AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

April 19, 2005 | **4:30 PM**
Aldermen Smith, Guinta, | **Aldermanic Chambers**
Osborne, Shea, Thibault | **City Hall (3rd Floor)**

1. Chairman Smith calls the meeting to order.

2. The Clerk calls the roll.

3. Communication from Alderman O'Neil requesting write-off of a $5,176.59 bill (invoice #9856223, June 30, 2004) that was issued to Manchester School Athletics for services provided by Parks, Recreation & Cemeteries for the lacrosse program.
   Gentlemen, what is your pleasure?

4. Communication from the Director of Parks, Recreation and Cemeteries advising of anticipated shortfalls in the general fund salary and restricted line items in the FY05 budget.
   Gentlemen, what is your pleasure?

5. Communication from Guy Beloin, Financial Analyst II, submitting the City's unaudited monthly financial statements for the nine months ended March 31, 2005 for FY2005.
   Gentlemen, what is your pleasure?

6. Communication from Tobias Svantesson, Internal Auditor, submitting a summary of City loans and notes outstanding as of March 31, 2005.
   Gentlemen, what is your pleasure?

7. Communication from Tobias Svantesson, Internal Auditor, submitting a summary of CIP project balances as of March 31, 2005.
Gentlemen, what is your pleasure?

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

    Gentlemen, what is your pleasure?

9. Communication from Sharon Wickens, Financial Analyst II, submitting the 3rd quarter FY2005 write-off list for the accounts receivable module.
Gentlemen, what is your pleasure?

10. Communication from Joanne Shaffer, Treasury Manager, submitting the City's unaudited Quarterly Treasurer's Report for period ending December 31, 2004.
Gentlemen, what is your pleasure?

TABLED ITEM

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

11. Tuition Reimbursement Program
(Originally tabled 01/18/2005 – Committee requested examples of tuition reimbursement/staff development issues be provided at meeting scheduled for 04/19/2005.)

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

CITY OF MANCHESTER
Board of Aldermen

MEMORANDUM

To: Members, Committee on Accounts, Enrollment & Revenue Administration

From: Daniel P. O'Neil, Alderman At-Large DPO

Date: March 30, 2005

Subject: Write-Off for Manchester School District Athletics

I am requesting that the Committee on Accounts, Enrollment & Revenue Administration write-off a $5,176.59 bill (Invoice #9856223, June 30, 2004) that was issued to Manchester School Athletics for services provided by Parks, Recreation & Cemeteries for the lacrosse program.

In the past, lacrosse was considered a "club team" which Parks does not chargeback for. The lacrosse program is now considered an "official program" and does incur a chargeback. Since the lacrosse program is not funded by the School District and is the only sport that operates that way, I am asking that the $5,176.59 invoice be written off. I want to note that a similar situation will happen this year as well.

It is my understanding that the School District will review all sports this fall and it is hopeful at that time that lacrosse will be considered for funding for FY2006.

Thank you for your consideration.

3

One City Hall Plaza, Manchester, NH 03101 Phone (603) 624-6455 Fax (603) 624-6481
www.ci.manchester.nh.us

CITY OF MANCHESTER
Parks, Recreation & Cemetery Department

625 Mammoth Road
Manchester, NH 03104-5491
(603) 624-6565 Administrative Office
(603) 624-6514 Cemetery Division
(603) 624-6569 Fax

COMMISSION

Stephen Johnson, Chairman
Sandra Lambert, Clerk
George "Butch" Joseph
Michael Worsley
Dennis Smith
Ronald Ludwig, Director

April 7, 2005

Finance Committee,
Board of Mayor & Aldermen
One City Hall Plaza
Manchester, NH 03101

RE: FY05 Budget Shortages

Dear Honorable Board Members,

As we begin the last quarter of our fiscal year, I would like to apprise the Board of expected shortfalls in my Parks, Recreation & Cemetery General Fund salary and restricted line items.

(1) Workmen's Compensation Account (object 0214):

Amended Budget	$41,048
Expended through 3/31	52,079
Current Balance	(11,031)
Estimated 4/1 – 6/30	8,000
Total Estimated (Shortfall)	$(19,031)

Projections 4/1 – 6/30 based on averages FY03 & FY04

It should be noted that the total estimated claims for the year represent medical payments only, and do not address any payments of salary replacement (indemnity). Actual indemnity payments year to date (7/1/04 – 3/31/05) are $24,279 and have been charged against my salary line items.

Of the actual medical claims charged, an approximate breakdown follows:

Terminated (4/12/95)Parks Employee	Knee	$21,209
Current Cemetery Worker	Elbow	13,419
Current Cemetery Worker	Knee	4,851
Current Parks Employee	Back	6,514
Other employees	Various	6,086
Through 3/31/05		$52,079

Action Requested:

4

⇒Transfer requested from Workmen's Compensation Reserves $19,031.

(2) Comprehensive General Liability (object 0521):

Amended Budget	$33,442
Expended through 3/31	62,195
Current Balance	(28,753)
Estimated 4/1 – 6/30	8,000
Total Estimated (Shortfall)	$(35,753)

The largest claims to date:

Auto Accident 10/20/04	$32,385.50
Valley Cemetery Vandalism	9,010.00
Climber Repair, Green Acres	3,992.60
Auto Damage 2/7/05	3,148.99
Other Claims	13,657.91
Claims through 3/31/05	$62,195.00

Action Requested:
⇒Transfer requested from Liability Insurance Reserves $35,753

(3) Regular Salaries & Wages:

Amended Budget	$1,808,134
Expended through 3/31	1,383,463
Current Balance	424,670
Estimated 4/1 – 6/30	474,793
Total Estimated (Shortfall)	($50,123)

The budget shortfall can be attributed to the following items:

Cost of Living Salary Adjustment (2% of total salaries & overtime budget)	$38,243
Resignation of Deputy (final benefit)	7,816
Other	1,064
Estimated (Shortfall)	($47,123)

Proposed:

Use of estimated overtime balance	$25,000
COLA transfer from salary reserve	22,123
Covered with transfer & overtime Balance offset	$47,123

Action Requested:

⇒*Transfer requested from Salary Adjustment $22,123 (1.16% of total salary & overtime budget)*

⇒***Transfer from Parks overtime to Parks Salary $25,000***

I appreciate any guidance you can provide regarding these items.

Respectfully Submitted,

Ronald E. Ludwig

Ronald E. Ludwig
Parks, Recreation & Cemetery Director

RECEIVED
APR 12 2005
CITY CLERK'S OFFICE

4

City of Manchester
Department of Finance

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

April 13, 2005

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

Dear Honorable Committee Members,

Attached, for your review, please find the City of Manchester's Monthly Financial Statements. These unaudited statements represent activity for the nine months ended March 31, 2005 for Fiscal Year 2005.

Expenditures:

The Modified Budget used versus the March expenditures reflects departmental cuts totaling $1,538,974 less than the Original Budget. The average unobligated balance by percentage should be 25% left as a benchmark. Departments with considerably less, which either includes benefits or shows benefits separately, include City Solicitor-Risk Management, Human Resources, and Building Maintenance.

The following are noted: Risk management processed cumulative obligations for liability insurance totaling $203 thousand, bringing it over budget by $125 thousand for that line item and workers' compensation liabilities totaling $314 thousand with an 13.8% unobligated balance. The reserves for both the liability insurance and workers' compensation are $1.35 million and $2.7 million, respectively. Human Resources has a cumulative health insurance settlement of $627 thousand, still leaving the health insurance line item unobligated balance at $1.7 million or 22.78%. The health insurance reserve is $1.9 million. Building Maintenance has fully encumbered, in July, the service contract for cleaning services for the year for $3.6 million.
Employer contributions to the City Contributory Retirement System were disbursed in July 2003 for $1.9 million for fiscal year 2004. For fiscal year 2005, contributions are remitted on a weekly basis. $1.6 million has been paid for the year to date as of March. The total budgeted amount for fiscal year 2005 is $2.1 million.

5

Revenues:

Auto registrations are 4% over last year but still less than the budgeted increase of 5.34%. Charges for sales & services are 6.3% less than last year. Two factors are responsible for the interest income increase this year over last year. The cash balances and interest rates are more favorable. School chargebacks recorded are $938 thousand less than last year. Approximately $291 thousand will not be billed between the following departments: Building $103 thousand, Highway $64 thousand, Health $81 thousand, and Risk $43 thousand. Rentals & leases are up $376 thousand which consists of a baseball lease payment recorded in the current year for that amount. Miscellaneous revenues are down by $724 thousand from last year mainly from the sale of the parking garage portion recorded in the budget for $650 thousand last year.

Respectfully submitted,

Guy Beloin

Guy Beloin
Financial Analyst II

5

CITY OF MANCHESTER
NEW HAMPSHIRE

MONTHLY FINANCIAL REPORTS

FOR THE NINE MONTHS ENDED
MARCH 31, 2005

UNAUDITED

5

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

TABLE OF CONTENTS
FOR THE NINE MONTHS ENDED MARCH 31, 2005

Page	Title
1	Budget vs Actual Expenditures - General Fund (Benefits Shown Separately - Fiscal Year 2005)
2	Budget vs Actual Expenditures - General Fund (Benefits Shown Separately - Fiscal Year 2004)
3	Budget vs Actual Expenditures - General Fund (Benefits Included in Agencies Totals - Fiscal Year 2005)
4	Budget vs Actual Expenditures - General Fund (Benefits Included in Agencies Totals - Fiscal Year 2004)
5	Non-Property Tax Revenues - General Fund Budget vs Actual by Department - Fiscal Year 2005
6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2005
7	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Comparative Actual Fiscal Year 2004 vs Budget Fiscal Year 2005
8	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2004 vs 2005

5

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE NINE MONTHS ENDED MARCH 31, 2005
(UNAUDITED)
Budget Basis
MNTBUDNBN1

4/12/05
2:55 PM
1. 1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 66,919.00	$ 52,500.00	$ 14,419.00	21.55
ASSESSORS	539,136.00	384,158.00	154,978.00	28.75
BUILDING	1,034,065.00	784,320.87	249,744.13	24.15
CITY CLERK	1,028,683.00	756,051.90	272,631.10	26.50
MEDO	188,051.00	88,496.22	99,554.78	52.94
CITY SOLICITOR	763,873.00	570,665.20	193,207.80	25.29
FINANCE	1,128,814.00	837,127.39	291,686.61	25.84
INFORMATION SYSTEMS	1,741,669.00	1,351,112.61	390,556.39	22.42
MAYOR	214,162.00	154,272.98	59,889.02	27.96
OFFICE OF YOUTH SERVICES	431,121.00	302,760.98	128,360.02	29.77
HUMAN RESOURCES	711,586.00	488,141.92	223,444.08	31.40
PLANNING	670,433.00	497,981.34	172,451.66	25.72
BUILDING MAINTENANCE DIVISION	6,016,339.00	5,391,874.99	624,464.01	10.38
TAX COLLECTOR	550,195.00	392,243.97	157,951.03	28.71
FIRE	15,174,534.00	11,799,854.54	3,374,679.46	22.24
POLICE	15,667,526.23	11,348,314.04	4,319,212.19	27.57
HEALTH	2,408,524.00	1,637,104.92	771,419.08	32.03
HIGHWAY	15,761,514.00	12,571,686.82	3,189,827.18	20.24
TRAFFIC	2,731,168.00	1,912,321.69	818,846.31	29.98
WELFARE	1,066,784.00	776,322.75	290,461.25	27.23
PARKS & RECREATION	2,868,091.00	1,996,836.53	871,254.47	30.38
MCTV	391,080.00	219,701.49	171,378.51	43.82
LIBRARY	1,954,148.00	1,459,111.55	495,036.45	25.33
ELDERLY SERVICES	214,027.00	169,181.57	44,845.43	20.95
TOTAL AGENCIES	73,322,442.23	55,942,144.27	17,380,297.96	23.70
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,744,150.00	5,979,722.08	1,764,427.92	22.78
DENTAL INSURANCE	778,172.00	533,967.66	244,204.34	31.38
DEATH BENEFIT	86,862.00	56,168.27	30,693.73	35.34
WORKER'S COMPENSATION	1,021,494.00	879,783.14	141,710.86	13.87
DISABILITY INSURANCE	72,783.00	52,110.87	20,672.13	28.40
CITY RETIREMENT	2,163,092.00	1,608,606.62	554,485.38	25.63
FIRE STATE PENSION	1,836,369.00	1,329,496.97	506,872.03	27.60
POLICE STATE PENSION	949,057.00	681,088.32	267,968.68	28.24
FICA	2,279,266.00	1,680,174.90	599,091.10	26.28
UNEMPLOYMENT	40,000.00	40,000.00	-	-
TUITION	80,000.00	42,796.84	37,203.16	46.50
CGL INSURANCE	581,084.00	706,924.46	(125,840.46)	(21.66)
TOTAL RESTRICTED ITEMS	17,632,329.00	13,590,840.13	4,041,488.87	22.92
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	197,475.77	-	197,475.77	100.00
CONTINGENCY	147,487.00	-	147,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,385.19	14,064.81	9.67
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	.(7)
SAFETY REVIEW BOARD	40,000.00	26,635.36	13,364.64	33.41
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	179,928.06	20,071.94	10.04
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,592.50	55,407.50	52.77
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	7,808,100.00	5,406,551.07	2,401,548.93	30.76
TOTAL NON-DEPARTMENTAL ITEMS	21,399,623.77	14,285,776.95	7,113,846.82	33.24
TOTAL GENERAL FUND	$ 112,354,395.00	$ 83,818,761.35	$ 28,535,633.65	25.40

5

CITY OF MANCHESTER, NEW HAMPSHIRE
BUDGET vs ACTUAL EXPENDITURES - GENERAL FUND
BY DEPARTMENT WITHOUT RESTRICTED ITEMS
FOR THE NINE MONTHS ENDED MARCH 31, 2004
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 52,500.00	$ 17,500.00	25.00
ASSESSORS	499,389.00	359,166.37	140,222.63	28.08
BUILDING	1,027,651.00	738,341.16	289,309.84	28.15
CITY CLERK	1,125,044.00	758,345.16	366,698.84	32.59
MEDO	138,464.00	83,774.00	54,690.00	39.50
CITY SOLICITOR	781,385.00	546,826.76	234,558.24	30.02
FINANCE	1,165,905.00	875,040.91	290,864.09	24.95
INFORMATION SYSTEMS	1,742,954.00	1,358,964.82	383,989.18	22.03
MAYOR	213,673.00	155,460.52	58,212.48	27.24
OFFICE OF YOUTH SERVICES	443,901.00	314,512.74	129,388.26	29.15
HUMAN RESOURCES	744,324.00	510,100.70	234,223.30	31.47
PLANNING	697,712.00	509,661.30	188,050.70	26.95
BUILDING MAINTENANCE DIVISION	5,379,532.00	4,942,969.74	436,562.26	8.12
TAX COLLECTOR	557,382.00	385,162.18	172,219.82	30.90
FIRE	14,648,033.00	11,162,569.77	3,485,463.23	23.79
POLICE	15,178,584.00	11,190,502.62	3,988,081.38	26.27
HEALTH	2,400,056.00	1,485,095.15	914,960.85	38.12
HIGHWAY	15,580,722.00	11,405,441.74	4,175,280.26	26.80
TRAFFIC	2,955,158.00	2,235,020.46	720,137.54	24.37
WELFARE	1,190,040.00	776,745.54	413,294.46	34.73
PARKS & RECREATION	2,799,226.00	1,923,826.74	875,399.26	31.27
MCTV	402,019.00	276,970.86	125,048.14	31.11
LIBRARY	1,919,533.00	1,387,781.25	531,751.75	27.70
ELDERLY SERVICES	235,511.00	227,366.93	8,144.07	3.46
TOTAL AGENCIES	71,896,198.00	53,662,147.42	18,234,050.58	25.36
RESTRICTED ITEMS-				
HEALTH INSURANCE	7,519,359.00	4,964,512.25	2,554,846.75	33.98
DENTAL INSURANCE	690,526.00	501,811.05	188,714.95	27.33
DEATH BENEFIT	75,554.00	65,474.43	10,079.57	13.34
WORKER'S COMPENSATION	1,245,841.00	722,006.33	523,834.67	42.05
DISABILITY INSURANCE	77,727.00	55,474.54	22,252.46	28.63
CITY RETIREMENT	930,329.00	1,831,634.12	(901,305.12)	(96.88)
FIRE STATE PENSION	1,701,340.00	1,307,674.57	393,665.43	23.14
POLICE STATE PENSION	883,080.00	666,303.01	216,776.99	24.55
FICA	2,266,232.00	1,604,222.25	662,009.75	29.21
UNEMPLOYMENT	40,000.00	10,000.00	30,000.00	75.00
TUITION	116,000.00	41,178.14	74,821.86	64.50
CGL INSURANCE	355,367.00	509,577.08	(154,210.08)	(43.39)
TOTAL RESTRICTED ITEMS	15,901,355.00	12,279,867.77	3,621,487.23	22.77
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00	-	1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	137,174.05	5,212.95	3.66
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	14,399.92	10,600.08	42.40
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	89,651.81	464,348.19	83.82
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	89,858.19	15,163.81	14.44
CONSERVATION COMMISSION	12,663.00	1,036.97	11,626.03	91.81
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
TOTAL NON-DEPARTMENTAL ITEMS	19,599,023.00	12,168,305.47	7,430,717.53	37.91
TOTAL GENERAL FUND	$ 107,396,576.00	$ 78,110,320.66	$ 29,286,255.34	27.27

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Nine Months Ended March 31, 2005
(UNAUDITED)
Budget Basis
MNTBUDCOM1

4/12/05
1:52 PM
1. 1

	FY 2005 MODIFIED BUDGET	FY 2005 OBLIGATIONS TO DATE	FY 2005 UNOBLIGATED BALANCE	FY 2005 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 150,950.00	$ 111,960.42	$ 38,989.58	25.83
ASSESSORS	692,528.00	479,954.11	212,573.89	30.70
BUILDING	1,401,960.00	1,052,874.55	349,085.45	24.90
CITY CLERK	1,280,783.00	978,892.97	301,890.03	23.57
MEDO	225,389.00	108,938.09	116,450.91	51.67
CITY SOLICITOR	985,133.00	1,237,169.93	(252,036.93)	(25.58)
FINANCE	1,334,855.00	985,350.80	349,504.20	26.18
INFORMATION SYSTEMS	2,097,776.00	1,597,995.73	499,780.27	23.82
MAYOR	284,370.00	201,135.40	83,234.60	29.27
OFFICE OF YOUTH SERVICES	550,180.00	376,947.01	173,232.99	31.49
HUMAN RESOURCES	1,011,203.00	1,317,883.10	(306,680.10)	(30.33)
PLANNING	875,368.00	635,567.69	239,800.31	27.39
BUILDING MAINTENANCE DIVISION	6,341,289.18	5,600,348.05	740,941.13	11.68
TAX COLLECTOR	717,909.00	504,530.19	213,378.81	29.72
FIRE	20,084,287.00	15,194,977.11	4,889,309.89	24.34
POLICE	19,893,024.23	14,366,093.32	5,526,930.91	27.78
HEALTH	3,188,112.00	2,107,965.05	1,080,146.95	33.88
HIGHWAY	18,892,057.82	14,916,704.33	3,975,353.49	21.04
TRAFFIC	3,099,101.00	2,113,040.79	986,060.21	31.82
WELFARE	1,222,126.00	912,464.01	309,661.99	25.34
PARKS & RECREATION	3,414,940.00	2,462,521.42	952,418.58	27.89
MCTV	417,480.00	219,701.49	197,778.51	47.37
LIBRARY	2,509,346.00	1,830,303.25	679,042.75	27.06
ELDERLY SERVICES	284,604.00	219,665.59	64,938.41	22.82
TOTAL AGENCIES	90,954,771.23	69,532,984.40	21,421,786.83	23.55
NON-DEPARTMENTAL ITEMS-				
SALARY ADJUSTMENT	197,475.77	-	197,475.77	100.00
CONTINGENCY	147,487.00	-	147,487.00	100.00
CIVIC CONTRIBUTIONS	145,450.00	131,385.19	14,064.81	9.67
NON-CITY PROGRAMS	68,089.00	68,134.00	(45.00)	.(7)
SAFETY REVIEW BOARD	40,000.00	26,635.36	13,364.64	33.41
COMMUNITY IMPROVEMENT PROGRAM	1,911,665.00	1,911,665.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	200,000.00	179,928.06	20,071.94	10.04
TRANSIT SUBSIDY	1,011,785.00	1,011,785.00	-	-
EMPLOYEE MEDICAL SERVICES	105,000.00	49,592.50	55,407.50	52.77
CONSERVATION COMMISSION	14,522.00	836.17	13,685.83	94.24
MATURING DEBT	9,750,050.00	5,499,264.60	4,250,785.40	43.60
INTEREST ON MATURING DEBT	7,808,100.00	5,406,551.07	2,401,548.93	30.76
TOTAL NON-DEPARTMENTAL ITEMS	21,399,623.77	14,285,776.95	7,113,846.82	33.24
TOTAL GENERAL FUND	$ 112,354,395.00	$ 83,818,761.35	$ 28,535,633.65	25.40

5

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department With Restricted Items
For The Nine Months Ended March 31, 2004
(UNAUDITED)
Budget Basis
MNTBUDCOM2

4/12/05
1:52 PM
1. 1

	FY 2004 MODIFIED BUDGET	FY 2004 OBLIGATIONS TO DATE	FY 2004 UNOBLIGATED BALANCE	FY 2004 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 142,388.00	$ 110,577.80	$ 31,810.20	22.34
ASSESSORS	626,686.00	452,290.05	174,395.95	27.83
BUILDING	1,325,640.00	1,005,689.79	319,950.21	24.14
CITY CLERK	1,350,786.00	955,174.28	395,611.72	29.29
MEDO	172,000.00	113,038.88	58,961.12	34.28
CITY SOLICITOR	971,810.00	1,107,717.03	(135,907.03)	(13.98)
FINANCE	1,349,804.00	1,025,133.69	324,670.31	24.05
INFORMATION SYSTEMS	2,023,868.00	1,631,541.14	392,326.86	19.39
MAYOR	276,060.00	211,135.04	64,924.96	23.52
OFFICE OF YOUTH SERVICES	526,764.00	402,976.76	123,787.24	23.50
HUMAN RESOURCES	1,072,169.00	113,851.31	958,317.69	89.38
PLANNING	885,618.00	678,130.87	207,487.13	23.43
BUILDING MAINTENANCE DIVISION	5,615,081.00	5,164,309.74	450,771.26	8.03
TAX COLLECTOR	704,795.00	514,053.97	190,741.03	27.06
FIRE	19,462,734.00	14,413,653.38	5,049,080.62	25.94
POLICE	18,947,343.00	14,096,976.79	4,850,366.21	25.60
HEALTH	3,071,406.00	2,031,573.46	1,039,832.54	33.86
HIGHWAY	18,256,567.00	13,809,800.29	4,446,766.71	24.36
TRAFFIC	3,259,745.00	2,432,626.52	827,118.48	25.37
WELFARE	1,307,294.00	951,445.06	355,848.94	27.22
PARKS & RECREATION	3,308,024.00	2,336,078.47	971,945.53	29.38
MCTV	402,019.00	301,497.32	100,521.68	25.00
LIBRARY	2,428,640.00	1,793,787.37	634,852.63	26.14
ELDERLY SERVICES	309,773.00	288,956.18	20,816.82	6.72
TOTAL AGENCIES	87,797,014.00	65,942,015.19	21,854,998.81	24.89
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	1,095.00	-	1,095.00	100.00
CIVIC CONTRIBUTIONS	142,387.00	137,174.05	5,212.95	3.66
NON-CITY PROGRAMS	68,089.00	68,089.00	-	-
SAFETY REVIEW BOARD	25,000.00	14,399.92	10,600.08	42.40
COMMUNITY IMPROVEMENT PROGRAM	1,612,215.00	1,612,215.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	554,000.00	89,651.81	464,348.19	83.82
TRANSIT SUBSIDY	850,000.00	850,000.00	-	-
EMPLOYEE MEDICAL SERVICES	105,022.00	89,858.19	15,163.81	14.44
CONSERVATION COMMISSION	13,202.00	1,036.97	12,165.03	92.15
MATURING DEBT	10,363,628.00	5,325,320.33	5,038,307.67	48.62
INTEREST ON MATURING DEBT	5,864,924.00	3,980,560.20	1,884,363.80	32.13
TOTAL NON-DEPARTMENTAL ITEMS	19,599,562.00	12,168,305.47	7,431,256.53	37.92
TOTAL GENERAL FUND	$ 107,396,576.00	$ 78,110,320.66	$ 29,286,255.34	27.27

5

City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2005
(UNAUDITED)
Budget Basis
MNTREVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	624,032.00	837,295.44	(213,263.44)	(34.18)
BUILDING	2,107,600.00	1,604,781.84	502,818.16	23.86
CITY CLERK	1,616,575.00	826,063.88	790,511.12	48.90
MEDO	120,000.00	70,901.12	49,098.88	40.92
CITY SOLICITOR	398,918.00	433,283.81	(34,365.81)	(8.61)
FINANCE	6,731,940.00	3,585,076.61	3,146,863.39	46.75
INFORMATION SYSTEMS	31,982.00	14,040.36	17,941.64	56.10
OFFICE OF YOUTH SERVICES	-	4,594.44	(4,594.44)	-
HUMAN RESOURCES	23,500.00	2,388.35	21,111.65	89.84
PLANNING BOARD	319,000.00	171,527.24	147,472.76	46.23
BUILDING MAINTENANCE DIVISION	5,544,000.00	2,852,092.93	2,691,907.07	48.56
TAX COLLECTOR	16,170,400.00	11,854,576.80	4,315,823.20	26.69
FIRE	347,250.00	457,459.76	(110,209.76)	(31.74)
POLICE	2,077,309.00	1,324,698.18	752,610.82	36.23
HEALTH	2,003,513.00	682,288.92	1,321,224.08	65.95
HIGHWAY	3,505,041.00	2,765,979.73	739,061.27	21.09
TRAFFIC	4,627,427.00	3,094,755.62	1,532,671.38	33.12
WELFARE	85,000.00	71,813.48	13,186.52	15.51
CEMETERY, PARKS & RECREATION	655,050.00	408,790.73	246,259.27	37.59
CIP	-	996.52	(996.52)	-
TOTAL AGENCIES	$ 46,988,537.00	$ 31,063,405.76	$ 15,925,131.24	33.89

