professionals. You will know exactly who to contact before, during and after any event.
6. Additional Services: Our group will provide the basic form and literature:
- a. Brochures and business cards
  - b. EAP posters, videos and applicable newsletters
  - c. Referral lists (to credible and known local professionals)
  - d. DOT policy and procedures training and interpretation
  - e. Personnel Policy manual and form development
  - f. Indemnification of liability for the City of Manchester
  - g. EAP/DOT education and information services
  - h. Annual utilization summary (standard EAP format)

## RANGE AND SPECIFICATION OF EAP SERVICES

1. Private and Confidential Office Space located on Elm Street in Manchester
2. Telephone coverage every day – 24 hours each day
3. Commitment to an immediate response to every call within three hours (maximum)
4. Immediate consultation with employees by the appropriate licensed EAP professional (youth and family issues; substance-related problems; mental health intervention) initially by telephone and then by establishing an actual appointment within 72 hours
5. Three experienced, well-known and licensed clinicians to personally meeting with employees
6. Adolescent evaluations and counseling services (at least six sessions) from Judy Cooper, who has done so for the Office of Youth Services for the past 17 years
7. Substance evaluations and counseling services (at least six sessions) from Thomas Jordan, who has done so for the City of Manchester EAP for the past 21 years
8. Substance evaluations, mental health counseling (at least six sessions), Substance abuse Professional services (e.g. supervisory/employee training; consultation; SAP evaluations) from Robert Kelley, who has done the latter for the City of Manchester EAP for the past ten year.
9. Coverage and response by EAP Partners on a rotating basis
10. EAP orientation, training and management from Joseph O’Sullivan, who has provided these services to Public Service Company of New Hampshire and Northstar/ComEdison
11. Unlimited telephone or personal consultation with the Department of Human Resources, department supervisors and managers, union representatives
12. Promotion of the EAP service by: educational forums; posters in schools, departments and union offices; specialized information sessions
13. Crisis response services (e.g. critical incident debriefing services)
14. Employee orientation sessions - three annually
15. Supervisory training sessions (e.g. DOT Reasonable Suspicion training) – three annually

EAP BUDGET DESCRIPTION  
Services – Personnel

The following is a summary of the services and the EAP program individuals who will provide these services for the upcoming year:

1. Telephone Coverage – 24/7 EAP Partners
2. Adolescent Evaluation and Counseling Services (Judy Cooper)
3. EAP Counseling, Consultation and Referral (Tom Jordan)
4. SAP and Mental Health Counseling Services (Robert Kelley)
5. Employee and Supervisory Consultation and Presentations (Joseph O'Sullivan)
6. Overhead (Office Space; telephone; EAP materials)

## EAP Cost Estimate

	<b>Total</b>	<b>General Fund Portion</b>
Salaries	\$146,99	\$114,121
Medical Benefits	\$23,376	\$17,532
Social Security	\$11,245	\$8,730
City Pension	\$26,606	\$20,655
Sick Days	\$8,480	\$6,583
<b>Total Cost</b>	<b>\$216,278.89</b>	<b>\$167,621</b>
Rent		\$9,500
SAP Robert Kelley		\$5,000
MFD/Local 856 EAP		\$8,000
Telephone EAP		\$2,100
<b>Total</b>		<b>\$192,221</b>

### **EAP 2009 Information**

517 Phone calls

320 Cases opened

125 of cases opened were internal counseling

195 of cases opened were covered by health insurance

75 Youth Evaluation Cases

*City of Manchester  
New Hampshire*

*In the year Two Thousand and Ten*

AN ORDINANCE

“Establishing a special purchasing procedure relating to the Employee Assistance Program and substance abuse counseling for City employees.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

That notwithstanding the provisions of the Procurement Code (Ordinance Chapter 39) or any other ordinance within the Code of Ordinances of the City of Manchester, the City may enter into an agreement with Tom Jordan and others to provide an Employee Assistance Program and substance abuse counseling for three years.

This ordinance shall take effect upon passage.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending Chapter 35 of the Code of Ordinances by inserting a new section 35.037, Roadway Improvement Reserve Account.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

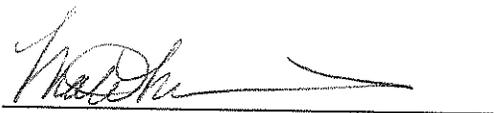
*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman DeVries, duly seconded by Alderman Shaw, the report of the Committee was accepted and its recommendations adopted.**



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City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that the proposed Ordinance from the City Solicitor creating a special revenue reserve account for the excavation fee program be approved and referred to the Committee on Bills on Second Reading for technical review.