5

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2005
(UNAUDITED)
Budget Basis
MNTREVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	$ 40,000.00	$ 10,368.98	$ 29,631.02	74.08
MISCELLANEOUS TAXES	63,500.00	85,073.36	(21,573.36)	(33.97)
INTEREST AND PENALTIES	618,000.00	310,603.44	307,396.56	49.74
CABLE FRANCHISE FEES	1,000,000.00	558,971.73	441,028.27	44.10
TOTAL TAXES, INTEREST AND PENALTIES	1,721,500.00	965,017.51	756,482.49	43.94
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,084,811.00	11,571,037.79	4,513,773.21	28.06
LICENSES	382,550.00	95,830.56	286,719.44	74.95
PERMITS	5,737,127.00	4,055,141.51	1,681,985.49	29.32
TOTAL LICENSES AND PERMITS	22,204,488.00	15,722,009.86	6,482,478.14	29.19
INTERGOVERNMENTAL				
FEDERAL REVENUES	297,000.00	202,377.10	94,622.90	31.86
PAYMENTS IN LIEU OF TAXES	769,977.00	706,446.17	63,530.83	8.25
STATE REVENUES	6,119,986.00	3,551,943.46	2,568,042.54	41.96
TOTAL INTERGOVERNMENTAL	7,186,963.00	4,460,766.73	2,726,196.27	37.93
SALES AND SERVICES				
GENERAL REVENUES	150,225.00	126,770.72	23,454.28	15.61
PUBLIC SAFETY	185,600.00	131,204.85	54,395.15	29.31
HIGHWAY	611,800.00	468,120.90	143,679.10	23.48
TRAFFIC	847,200.00	501,237.83	345,962.17	40.84
CIVIC CENTER PARKING	410,000.00	189,638.72	220,361.28	53.75
SANITATION	35,000.00	16,106.38	18,893.62	53.98
HEALTH	-	7,072.00	(7,072.00)	-
CEMETERY, PARKS & RECREATION	462,050.00	130,031.06	332,018.94	71.86
ZONING BOARD	27,000.00	24,830.00	2,170.00	8.04
PARKING VIOLATIONS	1,136,492.00	777,072.00	359,420.00	31.63
COURT FINES	53,500.00	53,990.08	(490.08)	(92)
OTHER FINES	18,000.00	19,024.53	(1,024.53)	(5.69)
FEES	969,200.00	846,434.21	122,765.79	12.67
WITNESS FEES	95,100.00	78,895.45	16,204.55	17.04
TOTAL SALES AND SERVICES	5,001,167.00	3,370,428.73	1,630,738.27	32.61
OTHER REVENUE SOURCES				
INTEREST INCOME	1,000,000.00	1,067,092.21	(67,092.21)	(6.71)
FUND TRANSFERS	50,000.00	996.52	49,003.48	98.01
REIMBURSEMENTS	1,117,761.00	703,507.17	414,253.83	37.06
RENTALS & LEASES	755,200.00	380,623.50	374,576.50	49.60
SCHOOL CHARGEBACKS	7,860,408.00	3,992,027.33	3,868,380.67	49.21
MISCELLANEOUS	91,050.00	400,936.20	(309,886.20)	(340.35)
TOTAL OTHER REVENUE SOURCES	10,874,419.00	6,545,182.93	4,329,236.07	39.81
TOTAL	$ 46,988,537.00	$ 31,063,405.76	$ 15,925,131.24	33.89

5

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Year Ended June 30, 2004 And
Modified Budget FY 2005
(UNAUDITED)
Budget Basis
MNTREVCOM1

4/13/05
9:21 AM
1. 1

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

5

City of Manchester, New Hamphire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Nine Months Ended March 31, 2005 And 2004
(UNAUDITED)
Budget Basis
MNTREVCOM2

4/13/05
9:21 AM
1. 1

	9 MONTHS ACTUAL FY04	9 MONTHS ACTUAL FY05	DIFFERENCE ACTUAL 04 VS ACTUAL 05	PERCENTAGE DIFFERENCE OF FY04 VS FY05
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	$ 11,620	$ 10,368	$ (1,251)	(10.77)
MISCELLANEOUS TAXES	45,384	85,073	39,689	87.45
INTEREST AND PENALTIES	369,138	310,603	(58,534)	(15.86)
CABLE FRANCHISE FEES	459,669	558,971	99,302	21.60
TOTAL TAXES, INTEREST AND PENALTIES	885,811	965,017	79,206	8.94
LICENSES AND PERMITS				
AUTO REGISTRATIONS	11,120,631	11,571,037	450,406	4.05
LICENSES	132,269	95,830	(36,438)	(27.55)
PERMITS	3,844,700	4,055,141	210,441	5.47
TOTAL LICENSES AND PERMITS	15,097,600	15,722,009	624,409	4.14
INTERGOVERNMENTAL				
FEDERAL REVENUES	253,032	202,377	(50,654)	(20.02)
PAYMENTS IN LIEU OF TAXES	497,321	706,446	209,125	42.05
STATE REVENUES	3,270,375	3,551,943	281,568	8.61
TOTAL INTERGOVERNMENTAL	4,020,728	4,460,766	440,038	10.94
SALES AND SERVICES				
GENERAL REVENUES	117,905	126,770	8,865	7.52
PUBLIC SAFETY	184,640	131,204	(53,435)	(28.94)
HIGHWAY	518,614	468,120	50,493	9.74
TRAFFIC	558,563	501,237	(57,325)	(10.26)
CIVIC CENTER PARKING	228,780	189,638	(39,141)	(17.11)
SANITATION	23,014	16,106	(6,907)	(30.01)
HEALTH	5,590	7,072	1,482	26.51
CEMETERY, PARKS & RECREATION	122,886	130,031	7,145	5.81
ZONING BOARD	49,647	24,830	(24,817)	(49.99)
PARKING VIOLATIONS	908,307	777,072	(131,235)	(14.45)
COURT FINES	40,612	53,990	13,378	32.94
OTHER FINES	11,773	19,024	7,251	61.59
FEES	740,604	846,434	105,830	14.29
WITNESS FEES	85,467	78,895	(6,571)	(7.69)
TOTAL SALES AND SERVICES	3,596,402	3,370,428	(225,973)	(6.28)
OTHER REVENUE SOURCES				
INTEREST INCOME	531,677	1,067,092	535,415	100.70
FUND TRANSFERS	439	996	557	127.00
REIMBURSEMENTS	724,504	703,507	(20,996)	(2.90)
RENTALS & LEASES	4,417	380,623	376,206	8,517.24
SCHOOL CHARGEBACKS	4,930,350	3,992,027	(938,322)	(19.03)
MISCELLANEOUS	1,125,278	400,936	(724,341)	(64.37)
TOTAL OTHER REVENUE SOURCES	7,316,665	6,545,182	(771,482)	(10.54)
TOTAL	$ 30,917,206	$ 31,063,405	$ 146,199	.47

5

City of Manchester
Department of Finance

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

M E M O R A N D U M

Date: April 12, 2005

To: Committee on Accounts

From: Tobias Svantesson
Internal Auditor

RE: **City Loans / Notes**

Dear Committee Members:

Attached, please find a summary of City Loans and Notes outstanding as of March 31, 2005.

Sincerely,

Tobias Svantesson
Internal Auditor

RECEIVED
APR 12 2005
CITY CLERK'S OFFICE

6

CITY OF MANCHESTER - SUMMARY OF NOTES AND LOANS OUTSTANDING

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE A LOANS							
1992	117 Laurel	Thomas	$ 6,050.00		$ 30.00	$ -	$ 3,389.58	$ 2,660.42
	TOTAL		**$ 6,050.00**		**$ 30.00**		**$ 3,389.58**	**$ 2,660.42**
1995	238 Auburn	Koutsavlis	$ 9,828.96		$ 40.54	$ -	$ 4,249.33	$ 5,579.63
	TOTAL		**$ 9,828.96**		**$ 40.54**		**$ 4,249.33**	**$ 5,579.63**
1996	255 Auburn	Cejvan	$ 15,000.00		$ 62.50	$ -	$ 4,750.00	$ 10,250.00
1996	202 Candia	Crete	$ 15,000.00		$ -	$ -	$ 15,000.00	$ -
1996	61 Avon	Diener	$ 15,000.00		$ 62.50	$ -	$ 5,625.00	$ 9,375.00
1996	199 Dubuque	Herman	$ 15,000.00		$ 62.50	$ -	$ 14,687.50	$ 312.50
1996	396 Wilson	Robidas	$ 15,000.00		$ -	$ -	$ 5,812.50	$ 9,187.50
1996	264 Pearl	Suciu	$ 15,000.00		$ -	$ -	$ 6,000.00	$ 9,000.00
1996	382 Lake	Privey	$ 5,269.11		$ -	$ -	$ 125.00	$ 5,144.11
1996	40 Becker	Rees	$ 14,583.32		$ 125.00	$ -	$ 5,562.50	$ 9,020.82
	TOTAL		**$ 109,852.43**		**$ 312.50**		**$ 57,562.50**	**$ 52,289.93**
1997	367 Front	St. Laurent	$ 15,000.00		$ 62.50	$ -	$ 4,000.00	$ 11,000.00
	TOTAL		**$ 15,000.00**				**$ 4,000.00**	**$ 11,000.00**
1997	53 Lincoln	Heidenreich	$ 15,000.00		$ 62.50	$ -	$ 5,375.00	$ 9,625.00
1997	382 Lake	Privey	$ 9,730.89		$ 125.00	$ -	$ 5,312.50	$ 4,418.39
	TOTAL		**$ 24,730.89**				**$ 10,687.50**	**$ 14,043.39**
2001	361 Hall	Garcia	$ 23,644.34		$ -	$ -	$ -	$ 23,644.34
	TOTAL		**$ 23,644.34**				**$ -**	**$ 23,644.34**
	SUBTOTAL		**$ 189,106.62**				**$ 79,888.91**	**$ 109,217.71**

Terms:

Loans to moderate income families to make improvements to their property (1-4 units). 20 year term @ 0 % interest, monthly payments to MNHS, MNHS returns payments to the City of Manchester. Loans average $15,000 / unit.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE B LOANS							
1992	110 Spruce	Bakalos	$ 18,975.00		$ -	$ -	$ -	$ 18,975.00
1992	254 Auburn	Martel	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
1992	70 Laurel	Roberge	$ 14,975.00		$ -	$ -	$ -	$ 14,975.00
1992	233 Auburn	Tsecaris	$ 12,883.29		$ -	$ -	$ -	$ 12,883.29
	TOTAL		**$ 61,833.29**				$ -	**$ 61,833.29**
1995	110 Spruce	Bakalos	$ 6,025.00		$ -	$ -	$ -	$ 6,025.00
1995	243 Auburn	Krideris	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
1995	99 Laurel	MNHS	$ 8,023.63		$ -	$ -	$ -	$ 8,023.63
	TOTAL		**$ 29,048.63**				$ -	**$ 29,048.63**
1996	773 Massabesic	Bouchard	$ 12,000.00		$ -	$ -	$ -	$ 12,000.00
1996	310 Amherst	Dragoiescu	$ 24,987.89		$ -	$ -	$ -	$ 24,987.89
1996	201 Grove	Healy	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
1996	386 Philip	Simard	$ 4,743.00		$ -	$ -	$ -	$ 4,743.00
1996	181 Taylor	Chapman	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
1996	259 Cedar	Simpson	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
1996	612 Lake	Catano	$ 13,575.00		$ -	$ -	$ -	$ 13,575.00
	TOTAL		**$ 100,305.89**				$ -	**$ 100,305.89**
1997	345 Laurel	Allard	$ 8,253.42		$ -	$ -	$ -	$ 8,253.42
1997	440 Laurel	Olivier	$ 15,000.00		$ -	$ -	$ -	$ 15,000.00
	TOTAL		**$ 23,253.42**				$ -	**$ 23,253.42**
1997	345 Laurel	Allard	$ 20,269.11		$ -	$ -	$ -	$ 20,269.11
	TOTAL		**$ 20,269.11**				$ -	**$ 20,269.11**
2001	312 Oak	Gorczakoski	$ 9,744.34		$ -	$ -	$ -	$ 9,744.34
2001	65 Bath	DiCampo	$ 24,780.34		$ -	$ -	$ -	$ 24,780.34
	TOTAL		**$ 34,524.68**				$ -	**$ 34,524.68**
	SUBTOTAL		**$ 269,235.02**				$ -	**$ 269,235.02**

Terms:

Deferred loans to low income families to make improvements to their property (single family), 20 year term, @ 0% interest, loan is forgiven after 20 years, note is repaid if the property is sold. Deferred loans average $15,000 / unit.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE C LOANS							
2001	Cedar / Beech	HOME	$ 378,806.00		$ -	$ 1,956.15	$ -	$ 378,806.00
	TOTAL		**$ 378,806.00**				$ -	**$ 378,806.00**

Terms:
1 % simple interest for a period of 30 years. Payments of principal and interest shall be made annually on the first day of March of each year and continuing annually thereafter until the Note is paid in full; provided, however, that such payments shall be made only to the extent the borrower has sufficient cash flow remaining after payment of all expenses including repayment on $225,000 of amortized debt and the funding of reserves. Payments shall be based upon audited financial statements.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE D LOANS							
1994	Merrimack Place	HOME	$ 279,296.24		$ -	$ 15,398.75	$ -	$ 279,296.24
1994	Merrimack Place	CDBG	$ 323,464.63		$ -	$ 5,565.50	$ -	$ 323,464.63
	TOTAL		**$ 602,760.87**				$ -	**$ 602,760.87**

Terms:
A payment in lieu of interest shall be made annually based on 50 % of the net cash flow of the borrower as determined by annual audit. In any year where the debt coverage ratio exceeds 1.15 to 1 (including payments in lieu of interest) based on the annual audit, principal payments shall be made in an amount that will result in a 1.15:1 debt coverage ratio. All remaining principal shall be due and payable on September 1, 2024.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE E LOANS							
1994	Notre Dame	HOME	$ 355,595.57		$ -	$ -	$ -	$ 355,595.57
	TOTAL		**$ 355,595.57**				$ -	**$ 355,595.57**

Terms:
Annual loan payments based upon maintaining a debt coverage ratio of 1.15 to 1. Interest rate is 0%. After repayment of $112,952 of amortized debt has been made and operating reserves have been met, funds remaining at the end of each year in excess of the 1.15:1 debt coverage ratio shall be used to reduce the principal amount of the loan. Annual payments determined by annual audit. Any principal remaining 30 years after the issuance of the Certificate of Occupancy shall be forgiven.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	HOME (MNHS)							
2003	Renaissance 7 - Straw Mansion	Notre Dame / HOME	$ 450,000.00		$ -	$ -	$ -	$ 450,000.00
	TOTAL		**$ 450,000.00**				$ -	**$ 450,000.00**

Terms:
The HOME subsidy to the Subrecipient shall be in the form of a loan with an interest rate of 4.84% per annum. The annual repayment of principal shall be subject to positive cash flow. A payment of principal shall be made annually, no later than August 1st, based on fifty percent (50%) of the surplus cash flow of the borrower as determined and calculated by annual audit. Any principal amount remaining unpaid after thirty (30) years from the issuance of a Certificate of Occupancy by the City shall be due and payable at the end of the thirty year term.

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	MNHS - TYPE F LOANS							
1997	237 Silver	Laferte	$ 16,173.00		$ 98.01	$ 3,452.76	$ 3,702.05	$ 12,470.95
1997	314 Central	Perez-Valie	$ 16,173.00		$ 490.05	$ 3,512.31	$ 3,937.94	$ 12,235.06
1997	308 Central	Hamilton	$ 16,173.00		$ 98.01	$ 3,718.54	$ 3,828.23	$ 12,344.77
	TOTAL		**$ 48,519.00**				**$ 11,468.22**	**$ 37,050.78**
Terms:								
Eight $16,173 second mortgages, 20 year term @ 4 % interest, monthly payments to MNHS, MNHS remits payments to the City of Manchester.								
	MNHS - TYPE H LOANS							
	Homebuyer Assistance Program							
2002	1311 Hanover	Sinclair	$ 10,000.00		$ 2,000.00	$ -	$ 4,000.00	$ 6,000.00
	276 Lake	Garver	$ 10,000.00		$ 2,000.00	$ -	$ 4,000.00	$ 6,000.00
	43 Nashua	Poste	$ 20,000.00		$ 4,000.00	$ -	$ 8,000.00	$ 12,000.00
	639 Auburn	Russell	$ 20,000.00		$ 4,000.00	$ -	$ 8,000.00	$ 12,000.00
	1054 Cilley	Duran	$ 20,000.00		$ 4,000.00	$ -	$ 8,000.00	$ 12,000.00
	18 Jackson	Bergevin	$ 20,000.00		$ 4,000.00	$ -	$ 8,000.00	$ 12,000.00
	TOTAL		**$ 100,000.00**				**$ 40,000.00**	**$ 60,000.00**
2004	369 S Mammoth	Diener	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	244 Putnam	Rodriguiz	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	117 Claire	Ciarla	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	351 Amherst	Vasquez	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	77 S Jewett	Mahaffey	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	30 Old Wellington	Fournier	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	282 Laurel	Camire	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	459 Hevey	Lafave	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	462 Spruce	McDonald	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	3 Picadilly Ct	Saunders	$ 20,000.00		$ 4,000.00	$ -	$ -	$ 20,000.00
	TOTAL		**$ 200,000.00**				**$ -**	**$ 200,000.00**
Terms:								
Deferred loans to assist low income first time homebuyers. Downpayment assistance will average $10,000 / unit and be forgiven at a rate of twenty percent per year.								

CITY OF MANCHESTER - SUMMARY OF NOTES AND LOANS OUTSTANDING

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	CDBG PROGRAM INCOME							
	PGB Realty		$ 35,499.10	March-05	$ 250.90	$ 39,090.96	$ 28,402.61	$ 7,096.49
Terms:								
25-year note with an original balance of $35,499.10 dated October 6, 1982. Interest rate is fixed and set to 7 %, and payment is due on the first day each month commencing November 1982.								
On November 1, 2007, the entire outstanding principal and interest shall be due and payable.								
	Weston Terrace (Lowell)	Part 1	$ 1,250,000.00	March-05	$ 6,885.71	$ 162,344.32	$ 641,424.72	$ 608,575.28
Terms:								
Original note was executed on December 14, 1984. A number of amendments have been made to the original note, and the terms currently in force were agreed upon July 1, 1998.								
Under these terms, the principal amount was recalculated to $997,087.76, the interest is fixed at 3 % with a monthly payment of $6,885.71. In addition to this, the amortization								
schedule was extended to July 2013.								
	Weston Terrace (Lowell)	Part 2	$ 250,000.00	December, 2003	$ -	$ 30,000.00	$ -	$ 250,000.00
Terms:								
This portion of the note requires annual interest payments equal to 50 % of the net cash flows of the project for a period of 20 years upon completion of the project.								
At the expiration of 20 years a balloon payment of principal and interest shall be made equal to 1/2 fair market value of the property.								
	Palace Theatre Trust		$ 74,952.00	April-05	$ 415.68	$ 23,732.00	$ 56,909.92	$ 18,042.08
Terms:								
20-year note with an original balance of $74,952 dated August 21, 1987. Interest rate is fixed and set to 3 %, and payment is due on the first day each month commencing March 1, 1989.								
	NCADD - Greater Manchester		$ 70,000.00	March-05	$ 388.22	$ 18,306.70	$ 34,879.44	$ 35,120.56
Terms:								
20-year note with an original balance of $70,000 dated October 26, 1992. Interest rate is fixed and set to 3 %, and payment is due on the first day each month commencing six months								
after end of construction or receipt of certificate of occupancy whichever is earlier. First payment was received in December, 1993.								
	Lambrou / Dakoulas		$ 24,521.00	March-05	$ 169.34	$ 5,755.35	$ 19,476.31	$ 5,044.69
Terms:								
15-year term, with a fixed 3 % interest rate. First payment was made in November 1992.								
	TOTAL		**$ 1,704,972.10**				**$ 781,093.00**	**$ 923,879.10**

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	OTHER HOME LOANS							
1994	38 - 40 Joliette Street (6 apartments)	Joliette St Realty Trust	$ 184,320.00		$ -	$ -	$ -	$ 184,320.00
Terms:								
On March 25, 1994, the Joliette Street executed a Promissory Note with the City of Manchester for the Principal Sum of $184,320 at the rate of simple, non-compounding three percent per annum, 30 year term. Annual payments shall be made based on maintaining a debt coverage ratio of 1.15 to 1. Payments shall be made first to reduce accrued interest and then to principal reduction, the remaining balance of principal and interest to be paid at the end of the 30 year term. Recently in June the City received financial statement from the Joliette Street Trust dating back to 1994. The Cash Flow Statements that were submitted confirmed that there are no payments due to the City at this time.								
1994	243 Douglas Street (7 apartments)	Douglas Street LP	$ 332,375.00	2/13/2004	$ 1,000.00	$ 3,835.12	$ 9,850.88	$ 322,524.12
Terms:								
On December 23, 1994, the 243 Douglas Street Limited Partnership executed a Promissory Note with the City of Manchester for the Principal Sum of $332,375 at the rate of 3% which rate shall be simple and non-compounding, 30 year term. Payments of interest shall be made annually at the rate of $1,000 per year, the remaining balance of principal and interest to be paid at the end of the 30 year term. A payment totalling $1,000 was received February 13, 2004.								
1999	Livinston Park - Gatsas	Gatsas	$ 500,000.00	June, 2004	$ 25,000.00	$ -	$ 125,000.00	$ 375,000.00
Terms:								
Annual payment of $25,000 in June.								
2003	Agnes Street Extension	Piscataquog River Apt LLC	$ 600,000.00		$ -	$ -	$ -	$ 600,000.00
Terms:								
On June 3, 2003, Piscataquog River Apartments Limited Partnership executed a Promissory Note with the City of Manchester for the principal sum of $600,000 at the rate of 0%, with a thirty year term. A $20,000 payment of principal shall be made annually, no later than October 1st, commencing October 1, 2009. Any Principal amount remaining unpaid shall be due and payable September 1, 2034.								
2003	6 To 4 To 3, LLC	Baseball	$ 2,500,000.00	2/2/2005	$ -	$ 77,527.50	$ -	$ 2,500,000.00
Terms:								
Payments are to be made on February 1 and July 1 every year for 25 years. Payments are based on debtschedule in file (approximately $169,000 of principal and interest every fiscal year).								

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
2004	30 Mechanic Street	YMCA	$ 260,000.00		$ -	$ -	$ -	$ 260,000.00
Terms:								
On June 10, 2004, the YMCA of Greater Manchester executed a $260,000 loan with an interest rate of 0.00% per annum. The annual principal payment is $13,000 of which a minimum annual payment of $5,000 shall be made no later than August 1st, commencing August 1, 2005. The repayment of the annual balance of principal owed ($8,000), will be based on the availability of the surplus cash flow generated by the dormitory style housing units located at 30 Mechanic Street as determined by Generally Accepted Accounting Principles (GAAP) and calculated by an annual audit prepared by an independent auditor and in a form acceptable to the Lender. The repayment of additional principal shall also be made annually, no later than August 1st, commencing August 1, 2005. Any principal amount remaining unpaid after twenty (20) years from the issuance of a Certificate of Occupancy by the City shall be due and payable at the end of the twenty-year term.							
2004	133 Ash Street	Mary Gale Home LP	$ 650,000.00		$ -	$ -	$ -	$ 650,000.00
Terms:								
On November 14, 2003, the Mary Gale Home executed a $650,000 loan with an interest rate of zero percent. A payment of principal shall be made annually, no later than August 1st, based on twenty-five percent (25%) of the surplus cash flow of the borrower as determined and calculated by annual audit. Any principal amount remaining unpaid shall be due and payable, the earlier of (i) Thirty years from the issuance of a Certificate of Occupancy by the City, as evidence of acceptable completion of construction for which this loan is made, or (ii) December 1, 2033.								
2004	Lot 10 Old Wellington Road	Old Wellington Rd Apt. LP	$ 1,000,000.00		$ -	$ -	$ -	$ 1,000,000.00
Terms:								
On August 13, 2004, the Old Wellington Road Apartments Development Group L.P. executed a $1,000,000 loan with an interest rate of zero percent. A $33,000 payment of principal plus the appropriate percentage of cash flow shall be made annually, no later than October 1st, commencing October 1, 2010. For years six through sixteen, the annual principal payment is $33,000 plus twenty-five percent (25%) of the cash flow of the borrower as determined and calculated by annual audit. For years seventeen through thirty, the annual principal payment is $33,000 plus fifty percent (50%) of the cash flow of the borrower as determined and calculated by annual audit. Any principal amount remaining unpaid shall be due and payable at the end of the thirty year term.								
2004	Manchester Parkside Place LLC	Chinburg	$ 1,105,991.89	3/30/2005	$ 1,160,567.29	$ 54,575.40	$ 1,105,991.89	$ -
Terms:								
$774,194.32 matures on November 1, 2004 and the remainder of the obligation under this Note matures one year from the date of the Note. Annual interest rate, compounded monthly is 6 % (Base Rate).								
2004	394 Second Street	Family Bridge LP	$ 600,000.00		$ -	$ -	$ -	$ 600,000.00
Terms:								
On August 27, 2004, the Family Bridge Limited Partnership executed a $600,000 loan with an interest rate of zero percent. The annual repayment of principal shall be subject to positive cash flow. The loan will be executed with the Subrecipient. A payment of principal shall be made annually, no later than October 1st, based on fifty percent (50%) of the net cash flow of the Subrecipient as determined and calculated by annual audit, commencing October 1, 2005. Notwithstanding anything to the contrary herein, any principal amount remaining unpaid after the earlier of (i) thirty (30) years from the issuance of a Certificate of Occupancy by the City, as evidence of acceptable completion of construction for which this loan is made, or (ii) October 1, 2034 shall be due and payable.								