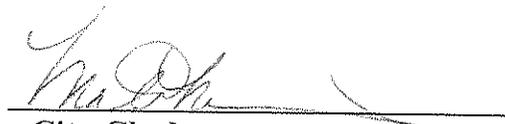
*(Unanimous vote)*

Respectfully submitted,



Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held March 2, 2010 on a motion of Alderman Lopez, duly seconded by Alderman Roy, the report of the Committee was accepted and its recommendations adopted.**



City Clerk

**DRAFT**

**ROADWAY IMPROVEMENT RESERVE ACCOUNT**

- (A) There is hereby established a Roadway Improvement Reserve Account into which all fees generated from the Roadway Degradation Fee shall be deposited. The Finance Officer shall record earnings realized from the investment of the balance in the account.
- (B) The Board of Mayor and Aldermen may appropriate the balance or a portion of the balance in the account during the annual budget for the purpose of roadway improvements. Roadway improvements shall include but not be limited to expenses associated with reconstruction, repaving, sidewalk construction and repair.
- (C) No available balance in the Roadway Improvement Reserve Account shall be utilized for any purpose other than those authorized herein without the specific approval of two-thirds of the Aldermen-Elect.

City of Manchester  
New Hampshire

*In the year Two Thousand and ten*

AN ORDINANCE

An Ordinance amending Chapter 35 of the Code of Ordinances  
by inserting a new section 35.037, Roadway Improvement Reserve Account.

BE IT ORDAINED, By the Board of Mayor and Alderman of the City of Manchester,  
as follows:

35.037 Roadway Improvement Reserve Account.

- (A) There is hereby established a Roadway Improvement Reserve Account into which all fees generated from the Roadway Degradation Fee shall be deposited. The Finance Officer shall record earnings realized from the investment of the balance in the account.
- (B) The Board of Mayor and Aldermen may appropriate the balance or a portion of the balance in the account during the annual budget for the purpose of roadway improvements. Roadway improvements shall include but not be limited to expenses associated with reconstruction, repaving, sidewalk construction and repair.
- (C) No available balance in the Roadway Improvement Reserve Account shall be utilized for any purpose other than those authorized herein without the specific approval of two-thirds of the Aldermen-Elect.

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Bills on Second Reading respectfully recommends, after due and careful consideration that Ordinance Amendment:

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding the 2009 edition of the International Existing Building Code as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

ought to pass and be referred to the Committee on Accounts, Enrollment & Revenue Administration.

*(Unanimous vote)*

Respectfully submitted,

  
Clerk of Committee

**At a meeting of the Board of Mayor and Aldermen held April 6, 2010 on a motion of Alderman DeVries, duly seconded by Alderman Shaw, the report of the Committee was accepted and its recommendations adopted.**

  
City Clerk

**To the Board of Mayor and Aldermen of the City of Manchester:**

The Committee on Administration/Information Systems respectfully recommends, after due and careful consideration, that the proposed Building Code Ordinance Amendment:

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding the 2009 edition of the International Existing Building Code as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

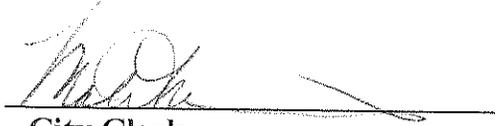
be referred to a public hearing.

*(Unanimous vote)*

Respectfully submitted,

  
Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held March 2, 2010 on a motion of Alderman Lopez, duly seconded by Alderman Roy, the report of the Committee was accepted and its recommendations adopted.

  
City Clerk



**CITY OF MANCHESTER**  
**PLANNING AND COMMUNITY DEVELOPMENT**

Planning & Land Use Management  
Building Regulations  
Community Improvement Program  
Zoning Board of Adjustment

Leon L. LaFreniere, AICP  
Director

Pamela H. Goucher, AICP  
Deputy Director Planning & Zoning

Matthew M. Sink  
Deputy Director Building Regulations

**MEMORANDUM**

**To:** Honorable Board of Mayor and Aldermen

**Date:** January 25, 2010

**From:** Leon L. LaFreniere, AICP *LLF*  
Director of Planning and Community Development

**In Board of Mayor and Aldermen**

**Date: 2/2/10**

**On motion of Ald. O'Neil**

**Seconded by Ald. Roy**

**Voted to refer to the Committee on**

**Administration/Information Systems.**

*Matthew M. Sink*  
City Clerk

**Subject:** Proposed Building Code amendment

---

Attached is a proposed ordinance amendment adopting the 2009 edition of the International Existing Building Code as part of the group of model codes enforced by the City when existing buildings are proposed to be altered or rehabilitated.