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	REVOLVING LOAN FUND							
1998	782 Gold Street	Maaco	$ 26,000.00	3/5/2005	$ 266.46	$ 10,641.01	$ 18,014.97	$ 7,985.03
1999	Bagel Works	RFFII, LLC	$ 40,000.00	4/1/2005	$ 433.33	$ 14,579.85	$ 24,333.10	$ 15,666.90
Terms:								
10-year notes with an original balances of $26,000 and $40,000. Interest rate is set to Prime rate + 2 %.								
2002	Maax	Maax, Inc	$ 60,000.00	3/28/2005	$ 1,103.29	$ 10,019.65	$ 12,995.66	$ 47,004.34
Terms:								
Original $60,000 note amended in 3/2003. Interest rate fixed at 5% per annum in amended note. Seven-year term.								
2002	All Dogs	All Dogs, Inc	$ 100,000.00	3/28/2005	$ 1,604.58	$ 14,054.23	$ 40,095.49	$ 59,904.51
Terms:								
Original note of $100,000 was executed in May, 2002. A drawdown of $45,000 was made in May, 2002; a drawdown of $30,000 was made in July, 2002; and the final drawdown of $25,000 was made in October, 2002. The interest rate is set to Prime rate + 2 % and the term is seven years.								
2002	276 Abby Rd	VHB	$ 100,000.00	4/4/2005	$ 971.69	$ 14,420.03	$ 12,919.25	$ 87,080.75
Terms:								
Original note of $100,000 was executed in June, 2002. A drawdown of $50,000 was made in June, 2002; the final drawdown of $50,000 was made in January, 2003. The interest rate is set to Prime rate + 2 % and the term is ten years, as required by the US Small Business Development Administration.								
2004	Health Career Training	Health Career, LLC	$ 50,000.00	3/23/2005	$ 966.64	$ 3,167.32	$ 10,365.64	$ 39,634.36
Terms:								
5-year note with an original balance of $50,000 dated January 20, 2004. Interest rate is fixed and set to 6 %, and payment is due the 21st day of each month beginning February, 2004.								
	SUBTOTAL		**$ 376,000.00**				**$ 118,724.11**	**$ 257,275.89**

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	SECTION 108							
2000	1037 - 1045 Elm Street	Chase Block	$ 1,550,000.00	3/10/2005	$ 12,871.36	$ 210,940.25	$ 175,200.55	$ 1,374,799.45
Terms:								
Monthly payment of principal and interest shall be made based on, 5.75% and 15 years amortization. At the end of 15 years, Chase Block LLC has an option to purchase these buildings. If any outstanding debt on these buildings remains unpaid after 15 years, Chase Block agrees to repay all outstanding debt prior to exercise this option to purchase.								
2002	1015 - 1023 Elm Street	Bond Building	$ 1,552,000.00	3/10/2005	$ 12,032.64	$ 346,672.63	$ 86,848.61	$ 1,465,151.39
Terms:								
On October 27, 2001, and the succeeding 11 months, a payment of interest at 7 % shall be made. Starting October 27, 2002 and the succeeding 168 months a payment of principal and interest shall be made based on a 20-year amortization schedule. On September 27, 2016 a final balloon payment of the entire then outstanding balance shall be paid.								
2002	959 - 967 Elm Street	Dunlap Building	$ 1,350,000.00	3/14/2005	$ 10,466.54	$ 295,073.07	$ 113,121.81	$ 1,236,878.19
Terms:								
Monthly payment of principal and interest shall be made based on, 7% and 20 years amortization. On November 16, 2016, a final balloon payment of the entire then outstanding balance shall be paid.								
2004	1200 Elm Street	Bridge & Elm	$ 500,000.00		$ -	$ -	$ -	$ 500,000.00
Terms:								
On November 27, 2006 a payment of all accrued but unpaid interest shall be paid, and on the corresponding date of the next 149 months, the Borrower shall make a payment of principal and interest based on 25 years amortization. On May 27, 2019, a final balloon payment of the entire then outstanding balance shall be paid.								
2004	844 Elm Street	McQuades Building	$ 1,920,000.00	4/5/2005	$ 14,132.79	$ 38,263.56	$ 18,267.60	$ 1,901,732.40
Terms:								
Starting December 12, 2003, 12 payments of interest only shall be made monthly. Beginning on December 12, 2004, payment shall be made monthly over a term of 20 years. On November 12, 2018, the entire then outstanding balance shall be paid in full.								
	SUBTOTAL		$ 6,872,000.00				$ 393,438.57	$ 6,478,561.43

YEAR	PROPERTY	NAME	ORIGINAL LOAN	LAST PMT RECEIVED	CURRENT PMT / AMORTIZATION	INTEREST/FEE	REPAID PRINCIPAL	BALANCE
	CDBG							
2000	1037 - 1045 Elm Street	Chase Block	$ 950,000.00		$ -	$ -	$ -	$ 950,000.00
Terms:								
Payments are based on future cash flow of the underlying property, and the interest rate is 0%. At the end of 15 years, any outstanding debt unpaid shall be repaid prior to option to purchase is exercised. Payments are made after payment on the MDC loan has been made.								
2001	1015 - 1023 Elm Street	Bond Building / Airpark	$ 288,000.00		$ -	$ -	$ -	$ 288,000.00
2001	1015 - 1023 Elm Street	Bond Building / CDBG	$ 150,000.00		$ -	$ -	$ -	$ 150,000.00
Terms:								
Payment of the Borrower's free cash flow from the prior calendar year, after payments on Section 108 loan, loan from Bank of NH ($100,000), utilities, taxes, insurance, tenant fit up expenses paid by Borrower, capital reserve of $11,000 per year, and a management fee (not to exceed 5% of total rents collected) shall be made on January 31st each year for 13 years. Any outstanding balance is due on or before January 31, 2016.								
2004	844 Elm Street	McQuades Building	$ 230,000.00		$ -	$ -	$ -	$ 230,000.00
Terms:								
On January 31, 2005, and on the 31st day of January each succeeding year, the Borrower shall make a payment in the amount of the Borrower's free cash flow from the prior calendar year, after payments on Section 108 loan, loan from MDC ($250,000), utilities, taxes, insurance, tenant fit up expenses paid by Borrower, capital reserve of $11,000 per year, and a management fee (not to exceed 5% of total rents collected) shall be made on January 31st each year, for 15 years. Any outstanding balance is due on or before January 31, 2019.								
	SUBTOTAL		**$ 1,618,000.00**				**$ -**	**$ 1,618,000.00**
	MDC LOAN							
1985	Wall Street Tower	Promissory Note	$ 3,350,000.00			$ -	$ 983,443.00	$ 2,366,557.00
Terms:								
Note secured by a third mortgage, due November 1, 2015, with an interest rate of 9.25% per annum.								
1985	Wall Street Tower	Unsecured Pr. Note	$ 3,787,000.00			$ -	$ -	$ 3,787,000.00
Terms:								
Unsecured note, payable in full on June 1, 2015, with accrued interest of 8% per annum.								
1999	1037 - 1045 Elm Street	Chase Block	$ 200,000.00		$ -	$ -	$ -	$ 200,000.00
Terms:								
Unsecured non-interest bearing loan, payable based on future cash flow of the underlying property. At the end of 15 years, any outstanding debt unpaid shall be repaid prior to option to purchase is exercised.								
2001	959 - 967 Elm Street	Dunlap Building	$ 450,000.00	3/14/2005	$ 3,488.85	$ 76,433.80	$ 28,231.70	$ 421,768.30
Terms:								
Secured loan, monthly payment of $3,488.85 (based on 7% interest per annum) on the 1st of each month until September, 2017. Remaining balance is due as a balloon payment on October 1, 2017.								
2003	844 Elm Street	McQuades Building	$ 250,000.00	4/5/2005	$ 1,791.00	$ 21,209.15	$ 3,287.33	$ 246,712.67
Terms:								
Secured loan, due monthly and payable in full on November 12, 2018, with interest at 6% per annum.								
	SUBTOTAL		**$ 8,037,000.00**				**$ 1,014,962.03**	**$ 7,022,037.97**

City of Manchester
Department of Finance

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

MEMORANDUM

Date: April 12, 2005

To: Committee on Accounts

From: Tobias Svantesson
Internal Auditor

RE: **CIP Project Balances as of 3/31/2005**

Dear Committee Members:

Attached, please find a summary of CIP project balances as of March 31, 2005.

Sincerely,

Tobias Svantesson
Internal Auditor

RECEIVED
APR 12 2005
CITY CLERK'S OFFICE

7

CITY OF MANCHESTER
NEW HAMPSHIRE

CIP/FEDERAL & STATE REVENUE REPORT

FOR THE MONTH ENDED
MARCH 31, 2005

UNAUDITED

CIP CASH PROJECT BALANCES
AS OF MARCH 31, 2005

Stop Date	Project#	Dept	Project	Expense Budget	Expenses	Encumbrance	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2005 PROJECTS									
6/30/2005	613105	50	"Jac Pac" Acquisition Project	3,400,000.00	2,555,000.00	-	845,000.00	3,400,000.00	3,400,000.00	-	845,000.00	
6/30/2005	610705	51	Operation Support	10,800.00	-	-	10,800.00	10,800.00	10,800.00	-	10,800.00	
6/30/2005	811205	190	Employee Training & Development	45,000.00	23,856.78	11,531.25	9,611.97	45,000.00	45,000.00	-	9,611.97	
6/30/2005	212505	200	Local Emergency Services	11,000.00	7,000.00	4,000.00	-	11,000.00	11,000.00	-	-	
6/30/2005	212605	200	Child To Adult Matched Mentoring	5,000.00	4,000.00	1,000.00	-	5,000.00	5,000.00	-	-	
6/30/2005	212705	200	Homemaker Services	30,000.00	21,000.00	9,000.00	-	30,000.00	30,000.00	-	-	
6/30/2005	212805	200	Manchester Child Care Coordinator	19,065.00	13,345.50	5,719.50	-	19,065.00	19,065.00	-	-	
6/30/2005	212905	200	Child Health Services - Operational	129,000.00	102,767.42	26,232.58	-	129,000.00	129,000.00	-	-	
6/30/2005	213005	200	Manchester Team	10,000.00	7,500.00	2,500.00	-	10,000.00	10,000.00	-	-	
6/30/2005	213105	200	Support to Abused & Neglected Children	13,000.00	9,000.00	4,000.00	-	13,000.00	13,000.00	-	-	
6/30/2005	213205	200	International Center Program	10,000.00	5,000.00	5,000.00	-	10,000.00	10,000.00	-	-	
6/30/2005	213305	200	Makin' It Happen	10,000.00	8,000.00	2,000.00	-	10,000.00	10,000.00	-	-	
6/30/2005	213405	200	Pharmacy Program Coordinator	13,800.00	9,206.40	4,593.60	-	13,800.00	13,800.00	-	-	
6/30/2005	213605	200	Woman to Woman	19,000.00	7,045.67	11,954.33	-	19,000.00	19,000.00	-	-	
6/30/2005	213705	200	Info Bank	22,000.00	16,000.00	6,000.00	-	22,000.00	22,000.00	-	-	
6/30/2005	213805	200	Voluntary Action Center	12,000.00	8,000.00	4,000.00	-	12,000.00	12,000.00	-	-	
6/30/2005	213905	200	Elder Nutrition Programs	29,100.00	19,400.00	9,700.00	-	29,100.00	29,100.00	-	-	
6/30/2005	510605	200	Pavilion Installation	4,000.00	719.70	3,280.30	-	4,000.00	4,000.00	-	-	
6/30/2005	510705	200	Summer Concerts & Event Support	29,000.00	26,013.47	1,247.66	1,738.87	29,000.00	29,000.00	-	1,738.87	
6/30/2005	510805	200	After School Program	30,000.00	21,000.00	9,000.00	-	30,000.00	30,000.00	-	-	
6/30/2005	612105	200	Neighborhood Revitalization Program	10,000.00	-	-	10,000.00	10,000.00	10,000.00	-	10,000.00	
6/30/2005	612905	200	City Gardens	1,800.00	-	-	1,800.00	1,800.00	1,800.00	-	1,800.00	
6/30/2005	810005	200	Computer Network	10,000.00	-	-	10,000.00	10,000.00	10,000.00	-	10,000.00	
6/30/2005	810105	200	Replace Transit Radio System	20,000.00	-	-	20,000.00	20,000.00	20,000.00	-	20,000.00	
6/30/2005	810605	200	Community Development Initiative	5,000.00	-	-	5,000.00	5,000.00	5,000.00	-	5,000.00	
6/30/2005	810805	200	Natural Resource Protection	15,000.00	7,484.24	-	7,515.76	15,000.00	15,000.00	-	7,515.76	
6/30/2005	811005	200	Special Projects Planner	10,000.00	-	-	10,000.00	10,000.00	10,000.00	-	10,000.00	
6/30/2005	811105	210	Municipal Deferred Maintenance	100,000.00	32,363.58	-	67,636.42	100,000.00	100,000.00	-	67,636.42	
6/30/2005	410005	300	Comprehensive Wellness Match Grant	95,000.00	45,000.88	-	49,999.12	95,000.00	95,000.00	-	49,999.12	
6/30/2005	411205	330	Neighborhood Speed Enforcement	15,600.00	10,911.55	-	4,688.45	15,600.00	15,600.00	-	4,688.45	
6/30/2005	710205	500	Public Works Infrastructure	750,000.00	62,201.70	-	687,798.30	750,000.00	750,000.00	-	687,798.30	
6/30/2005	710605	500	Annual ROW Maitenance	550,000.00	420,016.80	-	129,983.20	550,000.00	550,000.00	-	129,983.20	
6/30/2005	710705	500	Chronic Drain	30,000.00	-	-	30,000.00	30,000.00	30,000.00	-	30,000.00	
6/30/2005	710805	500	Downtown Infrastructure Repairs	125,000.00	35,939.91	-	89,060.09	125,000.00	125,000.00	-	89,060.09	
6/30/2005	710905	520	Parking & Traffic Improvements	75,000.00	-	-	75,000.00	75,000.00	75,000.00	-	75,000.00	
6/30/2005	411105	650	Hazard Tree Removal	45,000.00	26,971.23	18,016.25	12.52	45,000.00	45,000.00	-	12.52	
6/30/2005	510205	650	Fun in the Sun	60,000.00	46,407.44	-	13,592.56	60,000.00	60,000.00	-	13,592.56	
6/30/2005	511005	650	Annual Park Maintenance Program	83,320.00	69,262.50	675.00	13,382.50	83,320.00	83,320.00	-	13,382.50	
6/30/2005	511505	650	Gill Stadium Field Equipment	26,536.40	-	-	26,536.40	26,536.40	26,536.40	-	26,536.40	
6/30/2005	610505	650	Greenstreets	5,000.00	-	-	5,000.00	5,000.00	5,000.00	-	5,000.00	
6/30/2005	613005	650	Annual Millyard Project	25,000.00	8,625.00	10,509.00	5,866.00	25,000.00	25,000.00	-	5,866.00	
			SUBTOTAL	**5,909,021.40**	**3,629,039.77**	**149,959.47**	**2,130,022.16**	**5,909,021.40**	**5,909,021.40**	**-**	**2,130,022.16**	

CIP CASH PROJECT BALANCES
AS OF MARCH 31, 2005

Stop Date	Project#	Dept	Project	Expense Budget	Expenses	Encumbrance	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2004 PROJECTS									
6/30/2005	411104	30	Dilapidated Building Demolition	10,000.00	-	-	10,000.00	10,000.00	10,000.00	-	10,000.00	
6/30/2005	710404	200	Bus Stop Signs	10,000.00	-	10,000.00	-	10,000.00	10,000.00	-	-	
6/30/2005	412004	330	Speed Enforcement	10,000.00	-	-	10,000.00	10,000.00	10,000.00	-	10,000.00	
6/30/2005	710904	500	Annual Bridge Maintenance Program	100,000.00	-	-	100,000.00	100,000.00	100,000.00	-	100,000.00	Spend with other year's proj.
6/30/2005	711104	500	Chronic Drain	50,000.00	30,080.59	-	19,919.41	50,000.00	50,000.00	-	19,919.41	
6/30/2005	711304	520	Parking Facility Inspection Report	47,000.00	22,087.78	280.00	24,632.22	47,000.00	47,000.00	-	24,632.22	
6/30/2005	510104	650	Project Greenstreets	10,000.00	2,760.23	235.00	7,004.77	10,000.00	10,000.00	-	7,004.77	
			SUBTOTAL	**237,000.00**	**54,928.60**	**10,515.00**	**171,556.40**	**237,000.00**	**237,000.00**	**-**	**171,556.40**	
			2003 & OLDER PROJECTS									
6/30/2005	511803	50	Minor League Baseball Stadium	850,000.00	845,875.00	-	4,125.00	850,000.00	850,000.00	-	4,125.00	
6/30/2005	810303	200	Community Development Initiatives	10,000.00	4,203.46	302.03	5,494.51	10,000.00	10,000.00	-	5,494.51	
6/30/2005	411103	300	Hazardous Material	10,000.00	486.75	-	9,513.25	10,000.00	10,000.00	-	9,513.25	Ongoing per Brent Lemire
6/30/2004	612102	500	Riverwalk Projects	40,000.00	39,740.37	-	259.63	40,000.00	40,000.00	-	259.63	Spending down, fall 2004
6/30/2005	710603	500	Annual Bridge Maintenance Program	80,000.00	7,979.27	-	72,020.73	80,000.00	80,000.00	-	72,020.73	Spend with other year's proj.
			SUBTOTAL	**990,000.00**	**898,284.85**	**302.03**	**91,413.12**	**990,000.00**	**990,000.00**	**-**	**91,413.12**	
			TOTAL	**7,136,021.40**	**4,582,253.22**	**160,776.50**	**2,392,991.68**	**7,136,021.40**	**7,136,021.40**	**-**	**2,392,991.68**	
							2,553,768.18					

CDBG, HOME AND SHELTER GRANTS
AS OF MARCH 31, 2005

Stop Date	Project #	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2005 PROJECTS-CDBG									
6/30/2005	610705	51	Operation Support	87,300.00	46,357.31	-	40,942.69	87,300.00	28,357.20	58,942.80	(18,000.11)	
6/30/2005	810405	190	ADA Compliance	20,000.00	801.70	-	19,198.30	20,000.00	968.31	19,031.69	166.61	
6/30/2005	210805	200	Equipment Purchase	5,000.00	-	-	5,000.00	5,000.00	-	5,000.00	-	
6/30/2005	210905	200	Operational CMC Dental	3,000.00	2,564.00	436.00	-	3,000.00	-	3,000.00	(3,000.00)	
6/30/2005	211005	200	Runaway and Homeless Youth	13,400.00	9,380.00	780.80	3,239.20	13,400.00	6,700.00	6,700.00	(3,460.80)	
6/30/2005	211105	200	Teen Health Clinic	8,000.00	6,233.23	1,766.77	-	8,000.00	4,719.41	3,280.59	(3,280.59)	
6/30/2005	211305	200	Facility Improvement - Farnum	30,000.00	-	-	30,000.00	30,000.00	-	30,000.00	-	
6/30/2005	211405	200	Girls Center Program	15,000.00	11,250.00	3,750.00	-	15,000.00	8,750.00	6,250.00	(6,250.00)	
6/30/2005	211605	200	Center City Disease	20,000.00	9,972.05	-	10,027.95	20,000.00	1,286.88	18,713.12	(8,685.17)	
6/30/2005	211805	200	Pharmaceutical Program	44,000.00	19,400.00	24,600.00	-	44,000.00	14,400.00	29,600.00	(29,600.00)	
6/30/2005	211905	200	Childcare Center	25,000.00	13,000.00	12,000.00	-	25,000.00	-	25,000.00	(25,000.00)	
6/30/2005	212005	200	Community & Multicultural Services	22,000.00	15,000.00	7,000.00	-	22,000.00	11,000.00	11,000.00	(11,000.00)	
6/30/2005	212105	200	Latin American Center	25,000.00	-	-	25,000.00	25,000.00	-	25,000.00	-	Health
6/30/2005	212205	200	Training For Legal Interpreters	10,000.00	1,000.00	9,000.00	-	10,000.00	-	10,000.00	(10,000.00)	
6/30/2005	212305	200	VNA Child Care & Family Resource	40,000.00	20,000.00	20,000.00	-	40,000.00	20,000.00	20,000.00	(20,000.00)	
6/30/2005	212405	200	Youth Opportunities Unlimited	17,000.00	16,470.60	529.40	0.00	17,000.00	12,000.00	5,000.00	(5,000.00)	
6/30/2005	310105	200	Employment & Training	95,000.00	65,905.00	24,095.00	5,000.00	95,000.00	55,905.00	39,095.00	(34,095.00)	
6/30/2005	510105	200	Youth Recreation Program	60,000.00	36,455.74	23,544.26	-	60,000.00	20,916.53	39,083.47	(39,083.47)	
6/30/2005	610605	200	Incubator / Program Support	20,000.00	16,380.00	3,620.00	-	20,000.00	12,000.00	8,000.00	(8,000.00)	
6/30/2005	610805	200	Capital Repairs (Amherst & Spruce)	45,500.00	-	-	45,500.00	45,500.00	-	45,500.00	-	
6/30/2005	610905	200	Emergency Transitional Housing	10,600.00	8,094.99	2,505.01	-	10,600.00	5,255.42	5,344.58	(5,344.58)	
6/30/2005	611005	200	Renovations For ADA Compliance	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	
6/30/2005	611105	200	Capital Improvements	10,000.00	2,437.00	7,563.00	-	10,000.00	2,437.00	7,563.00	(7,563.00)	
6/30/2005	611205	200	Operational - MEH	8,000.00	8,000.00	-	-	8,000.00	7,647.79	352.21	(352.21)	
6/30/2005	611405	200	Neighborworks Homeownership	50,000.00	50,000.00	-	-	50,000.00	45,864.59	4,135.41	(4,135.41)	
6/30/2005	611505	200	Renaissance 8 Redevelopment	150,000.00	-	-	150,000.00	150,000.00	-	150,000.00	-	
6/30/2005	611605	200	NHLA Fair Housing / Tenants Rights	8,800.00	3,567.05	5,232.95	-	8,800.00	2,293.17	6,506.83	(6,506.83)	
6/30/2005	611705	200	Capital Improvements	75,000.00	-	-	75,000.00	75,000.00	-	75,000.00	-	
6/30/2005	611905	200	Shelter Staffing Costs	8,160.00	6,839.78	1,320.22	-	8,160.00	4,711.28	3,448.72	(3,448.72)	
6/30/2005	612005	200	Housing Rehabilitation Program	100,000.00	-	-	100,000.00	100,000.00	-	100,000.00	-	
6/30/2005	612105	200	Neighborhood Revitalization Program	10,000.00	-	-	10,000.00	10,000.00	-	10,000.00	-	
6/30/2005	612205	200	628 Hanover Street Elderly Housing	250,000.00	-	-	250,000.00	250,000.00	-	250,000.00	-	
6/30/2005	612305	200	Healthy Home	30,000.00	4,951.90	25,048.10	-	30,000.00	-	30,000.00	(30,000.00)	
6/30/2005	612405	200	Homeless Prevention	16,300.00	13,829.40	2,470.60	-	16,300.00	13,829.40	2,470.60	(2,470.60)	
6/30/2005	612505	200	Tenant Assistance - Security Deposit	65,700.00	27,089.29	38,489.71	121.00	65,700.00	17,393.29	48,306.71	(48,185.71)	
6/30/2005	612605	200	Capital Improvements	300,000.00	14,383.00	285,617.00	-	300,000.00	3,812.50	296,187.50	(296,187.50)	
6/30/2005	612705	200	Emily's Place Operations	12,000.00	5,857.38	6,142.62	-	12,000.00	3,000.00	9,000.00	(9,000.00)	
6/30/2005	613205	200	Downtown & Economic Strategies	18,264.00	-	-	18,264.00	18,264.00	-	18,264.00	-	
6/30/2005	810505	200	ADA Compliance	225,000.00	-	-	225,000.00	225,000.00	-	225,000.00	-	
6/30/2005	810605	200	Community Development Initiatives	5,000.00	-	-	5,000.00	5,000.00	-	5,000.00	-	
6/30/2005	810705	200	Community Master Plan	50,000.00	-	-	50,000.00	50,000.00	-	50,000.00	-	
6/30/2005	810805	200	Natural Resource Protection	10,000.00	-	-	10,000.00	10,000.00	-	10,000.00	-	
6/30/2005	811005	200	Special Projects Planner	42,000.00	-	-	42,000.00	42,000.00	-	42,000.00	-	
6/30/2005	211705	410	Children's Oral Health Collaborative	10,000.00	3,483.46	-	6,516.54	10,000.00	4,410.42	5,589.58	926.96	
6/30/2005	710305	500	Infrastructure ADA Access Improvement	100,000.00	17,939.60	-	82,060.40	100,000.00	18,130.13	81,869.87	190.53	
6/30/2005	710405	500	Municipal Infrastructure	525,000.00	83,301.14	-	441,698.86	525,000.00	83,301.14	441,698.86	-	
6/30/2005	510205	650	Fun In The Sun	28,000.00	21,548.54	-	6,451.46	28,000.00	21,548.54	6,451.46	-	
6/30/2005	510305	650	Parks & Recreation Master Plan	90,000.00	4,640.00	85,360.00	-	90,000.00	-	90,000.00	(90,000.00)	
6/30/2005	510405	650	Youth Recreation Activities	65,000.00	46,461.82	-	18,538.18	65,000.00	30,455.63	34,544.37	(16,006.19)	
6/30/2005	610505	650	Project Greentstreets	5,000.00	-	-	5,000.00	5,000.00	-	5,000.00	-	
			SUBTOTAL	**2,923,024.00**	**612,593.98**	**590,871.44**	**1,719,558.58**	**2,923,024.00**	**461,093.63**	**2,461,930.37**	**(742,371.79)**	

CDBG, HOME AND SHELTER GRANTS
AS OF MARCH 31, 2005

Stop Date	Project #	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2004 PROJECTS-CDBG									
6/30/2005	610104	200	Capital Improvement	6,000.00	3,277.00	2,723.00	-	6,000.00	3,277.00	2,723.00	(2,723.00)	
6/30/2005	610804	200	ADA Compliance	325,000.00	141,437.87	89,880.70	93,681.43	325,000.00	132,558.73	192,441.27	(98,759.84)	
6/30/2005	611104	200	Healthy Home	50,000.00	50,000.00	-	-	50,000.00	24,992.40	25,007.60	(25,007.60)	
6/30/2005	612504	200	Old Wellington Road Apartments	111,997.00	-	-	111,997.00	111,997.00	-	111,997.00	-	
6/30/2005	710704	500	Central Neighborhood Revitalization	660,000.00	622,342.63	8,200.00	29,457.37	660,000.00	619,627.11	40,372.89	(10,915.52)	
6/30/2005	710804	500	Infrastructure ADA Access Improve.	125,000.00	125,000.00	-	-	125,000.00	116,246.71	8,753.29	(8,753.29)	Retainage
6/30/2005	510104	650	Project Greenstreets	19,350.00	13,970.12	1,520.00	3,859.88	19,350.00	15,417.66	3,932.34	(72.46)	
12/31/2004	510404	650	Downtown Parks Rehabilitation	125,000.00	38,147.05	5,995.00	80,857.95	125,000.00	38,147.05	86,852.95	(5,995.00)	
			SUBTOTAL	**1,422,347.00**	**994,174.67**	**108,318.70**	**319,853.63**	**1,422,347.00**	**950,266.66**	**472,080.34**	**(152,226.71)**	
			2003 PROJECTS-CDBG									
6/30/2005	610503	30	Dilapidated Building	35,000.00	-	-	35,000.00	35,000.00	-	35,000.00	-	
6/30/2005	611003	50	Revolving Loan Fund	75,000.00	-	-	75,000.00	75,000.00	-	75,000.00	-	
6/30/2005	810303	200	Community Development Initiatives	10,000.00	420.45	-	9,579.55	10,000.00	420.45	9,579.55	-	
6/30/2005	810403	200	Federal/State Resources Originator	60,000.00	62,736.38	-	(2,736.38)	60,000.00	54,506.70	5,493.30	(8,229.68)	Corrected April
12/31/2004	710303	500	Infrastructure ADA Access Improve	100,000.00	100,000.00	-	-	100,000.00	94,235.62	5,764.38	(5,764.38)	Retainage left
6/30/2005	710503	500	Discretionary Sidewalks-Schools	75,000.00	7,851.52	-	67,148.48	75,000.00	7,851.52	67,148.48	-	
			SUBTOTAL	**355,000.00**	**171,008.35**	**-**	**183,991.65**	**355,000.00**	**157,014.29**	**197,985.71**	**(13,994.06)**	
			2002 & OLDER PROJECTS									
6/30/2005	310102	200	Expansion of MCRC	20,000.00	-	-	20,000.00	20,000.00	-	20,000.00	-	To spend spring 2005
12/31/2004	340101	200	Manchester Community Resource Center	75,000.00	-	-	75,000.00	75,000.00	-	75,000.00	-	To spend spring 2005
6/30/2005	810502	200	Community Development Initiatives	30,000.00	16,526.66	2,321.52	11,151.82	30,000.00	9,170.59	20,829.41	(9,677.59)	
			SUBTOTAL	**125,000.00**	**16,526.66**	**2,321.52**	**106,151.82**	**125,000.00**	**9,170.59**	**115,829.41**	**(9,677.59)**	
			TOTAL	**4,825,371.00**	**1,794,303.66**	**701,511.66**	**2,329,555.68**	**4,825,371.00**	**1,577,545.17**	**3,247,825.83**	**(918,270.15)**	
						Rev. - Exp.	(216,758.49)					

STATE, FEDERAL OTHER PROJECT BALANCES
AS OF MARCH 31, 2005

Stop Date	Project #	Dept	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2005 PROJECTS									
6/30/2005	210605	180	Alcohol & Drug Abuse Prevention	40,000.00	40,000.00	-	-	40,000.00	7,720.00	32,280.00	(32,280.00)	
6/30/2005	210705	180	Firesafe Intervention	16,500.00	13,485.60	-	3,014.40	16,500.00	9,307.24	7,192.76	(4,178.36)	
6/30/2005	214005	180	WRAP For Youth Recliency	112,010.00	44,660.85	-	67,349.15	112,010.00	-	112,010.00	(44,660.85)	
6/30/2005	310005	180	6 % Incentive Education	8,000.00	675.00	-	7,325.00	8,000.00	-	8,000.00	(675.00)	
6/30/2005	610005	200	Operational Expenses (Spruce St)	20,000.00	15,703.89	4,296.11	-	20,000.00	7,558.25	12,441.75	(12,441.75)	Affordable Housing
6/30/2005	610105	200	Second Street Mill	350,000.00	26,000.00	-	324,000.00	350,000.00	-	350,000.00	(26,000.00)	Affordable Housing
6/30/2005	610205	200	Building Improvement Program	80,000.00	43,097.50	36,902.50	-	80,000.00	-	80,000.00	(80,000.00)	CBDRF
6/30/2005	610305	200	Holiday Lighting	10,000.00	10,000.00	-	-	10,000.00	-	10,000.00	(10,000.00)	CBDRF
6/30/2005	611305	200	Downpayment & Closing Cost Assistance	210,586.09	-	-	210,586.09	210,586.09	-	210,586.09	-	ADDI / Trust Funds $96,738.09
6/30/2005	613205	200	Downtown & Economic Strategies	201,536.00	35,000.00	-	166,536.00	201,536.00	30,768.00	170,768.00	(4,232.00)	
6/30/2005	810005	200	Computer Network	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	
6/30/2005	810105	200	Replace Transit Radio System	80,000.00	-	-	80,000.00	80,000.00	-	80,000.00	-	
6/30/2005	810205	200	Software - ADA Scheduling	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	
6/30/2005	810305	200	Vista Coordinator	45,225.00	8,896.48	-	36,328.52	45,225.00	2,133.39	43,091.61	(6,763.09)	
6/30/2005	410005	300	Comprehensive Wellness Match Grants	392,964.00	401,447.45	-	(8,483.45)	392,964.00	392,964.00	-	(8,483.45)	Gabby to reconcile
6/30/2005	411505	300	Emergency Management Preparedness	67,467.00	40,845.00	5,396.58	21,225.42	67,467.00	67,476.50	(9.50)	21,234.92	
6/30/2005	410105	330	Local Law Enforcement Block Grant	45,904.00	19,597.93	1,498.19	24,807.88	45,904.00	46,065.81	(161.81)	24,969.69	
6/30/2005	410305	330	New Hampshire Drug Task Force	36,606.00	28,612.31	-	7,993.69	36,606.00	27,262.31	9,343.69	(1,350.00)	
6/30/2005	410505	330	NH DWI Patrol Program	3,660.00	3,434.31	-	225.69	3,660.00	943.56	2,716.44	(2,490.75)	
12/31/2005	410805	330	VAWA	75,000.00	19,654.56	-	55,345.44	75,000.00	-	75,000.00	(19,654.56)	
6/30/2005	410905	330	Weed & Seed	225,000.00	74,383.86	-	150,616.14	225,000.00	49,950.37	175,049.63	(24,433.49)	
6/30/2005	411005	330	Youth Attendant Program	40,595.00	28,199.13	-	12,395.87	40,595.00	21,652.54	18,942.46	(6,546.59)	
6/30/2005	411405	330	Project Safe Neighborhoods	14,993.00	3,889.05	-	11,103.95	14,993.00	2,512.92	12,480.08	(1,376.13)	
6/30/2005	411605	330	Homeland Security Grant	26,923.08	-	-	26,923.08	26,923.08	-	26,923.08	-	
12/31/2005	210105	410	Homeless Health Care	317,221.00	57,956.37	-	259,264.63	317,221.00	-	317,221.00	(57,956.37)	
12/31/2005	210405	410	Refugee Health	14,925.00	5,900.57	270.00	8,754.43	14,925.00	3,511.57	11,413.43	(2,659.00)	
9/30/2006	214105	410	Multi-Lingual Asthma Education	29,802.00	1,475.82	-	28,326.18	29,802.00	14,900.00	14,902.00	13,424.18	
6/30/2005	610405	500	Infrastructure / Hardscape Improvement	110,000.00	69,693.22	-	40,306.78	110,000.00	-	110,000.00	(69,693.22)	CBDRF
6/30/2005	710005	500	Major Fleet Upgrades	756,000.00	-	-	756,000.00	756,000.00	-	756,000.00	-	
6/30/2005	710105	500	Old Wellington Road Improvements	100,000.00	4,863.50	-	95,136.50	100,000.00	-	100,000.00	(4,863.50)	
6/30/2005	710205	500	Public Works Infrastructure	300,000.00	-	-	300,000.00	300,000.00	-	300,000.00	-	
6/30/2005	510005	650	Park Facilities Improvement	612,312.00	-	-	612,312.00	612,312.00	-	612,312.00	-	
6/30/2005	610505	650	Project Greenstreets	10,000.00	-	5,000.00	5,000.00	10,000.00	-	10,000.00	(5,000.00)	
6/30/2005	811605	650	Valley Cemetery Improvement Project	16,000.00	8,944.00	-	7,056.00	16,000.00	16,000.00	-	7,056.00	
			SUBTOTAL	**4,449,229.17**	**1,006,416.40**	**53,363.38**	**3,389,449.39**	**4,449,229.17**	**700,726.46**	**3,748,502.71**	**(359,053.32)**	

STATE, FEDERAL OTHER PROJECT BALANCES
AS OF MARCH 31, 2005

Stop Date	Project #	Dept	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2004 PROJECTS									
6/30/2005	810704	40	Archival Conservation Grant	6,682.00	-	-	6,682.00	6,682.00	-	6,682.00	-	NH State Library
6/30/2004	211404	180	AFL - CIO Local 856 Firefighter	1,500.00	2,337.39	-	(837.39)	1,500.00	8,608.75	(7,108.75)	6,271.36	
6/30/2005	612504	200	Old Wellington Road Apartment	888,003.00	-	-	888,003.00	888,003.00	-	888,003.00	-	Affordable Housing Trust
6/30/2004	612604	200	JacPac Employee Homeless Prevention	20,000.00	20,000.00	-	-	20,000.00	-	20,000.00	(20,000.00)	Affordable Housing Trust
6/30/2005	710404	200	Bus Stop Signs	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	
6/30/2005	411404	300	Hazardous Material Response Plan	12,700.00	12,065.00	-	635.00	12,700.00	12,700.00	-	635.00	
6/30/2005	411504	300	Fire Emergency Management Planning	12,254.00	1,200.00	-	11,054.00	12,254.00	12,254.00	-	11,054.00	NH Dept of Safety
6/30/2005	411604	300	Homeland Securities	2,749,096.01	-	-	2,749,096.01	2,749,096.01	-	2,749,096.01	-	NH Dept of Safety
6/30/2005	411704	300	Domestic Preparedness Equipment	6,527.00	-	-	6,527.00	6,527.00	-	6,527.00	-	NH Dept of Justice
6/30/2005	410004	330	Gang Interdiction	40,000.00	38,947.90	-	1,052.10	40,000.00	38,947.90	1,052.10	-	
12/31/2005	410204	330	Juvenile Accountability Incentive	58,429.00	31,345.60	-	27,083.40	58,429.00	21,298.85	37,130.15	(10,046.75)	
12/31/2005	410304	330	Local Law Enforcement Block Grant	105,129.00	105,724.90	-	(595.90)	105,129.00	105,724.40	(595.40)	(0.50)	
6/30/2005	411904	330	Project Safe Neighborhoods	10,160.00	8,396.45	-	1,763.55	10,160.00	8,396.45	1,763.55	-	
5/31/2005	412204	330	Enforcing Underage Drinking Laws	14,917.00	8,018.93	-	6,898.07	14,917.00	5,356.76	9,560.24	(2,662.17)	
6/30/2004	210404	410	Homeless Health Care	210,364.00	188,582.75	-	21,781.25	210,364.00	180,719.75	29,644.25	(7,863.00)	
6/30/2004	210704	410	Public Health Preparedness	712,163.00	784,323.44	12,083.78	(84,244.22)	712,163.00	760,174.44	(48,011.44)	(36,232.78)	
6/30/2005	2146A4	410	HIV Counseling & Testing	28,900.00	7,561.35	22.51	21,316.14	28,900.00	8,341.61	20,558.39	757.75	
6/30/2005	2146B4	410	STD Counseling & Testing	77,826.00	48,720.41	20.29	29,085.30	77,826.00	41,135.66	36,690.34	(7,605.04)	
6/30/2005	2146C4	410	Targeting Testing	52,802.00	1,140.51	550.00	51,111.49	52,802.00	-	52,802.00	(1,690.51)	Closed 4/5/05
6/30/2005	2146D4	410	TB Prevention and Control	40,265.00	23,451.24	1,109.38	15,704.38	40,265.00	27,150.01	13,114.99	2,589.39	
6/30/2005	2146E4	410	Immunization Services	72,500.00	47,981.08	726.54	23,792.38	72,500.00	44,658.49	27,841.51	(4,049.13)	
6/30/2005	2146F4	410	Childhood Lead Case Management	41,000.00	31,661.62	58.40	9,279.98	41,000.00	21,934.42	19,065.58	(9,785.60)	
6/30/2005	214604	410	State of NH Health Grant	47,790.00	43,158.80	1,179.00	3,452.20	47,790.00	22,444.15	25,345.85	(21,893.65)	
6/30/2005	214704	410	Lead Safe For Kid's Sake	100,000.00	73,564.17	242.00	26,193.83	100,000.00	100,000.00	-	26,193.83	
6/30/2005	215004	410	Environmental Health Tracking Project	47,145.00	-	-	47,145.00	47,145.00	-	47,145.00	-	
12/31/2005	7132D4	500	ROW - 50 / 50 Sidewalks	80,000.00	69,341.36	-	10,658.64	80,000.00	69,341.36	10,658.64	-	
12/31/2004	510004	650	Derryfield Park Rehab	424,041.00	-	424,041.00	-	424,041.00	424,041.50	(0.50)	0.50	
6/30/2005	510104	650	Project Greenstreets	10,000.00	4,783.75	3,201.00	2,015.25	10,000.00	5,266.00	4,734.00	(2,718.75)	
			SUBTOTAL	**5,910,193.01**	**1,552,306.65**	**443,233.90**	**3,914,652.46**	**5,910,193.01**	**1,918,494.50**	**3,991,698.51**	**(77,046.05)**	
			2003 PROJECTS									
6/30/2005	612803	51	Section 108 Economic Development	4,128,000.00	-	-	4,128,000.00	4,128,000.00	-	4,128,000.00	-	Section 108
3/31/2006	215903	200	Lead Hazard Control Program	895,725.00	582,845.59	-	312,879.41	895,725.00	438,662.55	457,062.45	(144,183.04)	
6/30/2005	610203	200	Public Information Kiosks	10,000.00	-	-	10,000.00	10,000.00	-	10,000.00	-	CBDRF
12/31/2004	610403	200	Downtown Municipal Infrastructure	205,536.00	205,524.30	-	11.70	205,536.00	58,180.00	147,356.00	(147,344.30)	150K CBDRF / 55K Donations
6/30/2005	713403	200	Wetlands Mitigation Project	40,000.00	-	-	40,000.00	40,000.00	-	40,000.00	-	don-developer
6/30/2005	811103	200	Senior Center	500,000.00	497,344.57	2,655.43	(0.00)	500,000.00	287,941.04	212,058.96	(212,058.96)	
9/30/2005	410003	330	GTEAP & EPOP	799,099.00	612,033.22	8,397.09	178,668.69	799,099.00	527,167.18	271,931.82	(93,263.13)	
6/30/2004	210403	410	HIV Prevention	47,790.00	57,664.84	816.00	(10,690.84)	47,790.00	72,789.68	(24,999.68)	14,308.84	
6/30/2004	211103	410	STD Clinic	77,826.00	74,913.91	436.00	2,476.09	77,826.00	74,913.91	2,912.09	(436.00)	Kim L to investigate PO and close out
8/31/2005	215703	410	Public Health Preparedness & Response	1,030,500.00	783,453.07	193,501.10	53,545.83	1,030,500.00	832,238.03	198,261.97	(144,716.14)	
6/30/2005	215803	410	Air Quality Related Health Services	19,250.00	6,340.31	-	12,909.69	19,250.00	19,250.00	-	12,909.69	
6/30/2005	216003	410	Oral Health Services	24,000.00	20,237.54	-	3,762.46	24,000.00	18,402.73	5,597.27	(1,834.81)	
6/30/2005	713303	500	So Willow St Area Improvements	59,417.00	-	-	59,417.00	59,417.00	59,417.00	-	59,417.00	
6/30/2005	713603	500	Northwest Traffic Improvement	50,000.00	854.55	-	49,145.45	50,000.00	50,000.00	-	49,145.45	E-mailed Sam 2/06/04
6/30/2005	713703	500	City Motorized Equipment Replacement	583,275.00	79,275.00	-	504,000.00	583,275.00	79,275.00	504,000.00	-	
6/30/2005	7138G3	500	Major R.O.W Improvements (Granite St)	3,080,000.00	17,051.45	-	3,062,948.55	3,080,000.00	683,968.00	2,396,032.00	666,916.55	
12/31/2004	511603	650	Recreation Facility Improvements	952,312.00	273,702.32	19,306.38	659,303.30	952,312.00	140,000.00	812,312.00	(153,008.70)	
			SUBTOTAL	**12,502,730.00**	**3,211,240.67**	**225,112.00**	**9,066,377.33**	**12,502,730.00**	**3,342,205.12**	**9,160,524.88**	**(94,147.55)**	

4/11/2005 1:28 PM

FED 033105

STATE, FEDERAL OTHER PROJECT BALANCES
AS OF MARCH 31, 2005

Stop Date	Project #	Dept	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			2002 PROJECTS									
6/30/2005	613402	051	Bridge & Elm Development	500,000.00	215,478.10	-	284,521.90	500,000.00	500,000.00	-	284,521.90	Section 108
2/10/2003	211302	180	Alcohol & Drug Abuse Prevention	51,000.00	50,830.26	-	169.74	51,000.00	45,209.00	5,791.00	(5,621.26)	Reconcile at year-end / close out
6/30/2004	610002	200	Building Improvement/Tech Assist	15,000.00	15,000.00	-	-	15,000.00	5,000.00	10,000.00	(10,000.00)	CDBRF $
12/31/2002	713802	200	Webster/Beech Traffic Improvement	20,000.00	17,008.86	-	2,991.14	20,000.00	20,000.00	-	2,991.14	Work left / per Sam 9/3/03
6/30/2005	811102	200	Wetland Inventory Evaluation	20,000.00	10,041.21	1,962.54	7,996.25	20,000.00	14,000.00	6,000.00	1,996.25	
12/31/2004	310402	210	School Capital Improvement Program	1,500,000.00	1,192,816.89	-	307,183.11	1,500,000.00	1,216,882.89	283,117.11	24,066.00	state
6/30/2005	210902	410	Substance Abuse Prevention & Treatment	1,242,776.00	1,104,523.03	-	138,252.97	1,242,776.00	1,002,458.97	240,317.03	(102,064.06)	Awaiting more funds
12/31/2004	613102	650	Millyard Improvement Project	169,400.00	169,400.00	-	-	169,400.00	167,390.84	2,009.16	(2,009.16)	CBDRF$/USDA FOREST SERVICE
6/30/2005	810102	650	Valley Cemetery Facility Upkeep	300,000.00	-	-	300,000.00	300,000.00	-	300,000.00	-	
			SUBTOTAL	**3,818,176.00**	**2,775,098.35**	**1,962.54**	**1,041,115.11**	**3,818,176.00**	**2,970,941.70**	**847,234.30**	**193,880.81**	
			2001 PROJECTS									
6/30/2005	840001	200	MCTV-PEG Access Grant	1,205,917.81	294,222.67	-	911,695.14	1,205,917.81	1,205,917.81	-	911,695.14	
6/30/2005	221601	410	Health Disparities Program	28,300.00	11,149.85	-	17,150.15	28,300.00	9,634.86	18,665.14	(1,514.99)	
6/30/2005	711001	500	Public Works Infrastructure Improvement	1,772,000.00	452,020.71	-	1,319,979.29	1,772,000.00	452,020.71	1,319,979.29	-	state
12/31/2003	510101	650	Southeast Community Park-Other	100,000.00	-	-	100,000.00	100,000.00	-	100,000.00	-	Developer's fee / Keep open per Sam
6/30/2005	511401	650	Recreational Improvement Fund	10,000.00	16,728.39	1,750.00	(8,478.39)	10,000.00	19,892.28	(9,892.28)	1,413.89	
			SUBTOTAL	**3,116,217.81**	**774,121.62**	**1,750.00**	**2,340,346.19**	**3,116,217.81**	**1,687,465.66**	**1,428,752.15**	**911,594.04**	
			2000 PROJECTS									
12/31/2002	650300	50	Hackett Hill Development	1,050,000.00	264,328.31	-	785,671.69	1,050,000.00	1,178,654.08	(128,654.08)	914,325.77	
			SUBTOTAL	**1,050,000.00**	**264,328.31**	**-**	**785,671.69**	**1,050,000.00**	**1,178,654.08**	**(128,654.08)**	**914,325.77**	
			1999 PROJECTS									
6/30/2005	640399	200	City Historic Preservation	5,000.00	-	-	5,000.00	5,000.00	5,000.00	-	5,000.00	Leave active per Sam M
6/30/2005	711099	200	Hackett Hill Rd Area Improvements	10,875.00	-	-	10,875.00	10,875.00	10,875.00	-	10,875.00	Leave active per Sam M
?	831399	210	Parkside Improvements (Impact)	159,199.73	158,799.73	-	400.00	159,199.73	150,000.00	9,199.73	(8,799.73)	Impact Fee/Joanne
			SUBTOTAL	**175,074.73**	**158,799.73**	**-**	**16,275.00**	**175,074.73**	**165,875.00**	**9,199.73**	**7,075.27**	
			1998 & OLDER PROJECTS									
?	103598	200	1998 Historical Preservation Fund	10,000.00	-	-	10,000.00	10,000.00	20,000.00	(10,000.00)	20,000.00	E-mailed Sam 1/05/04
?	110798	200	Piscataquog Riverbank Stabilization	5,000.00	4,719.95	-	280.05	5,000.00	3,750.00	1,250.00	(969.95)	
6/1/2002	341898	200	City Hall Security/Audio/Visual	20,000.56	14,589.52	-	5,411.04	20,000.56	20,000.56	-	5,411.04	E-mailed Red R 12/14/04
12/30/2003	218697	200	1997 Enterprise Grant	1,449,368.00	1,448,606.28	-	761.72	1,449,368.00	1,454,231.85	(4,863.85)	5,625.57	Louise D is spending down
?	301296	200	1996 Millyard Tourism Initiatives	121,120.00	95,391.17	-	25,728.83	121,120.00	121,120.00	-	25,728.83	Dave B. looking into 8/6/03
?	330894	210	1994 Underground Storage Tanks	500,000.00	478,123.35	-	21,876.65	500,000.00	275,671.66	224,328.34	(202,451.69)	Barbara looking into 1/05/04
?	103798	500	1998 Annual ROW Maintenance (impact)	18,000.00	18,000.00	-	-	18,000.00	-	18,000.00	(18,000.00)	Impact Fee / Joanne
6/30/2005	227794	500	1994 South Willow St	834,815.07	654,297.69	-	180,517.38	834,815.07	958,315.07	(123,500.00)	304,017.38	Traffic mitigation fees / developer
			SUBTOTAL	**2,958,303.63**	**2,713,727.96**	**-**	**244,575.67**	**2,958,303.63**	**2,853,089.14**	**105,214.49**	**139,361.18**	
			TOTAL	**33,979,924.35**	**12,456,039.69**	**725,421.82**	**20,798,462.84**	**33,979,924.35**	**14,817,451.66**	**19,162,472.69**	**1,635,990.15**	
						Balance	$ 2,361,411.97					

BOND PROJECTS BALANCES (Fund 0301)
AS OF MARCH 31, 2005

Project#	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
810604	Ener	Energy Efficiency Measures	250,000.00	217,485.30	-	32,514.70	-	-	-	32,514.70	
370795	500	1995 Sanitary Landfill	13,850,000.00	12,817,745.45	-	1,032,254.55	13,850,000.00	12,859,932.36	990,067.64	42,186.91	
		TOTAL	**14,100,000.00**	**13,035,230.75**	**-**	**1,064,769.25**	**13,850,000.00**	**12,859,932.36**	**990,067.64**	**74,701.61**	
		24.055.000 PUBLIC IMPROVEMENT BOND - 2001A									
830101	200	City Space Improvements	350,000.00	336,966.68	-	13,033.32	350,000.00	350,000.00	-	13,033.32	Senior Center
330401	210	McLaughlin Middle School Addition	3,100,000.00	3,099,976.00	24.00	-	3,100,000.00	3,100,000.00	-	-	Spending this next / B Connor
330501	210	School Capital Improvement Program	2,100,000.00	2,098,431.59	1,467.30	101.11	2,100,000.00	2,100,000.00	-	101.11	Spending this next / B Connor
811202	210	Architecture/Eng Facilities	250,000.00	248,153.57	-	1,846.43	250,000.00	250,000.00	-	1,846.43	
711001	500	Public Works Infrastructure Improve	1,485,000.00	1,330,128.78	-	154,871.22	1,485,000.00	1,485,000.00	-	154,871.22	Spent this spring per B Thomas
		TOTAL	**7,285,000.00**	**7,113,656.62**	**1,491.30**	**169,852.08**	**7,285,000.00**	**7,285,000.00**	**-**	**169,852.08**	
		41.570.000 PUBLIC IMPROVEMENT BOND - 1999A									
820899	130	Land Management System	440,000.00	341,760.29	90,810.00	7,429.71	440,000.00	440,000.00	-	7,429.71	Spent spring 2005
341898	210	City Hall Security/Audio/Visual	600,000.00	596,077.33	-	3,922.67	600,000.00	600,000.00	-	3,922.67	Sec Camera City Hall / R Robidas
		TOTAL	**1,040,000.00**	**937,837.62**	**90,810.00**	**11,352.38**	**1,040,000.00**	**1,040,000.00**	**-**	**11,352.38**	
		23.415.000 PUBLIC IMPROVEMENT BOND - 1998									
128898	130	City Computer Syst Upgrade, PH III	800,000.00	700,841.00	99,159.80	(0.80)	800,000.00	800,000.00	-	(0.80)	Spent spring 2005
612503	200	Visitor's Signage Package	84,028.49	-	-	84,028.49	84,028.49	84,028.49	-	84,028.49	Ongoing negotiations per Bob M
		TOTAL	**884,028.49**	**700,841.00**	**99,159.80**	**84,027.69**	**884,028.49**	**884,028.49**	**-**	**84,027.69**	
		SUBTOTAL	**23,309,028.49**	**21,787,565.99**	**191,461.10**	**1,330,001.40**	**23,059,028.49**	**22,068,960.85**	**990,067.64**	**339,933.76**	
						BALANCE	281,394.86				