It is not intended to replace any existing codes but to augment them in an effort to provide options to building owners, their tenants or developers looking to invest in and upgrade their properties while spurring economic development and encouraging the re-use of otherwise under or un-used buildings.

At the advisement of the Mayor, I respectfully request that this proposal be forwarded to the Committee on Administration for review.

# City of Manchester New Hampshire

In the year Two Thousand and Ten

## AN ORDINANCE

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding *the 2009 edition of the International Existing Building Code* as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

**Note:** Deletions noted or shown as ~~struck-through~~; new text shown *italicized*.

**SECTION 1.** The following sections are hereby revised as follows:

Amend the opening paragraph to read as follows:

Repealing the 1987 BOCA National Building Code as adopted in Section 151.01 of the City of Manchester Code of Ordinances, and adopting the 2000 editions of the International Building Code, International Mechanical Code and the International Fuel Gas Code, *the 2009 edition of the International Existing Building Code*, as well as the 1999 edition of The National Electric Code and the 1993 edition of the BOCA Plumbing Code; establishing minimum regulations governing buildings and structures; and establishing fees for the issuance of permits and certificates for the construction and occupancy of buildings and structures.

### CHAPTER 34 EXISTING STRUCTURES.

Amend section 3401.3 as follows:

**3401.3 Compliance with other codes.** Alterations, repairs, additions, *relocation*, and changes of occupancy to existing structures shall comply with the provisions for alterations, repairs, additions, *relocation*, and changes of occupancy in the *International Existing Building Code*, *2009 Edition*, International Fire Code 2000 Edition, International Fuel Gas Code, 2000 Edition, BOCA National Plumbing Code, 1993 Edition, International Mechanical Code, 2000 Edition.

**SECTION 2.** The following amendments shall be made part of the International Existing Building Code:

### *INTERNATIONAL EXISTING BUILDING CODE, 2009 EDITION*

**101.1 Title.** These regulations shall be known as the Existing Building Code of the *City of Manchester, New Hampshire*, hereinafter referred to as “this code”.

**101.4.2 Buildings previously occupied.** The legal occupancy of any building existing on the date of adoption of this code shall be permitted to continue without change, except as is specifically covered in this code, the International Fire Code, ~~or the International Property Maintenance Code~~; or as is deemed necessary by the code official for the general safety and welfare of the occupants and the public.

# City of Manchester New Hampshire

In the year Two Thousand and Ten

## AN ORDINANCE

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding the 2009 edition of the International Existing Building Code as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

**102.4 Referenced codes and standards.** The codes and standards referenced in this code shall be considered part of the requirements of this code to the prescribed extent of each such reference. ~~Where differences occur between provisions of this code and referenced codes and standards, the provisions of this code shall govern.~~

**103.1 Creation of enforcement agency.** ~~The Department of Building Safety Planning and Community Development Department is hereby created~~ the enforcement agency of this code, and the official in charge thereof shall be known as the code official.

**104.10 Modifications.** Wherever there are practical difficulties involved in carrying out the provision of this code, the code official shall have the authority to grant modifications for individual cases upon application of the owner or owner’s representative, provided the code official shall first find that special individual reason makes the strict letter of this code impractical and the modification is in compliance with the intent and purpose of this code, and that such modification does not lessen health, accessibility, life and fire safety, or structural requirements. The details of action granting modifications shall be recorded and entered in the files of the ~~Department of Building Safety Planning and Community Development Department.~~

**104.10.1 Flood hazard areas.** For existing buildings located in flood hazard areas for which repairs, alterations and additions constitute substantial improvement, the code official shall not grant modifications to provisions related to flood resistance unless ~~a determination is made that:~~ in compliance with Section 7.03 of the Zoning Ordinance of the City of Manchester.