BOND PROJECT BALANCE (Fund 0302)
AS OF MARCH 31, 2005

Stop Date	Project#	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
			SCHOOL BOND									
6/30/2007	310303	500	Manchester School Improvement Program	111,311,924.89	87,270,491.32	1,651,102.50	22,390,331.07	111,311,924.89	111,935,639.69	(623,714.80)	23,014,045.87	
							Balance	24,665,148.37				

BOND PROJECTS BALANCES (Fund 0303)
AS OF MARCH 31, 2005

Project#	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
		GO BOND 2003									
511803	50	Minor League Baseball Stadium	1,000,000.00	1,000,000.00	-	-	1,000,000.00	1,000,000.00	-	-	Donation portion
511803	50	Minor League Baseball Stadium	3,475,000.00	-	-	3,475,000.00	3,475,000.00	3,475,000.00	-	3,475,000.00	
511803	50	Minor League Baseball Stadium	24,025,000.00	24,235,658.03	-	(210,658.03)	24,025,000.00	24,375,045.72	(350,045.72)	139,387.69	
810404	20	Revaluation Phase	500,000.00	59,885.22	1,500.00	438,614.78	500,000.00	500,000.00	-	438,614.78	
613402	51	Bridge & Elm Development	5,000,000.00	3,108,810.28	-	1,891,189.72	5,000,000.00	5,000,000.00	-	1,891,189.72	
811502	200	Municipal Facility Building Acquisition	2,750,000.00	2,744,724.69	2,414.17	2,861.14	2,750,000.00	2,750,000.00	-	2,861.14	
811103	200	Senior Center	2,400,000.00	2,392,181.83	-	7,818.17	2,400,000.00	2,400,000.00	-	7,818.17	
310402	210	School Capital Improvement	3,640,000.00	3,376,690.68	123.60	263,185.72	3,640,000.00	3,640,000.00	-	263,185.72	
411303	210	So Willow St Reroof & Masonary Repairs	375,000.00	232,335.64	6,860.00	135,804.36	375,000.00	375,000.00	-	135,804.36	
8112B3	210	City Space Improvments	30,000.00	10,889.79	2,700.00	16,410.21	30,000.00	30,000.00	-	16,410.21	
811203	210	City Space Improvments	285,000.00	229,959.48	480.00	54,560.52	285,000.00	285,000.00	-	54,560.52	
411304	300	Facility / Equipment Improvements	270,000.00	76.54	-	269,923.46	270,000.00	270,000.00	-	269,923.46	
714302	500	Bridge Rehabilitation	275,774.87	35,651.88	-	240,122.99	275,774.87	275,774.87	-	240,122.99	
310303	500	Manchester School Improvement Program	3,590,000.00	900,000.00	-	2,690,000.00	3,590,000.00	3,590,000.00	-	2,690,000.00	
713703	500	City Motorized Equipment Replacement	2,125,000.00	2,116,359.00	8,641.00	-	2,125,000.00	2,125,000.00	-	-	
7138G3	500	Major R.O.W. Granite Street	770,000.00	683,968.00	-	86,032.00	770,000.00	770,000.00	-	86,032.00	
7139A3	500	Street Reconstruction	175,000.00	112,608.93	-	62,391.07	175,000.00	175,000.00	-	62,391.07	
7139B3	500	School Sidewalks	80,000.00	41,000.54	274.66	38,724.80	80,000.00	80,000.00	-	38,724.80	
7139C3	500	Storm Drain	141,320.34	29,195.00	-	112,125.34	141,320.34	141,320.34	-	112,125.34	
511502	650	School Site Improvements Program	355,000.00	342,673.97	12,326.03	0.00	355,000.00	355,000.00	-	0.00	
510603	650	Livingston Park Pool & Bathhouse Proj	765,000.00	762,686.14	-	2,313.86	765,000.00	765,000.00	-	2,313.86	
511603	650	Recreation Facility Improvements (leveraged)	550,000.00	480,062.93	51,284.36	18,652.71	550,000.00	550,000.00	-	18,652.71	
370795	500	1995 Sanitary Landfill	200,000.00	141,708.83	-	58,291.17	200,000.00	200,000.00	-	58,291.17	For ineligible expenses
		TOTAL	**52,777,095.21**	**43,037,127.40**	**86,603.82**	**9,653,363.99**	**52,777,095.21**	**53,127,140.93**	**(350,045.72)**	**10,003,409.71**	
						Balance	10,090,013.53				

BOND PROJECT BALANCE (Fund 0304)
AS OF MARCH 31, 2005

Project#	Dept.	Project	Expense Budget	Expenses	Encumbrances	Expense Balance	Revenue Budget	Revenues	Revenue Balance	Project Balance	Comments
		UNISSUED BOND									
811305	20	Revaluation Update	250,000.00	-	-	250,000.00	250,000.00	-	250,000.00	-	
811505	130	Information / Public Safety Upgrade	1,690,000.00	132,807.08	7,159.82	1,550,033.10	1,690,000.00	-	1,690,000.00	(139,966.90)	
411305	210	South Main St Fire Station Rehab	1,600,000.00	85,936.66	38,037.25	1,476,026.09	1,600,000.00	-	1,600,000.00	(123,973.91)	
511404	210	Clem Lemire Sports Complex	4,400,000.00	3,942,299.68	429,488.44	28,211.88	4,400,000.00	-	4,400,000.00	(4,371,788.12)	
811405	210	Building Improvements	4,440,000.00	267,080.61	103,340.98	4,069,578.41	4,440,000.00	-	4,440,000.00	(370,421.59)	
710005	500	Major Fleet Upgrades	2,500,000.00	1,223,078.46	71,359.00	1,205,562.54	2,500,000.00	-	2,500,000.00	(1,294,437.46)	
710205	500	Public Works Infrastructure	1,710,000.00	70,314.89	7,460.50	1,632,224.61	1,710,000.00	-	1,710,000.00	(77,775.39)	
7132A4	500	R.O.W Brown Ave Widening	175,000.00	175,000.00	-	-	175,000.00	-	175,000.00	(175,000.00)	
7132B4	500	R.O.W School Sidewalk	264,582.23	-	-	264,582.23	264,582.23	-	264,582.23	-	
7132C4	500	R.O.W Discretionary Sidewalks	55,417.77	4,450.70	-	50,967.07	55,417.77	-	55,417.77	(4,450.70)	
7132D4	500	R.O.W 50 / 50 Sidewalks	80,000.00	80,000.00	-	-	80,000.00	-	80,000.00	(80,000.00)	
713204	500	R.O.W Street Reconstruction	145,000.00	68,628.33	-	76,371.67	145,000.00	-	145,000.00	(68,628.33)	
710905	520	Parking & Traffic Improvements	280,000.00	-	-	280,000.00	280,000.00	-	280,000.00	-	
510005	650	Park Facilities Improvement	2,410,000.00	447,131.77	402,509.19	1,560,359.04	2,410,000.00	-	2,410,000.00	(849,640.96)	
		TOTAL	**19,750,000.00**	**6,496,728.18**	**1,059,355.18**	**12,193,916.64**	**19,750,000.00**	**-**	**19,750,000.00**	**(7,556,083.36)**	
						Balance	(6,496,728.18)				

City of Manchester
Department of Finance

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

April 12, 2005

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

Dear Honorable Committee Members,

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

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

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

Respectfully submitted,

Sharon Wickens
Financial Analyst II
Enc.

8

Legend

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

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

8a

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52		000005973	BRIAN SMITH	00/08/09	ZZZ01	22% Admin Fee	9816151	155.07	155.07	90	
							TOTAL	155.07	155.07		
		000006977	LORENZ, TERESA	01/10/22	ZZZ01	22% Admin Fee	9826959	239.33	239.33	90	
							TOTAL	239.33	239.33		
		000007307	GARCIA, DANIELLE	02/04/24	ZZZ01	22% Admin Fee	9832429	569.89	569.89	90	
							TOTAL	569.89	569.89		
		000007887	BRUNN, JOSEPH	03/02/26	ZZZ01	22% Admin Fee	9841488	608.59	608.59	90	
							TOTAL	608.59	608.59		
		000008489	SCHIPILLIT, KRISTI	03/12/08	ZZZ01	22% Admin Fee	9849459	108.53	108.53	90	
							TOTAL	108.53	108.53		
		000008493	DUNNA, STEPHEN	03/12/08	ZZZ01	22% Admin Fee	9849458	74.18	74.18	90	
							TOTAL	74.18	74.18		
		000008555	ROJAS, ALEXIS	04/01/09	ZZZ01	22% Admin Fee	9851006	285.84	285.84	90	
							TOTAL	285.84	285.84		
		000008556	BOSSE, JOSHUA	04/01/28	ZZZ01	22% Admin Fee	9851608	34.61	34.61	90	
							TOTAL	34.61	34.61		
		000008606	DONOHUE, KATHRYN	04/02/05	ZZZ01	22% Admin Fee	9851769	176.24	176.24	90	
							TOTAL	176.24	176.24		
		000008640	VANASSE, MICHAEL	04/02/26	ZZZ01	22% Admin Fee	9852464	170.93	170.93	90	
							TOTAL	170.93	170.93		
							CUSTOMER TYPE TOTAL	2,423.21	2,423.21		
							FUND TOTAL	2,423.21	2,423.21		
13	0101	000000044	MANCHESTER LIBRARY	04/09/24	13740	Optiplex GX 270 2.8	9858528	1,671.86	146.98	90	LIBRARY PO#: 427756

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	1,671.86	146.98		
13	0101	000002521	MANCHESTER POLICE DEPT	04/12/13	13740	Cardinal training, etc.	9861024	9,300.00	6,929.11	90	POL PO#: 5488832
			MANCHESTER POLICE DEPT	04/12/13	13740	HP DVD Writer	9861027	460.53	460.53	90	POL PO#: 547103
							TOTAL	9,760.53	7,389.64		
		000002557	MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	9840783	120.63	25.44	90	7/01/02-12/31/02
							TOTAL	120.63	25.44		
		000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	9842549	7,500.00	3,750.00	90	Continution Property
							TOTAL	7,500.00	3,750.00		
							CUSTOMER TYPE TOTAL	19,053.02	11,312.06		
21		000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	163.20	163.20	90	ALARM, SECURITY CALLS
			SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	9855312	448.80	448.80	90	ALARM SECURITY CALLS
							TOTAL	612.00	612.00		
		000004732	SOUTHWEST LITTLE LEAGUE	04/06/09	21591	Custodial Contract Manpwr	9855291	204.00	204.00	90	CUST SVS LITTLE LEAGUE
			SOUTHWEST LITTLE LEAGUE	04/06/09	21928	Custodial Indirect Cost	9855291	26.00	26.00	90	ADMINISTRATIVE FEES
							TOTAL	230.00	230.00		
		000005216	Fraser Insurance Company	04/06/23	21898	Other - Special Projects	9855942	16,217.55	16,217.55	90	replaces invoice 9855410
							TOTAL	16,217.55	16,217.55		
		000005385	ARAMARK MANAGEMENT SERVICES LP	04/04/14	21591	Custodial Contract Manpwr	9853528	78.64	78.64	90	OVERCHARGE CYO EVENT
			ARAMARK MANAGEMENT SERVICES LP	04/04/14	21591	Custodial Contract Manpwr	9853528	115.50	115.50	90	OVERCHARGE WHS EVENT
							TOTAL	194.14	194.14		
		000007416	GRACE FIRE BAPTIZED CHURCH	02/06/07	21591	Custodial Contract Manpwr	9833597	611.20	611.20	90	Parkside Worship Service
			GRACE FIRE BAPTIZED CHURCH	02/06/07	21928	Custodial Indirect Cost	9833597	60.80	60.80	90	Administrative Fees
							TOTAL	672.00	672.00		
		000007995	MISS GREATER MANCHESTER SCHOLA	03/05/12	21591	Custodial Contract Manpwr	9843246	314.56	314.56	90	Memorial School
			MISS GREATER MANCHESTER SCHOLA	03/05/12	21928	Custodial Indirect Cost	9843246	21.44	21.44	90	ADMINISTRATIVE FEES
							TOTAL	336.00	336.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
21	0101	000008022	NH BRIDGE ASSOCIATION	03/06/02	21591	Custodial Contract Manpwr	9843913	216.26	216.26	90	HILLSIDE APRIL 6TH
			NH BRIDGE ASSOCIATION	03/06/02	21928	Custodial Indirect Cost	9843913	14.74	14.74	90	ADMINISTRATIVE FEES
							TOTAL	231.00	231.00		
		000008510	ST FRANCIS PARISH CYO	04/06/09	21591	Custodial Contract Manpwr	9855296	326.40	326.40	90	CUST SVS CYO BASKETBALL
			ST FRANCIS PARISH CYO	04/06/09	21928	Custodial Indirect Cost	9855296	41.60	41.60	90	ADMINISTRATIVE FEES
							TOTAL	368.00	368.00		
		000008820	US LACROSS - NH CHAPTER	04/06/10	21591	Custodial Contract Manpwr	9855325	102.00	102.00	90	CUST SVS REEREE TRAINING
			US LACROSS - NH CHAPTER	04/06/10	21928	Custodial Indirect Cost	9855325	13.00	13.00	90	ADMINISTRATIVE FEES
							TOTAL	115.00	115.00		
							CUSTOMER TYPE TOTAL	18,975.69	18,975.69		
30		000002302	CIRCUIT CITY	04/01/05	30485	Fire Alarm User Fee	9850600	480.00	480.00	90	1100 S WILLOW, BOX #4644
							TOTAL	480.00	480.00		
		000002644	C P MANAGEMENT INC	04/04/16	30483	False Alarm Fee	9853966	350.00	350.00	90	34 HANOVER ST., 6 CALLS
							TOTAL	350.00	350.00		
		000004431	JOSHUA IRREVOCABLE TRUST	00/05/24	30483	False Alarm Fee	9814633	50.00	50.00	90	168 MERRIMACK ST., 1 CALL
			JOSHUA IRREVOCABLE TRUST	00/01/01	30485	Fire Alarm User Fee	9812586	480.00	380.00	90	168 MERRIMACK, BOX #3437
							TOTAL	530.00	430.00		
		000005867	NH DEMOLITION INC	00/06/29	3A740	REPLACE 2 LEN. 1.5"HOSE	9815206	365.35	335.10	90	RETURNED DESTROYED
			NH DEMOLITION INC	00/06/29	30453	Equipment Rental, 30 DAYS	9815206	1,627.00	1,427.00	90	22 LEN.,2 BUTTS,1REDUCER
							TOTAL	1,992.35	1,762.10		
		000006622	STUBBS, BERNARD	01/06/29	3B740	EQUIP. REPLACEMENT	9823938	1,735.89	1,735.89	90	ACC.-VALLEY ST.5/21/01
							TOTAL	1,735.89	1,735.89		
		000008683	GEKONDE, HENRY	04/04/02	3D130	Billed OT-RIVARD,3/22/04	9853343	120.12	120.12	90	ACC. DMG, BEECH & SILVER
			GEKONDE, HENRY	04/04/02	3D224	RETIREMENT REIMB.	9853343	16.14	16.14	90	OT-RIVARD, 3/22/04
			GEKONDE, HENRY	04/04/02	30482	Fire Dept Standby Fee	9853343	45.00	45.00	90	LINE TRUCK 1.5 HRS@$30/HR
							TOTAL	181.26	181.26		
		000009505	TAPPIN, GREGORY J	04/10/28	3D130	Billed OT-BLUE & WILLIAMS	9859466	292.71	292.71	90	ACCIDENT, OCT. 13, 2004

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
30	0101	000009505	TAPPIN, GREGORY J	04/10/28	3D224	Billed Retirement portion	9859466	39.34	39.34	90	BLUE & WILLIAMS
			TAPPIN, GREGORY J	04/10/28	30482	Fire Dept Standby Fee	9859466	90.00	90.00	90	LINE TRUCK, 3HRS,10/13/04
							TOTAL	422.05	422.05		
		000009528	SECURITY NET	04/11/08	30486	FA System Inspection	9859708	100.00	100.00	90	1211 ELM ST.,11/3/04,+1HR
							TOTAL	100.00	100.00		
							CUSTOMER TYPE TOTAL	5,791.55	5,461.30		
33		000009602	KERRY-EDWARDS 2004	04/12/08	33110	Salaries-Unif Police Off	9860924	155.94	155.94	90	Reimburs On-Duty-10/31/04
			KERRY-EDWARDS 2004	04/12/08	33110	Salaries-Unif Police Off	9860924	192.74	192.74	90	Reimburs On-Duty-10/18/04
			KERRY-EDWARDS 2004	04/12/08	33110	Salaries-Unif Police Off	9860924	296.61	296.61	90	Reimburs On-Duty-10/19/04
			KERRY-EDWARDS 2004	04/12/08	33130	Overtime-Unif Police Off	9860924	155.93	155.93	90	Reimburse OT-10/16/04
			KERRY-EDWARDS 2004	04/12/08	33130	Overtime-Unif Police Off	9860924	155.93	155.93	90	Reimburse OT-10/18/04
			KERRY-EDWARDS 2004	04/12/08	33130	Overtime-Unif Police Off	9860924	1,609.79	1,609.79	90	Reimburse OT-10/31/04
							TOTAL	2,566.94	2,566.94		
							CUSTOMER TYPE TOTAL	2,566.94	2,566.94		
34		000000302	KEYSPAN ENERGY DELIVERY	04/11/30	3A140	Regular Rate Officer's	9860295	138.08	138.08	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/30	3A225	Regular Rate Retirement	9860295	11.80	11.80	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/30	33237	Extra Detail Admin Fee	9860295	6.80	6.80	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/14	3A140	Regular Rate Officer's	9859729	1,346.28	1,346.28	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/14	3A225	Regular Rate Retirement	9859729	115.05	115.05	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/14	33237	Extra Detail Admin Fee	9859729	66.30	66.30	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3A140	Regular Rate Officer's	9859607	707.66	707.66	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3A225	Regular Rate Retirement	9859607	60.48	60.48	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3B140	Overtime Rate Officer's	9859607	26.28	26.28	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	3B225	Overtime Rate Retirement	9859607	2.25	2.25	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/11/09	33237	Extra Detail Admin Fee	9859607	35.70	35.70	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3A140	Regular Rate Officer's	9859482	1,777.78	1,777.78	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3A225	Regular Rate Retirement	9859482	151.93	151.93	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3B140	Overtime Rate Officer's	9859482	78.84	78.84	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	3B225	Overtime Rate Retirement	9859482	6.74	6.74	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/30	33237	Extra Detail Admin Fee	9859482	90.10	90.10	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	3A140	Regular Rate Officer's	9858972	1,415.32	1,415.32	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	3A225	Regular Rate Retirement	9858972	120.95	120.95	90	Police Extra Detail
			KEYSPAN ENERGY DELIVERY	04/10/16	33237	Extra Detail Admin Fee	9858972	69.70	69.70	90	Police Extra Detail
							TOTAL	6,228.04	6,228.04		
		000002814	ROL RITE PAVING	04/11/23	3A140	Regular Rate Officer's	9860184	276.16	276.16	90	Police Extra Detail

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	000002814	ROL RITE PAVING	04/11/23	3A225	Regular Rate Retirement	9860184	23.60	23.60	90	Police Extra Detail
			ROL RITE PAVING	04/11/23	3B140	Overtime Rate Officer's	9860184	26.28	26.28	90	Police Extra Detail
			ROL RITE PAVING	04/11/23	3B225	Overtime Rate Retirement	9860184	2.25	2.25	90	Police Extra Detail
			ROL RITE PAVING	04/11/23	33237	Extra Detail Admin Fee	9860184	14.45	14.45	90	Police Extra Detail
			ROL RITE PAVING	04/11/09	3A140	Regular Rate Officer's	9859617	138.08	138.08	90	Police Extra Detail
			ROL RITE PAVING	04/11/09	3A225	Regular Rate Retirement	9859617	11.80	11.80	90	Police Extra Detail
			ROL RITE PAVING	04/11/09	33237	Extra Detail Admin Fee	9859617	6.80	6.80	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	3A140	Regular Rate Officer's	9859366	207.12	207.12	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	3A225	Regular Rate Retirement	9859366	17.70	17.70	90	Police Extra Detail
			ROL RITE PAVING	04/10/23	33237	Extra Detail Admin Fee	9859366	10.20	10.20	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	3A140	Regular Rate Officer's	9858983	276.16	276.16	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	3B140	Overtime Rate Officer's	9858983	105.12	105.12	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	33237	Extra Detail Admin Fee	9858983	17.00	17.00	90	Police Extra Detail
			ROL RITE PAVING	04/10/16	33931	Extra Detail Reserve Acct	9858983	32.59	32.59	90	Police Extra Detail
							TOTAL	1,165.31	1,165.31		
		000005063	WREN'S NEST	04/11/30	3A140	Regular Rate Officer's	9860310	138.08	138.08	90	Police Extra Detail
			WREN'S NEST	04/11/30	3A225	Regular Rate Retirement	9860310	11.80	11.80	90	Police Extra Detail
			WREN'S NEST	04/11/30	33237	Extra Detail Admin Fee	9860310	6.80	6.80	90	Police Extra Detail
							TOTAL	156.68	156.68		
		000005530	MOORES MARINE CONSTRUCTION	04/07/17	3A140	Regular Rate Officer's	9856785	236.25	236.25	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	3A225	Regular Rate Retirement	9856785	20.16	20.16	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	33237	Extra Detail Admin Fee	9856785	11.90	11.90	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/07/17	33871	Police - Cruiser Rental	9856785	105.00	105.00	90	Police - Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3A140	Regular Rate Officer's	9855868	270.00	270.00	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3A225	Regular Rate Retirement	9855868	23.04	23.04	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3B140	Overtime Rate Officer's	9855868	77.10	77.10	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	3B225	Overtime Rate Retirement	9855868	6.59	6.59	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	33237	Extra Detail Admin Fee	9855868	16.15	16.15	90	Police Extra Detail
			MOORES MARINE CONSTRUCTION	04/06/19	33871	Police - Cruiser Rental	9855868	142.50	142.50	90	Police - Extra Detail
							TOTAL	908.69	908.69		
		000006803	LATINOS UNIDOS OF NH	04/08/28	3A140	Regular Rate Officer's	9857812	138.08	138.08	90	Police Extra Detail
			LATINOS UNIDOS OF NH	04/08/28	3A225	Regular Rate Retirement	9857812	11.80	11.80	90	Police Extra Detail
			LATINOS UNIDOS OF NH	04/08/28	33237	Extra Detail Admin Fee	9857812	6.80	6.80	90	Police Extra Detail
							TOTAL	156.68	156.68		
		000008080	ELW BUILDERS	03/06/07	3A140	Regular Rate Officer's	9844153	159.65	159.65	90	Police Extra Detail
			ELW BUILDERS	03/06/07	3A225	Regular Rate Retirement	9844153	9.00	9.00	90	Police Extra Detail
			ELW BUILDERS	03/06/07	33237	Extra Detail Admin Fee	9844153	8.50	8.50	90	Police Extra Detail
							TOTAL	177.15	177.15		

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	000008266	STERLING & REID BROS CIRCUS	03/08/16	3A140	Regular Rate Officer's	9846210	810.00	810.00	90	Police Extra Detail
			STERLING & REID BROS CIRCUS	03/08/16	3A225	Regular Rate Retirement	9846210	69.12	69.12	90	Police Extra Detail
			STERLING & REID BROS CIRCUS	03/08/16	33237	Extra Detail Admin Fee	9846210	40.80	40.80	90	Police Extra Detail
							TOTAL	919.92	919.92		
		000008268	ASPHALT DOCTOR	03/10/04	3A140	Regular Rate Officer's	9847788	185.63	185.63	90	Police Extra Detail
			ASPHALT DOCTOR	03/10/04	3A225	Regular Rate Retirement	9847788	15.84	15.84	90	Police Extra Detail
			ASPHALT DOCTOR	03/10/04	33237	Extra Detail Admin Fee	9847788	9.35	9.35	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3A140	Regular Rate Officer's	9846870	540.00	540.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3A225	Regular Rate Retirement	9846870	46.08	46.08	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B140	Overtime Rate Officer's	9846870	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	3B225	Overtime Rate Retirement	9846870	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/30	33237	Extra Detail Admin Fee	9846870	30.60	30.60	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A140	Regular Rate Officer's	9846657	945.00	945.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3A225	Regular Rate Retirement	9846657	57.60	57.60	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3B140	Overtime Rate Officer's	9846657	154.20	154.20	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	3B225	Overtime Rate Retirement	9846657	10.98	10.98	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33237	Extra Detail Admin Fee	9846657	52.70	52.70	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/23	33931	Extra Detail Reserve Acct	9846657	25.24	25.24	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A140	Regular Rate Officer's	9846211	270.00	270.00	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3A225	Regular Rate Retirement	9846211	23.04	23.04	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B140	Overtime Rate Officer's	9846211	102.80	102.80	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	3B225	Overtime Rate Retirement	9846211	8.78	8.78	90	Police Extra Detail
			ASPHALT DOCTOR	03/08/16	33237	Extra Detail Admin Fee	9846211	17.00	17.00	90	Police Extra Detail
							TOTAL	2,606.42	2,606.42		
		000008376	SECOND STREET PRODUCTIONS	03/10/11	3A140	Regular Rate Officer's	9847901	860.63	860.63	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	3A225	Regular Rate Retirement	9847901	61.92	61.92	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33237	Extra Detail Admin Fee	9847901	43.35	43.35	90	Police Extra Detail
			SECOND STREET PRODUCTIONS	03/10/11	33931	Extra Detail Reserve Acct	9847901	11.52	11.52	90	Police Extra Detail
							TOTAL	977.42	977.42		
		000009353	KERRY-EDWARDS 2004	04/10/30	3A140	Regular Rate Officer's	9859506	276.16	276.16	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3A225	Regular Rate Retirement	9859506	23.60	23.60	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3B140	Overtime Rate Officer's	9859506	105.12	105.12	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	3B225	Overtime Rate Retirement	9859506	8.98	8.98	90	Police Extra Detail
			KERRY-EDWARDS 2004	04/10/30	33237	Extra Detail Admin Fee	9859506	17.00	17.00	90	Police Extra Detail
							TOTAL	430.86	430.86		
		000009489	GILLS PAVING	04/10/23	3A140	Regular Rate Officer's	9859385	138.08	138.08	90	Police Extra Detail
			GILLS PAVING	04/10/23	3A225	Regular Rate Retirement	9859385	11.80	11.80	90	Police Extra Detail
			GILLS PAVING	04/10/23	33237	Extra Detail Admin Fee	9859385	6.80	6.80	90	Police Extra Detail

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
						TOTAL		156.68	156.68		
34	0101	000009519	BOLERO	04/11/09	3A140	Regular Rate Officer's	9859640	138.08	138.08	90	Police Extra Detail
			BOLERO	04/11/09	3A225	Regular Rate Retirement	9859640	11.80	11.80	90	Police Extra Detail
			BOLERO	04/11/09	33237	Extra Detail Admin Fee	9859640	6.80	6.80	90	Police Extra Detail
						TOTAL		156.68	156.68		
		000009573	DUMONT DESIGN & FABRICATIONS	04/11/23	3A140	Regular Rate Officer's	9860270	276.16	276.16	90	Police Extra Detail
			DUMONT DESIGN & FABRICATIONS	04/11/23	3A225	Regular Rate Retirement	9860270	23.60	23.60	90	Police Extra Detail
			DUMONT DESIGN & FABRICATIONS	04/11/23	3B140	Overtime Rate Officer's	9860270	157.68	157.68	90	Police Extra Detail
			DUMONT DESIGN & FABRICATIONS	04/11/23	3B225	Overtime Rate Retirement	9860270	13.47	13.47	90	Police Extra Detail
			DUMONT DESIGN & FABRICATIONS	04/11/23	33237	Extra Detail Admin Fee	9860270	18.70	18.70	90	Police Extra Detail
						TOTAL		489.61	489.61		
						CUSTOMER TYPE TOTAL		14,530.14	14,530.14		
35		000000603	NATIONWIDE INSURANCE	04/06/09	33231	03-35485 acc	9855297	11.00	9.00	90	Police - Accident Reports
						TOTAL		11.00	9.00		
		000002500	CONCORD GROUP INSURANCE	04/11/23	33231	04-78150 fdn construction	9860283	10.00	5.00	90	Police - Accident Reports
						TOTAL		10.00	5.00		
		000004146	SAFETY INSURANCE CO	01/10/23	33231	01-75060 Acc	9827015	5.00	5.00	90	Police - Accident Reports
						TOTAL		5.00	5.00		
		000004148	SENTRY CLAIMS SERVICE	04/11/17	33231	04-88448 therese martinea	9859824	10.00	7.00	90	police - accident report
			SENTRY CLAIMS SERVICE	03/02/26	33231	03-10443 acc	9841615	1.00	1.00	90	Police - Accident Reports
						TOTAL		11.00	8.00		
		000006417	ALL CITY TOWING	04/06/18	33746	may towing fee	9855841	5.00	5.00	90	
			ALL CITY TOWING	04/05/06	33746	April Towing Fees	9854364	75.00	75.00	90	
			ALL CITY TOWING	04/04/20	33746	Towing Fee	9854082	75.00	75.00	90	
			ALL CITY TOWING	04/02/19	33746	Towing Fee	9851975	110.00	110.00	90	
						TOTAL		265.00	265.00		
		000006430	RELIANCE INSURANCE CO	01/07/10	33231	00-60729 Acc	9824066	6.00	6.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25472 Acc	9822186	11.00	11.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-25601 acc	9822186	1.00	1.00	90	Police - Accident Reports
			RELIANCE INSURANCE CO	01/04/26	33231	01-26883 Acc	9822186	2.00	2.00	90	Police - Accident Reports

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	20.00	20.00		
35	0101	000006458	NATIONAL GRANGE MUTUAL INS CO	01/10/30	33231	01-78886	Acc 9827175	11.00	11.00	90	Police - Accident Reports
							TOTAL	11.00	11.00		
		000006523	RAIMO & MURPHY	04/10/27	33231	04-29817 michael woodard	9859445	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000006611	PUBLIC SERVICE OF NH	04/11/23	33231	04-74294 acc	9860286	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000006677	LIBERTY MUTUAL INS	04/11/17	33231	04-88941 ups	9859828	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000007861	CODYS TOWING & RECOVERY	04/12/07	33746	November Towing Fees	9860902	45.00	45.00	90	
			CODYS TOWING & RECOVERY	04/11/04	33746	October Towing Fee	9859583	145.00	145.00	90	
			CODYS TOWING & RECOVERY	04/07/14	33746	JUNE TOWING FEES	9856343	130.00	130.00	90	
							TOTAL	320.00	320.00		
		000007908	BRISTOL WEST INSURANCE GROUP	04/07/28	33231	04-54475 acc	9856918	1.00	1.00	90	Police - Accident Reports
			BRISTOL WEST INSURANCE GROUP	04/07/28	33231	04-54828 acc	9856918	3.00	3.00	90	Police - Accident Reports
			BRISTOL WEST INSURANCE GROUP	04/06/30	33231	04-45773 acc	9856094	1.00	1.00	90	Police - Accident Reports
							TOTAL	5.00	5.00		
		000008636	CRAWFORD & COMPANY	04/02/25	33231	04-10246 acc	9852459	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
		000009574	PRETI FLAHERTY BELIVEAU	04/11/23	33231	92-25856 acc	9860288	10.00	10.00	90	Police - Accident Reports
							TOTAL	10.00	10.00		
							CUSTOMER TYPE TOTAL	708.00	698.00		
36		000000826	PROGRESSIVE INSURANCE CO	04/08/24	33238	04-57789	9857668	30.00	20.00	90	Police - Records
			PROGRESSIVE INSURANCE CO	03/02/13	33238	03-170	Inv Rpts 9841031	24.00	21.00	90	Police - Records
							TOTAL	54.00	41.00		
		000000869	AMICA MUTUAL INSURANCE CO	04/07/14	33238	04-39337	9856346	15.00	15.00	90	Police - Records

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
36	0101	000000869	AMICA MUTUAL INSURANCE CO	04/05/21	33238	04-13622	9854962	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	04/03/19	33238	04-14825	9853141	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	03/10/22	33238	03-70506	9848005	10.00	10.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	03/04/04	33238	03-14217	9842404	6.00	6.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/12/18	33238	02-94720	Inv Rpts 9839572	3.00	3.00	90	Police - Records
			AMICA MUTUAL INSURANCE CO	02/08/13	33238	02-13214	Inv Rpts 9835724	12.00	2.00	90	Police - Records
							TOTAL	66.00	56.00		
		000002488	COMMERCE INSURANCE, THE	03/08/08	33238	03-49133	9845929	10.00	10.00	90	Police - Records
			COMMERCE INSURANCE, THE	02/10/31	33238	02-79265	Inv Rpts 9838020	9.00	9.00	90	Police - Records
							TOTAL	19.00	19.00		
		000002500	CONCORD GROUP INSURANCE	04/05/21	33238	04-32641	9854963	10.00	10.00	90	Police - Records
			CONCORD GROUP INSURANCE	03/06/23	33238	03-26899	9844790	6.00	6.00	90	Police - Records
			CONCORD GROUP INSURANCE	03/06/23	33238	03-36106	9844790	6.00	6.00	90	Police - Records
							TOTAL	22.00	22.00		
		000003863	METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-22943	9844791	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-31112	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-36267	9844791	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/06/23	33238	03-37865	9844791	9.00	9.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-89330	Inv Rpts 9840246	15.00	15.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-903 Inv Rpts	9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	02-97547	Inv Rpts 9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-00065	Inv Rpts 9840246	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	03/01/14	33238	03-1501	Inv Rpts 9840246	6.00	6.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/27	33238	02-72386	Inv Rpts 9837110	12.00	12.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	02/09/24	33238	02-66268	Inv Rpts 9837026	3.00	3.00	90	Police - Records
			METROPOLITAN REPORTING BUREAU	01/08/13	33238	01-57640 invest. rpt	9824944	6.00	6.00	90	Police - Records
							TOTAL	90.00	90.00		
		000006420	ALLSTATE INSURANCE	03/03/17	33238	03-10301	Inv Rpts 9842141	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000006427	HANOVER INSURANCE COMPANY	03/04/04	33238	02-68137	9842409	24.00	24.00	90	Police - Records
			HANOVER INSURANCE COMPANY	03/03/17	33238	03-13319	Inv Rpts 9842142	9.00	5.00	90	Police - Records
							TOTAL	33.00	29.00		
		000006431	STATE FARM INSURANCE	03/09/18	33238	03-63841	9846998	15.00	12.00	90	Police - Records
							TOTAL	15.00	12.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
36	0101	000006560	MERCHANTS MUTUAL INSURANCE CO	03/06/23	33238	03-18886	9844794	12.00	9.00	90	Police - Records
			MERCHANTS MUTUAL INSURANCE CO	03/02/13	33238	02-97692 Inv Rpts	9841039	3.00	3.00	90	Police - Records
							TOTAL	15.00	12.00		
		000006609	NATIONWIDE INSURANCE	03/03/17	33238	03-11475 Inv Rpts	9842143	9.00	6.00	90	Police - Records
							TOTAL	9.00	6.00		
		000007478	MT WASHINGTON ASSURANCE CORP	04/11/22	33238	04-78739	9860206	10.00	10.00	90	Police - Records
							TOTAL	10.00	10.00		
		000007488	BOYNTON, JILLIAN	02/08/07	33216	NSF Charge - Police Admin	9835672	30.00	30.00	90	Police - Administration
			BOYNTON, JILLIAN	02/08/07	33234	Fingerprints	9835672	45.00	45.00	90	Check Not Honored-NSF
							TOTAL	75.00	75.00		
		000007604	SENTRY INSURANCE	02/08/29	33238	02-58031 Inv Rpts	9836357	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000007921	ALLSTATE INS CO	03/08/08	33238	03-33820	9845932	25.00	25.00	90	Police - Records
			ALLSTATE INS CO	03/06/23	33238	03-33820	9844797	15.00	15.00	90	Police - Records
							TOTAL	40.00	40.00		
		000007923	SENTRY CLAIMS SERVICE	03/04/04	33238	03-14961	9842416	6.00	6.00	90	Police - Records
							TOTAL	6.00	6.00		
		000008248	NATIONWIDE INS CO	04/11/22	33238	04-89335	9860207	10.00	10.00	90	Police - Records
			NATIONWIDE INS CO	03/10/22	33238	03-75053	9848013	10.00	10.00	90	Police - Records
							TOTAL	20.00	20.00		
		000008979	AMICA INS CO	04/11/22	33238	04-83515	9860208	10.00	10.00	90	Police - Records
			AMICA INS CO	04/11/22	33238	04-85678	9860208	10.00	10.00	90	Police - Records
							TOTAL	20.00	20.00		
		000009557	AMICA	04/11/22	33238	04-83697	9860209	10.00	6.00	90	Police - Records
							TOTAL	10.00	6.00		
							CUSTOMER TYPE TOTAL	516.00	476.00		

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

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	000006174	KISKINIS, JOHN	00/11/28	50229	Hgwy W/C salary op reim	9818437	486.53	486.53	90	Workers Comp reimburse
							TOTAL	486.53	486.53		
		000007845	MERRIFIELD, TIMOTHY	04/03/15	50363	Drop-Off Center Revenue	9852696	216.50	216.50	90	143840 3/2/04
							TOTAL	216.50	216.50		
		000007963	SARETTE, GREGG	04/02/06	50216	NSF Charge - Highway	9851814	30.00	30.00	90	Check #343 dated 1/28/04
			SARETTE, GREGG	04/02/06	50363	Drop-Off Center Revenue	9851814	24.50	24.50	90	142586 1/28/04
							TOTAL	54.50	54.50		
		000008005	MANN, STEVE	03/05/06	50229	Hgwy W/C salary op reim	9843224	417.56	417.56	90	doi 1-3-01
							TOTAL	417.56	417.56		
		000008006	BOUCHER, TEAC	03/05/06	50229	Hgwy W/C salary op reim	9843225	92.11	92.11	90	doi 10-11-02
							TOTAL	92.11	92.11		
		000008008	GOSS, SCOTT	03/05/06	50229	Hgwy W/C salary op reim	9843226	158.70	158.70	90	doi 1-17-03
			GOSS, SCOTT	03/05/06	50229	Hgwy W/C salary op reim	9843226	166.17	166.17	90	doi 4-26-02 balance due
							TOTAL	324.87	324.87		
		000008052	TOWNE, FRANCIS J	03/09/12	50363	Drop-Off Center Revenue	9846965	28.50	28.50	90	tkt#35660-8-03
			TOWNE, FRANCIS J	03/09/05	50363	Drop-Off Center Revenue	9846835	30.00	30.00	90	135431 9/4/2003
			TOWNE, FRANCIS J	03/09/02	50363	Drop-Off Center Revenue	9846774	18.00	18.00	90	135156 8/29/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	63.00	63.00	90	135043 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	94.50	94.50	90	135042 8/28/2003
			TOWNE, FRANCIS J	03/08/29	50363	Drop-Off Center Revenue	9846774	97.50	97.50	90	135041 8/28/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	42.50	42.50	90	134754 8/25/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	70.50	70.50	90	134850 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	84.00	84.00	90	134904 8/26/2003
			TOWNE, FRANCIS J	03/08/28	50363	Drop-Off Center Revenue	9846774	99.00	99.00	90	134949 8/27/2003
			TOWNE, FRANCIS J	03/08/06	50363	Drop-Off Center Revenue	9845981	12.00	12.00	90	tkt# 133316 8-5-03
			TOWNE, FRANCIS J	03/08/01	50363	Drop-Off Center Revenue	9845895	38.00	38.00	90	132779 7/29/2003
			TOWNE, FRANCIS J	03/07/08	50363	Drop-Off Center Revenue	9845093	34.50	34.50	90	131013 7/3/2003
			TOWNE, FRANCIS J	03/06/24	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	130227 6/20/2003
			TOWNE, FRANCIS J	03/06/23	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	130042 6/19/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	27.00	27.00	90	129896 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	31.50	31.50	90	129880 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	39.00	39.00	90	129935 6/17/2003
			TOWNE, FRANCIS J	03/06/19	50363	Drop-Off Center Revenue	9844748	72.00	72.00	90	129889 6/17/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	54.00	54.00	90	129798 6/16/2003
			TOWNE, FRANCIS J	03/06/18	50363	Drop-Off Center Revenue	9844748	66.00	66.00	90	129760 6/16/2003

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

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000008730	BEAR, SUSAN R	04/04/23	50363	Drop-Off Center Revenue	9854144	51.00	51.00	90	145990 4/13/04
							TOTAL	51.00	51.00		
		000008854	SOTO, GILBERTO	04/06/25	50363	Drop-Off Center Revenue	9856049	157.50	157.50	90	150655 6/17/04
							TOTAL	157.50	157.50		
		000008862	SILVA, ROBERTO	04/06/25	50229	Worker's Comp Overpayment	9856047	561.63	61.63	90	Date of Injury: 6/1/04
							TOTAL	561.63	61.63		
		000008905	LAROCHELLE, MARC R	04/07/16	50363	Drop-Off Center Revenue	9856733	263.00	263.00	90	152140 7/9/04
							TOTAL	263.00	263.00		
		000008906	MAYNARD, JASON S	04/11/15	50363	Drop-Off Center Revenue	9859798	27.00	27.00	90	160386 11/12/04
							TOTAL	27.00	27.00		
		000008918	DIONNE, SHAWN	04/07/23	50229	WORKER'S COMP OVERPAYMENT	9856839	1,507.67	1,307.67	90	DATE OF INJURY: 6/17/04
							TOTAL	1,507.67	1,307.67		
		000008923	BOUCHER, ANNA	04/07/26	50363	Drop-Off Center Revenue	9856825	39.50	39.50	90	152661 7/19/04
							TOTAL	39.50	39.50		
		000008950	KEDDIE, JAMES J	04/08/09	50363	Drop-Off Center Revenue	9857076	12.50	12.50	90	153359 7/29/04
							TOTAL	12.50	12.50		
		000008956	MOUNCE, DENNIS M JR	04/08/16	50363	Drop-Off Center Revenue	9857161	87.00	87.00	90	153761 8/4/04
							TOTAL	87.00	87.00		
		000008957	ABELSON, STEVEN M	04/08/16	50363	Drop-Off Center Revenue	9857124	87.50	87.50	90	153851 8/6/04
							TOTAL	87.50	87.50		
		000008972	PATCHING PLUS INC	04/09/22	50363	Drop-Off Center Revenue	9858572	37.50	37.50	90	156615 9/20/04
			PATCHING PLUS INC	04/09/02	50363	Drop-Off Center Revenue	9857953	4.50	4.50	90	155479 9/1/04
			PATCHING PLUS INC	04/08/27	50363	Drop-Off Center Revenue	9857766	25.50	25.50	90	154924 8/24/04
			PATCHING PLUS INC	04/08/20	50363	Drop-Off Center Revenue	9857657	114.50	114.50	90	154515 8/17/04
							TOTAL	182.00	182.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
50	0101	000008973	ARVANITIS, JESSE	04/08/20	50229	Worker's Comp Overpayment	9857624	283.49	228.49	90	Date of Injury: 6/6/04
							TOTAL	283.49	228.49		
		000008998	ALLISON, STEVEN J	04/08/27	50363	Drop-Off Center Revenue	9857735	38.00	38.00	90	154613 8/18/04
							TOTAL	38.00	38.00		
		000008999	SANTOS, ALLEN J	04/09/17	50216	NSF Charge - Highway	9858478	30.00	30.00	90	Check #1023 dated 9/2/04
			SANTOS, ALLEN J	04/09/17	50363	Drop-Off Center Revenue	9858478	28.50	28.50	90	155612 9/3/04
			SANTOS, ALLEN J	04/09/14	50216	NSF Charge - Highway	9858478	30.00	30.00	90	Check #1022 dated 9/2/04
			SANTOS, ALLEN J	04/08/27	50363	Drop-Off Center Revenue	9857775	30.00	30.00	90	154770 8/20/04
							TOTAL	118.50	118.50		
		000009000	WASHBURN, SHAUN E	04/08/27	50216	NSF Charge	9857781	30.00	30.00	90	Check #1074 dated 8/11/04
			WASHBURN, SHAUN E	04/08/27	50363	Drop-Off Center Revenue	9857781	34.50	34.50	90	154233 8/12/04
							TOTAL	64.50	64.50		
		000009123	SHARPLES, JAMES A	04/08/30	50363	Drop-Off Center Revenue	9857776	304.50	304.50	90	154941 8/24/04
							TOTAL	304.50	304.50		
		000009300	MAURICE, SHAWN M	04/09/02	50229	Worker's Comp Overpayment	9857954	122.71	12.71	90	Date of Injury: 8/2/04
							TOTAL	122.71	12.71		
		000009315	NASTA, WILLIAM S	04/09/13	50363	Drop-Off Center Revenue	9858049	54.00	54.00	90	155508 9/1/04
							TOTAL	54.00	54.00		
		000009322	ODELL, THOMAS G	04/09/20	50363	Drop-Off Center Revenue	9858468	76.50	76.50	90	155972 9/9/04
							TOTAL	76.50	76.50		
		000009377	ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #400 dated 9/22/04
			ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #401 dated 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50216	NSF Charge - Highway	9858849	30.00	30.00	90	Check #409 dated 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	97.50	97.50	90	156818 9/22/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	138.00	138.00	90	156918 & 156919 9/23/04
			ROCKWOOD JR,MARK J	04/10/12	50363	Drop-Off Center Revenue	9858849	165.00	165.00	90	156842 & 156843 9/23/04
							TOTAL	490.50	490.50		
		000009378	STRATTON, ALLAN T	04/10/12	50363	Drop-Off Center Revenue	9858853	275.00	275.00	90	157885 10/8/04

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	275.00	275.00		
50	0101	000009522	KWANGWARI, JEFFTA M	04/11/05	50363	Drop-Off Center Revenue	9859678	114.50	114.50	90	159093 10/25/04
							TOTAL	114.50	114.50		
		000009537	GAMACHE, BRUCE ALLAN	04/11/08	50216	NSF Charge - Highway	9859673	30.00	30.00	90	Check 0094 dated 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50216	NSF Charge - Highway	9859673	30.00	30.00	90	Check 0095 dated 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50363	Drop-Off Center Revenue	9859673	37.50	37.50	90	159426 10/28/04
			GAMACHE, BRUCE ALLAN	04/11/08	50363	Drop-Off Center Revenue	9859673	60.50	60.50	90	159416 10/28/04
							TOTAL	158.00	158.00		
		000009546	DOYON, PHILIP	04/11/15	50229	Worker's Comp Overpayment	9859779	373.64	279.24	90	Date of Injury: 4/19/04
							TOTAL	373.64	279.24		
		000009562	MARQUIS, ANDRE	04/11/19	50363	Drop-Off Center Revenue	9860246	129.50	129.50	90	160070 11/8/04
							TOTAL	129.50	129.50		
		000009569	LAROCHE, SHAWN M	04/11/22	50363	Drop-Off Center Revenue	9860240	66.50	66.50	90	160679 11/18/04
							TOTAL	66.50	66.50		
							CUSTOMER TYPE TOTAL	16,895.03	14,947.85		
52		000004567	STATE OF NH - TRAFFIC BUREAU	04/05/18	52106	State Traffic Reimbursmnt	9854904	19,624.08	19,624.08	90	Traffic-Admin & Managemnt
							TOTAL	19,624.08	19,624.08		
		000004817	CAMPBELL, DENNIS	98/07/28	5C682	Materials - Signals	9804865	110.48	51.89	90	POLICE DETAIL
			CAMPBELL, DENNIS	98/07/28	52921	Repair Traffic Signals	9804865	349.92	255.68	90	LABOR SIGNALS
							TOTAL	460.40	307.57		
		000005809	BRADBURN, JANINE	04/11/18	B2646	Permits/Pine St	9859910	45.00	45.00	90	
			BRADBURN, JANINE	04/10/19	B2646	Permits/Pine St	9859067	45.00	45.00	90	
							TOTAL	90.00	90.00		
		000005836	STEWART ALAN	04/10/19	B2646	Permits/Pine St	9859084	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000005849	RAVEN, STACY	04/11/09	B2646	Permits/Pine St	9859711	20.00	.60	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							TOTAL	20.00	.60		
52	0101	000005973	BRIAN SMITH	00/08/09	5C682	Materials - Signals	9816151	622.37	622.37	90	
			BRIAN SMITH	00/08/09	52921	Repair Traffic Signals	9816151	82.50	82.50	90	Traffic - Signs
							TOTAL	704.87	704.87		
		000006907	CRAWFORD, DAWN	04/11/18	5A646	Downtown On-Street Permit	9859982	40.00	40.00	90	
			CRAWFORD, DAWN	04/10/19	5A646	Downtown On-Street Permit	9859140	40.00	40.00	90	
							TOTAL	80.00	80.00		
		000006977	LORENZ, TERESA	01/10/22	5C682	Materials - Signals	9826959	934.60	934.60	90	
			LORENZ, TERESA	01/10/22	52921	Repair Traffic Signals	9826959	153.26	153.26	90	Traffic - Signs
							TOTAL	1,087.86	1,087.86		
		000006981	SMITH, SANDRA	04/11/18	A2646	Permits/Pearl St	9859987	45.00	45.00	90	
			SMITH, SANDRA	04/10/19	A2646	Permits/Pearl St	9859145	45.00	37.03	90	
							TOTAL	90.00	82.03		
		000007182	HEBERT, ERIKA	04/10/19	5A646	Downtown On-Street Permit	9859157	40.00	40.00	90	
			HEBERT, ERIKA	04/09/16	5A646	Downtown On-Street Permit	9858230	40.00	40.00	90	
			HEBERT, ERIKA	04/08/19	5A646	Downtown On-Street Permit	9857404	40.00	40.00	90	
			HEBERT, ERIKA	04/07/19	5A646	Downtown On-Street Permit	9856553	40.00	40.00	90	
			HEBERT, ERIKA	04/06/17	5A646	Downtown On-Street Permit	9855598	35.00	35.00	90	
			HEBERT, ERIKA	04/05/17	5A646	Downtown On-Street Permit	9854655	35.00	10.00	90	
							TOTAL	230.00	205.00		
		000007307	GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	121.00	121.00	90	
			GARCIA, DANIELLE	02/04/24	5C682	Materials - Signals	9832429	2,035.93	2,035.93	90	
			GARCIA, DANIELLE	02/04/24	52921	Repair Traffic Signals	9832429	433.47	433.47	90	Traffic - Signs
							TOTAL	2,590.40	2,590.40		
		000007320	VIGNOLA, TAMMY	04/03/18	5A646	Downtown On-Street Permit	9852942	35.00	35.00	90	
			VIGNOLA, TAMMY	04/02/20	5A646	Downtown On-Street Permit	9852173	35.00	35.00	90	
			VIGNOLA, TAMMY	04/01/20	5A646	Downtown On-Street Permit	9851338	35.00	35.00	90	
			VIGNOLA, TAMMY	03/12/18	5A646	Downtown On-Street Permit	9849911	35.00	35.00	90	
			VIGNOLA, TAMMY	03/11/18	5A646	Downtown On-Street Permit	9849029	35.00	35.00	90	
			VIGNOLA, TAMMY	03/10/24	5A646	Downtown On-Street Permit	9848237	35.00	35.00	90	
			VIGNOLA, TAMMY	03/09/22	5A646	Downtown On-Street Permit	9847264	35.00	35.00	90	
							TOTAL	245.00	245.00		