**Note:** Delete remainder of section.

**105.2 Work exempt from permit.** ~~Exemptions from permit requirements of this code shall not be deemed to grant authorization for any work to be in any manner in violation of the provisions of this code or other laws or ordinances of this jurisdiction. Permits shall not be required for the following: shall comply with Section 105.2 of the Building Code of the City of Manchester.~~

**Note:** Delete remainder of section

**105.3 Application for permit.** To obtain a permit, the applicant shall first file an application therefore in writing on a form furnished by the ~~Department of Building Safety~~ for that purpose. Such application shall:

1. Identify and describe the work in accordance with Chapter 3 to be covered by the permit for which application is made.
2. Describe the land on which the proposed work is to be done by legal description, street address, or similar description that will readily identify and definitely locate the proposed building or work.
3. Indicate the use and occupancy for which the proposed work is intended.

# City of Manchester New Hampshire

*In the year Two Thousand and Ten*

## AN ORDINANCE

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding *the 2009 edition of the International Existing Building Code* as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

4. Be accompanied by construction documents and other information as required in Section 106.3.
5. State the valuation of the proposed work.
6. Be signed by the applicant or the applicant’s authorized agent.
7. Give such other data and information as required by the code official.

**109.3.7 Other inspections.** In addition to the inspections specified above, the code official is authorized to make or require other inspections of any construction work to ascertain compliance with the provisions of this code and other laws. ~~that are enforced by the Department of Building Safety.~~

**110.2 Certificate issued.** After the code official inspects the building and finds no violations of the provisions of this code or other laws. ~~that are enforced by the Department of Building Safety,~~ the code official shall issue a certificate of occupancy that shall contain the following:

1. The building permit number .
2. The address of the structure .
3. The name and address of the owner.
4. A description of that portion of the structure for which the certificate is issued.
5. A statement that the described portion of the structure has been inspected for compliance with the requirements of this code for the occupancy and division of occupancy and the use for which the proposed occupancy is classified.
6. The name of the code official.
7. The edition of the code under which the permit was issued.
8. The use and occupancy in accordance with the provisions of the International Building Code.
9. The type of construction as defined in the International Building Code.
10. The design occupant load and any impact the alteration has on the design occupant load of the area not within the scope of the work.
11. If fire protection systems are provided, whether the fire protection systems are required.
12. Any special stipulations and conditions of the building permit.

# City of Manchester New Hampshire

In the year Two Thousand and Ten

## AN ORDINANCE

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding the 2009 edition of the International Existing Building Code as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

### Section 302 ADDITIONS

**302.2 Flood hazard areas.** For building and structures in flood hazard areas established in Section 7.03 of the City of Manchester Zoning Ordinance 1612.3 of the International Building Code, any addition that constitutes “substantial improvement” of the existing structures, as defined in Section 1612.2 of the International Building Code, shall comply with the flood design requirements for new construction, and all aspects of the existing structure shall be brought into compliance with the requirements for new construction for flood design.

~~For building and structures in flood hazard areas established in Section 1612.3 of the International Building Code, any additions that do not constitute substantial improvement or substantial damage of the existing structure, as defined in Section 1612.2 of the International Building Code are not required to comply with the flood design requirements for new construction.~~

### Section 303 ALTERATIONS

**303.2 Flood hazard areas.** For buildings and structures in flood hazard areas established in Section 7.03, of the City of Manchester Zoning Ordinance 1612.3 of the International Building Code any alteration that constitutes substantial improvement of the existing structure as defined in Section 1612.2 of the International Building Code shall comply with the flood design requirements for new construction, and all aspects of the existing structure shall be brought into compliance with the requirements for new construction for flood design.

~~For buildings and structures in flood hazard areas established in Section 1612.3 of the International Building Code, any alterations that do not constitute substantial improvement or substantial damage of the existing structure as defined in Section 1612.2 of the International Building Code, are not required to comply with the flood design requirements for new construction.~~

### Section 304 REPAIRS

**304.5 Flood hazard areas.** For building and structures in flood hazard areas established in Section 7.03 of the City of Manchester Zoning Ordinance 1612.3 of the International Building Code, any repair that constitutes substantial improvement of the existing structure, as defined in Section 1612.2 of the International Building Code, shall comply with the flood design requirements for new construction and all aspects of the existing structure shall be brought into compliance with the requirements for new construction for flood design.

~~For buildings and structures in flood hazard areas established in Section 1612.3 of the International Building Code, any repairs that do not constitute substantial improvement or substantial damage of the existing structures, as defined in Section 1612.2 of the International Building Code, are not required to comply with the flood design requirements for new construction.~~

# City of Manchester New Hampshire

In the year Two Thousand and Ten

## AN ORDINANCE

“Amending the Building Code of the City of Manchester as adopted in Chapter 151.01 of the City of Manchester Code of Ordinances, by adding *the 2009 edition of the International Existing Building Code* as an additional tool in regulating and governing the repair, alteration, change of occupancy, addition and relocation of existing buildings.”