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	000007449	DUNKIN DONUTS	04/11/18	52646	Permits/Hartnett	9860008	135.00	115.00	90	
							TOTAL	135.00	115.00		
		000007629	NATIONAL TEAM COMPONENTS	04/11/18	H2646	Permits/Millyard	9860020	1,600.00	1,600.00	90	
			NATIONAL TEAM COMPONENTS	04/10/19	H2646	Permits/Millyard	9859180	1,600.00	1,600.00	90	
							TOTAL	3,200.00	3,200.00		
		000007764	COME, LILIAN	04/03/18	H2646	Permits/Millyard	9852983	35.00	35.00	90	
			COME, LILIAN	04/02/20	H2646	Permits/Millyard	9852217	35.00	35.00	90	
			COME, LILIAN	04/01/20	H2646	Permits/Millyard	9851383	35.00	35.00	90	
							TOTAL	105.00	105.00		
		000007887	BRUNN, JOSEPH	03/02/26	5C682	Materials - Signals	9841488	2,066.98	2,066.98	90	
			BRUNN, JOSEPH	03/02/26	52921	Repair Traffic Signals	9841488	699.36	699.36	90	Traffic - Signs
							TOTAL	2,766.34	2,766.34		
		000007950	LAWLER, KEVIN	04/11/18	5A646	Downtown On-Street Permit	9860042	40.00	35.00	90	
							TOTAL	40.00	35.00		
		000007951	SMITH, JACQUELINE	04/04/16	5A646	Downtown On-Street Permit	9853796	35.00	35.00	90	
			SMITH, JACQUELINE	04/03/18	5A646	Downtown On-Street Permit	9853004	35.00	5.00	90	
							TOTAL	70.00	40.00		
		000008034	QUEST AMALGAMATED SERVICES LLC	04/11/18	5A646	Downtown On-Street Permit	9860044	40.00	40.00	90	
			QUEST AMALGAMATED SERVICES LLC	04/10/19	5A646	Downtown On-Street Permit	9859208	40.00	40.00	90	
			QUEST AMALGAMATED SERVICES LLC	04/09/16	5A646	Downtown On-Street Permit	9858282	40.00	35.00	90	
							TOTAL	120.00	115.00		
		000008054	MCCARTHY, MELISSA	04/09/16	H2646	Permits/Millyard	9858283	40.00	40.00	90	
			MCCARTHY, MELISSA	04/08/19	H2646	Permits/Millyard	9857456	40.00	40.00	90	
			MCCARTHY, MELISSA	04/06/17	H2646	Permits/Millyard	9855663	35.00	35.00	90	
							TOTAL	115.00	115.00		
		000008062	BEZIO, CHRISTINE	04/01/20	5A646	Downtown On-Street Permit	9851419	35.00	35.00	90	
			BEZIO, CHRISTINE	03/12/18	5A646	Downtown On-Street Permit	9849995	35.00	29.32	90	
							TOTAL	70.00	64.32		
		000008156	EDWARDS, KELLY	04/03/18	5A646	Downtown On-Street Permit	9853029	35.00	35.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008156	EDWARDS, KELLY	04/02/20	5A646	Downtown On-Street Permit	9852265	35.00	35.00	90	
							TOTAL	70.00	70.00		
		000008243	ROLLO, MIKE	04/03/18	5A646	Downtown On-Street Permit	9853039	35.00	35.00	90	
			ROLLO, MIKE	04/02/20	5A646	Downtown On-Street Permit	9852275	35.00	35.00	90	
			ROLLO, MIKE	04/01/20	5A646	Downtown On-Street Permit	9851446	35.00	35.00	90	
			ROLLO, MIKE	03/12/18	5A646	Downtown On-Street Permit	9850023	35.00	35.00	90	
			ROLLO, MIKE	03/11/18	5A646	Downtown On-Street Permit	9849152	35.00	35.00	90	
			ROLLO, MIKE	03/10/24	5A646	Downtown On-Street Permit	9848361	35.00	35.00	90	
			ROLLO, MIKE	03/09/22	5A646	Downtown On-Street Permit	9847393	35.00	35.00	90	
			ROLLO, MIKE	03/08/25	5A646	Downtown On-Street Permit	9846562	35.00	35.00	90	
							TOTAL	280.00	280.00		
		000008304	LANGTON, DEBBIE	04/02/20	52646	Permits/Hartnett	9852289	45.00	45.00	90	
			LANGTON, DEBBIE	04/01/20	52646	Permits/Hartnett	9851461	45.00	45.00	90	
			LANGTON, DEBBIE	03/12/18	52646	Permits/Hartnett	9850041	45.00	45.00	90	
			LANGTON, DEBBIE	03/11/18	52646	Permits/Hartnett	9849170	45.00	45.00	90	
			LANGTON, DEBBIE	03/10/24	52646	Permits/Hartnett	9848383	45.00	45.00	90	
			LANGTON, DEBBIE	03/09/22	52646	Permits/Hartnett	9847417	45.00	45.00	90	
							TOTAL	270.00	270.00		
		000008403	CATE, TEISHA	04/03/18	5A646	Downtown On-Street Permit	9853073	35.00	35.00	90	
			CATE, TEISHA	04/02/20	5A646	Downtown On-Street Permit	9852314	35.00	35.00	90	
							TOTAL	70.00	70.00		
		000008414	LEWIS, DOTTY	04/09/16	5A646	Downtown On-Street Permit	9858316	40.00	40.00	90	
			LEWIS, DOTTY	04/08/19	5A646	Downtown On-Street Permit	9857487	40.00	40.00	90	
			LEWIS, DOTTY	04/07/19	5A646	Downtown On-Street Permit	9856636	40.00	25.00	90	
							TOTAL	120.00	105.00		
		000008415	ELEARNINGTOYS.COM	04/04/16	H2646	Permits/Millyard	9853865	70.00	70.00	90	
							TOTAL	70.00	70.00		
		000008439	KELLEY, VICTORIA	04/06/17	5A646	Downtown On-Street Permit	9855719	35.00	35.00	90	
			KELLEY, VICTORIA	04/05/17	5A646	Downtown On-Street Permit	9854781	35.00	35.00	90	
			KELLEY, VICTORIA	04/04/16	5A646	Downtown On-Street Permit	9853870	35.00	35.00	90	
			KELLEY, VICTORIA	04/03/18	5A646	Downtown On-Street Permit	9853087	35.00	35.00	90	
			KELLEY, VICTORIA	04/02/26	52216	NSF Charge - Traffic	9853087	70.00	35.00	90	Traffic-Admin & Managemnt
							TOTAL	210.00	175.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008450	CONNOLLY, JESSICA	04/10/19	5A646	Downtown On-Street Permit	9859247	40.00	40.00	90	
			CONNOLLY, JESSICA	04/09/16	5A646	Downtown On-Street Permit	9858320	40.00	40.00	90	
			CONNOLLY, JESSICA	04/08/19	5A646	Downtown On-Street Permit	9857491	40.00	40.00	90	
			CONNOLLY, JESSICA	04/07/19	5A646	Downtown On-Street Permit	9856640	40.00	40.00	90	
			CONNOLLY, JESSICA	04/06/17	5A646	Downtown On-Street Permit	9855723	35.00	35.00	90	
			CONNOLLY, JESSICA	04/05/17	5A646	Downtown On-Street Permit	9854785	35.00	35.00	90	
							TOTAL	230.00	230.00		
		000008489	SCHIPILLIT, KRISTI	03/12/08	5C682	Materials - Signals	9849459	330.00	330.00	90	
			SCHIPILLIT, KRISTI	03/12/08	52921	Repair Traffic Signals	9849459	163.32	163.32	90	Traffic - Signs
							TOTAL	493.32	493.32		
		000008491	VAUGHAN, SHARON	03/12/08	5C682	Materials - Signals	9849461	444.00	48.00	90	
							TOTAL	444.00	48.00		
		000008493	DUNNA, STEPHEN	03/12/08	5D682	Materials - Meters	9849458	337.20	337.20	90	
							TOTAL	337.20	337.20		
		000008513	MILLER, SHELLY	04/11/18	B2646	Permits/Pine St	9860082	45.00	45.00	90	
			MILLER, SHELLY	04/10/19	B2646	Permits/Pine St	9859252	45.00	45.00	90	
							TOTAL	90.00	90.00		
		000008555	ROJAS, ALEXIS	04/01/09	5C682	Materials - Signals	9851006	1,299.25	910.90	90	
							TOTAL	1,299.25	910.90		
		000008556	BOSSE, JOSHUA	04/01/22	5A921	Repair Labor - Signs	9851608	147.48	147.48	90	
			BOSSE, JOSHUA	04/01/22	5B682	Materials - Signs	9851608	9.82	9.82	90	
							TOTAL	157.30	157.30		
		000008583	ALDER, NICOLE	04/03/18	5A646	Downtown On-Street Permit	9853127	35.00	35.00	90	
			ALDER, NICOLE	04/02/20	5A646	Downtown On-Street Permit	9852368	35.00	35.00	90	
							TOTAL	70.00	70.00		
		000008594	VALLEE, ROSE	04/08/19	H2646	Permits/Millyard	9857505	40.00	40.00	90	
			VALLEE, ROSE	04/07/19	H2646	Permits/Millyard	9856652	40.00	40.00	90	
			VALLEE, ROSE	04/06/17	H2646	Permits/Millyard	9855753	35.00	35.00	90	
			VALLEE, ROSE	04/05/17	H2646	Permits/Millyard	9854816	35.00	10.00	90	
							TOTAL	150.00	125.00		

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	000008606	DONOHUE, KATHRYN	04/02/05	5C682	Materials - Signals	9851769	619.00	619.00	90	
			DONOHUE, KATHRYN	04/02/05	52921	Repair Traffic Signals	9851769	182.10	182.10	90	Traffic - Signs
							TOTAL	801.10	801.10		
		000008635	DAVIS, KAREN	04/11/18	5A646	Downtown On-Street Permit	9860091	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000008640	VANASSE, MICHAEL	04/02/26	5C682	Materials - Signals	9852464	87.09	87.09	90	
			VANASSE, MICHAEL	04/02/26	52921	Repair Traffic Signals	9852464	689.86	689.86	90	Traffic - Signs
							TOTAL	776.95	776.95		
		000008651	ISABEL, SONYA	04/09/16	H2646	Permits/Millyard	9858339	40.00	40.00	90	
			ISABEL, SONYA	04/08/19	H2646	Permits/Millyard	9857510	40.00	40.00	90	
			ISABEL, SONYA	04/07/19	H2646	Permits/Millyard	9856659	40.00	40.00	90	
			ISABEL, SONYA	04/06/17	H2646	Permits/Millyard	9855764	35.00	30.00	90	
							TOTAL	155.00	150.00		
		000008653	CARUSO, JULIE	04/11/18	5A646	Downtown On-Street Permit	9860094	40.00	40.00	90	
			CARUSO, JULIE	04/10/19	5A646	Downtown On-Street Permit	9859266	40.00	40.00	90	
			CARUSO, JULIE	04/09/16	5A646	Downtown On-Street Permit	9858341	40.00	40.00	90	
			CARUSO, JULIE	04/08/19	5A646	Downtown On-Street Permit	9857512	40.00	20.00	90	
							TOTAL	160.00	140.00		
		000008729	CHAMPAGNE, LISA	04/11/18	5A646	Downtown On-Street Permit	9860106	40.00	40.00	90	
			CHAMPAGNE, LISA	04/10/19	5A646	Downtown On-Street Permit	9859279	40.00	40.00	90	
			CHAMPAGNE, LISA	04/09/16	5A646	Downtown On-Street Permit	9858354	40.00	40.00	90	
			CHAMPAGNE, LISA	04/08/19	5A646	Downtown On-Street Permit	9857527	40.00	40.00	90	
			CHAMPAGNE, LISA	04/07/19	5A646	Downtown On-Street Permit	9856673	40.00	15.00	90	
							TOTAL	200.00	175.00		
		000008841	MONTEIRO, MICHAEL	04/08/19	5A646	Downtown On-Street Permit	9857550	40.00	40.00	90	
			MONTEIRO, MICHAEL	04/07/19	5A646	Downtown On-Street Permit	9856696	40.00	40.00	90	
							TOTAL	80.00	80.00		
		000008872	AYALA, JUAN	04/10/19	5A646	Downtown On-Street Permit	9859312	40.00	40.00	90	
			AYALA, JUAN	04/09/16	5A646	Downtown On-Street Permit	9858391	40.00	40.00	90	
			AYALA, JUAN	04/08/19	5A646	Downtown On-Street Permit	9857561	40.00	15.00	90	
							TOTAL	120.00	95.00		

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
52	0101	000008894	HALE, KATHLEEN	04/08/19	H2646	Permits/Millyard	9857563	40.00	40.00	90	
			HALE, KATHLEEN	04/07/26	52216	NSF Charge - Traffic	9856821	30.00	30.00	90	Traffic-Admin & Managemnt
			HALE, KATHLEEN	04/07/12	H2646	Permits/Millyard	9856326	40.00	40.00	90	
							TOTAL	110.00	110.00		
		000008896	BIT-NET INTERNET SERVICES	04/11/18	H2646	Permits/Millyard	9860137	40.00	40.00	90	
							TOTAL	40.00	40.00		
		000008953	TORRES, FELIX	04/11/18	52646	Permits/Hartnett	9860143	45.00	45.00	90	
							TOTAL	45.00	45.00		
		000009355	VOGEL, TINA	04/11/18	A2646	Permits/Pearl St	9860162	45.00	45.00	90	
							TOTAL	45.00	45.00		
							CUSTOMER TYPE TOTAL	38,823.07	37,617.84		
65		000006561	NATIONAL MUSIC WORKSHOP, THE	02/06/12	6B927	P&R Salary Reimbursement	9833654	225.00	75.00	90	
							TOTAL	225.00	75.00		
		000007212	GRANITE STATE OPERA	02/03/12	6A130	Parks OT Reimbursement	9830942	183.47	183.47	90	
			GRANITE STATE OPERA	02/03/12	65130	OT Salary Reimbursement	9830942	57.49	57.49	90	
			GRANITE STATE OPERA	02/03/12	65230	Fica Reimbursement	9830942	14.04	14.04	90	
							TOTAL	255.00	255.00		
							CUSTOMER TYPE TOTAL	480.00	330.00		
							FUND TOTAL	119,356.63	107,933.01		
41	0205	000006776	NH DEPT HEALTH & HUMAN SVC	02/10/01	41113	Tobacco Prevention	9838766	4,393.59	4,393.59	90	October 02
							TOTAL	4,393.59	4,393.59		
							CUSTOMER TYPE TOTAL	4,393.59	4,393.59		
65		000007671	CASSIDY, JAMES	02/10/04	65461	Donations - Other	9837278	780.00	780.00	90	Parks/Rec/Cem-Othr Fed Gr
							TOTAL	780.00	780.00		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
							CUSTOMER TYPE TOTAL	780.00	780.00		
							FUND TOTAL	5,173.59	5,173.59		
27	0801	000005684	CASEYS SEPTIC SERVICE	01/05/14	27137	SEPTAGE PERMITS	9822519	20.00	20.00	90	Trucks #12 & #13
			CASEYS SEPTIC SERVICE	01/04/30	27137	EPD Septage	9822332	19.13	19.13	90	Late Fee
			CASEYS SEPTIC SERVICE	01/03/31	27137	EPD Septage	9821534	19.33	19.33	90	Late Charge
			CASEYS SEPTIC SERVICE	01/02/28	27137	EPD Septage	9820870	18.94	18.94	90	Late Fee
			CASEYS SEPTIC SERVICE	01/01/31	27137	EPD Septage	9820291	18.76	18.76	90	Late Fee
			CASEYS SEPTIC SERVICE	00/12/31	27137	EPD Septage	9819653	18.57	18.57	90	Late Fee
			CASEYS SEPTIC SERVICE	00/11/30	27137	EPD Septage	9818483	18.39	18.39	90	Late Fee
			CASEYS SEPTIC SERVICE	00/10/31	27137	EPD Septage	9818016	18.20	18.20	90	Late Charge
			CASEYS SEPTIC SERVICE	00/09/30	27137	EPD Septage	9817441	18.02	18.02	90	Late Charges
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	10.52	10.52	90	Late Charge
			CASEYS SEPTIC SERVICE	00/08/31	27137	EPD Septage	9816754	740.29	740.29	90	Truck #12; TIX 2079-2085
			CASEYS SEPTIC SERVICE	00/07/31	27137	EPD Septage	9816172	1,052.02	937.29	90	Truck #: 12 various
							TOTAL	1,972.17	1,857.44		
		000007259	WREN'S NEST SEPTIC SERVICE	04/11/30	27137	EPD Septage	9860797	2.63	2.63	90	Interest for 11/2004
			WREN'S NEST SEPTIC SERVICE	04/10/31	27137	EPD Septage	9859568	2.61	2.61	90	October Interest
			WREN'S NEST SEPTIC SERVICE	04/09/30	27137	EPD Septage	9858680	114.15	114.15	90	Truck #12; TIX 2162
			WREN'S NEST SEPTIC SERVICE	04/09/30	27137	Interest on unpaid inv	9858680	1.45	1.45	90	
			WREN'S NEST SEPTIC SERVICE	04/08/31	27137	EPD Septage	9857855	145.04	145.04	90	Trk#12: Tix 2161
							TOTAL	265.88	265.88		
							CUSTOMER TYPE TOTAL	2,238.05	2,123.32		
							FUND TOTAL	2,238.05	2,123.32		
25	0805	000003468	AIRBORNE EXPRESS	04/11/04	25165	Fingerprinting Fees	02506735	58.00	58.00	90	
			AIRBORNE EXPRESS	04/11/04	25646	Parking Permits	02506735	10.00	10.00	90	
							TOTAL	68.00	68.00		
		000003476	ALLEGHENY AIRLINES INC	04/08/31	25847	Aviation - Reimbursements	02506378	217.80	217.80	90	
			ALLEGHENY AIRLINES INC	04/07/31	25847	Aviation - Reimbursements	02506158	357.50	357.50	90	
			ALLEGHENY AIRLINES INC	04/07/01	25152	Terminal Rent/Display	02505820	1,404.53	1,404.53	90	
			ALLEGHENY AIRLINES INC	04/07/01	25152	Terminal Rent/Display	02505820	1,494.79	1,494.79	90	
			ALLEGHENY AIRLINES INC	04/06/30	25156	Landing Fees	02505964	4,985.33	4,985.33	90	
			ALLEGHENY AIRLINES INC	03/11/30	25156	Landing Fees	02504125	12,289.43	12,289.43	90	
			ALLEGHENY AIRLINES INC	02/08/31	25156	Landing Fees	02500833	8,521.44	2,840.48	90	

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000003476	ALLEGHENY AIRLINES INC	02/08/23	25841	Apron Rents	02500598	25.00	25.00	90	
			ALLEGHENY AIRLINES INC	02/07/31	25156	Landing Fees	02500252	8,521.44	6,817.15	90	
							TOTAL	37,817.26	30,432.01		
		000003509	AVIS RENT A CAR	04/11/30	25153	Rental Cars	02507041	40,207.40	18.40	90	
			AVIS RENT A CAR	04/10/01	25844	Cleaning Surcharge	02506438	581.17	23.73	90	
			AVIS RENT A CAR	04/08/01	25844	Cleaning Surcharge	02506035	581.17	17.57	90	
							TOTAL	41,369.74	59.70		
		000003537	HOYT ENTERPRISES LLC D/B/A	04/11/30	25153	Rental Cars	02507044	23,865.60	23,865.60	90	
			HOYT ENTERPRISES LLC D/B/A	04/11/30	25161	Customer Facility Charge	02507044	14,258.25	14,258.25	90	
			HOYT ENTERPRISES LLC D/B/A	04/09/30	25153	Rental Cars	02506562	45,005.39	548.14	90	
			HOYT ENTERPRISES LLC D/B/A	04/06/01	25143	Rental Car Parking	02505572	656.60	73.09	90	
			HOYT ENTERPRISES LLC D/B/A	04/05/01	25143	Rental Car Parking	02505104	656.60	73.09	90	
							TOTAL	84,442.44	38,818.17		
		000003593	COLGAN AIR INC	04/12/01	25152	Terminal Rent/Display	02506850	1,116.91	1,116.91	90	
			COLGAN AIR INC	04/12/01	25152	Terminal Rent/Display	02506850	1,577.83	1,577.83	90	
			COLGAN AIR INC	04/11/30	25847	Aviation - Reimbursements	02507016	265.07	265.07	90	
			COLGAN AIR INC	04/11/01	25152	Terminal Rent/Display	02506646	1,312.27	1,312.27	90	
			COLGAN AIR INC	04/11/01	25152	Terminal Rent/Display	02506646	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/10/31	25847	Aviation - Reimbursements	02506822	351.56	351.56	90	
			COLGAN AIR INC	04/10/01	25152	Terminal Rent/Display	02506446	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/10/01	25152	Terminal Rent/Display	02506446	1,707.11	1,707.11	90	
			COLGAN AIR INC	04/09/30	25847	Aviation - Reimbursements	02506743	346.15	346.15	90	
			COLGAN AIR INC	04/09/01	25152	Terminal Rent/Display	02506257	1,414.89	1,414.89	90	
			COLGAN AIR INC	04/09/01	25152	Terminal Rent/Display	02506257	1,494.79	1,494.79	90	
			COLGAN AIR INC	04/08/31	25847	Aviation - Reimbursements	02506379	311.09	311.09	90	
			COLGAN AIR INC	04/07/31	25847	Aviation - Reimbursements	02506159	340.46	340.46	90	
			COLGAN AIR INC	04/07/01	25152	Terminal Rent/Display	02505835	1,337.58	1,337.58	90	
			COLGAN AIR INC	04/07/01	25152	Terminal Rent/Display	02505835	1,494.79	1,494.79	90	
							TOTAL	16,060.08	16,060.08		
		000003598	COMAIR INC	04/11/30	25847	Aviation - Reimbursements	02507017	599.72	599.72	90	
							TOTAL	599.72	599.72		
		000003690	FEDERAL EXPRESS CORP	04/08/25	25163	Badge Fees	02506181	30.00	30.00	90	
							TOTAL	30.00	30.00		
		000003814	BAE SYSTEMS	04/12/07	25165	Fingerprinting Fees	02506924	29.00	29.00	90	
			BAE SYSTEMS	04/12/07	25646	Parking Permits	02506924	5.00	5.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000003814	BAE SYSTEMS	04/11/04	25163	Badge Fees	02506711	20.00	20.00	90	
			BAE SYSTEMS	04/11/04	25165	Fingerprinting Fees	02506711	116.00	116.00	90	
			BAE SYSTEMS	04/11/04	25646	Parking Permits	02506711	60.00	60.00	90	
			BAE SYSTEMS	04/04/15	25163	Badge Fees	02504977	10.00	10.00	90	
			BAE SYSTEMS	04/04/01	25165	Fingerprinting Fees	02504887	20.00	20.00	90	
							TOTAL	260.00	260.00		
		000003847	MESA AIRLINES	04/09/30	25847	Aviation - Reimbursements	02506749	510.75	187.27	90	
			MESA AIRLINES	04/09/01	25152	Terminal Rent/Display	02506315	1,494.79	548.09	90	
			MESA AIRLINES	04/08/31	25847	Aviation - Reimbursements	02506385	438.81	438.81	90	
			MESA AIRLINES	04/07/31	25847	Aviation - Reimbursements	02506165	624.51	624.51	90	
							TOTAL	3,068.86	1,798.68		
		000003885	NORTHEAST RAMP HANGAR LLC	04/01/21	25163	Badge Fees	02504343	10.00	10.00	90	
							TOTAL	10.00	10.00		
		000003928	P S A AIRLINES INC	04/09/30	25847	Aviation - Reimbursements	02506752	12.59	12.59	90	
							TOTAL	12.59	12.59		
		000003958	SAFLITE PILOT TRAINING	04/11/30	25159	Percentage of Gross	02507060	105.00	105.00	90	
							TOTAL	105.00	105.00		
		000004053	UNITED AIRLINES	04/11/04	25163	Badge Fees	02506729	10.00	10.00	90	
			UNITED AIRLINES	04/11/01	25152	Terminal Rent/Display	02506691	1,494.79	1,494.79	90	
			UNITED AIRLINES	04/11/01	25152	Terminal Rent/Display	02506691	10,298.53	10,298.53	90	
			UNITED AIRLINES	04/10/31	25156	Landing Fees	02506782	38,925.37	38,925.37	90	
			UNITED AIRLINES	04/09/30	25847	Aviation - Reimbursements	02506755	2,259.17	2,259.17	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	817.65	817.65	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	7,335.03	7,335.03	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	11,845.58	11,845.58	90	
			UNITED AIRLINES	02/12/01	25152	Terminal Rent/Display	02501408	18,355.73	3,391.30	90	
							TOTAL	91,341.85	76,377.42		
		000004054	UNITED PARCEL SERVICE	04/12/07	25163	Badge Fees	02506943	40.00	40.00	90	
			UNITED PARCEL SERVICE	04/12/07	25163	Badge Fees	02506943	90.00	90.00	90	
			UNITED PARCEL SERVICE	04/12/07	25165	Fingerprinting Fees	02506943	261.00	261.00	90	
			UNITED PARCEL SERVICE	04/12/07	25646	Parking Permits	02506943	105.00	105.00	90	
							TOTAL	496.00	496.00		
		000004058	USAIRWAYS INC	04/09/30	25156	Landing Fees	02506553	74,848.24	27,444.35	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000004058	USAIRWAYS INC	04/09/30	25847	Aviation - Reimbursements	02506756	4,074.15	1,493.85	90	
			USAIRWAYS INC	04/09/15	25163	Badge Fees	02506344	10.00	10.00	90	
			USAIRWAYS INC	04/09/01	25152	Terminal Rent/Display	02506307	1,494.79	1,494.79	90	
			USAIRWAYS INC	04/09/01	25152	Terminal Rent/Display	02506307	16,653.27	16,653.27	90	
			USAIRWAYS INC	04/09/01	25841	Apron Rents	02506307	4,226.77	3,922.38	90	
			USAIRWAYS INC	04/09/01	25841	Apron Rents	02506307	6,416.31	6,416.31	90	
			USAIRWAYS INC	04/08/31	25156	Landing Fees	02506374	66,530.80	66,530.80	90	
			USAIRWAYS INC	04/08/31	25847	Aviation - Reimbursements	02506391	3,014.42	3,014.42	90	
			USAIRWAYS INC	04/08/25	25163	Badge Fees	02506198	10.00	10.00	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	1,076.25	1,076.25	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	2,184.69	2,184.69	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	8,947.50	8,947.50	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	17,224.85	17,224.85	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	17,910.00	17,910.00	90	
			USAIRWAYS INC	04/08/01	25152	Terminal Rent/Display	02506088	20,966.25	20,966.25	90	
			USAIRWAYS INC	04/08/01	25841	Apron Rents	02506088	4,226.77	4,226.77	90	
			USAIRWAYS INC	04/08/01	25841	Apron Rents	02506088	4,565.63	4,565.63	90	
			USAIRWAYS INC	04/07/31	25156	Landing Fees	02506135	61,534.52	61,534.52	90	
			USAIRWAYS INC	04/07/31	25847	Aviation - Reimbursements	02506171	4,081.43	4,081.43	90	
			USAIRWAYS INC	04/07/01	25847	Aviation - Reimbursements	02506151	3,349.20	3,349.20	90	
							TOTAL	323,345.84	273,057.26		
		000004059	USAIRWAYS EXPRESS	04/07/01	25847	Aviation - Reimbursements	02506150	1,292.24	1,292.24	90	
			USAIRWAYS EXPRESS	03/03/31	25152	Terminal Rent/Display	02502317	1,467.29	1,354.42	90	
			USAIRWAYS EXPRESS	02/08/31	25847	Aviation - Reimbursements	02500872	499.08	183.00	90	
			USAIRWAYS EXPRESS	02/07/31	25847	Aviation - Reimbursements	02500593	670.33	670.33	90	
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835286	520.41	38.98	90	Monthly share allocation
			USAIRWAYS EXPRESS	02/06/30	25847	Aviation - Reimbursements	9835354	571.70	571.70	90	June, 2002 allocation of
							TOTAL	5,021.05	4,110.67		
		000004474	AVEX FLIGHT SUPPORT INC	04/11/04	25163	Badge Fees	02506710	10.00	10.00	90	
			AVEX FLIGHT SUPPORT INC	04/10/31	25159	Percentage of Gross	02506791	1,841.10	1,841.10	90	
							TOTAL	1,851.10	1,851.10		
		000004725	NORTHWEST AIRLINES	04/12/07	25163	Badge Fees	02506938	20.00	20.00	90	
			NORTHWEST AIRLINES	04/04/15	25163	Badge Fees	02504996	10.00	10.00	90	
							TOTAL	30.00	30.00		
		000005143	FEDERAL GRANTS 1999	04/10/13	25030	FAA Reimbursements - Fed	02506521	713,349.00	686,147.08	90	
			FEDERAL GRANTS 1999	04/09/24	25030	FAA Reimbursements - Fed	02506398	422,116.00	249,999.99	90	
			FEDERAL GRANTS 1999	04/09/24	25117	FAA Reimbursements- State	02506398	23,450.90	13,888.90	90	
			FEDERAL GRANTS 1999	04/03/31	25030	FAA Reimbursements - Fed	02504802	381,034.00	241,430.00	90	
			FEDERAL GRANTS 1999	04/03/31	25117	FAA Reimbursements- State	02504802	21,169.00	13,412.35	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000005143	FEDERAL GRANTS 1999	04/03/10	25030	FAA Reimbursements - Fed	02504661	246,002.00	246,002.00	90	
			FEDERAL GRANTS 1999	04/03/10	25117	FAA Reimbursements- State	02504661	13,666.85	13,666.85	90	
			FEDERAL GRANTS 1999	03/07/25	25030	FAA Reimbursements - Fed	02503190	259,245.00	57,259.07	90	
			FEDERAL GRANTS 1999	03/07/25	25117	FAA Reimbursements- State	02503190	14,402.24	14,402.23	90	
							TOTAL	2,094,434.99	1,536,208.47		
		000005335	HUDSON - MANCHESTER, LL	04/12/07	25163	Badge Fees	02506932	10.00	10.00	90	
			HUDSON - MANCHESTER, LL	04/12/07	25165	Fingerprinting Fees	02506932	174.00	174.00	90	
			HUDSON - MANCHESTER, LL	04/12/07	25646	Parking Permits	02506932	70.00	70.00	90	
							TOTAL	254.00	254.00		
		000005348	ARAMARK SERVICEMASTER	04/09/24	25200	Security Deposits	02506395	40.00	15.00	90	
			ARAMARK SERVICEMASTER	04/09/24	25646	Parking Permits	02506395	10.00	10.00	90	
							TOTAL	50.00	25.00		
		000005686	ATLAS PILATUS CENTER INC	04/11/30	25154	Vending Machines	02507038	617.87	91.40	90	
							TOTAL	617.87	91.40		
		000005991	VERIZON	04/12/01	25151	Telephone	02506897	3,333.33	.33	90	
			VERIZON	04/11/30	25151	Telephone	02507065	294.41	294.41	90	
			VERIZON	04/11/01	25151	Telephone	02506694	3,333.33	.33	90	
			VERIZON	04/10/31	25151	Telephone	02506817	99.09	99.09	90	
			VERIZON	04/10/31	25151	Telephone	02506817	402.70	303.61	90	
			VERIZON	04/10/01	25151	Telephone	02506495	3,333.33	.33	90	
			VERIZON	04/09/30	25151	Telephone	02506583	470.61	470.61	90	
			VERIZON	04/08/31	25151	Telephone	02506427	525.27	525.27	90	
			VERIZON	04/07/31	25151	Telephone	02506229	216.05	216.05	90	
			VERIZON	04/05/31	25151	Telephone	02505766	321.92	321.92	90	
			VERIZON	04/04/30	25151	Telephone	02505302	395.00	126.13	90	
			VERIZON	04/03/31	25151	Telephone	02505086	323.11	323.11	90	
			VERIZON	04/02/27	25151	Telephone	02504767	236.98	236.98	90	
			VERIZON	04/01/31	25151	Telephone	02504584	342.50	342.50	90	
			VERIZON	04/01/31	25151	Telephone	02504584	362.77	15.27	90	
			VERIZON	03/12/31	25151	Telephone	02504410	415.00	413.08	90	
			VERIZON	03/11/30	25151	Telephone	02504289	389.94	314.12	90	
			VERIZON	03/11/30	25151	Telephone	02504289	567.50	75.82	90	
			VERIZON	03/10/31	25151	Telephone	02504032	455.00	60.25	90	
							TOTAL	15,817.84	4,139.21		
		000006006	AIR CANADA REGIONAL INC	03/03/31	25152	Terminal Rent/Display	02502295	1,467.29	338.61	90	
			AIR CANADA REGIONAL INC	03/03/31	25156	Landing Fees	02502339	2,639.90	2,639.90	90	
			AIR CANADA REGIONAL INC	03/03/31	25847	Aviation - Reimbursements	02502400	122.61	122.61	90	