BE IT ORDAINED, By the Board of Mayor and Aldermen of the City of Manchester, as follows:

### Section 308 HISTORIC BUILDINGS

**308.2 Flood hazard areas.** Within flood hazard areas established in accordance with Section 7.03 of the City of Manchester Zoning Ordinance, ~~1612.3 of the International Building Code, where the work proposed constitutes substantial improvement, as defined in Section 1612.2 of the International Building Code,~~ the building shall be brought into conformance with Section 1612 of the International Building Code.

Note: Delete remainder of section

### 1101.4 Flood hazard areas.

Note: Delete all exceptions.

**1201.2 Conformance.** The building shall be safe for human occupancy as determined by the International Fire Code ~~and the International Property Maintenance Code~~. Any repair, alteration, or change of occupancy undertaken within the moved structure shall comply with the requirements of this code applicable to the work being performed. Any field-fabricated elements shall comply with the requirements of the International Building Code or the International Residential Code as applicable.

**1301.2 Applicability.** Structures existing prior to *September 4, 2001*, in which there is work involving additions, alterations or changes of occupancy shall be made to conform to the requirements of this chapter or the provisions of Chapters 4 through 12. The provisions of Sections 1301.2.1 through 1301.2.5 shall apply to existing occupancies that will continue to be, or are proposed to be, in Groups A, B, E, F, M, R and S. These provisions shall not apply to buildings with occupancies in Group H or Group I.

**1301.3.2 Compliance with other codes.** Buildings that are evaluated in accordance with this section shall comply with the International Fire Code ~~and International Property Maintenance Code~~.

**SECTION 3.** That the City Clerk shall certify to the adoption of this ordinance, and cause the same to be published as required by law; and this Ordinance shall take effect and be in force from and after its approval as required by law.

BOARD OF DIRECTORS

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BRADFORD

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LANCASTERCHRISTOPHER P. WILLIAMS, AIA  
MERIDITH

March 16, 2010

The Honorable Mike Lopez  
Chair  
Committee on Administration  
City of Manchester  
One City Hall Plaza  
Manchester, NH 03101

Re: Adoption of International Existing Building Code

Dear Alderman Lopez and committee members:

The New Hampshire Preservation Alliance urges your committee to recommend the adoption of the International Building Code by the City of Manchester. The Preservation Alliance is the statewide non-profit historic preservation organization with 1,600 individual, business and organizational members across the state.

The City of Manchester has been a leader in using preservation and cultural and heritage activities to enhance Manchester's community life and economy. **A building code that supports life safety issues and addresses properties of existing buildings is good for our economy, environment and the character of the City's communities.**

Investment in labor-intensive rehabilitation work creates more jobs and keeps more money circulating in local economies than new construction. **We believe this code will add predictability to the development process for owners and investors of old buildings as well as local code officials, and increase the viability of certain structures.**

Please contact me with any questions at 224-2281, and thank you for your work on this important topic.

Sincerely,

Jennifer Goodman  
Executive DirectorEXECUTIVE DIRECTOR  
JENNIFER GOODMAN



NEW HAMPSHIRE DIVISION OF HISTORICAL RESOURCES

State of New Hampshire, Department of Cultural Resources
19 Pillsbury Street, Concord, NH 03301-3570
TDD Access Relay NH 1-800-735-2964
www.nh.gov/nhdhr

603-271-3483
FAX 603-271-3433
preservation@dcr.nh.gov

March 16, 2010

The Honorable Mike Lopez
Chair
Committee on Administration
City of Manchester
One City Hall Plaza
Manchester, NH 03101

Committee on Admin. Hearing 4:30 PM 3/16/2010

Table with 4 columns: Post-It Fax Note, Date, To, From, Co./Dept., Phone #, Fax #. Contains handwritten details for a fax note sent to Hon. Michael Lopez.

(City Clerk)

Re: Adoption of International Existing Building Code®

Dear Alderman Lopez, and Members of the Committee on Administration:

The NH Division of Historical Resources is pleased to know that your committee is considering whether to recommend adoption of the International Existing Building Code® by the City of Manchester.

As stated in the attached summary, there are perceptions that rehabilitation of older and historic buildings is made difficult by conflicting and inflexible code requirements intended primarily for new construction.

As our state's largest city and one with an extraordinary, world-renowned stock of historic buildings, Manchester's adoption of the International Existing Building Code® would be an exemplary and productive strategy for protecting history and public safety while revitalizing the city, saving energy, and strengthening the tax base.

Sincerely,

Linda Ray Wilson
Linda Ray Wilson
Deputy State Historic Preservation Officer

cc: Elizabeth H. Muzzey, Director, NHDHR / State Historic Preservation Officer
Jennifer Goodman, Executive Director, NH Preservation Alliance

## INTERNATIONAL EXISTING BUILDING CODE®

*This information is excerpted and edited from a summary prepared by  
Bob Puschendorf, Nebraska Deputy State Historic Preservation Officer*

Building codes establish minimum requirements to address public health, safety and general welfare through means to protect and safeguard the public through fire safety, structural strength, energy conservation, sanitation, means of egress from buildings, occupancy limits, and adequate light and ventilation in the construction of new buildings or rehabilitation of existing buildings.

### International Code Council

The International Code Council, a membership association dedicated to building safety and fire prevention, develops the codes used to construct residential and commercial buildings, including homes and schools. Most U.S. cities, counties and states that adopt codes choose codes developed by the International Code Council. The International Building Code is issued by the International Code Council.

### International Building Code®

The International Building Code is founded on broad-based principles that make possible the use of new materials and new building designs. It focuses on new building construction activities and materials. The code is founded on principles intended to establish provisions consistent with the scope of a building code that adequately protects public health, safety and welfare. The International Building Code is the predominant model for jurisdictions in Nebraska.

### International Existing Building Code®

There are perceptions that rehabilitation of older and historic buildings is made difficult by conflicting and inflexible code requirements intended primarily for new construction. The International Existing Building Code (IEBC) is a companion code to the IBC. It contains requirements intended to encourage the use and reuse of existing buildings. The scope covers repair, alteration, addition and change of occupancy for existing buildings, while achieving appropriate levels of safety by offering options to new construction requirements in the building code. While the IBC has the ability to address existing buildings, it is less comprehensive and systematic than the IEBC.

Preservation of older building stock is important both for economic and environmental sustainability. Meeting appropriate life safety in existing buildings is critical to maintaining this important investment and tax base in our communities, large and small. Encouraging buildings to be rehabilitated and maintained is a prudent and productive strategy for successful communities.

Public Hearing - March 16, 2009  
Oral Testimony Presented to  
Committee on Administration/  
Information Systems respect-  
fully submitted by Artemis S. Paras  
to Chairman Michael Lopez and  
Committee members

The amendment states that the 2009 editions of the  
International Existing Building Code will be added to the  
City's Building Code adopted in Chapter 151.01 of the  
City's Code of Ordinances (ord. passed 9-4-01.)

City of Manchester  
New Hampshire

In the year Two Thousand and one

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Note that all  
codes referenced  
and adopted do  
not support an  
edition of 2009.

Chapter 151:  
Building Regulations  
151.01 Adoption of  
International Building Code

AN ORDINANCE

Repealing the 1987 BOCA National Building Code as adopted in Section 151.01 of the City  
of Manchester Code of Ordinances, and adopting the 2000 editions of the International  
Building Code, International Mechanical Code and the International Fuel Gas Code, as well  
as the 1999 edition of The National Electric Code and the 1993 edition of the BOCA  
Plumbing Code; establishing minimum regulations governing buildings and structures; and  
establishing fees for the issuance of permits and certificates for the construction and  
occupancy of buildings and structures.

How will a standalone edition of the family of  
codes interface with existing editions in Section 151.01  
of the City's Code of Ordinances? What effort was  
made to bring up above-named codes to be consistent  
with the proposed 2009 edition of current proposed Building  
Code Ordinance amendment?

Special BMA meeting 04/23/01 p. 4 - International Building Code  
provides alternatives for compliance when existing structures  
are renovated, or have changes in occupancy.

2001 Ordinance adopting 2000 edition of International Building Code  
p. 2 103.1 Bldg. Dept. enforcement agency for this code, Bldg. Dept. official  
in charge, Building official 103.2 Bldg. Commissioner, appointed  
as provided in Charter.

# **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 than 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 than five days after posting in the database 23 were deposited greater than 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 AAI 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 devices 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 24<sup>th</sup> permit was entered to the ILEADS system on 2/4/2008 as paid but no deposit of the payment could be found. The February 20<sup>th</sup> 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 than \$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.