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
25	0805	000006006	AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	1,305.85	1,305.85	90	
			AIR CANADA REGIONAL INC	03/03/12	25841	Apron Rents	02501973	1,305.85	1,305.85	90	
			AIR CANADA REGIONAL INC	03/02/28	25156	Landing Fees	02502003	2,441.20	1,648.88	90	
			AIR CANADA REGIONAL INC	03/02/28	25847	Aviation - Reimbursements	02502061	122.58	122.58	90	
							TOTAL	9,405.28	7,484.28		
		000006336	COMMUTAIR	04/12/01	25152	Terminal Rent/Display	02506852	343.33	343.33	90	
			COMMUTAIR	04/12/01	25152	Terminal Rent/Display	02506852	1,577.83	1,577.83	90	
							TOTAL	1,921.16	1,921.16		
		000007154	PIEDMONT AIRLINES	04/09/01	25152	Terminal Rent/Display	02506295	731.65	731.65	90	
			PIEDMONT AIRLINES	04/09/01	25152	Terminal Rent/Display	02506295	1,494.79	84.71	90	
			PIEDMONT AIRLINES	02/08/31	25156	Landing Fees	02500842	5,116.32	1,815.47	90	
			PIEDMONT AIRLINES	02/08/01	25152	Terminal Rent/Display	02500187	1,354.42	496.62	90	
			PIEDMONT AIRLINES	02/07/31	25156	Landing Fees	02500261	4,823.06	4,823.06	90	
			PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,055.18	1,055.18	90	
			PIEDMONT AIRLINES	02/07/01	25152	Terminal Rent/Display	02071195	1,354.42	1,354.42	90	
			PIEDMONT AIRLINES	02/05/01	25152	Terminal Rent/Display	02040103	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/04/01	25152	Terminal Rent/Display	02032132	1,200.87	1,200.87	90	
			PIEDMONT AIRLINES	02/03/01	25152	Terminal Rent/Display	02031970	1,200.87	477.41	90	
							TOTAL	19,532.45	13,240.26		
		000007594	MISCELLANEOUS CUSTOMER	04/11/04	25165	Fingerprinting Fees	02506719	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/11/04	25646	Parking Permits	02506719	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25163	Badge Fees	02506597	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25165	Fingerprinting Fees	02506611	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/10/28	25646	Parking Permits	02506611	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/09/13	25163	Badge Fees	02506341	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	04/08/25	25163	Badge Fees	02506194	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	04/07/16	25165	Fingerprinting Fees	02505929	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/07/16	25646	Parking Permits	02505929	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/05/24	25165	Fingerprinting Fees	02505248	145.00	145.00	90	
			MISCELLANEOUS CUSTOMER	04/05/24	25646	Parking Permits	02505248	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	04/04/15	25165	Fingerprinting Fees	02504983	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/04/15	25646	Parking Permits	02504983	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/04/01	25165	Fingerprinting Fees	02504885	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/04/01	25646	Parking Permits	02504885	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	04/01/21	25165	Fingerprinting Fees	02504321	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	04/01/21	25646	Parking Permits	02504321	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/12/10	25163	Badge Fees	02504067	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25163	Badge Fees	02503720	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25165	Fingerprinting Fees	02503755	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/10/22	25646	Parking Permits	02503755	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/10/21	25163	Badge Fees	02503681	10.00	10.00	90	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000007594	MISCELLANEOUS CUSTOMER	03/04/30	25165	Fingerprinting Fees	02502516	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/30	25646	Parking Permits	02502516	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502144	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502174	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25163	Badge Fees	02502213	40.00	40.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502144	290.00	290.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502147	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502162	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502174	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502190	29.00	29.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25165	Fingerprinting Fees	02502219	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502144	50.00	50.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502147	5.00	5.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502162	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502190	15.00	15.00	90	
			MISCELLANEOUS CUSTOMER	03/04/04	25646	Parking Permits	02502219	20.00	20.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502249	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502253	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25163	Badge Fees	02502261	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25165	Fingerprinting Fees	02502261	145.00	145.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502249	70.00	24.00	90	
			MISCELLANEOUS CUSTOMER	03/03/31	25646	Parking Permits	02502261	75.00	75.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25165	Fingerprinting Fees	02502001	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/14	25646	Parking Permits	02502001	10.00	10.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25163	Badge Fees	02501967	80.00	80.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25165	Fingerprinting Fees	02501964	58.00	58.00	90	
			MISCELLANEOUS CUSTOMER	03/03/10	25646	Parking Permits	02501964	30.00	30.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25165	Fingerprinting Fees	02501931	87.00	87.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501931	35.00	35.00	90	
			MISCELLANEOUS CUSTOMER	03/03/07	25646	Parking Permits	02501933	440.00	440.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25165	Fingerprinting Fees	02501349	232.00	159.00	90	
			MISCELLANEOUS CUSTOMER	02/10/31	25646	Parking Permits	02501349	120.00	120.00	90	
							TOTAL	2,860.00	2,741.00		
		000008463	AIR WISCONSIN	04/11/30	25847	Aviation - Reimbursements	02507015	332.56	332.56	90	
			AIR WISCONSIN	04/11/01	25152	Terminal Rent/Display	02506633	1,494.79	1,494.79	90	
			AIR WISCONSIN	04/11/01	25152	Terminal Rent/Display	02506633	1,646.43	1,646.43	90	
			AIR WISCONSIN	04/09/01	25152	Terminal Rent/Display	02506243	1,494.79	1,494.79	90	
			AIR WISCONSIN	04/09/01	25152	Terminal Rent/Display	02506243	3,225.01	3,225.01	90	
			AIR WISCONSIN	04/08/31	25847	Aviation - Reimbursements	02506377	12.30	12.30	90	
							TOTAL	8,205.88	8,205.88		
		000008488	PRO STAR AVIATION D/B/A	04/12/01	25840	Airpark Land Rents	02506887	2,228.16	64.90	90	
							TOTAL	2,228.16	64.90		

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE	COMMENT
25	0805	000009586	HAMPTON INN & SUITES-BEDFORD	04/12/07	25148	NEW ACCOUNT	9860892	25.00	25.00	90	Aviation - Administration
							TOTAL	25.00	25.00		
		000009589	SIR CHARLES LIMOUSINE	04/12/02	25148	Non-Airline Space Rent	02506902	25.00	25.00	90	
							TOTAL	25.00	25.00		
							CUSTOMER TYPE TOTAL	2,761,307.16	2,018,601.96		
							FUND TOTAL	2,761,307.16	2,018,601.96		
65	0807	000000946	MANCHESTER SCHOOL ATHLETICS	04/06/30	65462	Lacrosse Billing	9856223	5,176.59	5,176.59	90	April - June
							TOTAL	5,176.59	5,176.59		
		000004783	JUTRAS POST	03/06/30	65457	Baseball	9844912	450.00	30.00	90	
							TOTAL	450.00	30.00		
		000008596	COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851672	30.00	30.00	90	
			COVEY, MATTHEW C	04/01/30	6A216	NSF Charge - Admin-Enterp	9851673	30.00	30.00	90	
			COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851672	15.00	15.00	90	
			COVEY, MATTHEW C	04/01/30	65409	Ski - Chair Lift Weekday	9851673	20.00	20.00	90	
							TOTAL	95.00	95.00		
		000009363	WESTOVER, DANA	04/09/30	A5426	Ice Rates - West Side	9858658	120.00	120.00	90	
							TOTAL	120.00	120.00		
							CUSTOMER TYPE TOTAL	5,841.59	5,421.59		
							FUND TOTAL	5,841.59	5,421.59		
							FINAL TOTALS TOTAL	2,896,340.23	2,141,676.68		

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

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
10	0101	000002561	MANCHESTER AIRPORT	05/03/01	10907	Auditing Fees	McGladrey & Pullen	9863875	37,843.00	37,843.00	C
								TOTAL	37,843.00	37,843.00	
	0101	000002573	MANCHESTER EPD	05/03/01	10907	Auditing Fees	McGladrey & Pullen	9863876	12,511.00	12,511.00	
								TOTAL	12,511.00	12,511.00	
								CUSTOMER TYPE TOTAL	50,354.00	50,354.00	
13	0101	000000034	MANCHESTER FIRE DEPARTMENT	05/03/23	13740	Move Fiber	FIRE PO#: 551481	9864399	450.00	450.00	
	0101		MANCHESTER FIRE DEPARTMENT	05/03/23	13740	Conference Sound Station	FIRE PO#: 558050	9864399	845.00	845.00	
	0101		MANCHESTER FIRE DEPARTMENT	05/03/09	13740	Computer Equipment	Laptops/Accessories	9863894	43,000.00	43,000.00	
	0101		MANCHESTER FIRE DEPARTMENT	05/03/09	13740	Computer Equipment	ALT EOC Laptops	9863894	12,000.00	12,000.00	
								TOTAL	56,295.00	56,295.00	
								CUSTOMER TYPE TOTAL	56,295.00	56,295.00	
21	0101	000000034	MANCHESTER FIRE DEPARTMENT	05/03/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9863882	34.12	34.12	
	0101		MANCHESTER FIRE DEPARTMENT	05/03/09	21591	Custodial Contract Manpwr	CUST SVS SSIDE MIDDLE SCH	9863882	368.38	368.38	
								TOTAL	402.50	402.50	
	0101	000007293	MANCHESTER ATHLETIC DEPARTMENT	05/03/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9863888	15.60	15.60	
	0101		MANCHESTER ATHLETIC DEPARTMENT	05/03/09	21591	Custodial Contract Manpwr	CUST SVS	9863888	168.40	168.40	
								TOTAL	184.00	184.00	
								CUSTOMER TYPE TOTAL	586.50	586.50	
27	0801	000002557	MANCHESTER WATER WORKS	05/03/04	27999	Balance of work - S. Main	Project (Sch B)	9863794	2,566.31	2,566.31	
								TOTAL	2,566.31	2,566.31	
								CUSTOMER TYPE TOTAL	2,566.31	2,566.31	
30	0101	000000035	MANCHESTER HEALTH DEPT	05/04/04	30475	TOMES PLUS SYSTEM	6/16/05-6/15/06	9864623	1,856.00	1,856.00	
								TOTAL	1,856.00	1,856.00	
								CUSTOMER TYPE TOTAL	1,856.00	1,856.00	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
34	0101	000002521	MANCHESTER POLICE DEPT	05/03/22	33237	Extra Detail Admin Fee	Police Extra Detail	9864051	22.10	22.10	C
	0101		MANCHESTER POLICE DEPT	05/03/22	3A225	Regular Rate Retirement	Police Extra Detail	9864051	38.35	38.35	
	0101		MANCHESTER POLICE DEPT	05/03/22	3A140	Regular Rate Officer's	Police Extra Detail	9864051	448.76	448.76	
	0101		MANCHESTER POLICE DEPT	05/03/15	33237	Extra Detail Admin Fee	Police Extra Detail	9863925	201.45	201.45	
	0101		MANCHESTER POLICE DEPT	05/03/15	3J225	Supervisor OT Retirement	Police Extra Detail	9863925	10.16	10.16	
	0101		MANCHESTER POLICE DEPT	05/03/15	3J140	Supervisor OT Rate Office	Police Extra Detail	9863925	118.94	118.94	
	0101		MANCHESTER POLICE DEPT	05/03/15	3I225	Supervisor Rate Retiremen	Police Extra Detail	9863925	26.72	26.72	
	0101		MANCHESTER POLICE DEPT	05/03/15	3I140	Supervisor Rate Officer's	Police Extra Detail	9863925	313.04	313.04	
	0101		MANCHESTER POLICE DEPT	05/03/15	3B225	Overtime Rate Retirement	Police Extra Detail	9863925	42.66	42.66	
	0101		MANCHESTER POLICE DEPT	05/03/15	3B140	Overtime Rate Officer's	Police Extra Detail	9863925	499.32	499.32	
	0101		MANCHESTER POLICE DEPT	05/03/15	3A225	Regular Rate Retirement	Police Extra Detail	9863925	292.05	292.05	
	0101		MANCHESTER POLICE DEPT	05/03/15	3A140	Regular Rate Officer's	Police Extra Detail	9863925	3,417.48	3,417.48	
	0101		MANCHESTER POLICE DEPT	05/03/08	3J225	Supervisor OT Retirement	Police Extra Detail	9863810	7.62	7.62	
	0101		MANCHESTER POLICE DEPT	05/03/08	33237	Extra Detail Admin Fee	Police Extra Detail	9863810	177.65	177.65	
	0101		MANCHESTER POLICE DEPT	05/03/08	3J140	Supervisor OT Rate Office	Police Extra Detail	9863810	89.21	89.21	
	0101		MANCHESTER POLICE DEPT	05/03/08	3A140	Regular Rate Officer's	Police Extra Detail	9863810	3,003.24	3,003.24	
	0101		MANCHESTER POLICE DEPT	05/03/08	3A225	Regular Rate Retirement	Police Extra Detail	9863810	256.65	256.65	
	0101		MANCHESTER POLICE DEPT	05/03/08	3B140	Overtime Rate Officer's	Police Extra Detail	9863810	420.48	420.48	
	0101		MANCHESTER POLICE DEPT	05/03/08	3B225	Overtime Rate Retirement	Police Extra Detail	9863810	35.92	35.92	
	0101		MANCHESTER POLICE DEPT	05/03/08	3I140	Supervisor Rate Officer's	Police Extra Detail	9863810	313.04	313.04	
	0101		MANCHESTER POLICE DEPT	05/03/08	3I225	Supervisor Rate Retiremen	Police Extra Detail	9863810	26.72	26.72	
	0101		MANCHESTER POLICE DEPT	05/03/01	3B140	Overtime Rate Officer's	Police Extra Detail	9863701	446.76	446.76	
	0101		MANCHESTER POLICE DEPT	05/03/01	3A225	Regular Rate Retirement	Police Extra Detail	9863701	250.75	250.75	
	0101		MANCHESTER POLICE DEPT	05/03/01	3A140	Regular Rate Officer's	Police Extra Detail	9863701	2,934.20	2,934.20	
	0101		MANCHESTER POLICE DEPT	05/03/01	3B225	Overtime Rate Retirement	Police Extra Detail	9863701	38.17	38.17	
	0101		MANCHESTER POLICE DEPT	05/03/01	3I140	Supervisor Rate Officer's	Police Extra Detail	9863701	313.04	313.04	
	0101		MANCHESTER POLICE DEPT	05/03/01	3I225	Supervisor Rate Retiremen	Police Extra Detail	9863701	26.72	26.72	
	0101		MANCHESTER POLICE DEPT	05/03/01	33237	Extra Detail Admin Fee	Police Extra Detail	9863701	175.10	175.10	
	0101		MANCHESTER POLICE DEPT	05/03/01	3J225	Supervisor OT Retirement	Police Extra Detail	9863701	7.62	7.62	
	0101		MANCHESTER POLICE DEPT	05/03/01	3J140	Supervisor OT Rate Office	Police Extra Detail	9863701	89.21	89.21	
								TOTAL	14,043.13	14,043.13	
	0101	000002539	MANCHESTER HIGHWAY DEPT	05/04/05	33871	Police - Cruiser Rental	Police - Extra Detail	9864548	195.00	195.00	
	0101		MANCHESTER HIGHWAY DEPT	05/04/05	3A140	Regular Rate Officer's	Police Extra Detail	9864548	431.50	431.50	
	0101		MANCHESTER HIGHWAY DEPT	05/04/05	3A225	Regular Rate Retirement	Police Extra Detail	9864548	36.88	36.88	
	0101		MANCHESTER HIGHWAY DEPT	05/04/05	3B140	Overtime Rate Officer's	Police Extra Detail	9864548	26.28	26.28	
	0101		MANCHESTER HIGHWAY DEPT	05/04/05	3B225	Overtime Rate Retirement	Police Extra Detail	9864548	2.24	2.24	
	0101		MANCHESTER HIGHWAY DEPT	05/04/05	33237	Extra Detail Admin Fee	Police Extra Detail	9864548	22.10	22.10	
								TOTAL	714.00	714.00	
	0101	000002543	MANCHESTER TRAFFIC DEPT	05/04/05	3A225	Regular Rate Retirement	Police Extra Detail	9864622	11.80	11.80	
	0101		MANCHESTER TRAFFIC DEPT	05/04/05	33237	Extra Detail Admin Fee	Police Extra Detail	9864622	13.60	13.60	
	0101		MANCHESTER TRAFFIC DEPT	05/04/05	33931	Extra Detail Reserve Acct	Police Extra Detail	9864622	11.80	11.80	
	0101		MANCHESTER TRAFFIC DEPT	05/04/05	3A140	Regular Rate Officer's	Police Extra Detail	9864622	276.16	276.16	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION		COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
									TOTAL	313.36	313.36	
34	0101	000002557	MANCHESTER WATER WORKS	05/04/12	3A225	Regular Rate Retirement		Police Extra Detail	9864667	23.60	23.60	C
	0101		MANCHESTER WATER WORKS	05/04/12	33237	Extra Detail Admin Fee		Police Extra Detail	9864667	13.60	13.60	
	0101		MANCHESTER WATER WORKS	05/04/12	3A140	Regular Rate Officer's		Police Extra Detail	9864667	276.16	276.16	
	0101		MANCHESTER WATER WORKS	05/04/05	3A140	Regular Rate Officer's		Police Extra Detail	9864551	276.16	276.16	
	0101		MANCHESTER WATER WORKS	05/04/05	3A225	Regular Rate Retirement		Police Extra Detail	9864551	23.60	23.60	
	0101		MANCHESTER WATER WORKS	05/04/05	33237	Extra Detail Admin Fee		Police Extra Detail	9864551	13.60	13.60	
	0101		MANCHESTER WATER WORKS	05/03/29	3A140	Regular Rate Officer's		Police Extra Detail	9864468	828.48	828.48	
	0101		MANCHESTER WATER WORKS	05/03/29	3A225	Regular Rate Retirement		Police Extra Detail	9864468	70.80	70.80	
	0101		MANCHESTER WATER WORKS	05/03/29	33237	Extra Detail Admin Fee		Police Extra Detail	9864468	40.80	40.80	
									TOTAL	1,566.80	1,566.80	
									CUSTOMER TYPE TOTAL	16,637.29	16,637.29	
50	0101	000002545	MANCHESTER BUILDING MAINTENANC	05/03/31	5E130	LABOR	118029-70		9864521	215.76	215.76	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/31	5E130	LABOR	118029-25		9864521	117.21	117.21	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/04	50361	EQUIPMENT	118046-37		9863854	183.40	183.40	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/04	5H682	MATERIALS	118046-37		9863854	24.50	24.50	
	0101		MANCHESTER BUILDING MAINTENANC	05/03/04	5C110	LABOR	118046-37		9863854	618.61	618.61	
									TOTAL	1,159.48	1,159.48	
	0101	000002557	MANCHESTER WATER WORKS	05/04/01	5G130	45 Utility Insp OT-1 hr		W/E 3/26/05	9864602	35.00	35.00	
	0101		MANCHESTER WATER WORKS	05/04/01	5G130	45 Utility Insp OT-2 hrs		W/E 3/26/05	9864602	70.00	70.00	
	0101		MANCHESTER WATER WORKS	05/02/24	5G130	45 Utility Insp OT-8 hrs		W/E 2/19/05	9863732	280.00	280.00	
									TOTAL	385.00	385.00	
	0101	000002573	MANCHESTER EPD	05/03/31	50361	O&M Sewer Reimbursement		March 2005	9864522	1,281.38	1,281.38	
	0101		MANCHESTER EPD	05/02/28	50361	O&M SEWER REIMBURSEMENT		FEBRUARY 2005	9863796	1,139.30	1,139.30	
									TOTAL	2,420.68	2,420.68	
									CUSTOMER TYPE TOTAL	3,965.16	3,965.16	
65	0101	000002568	MANCHESTER RISK MANAGEMENT	05/03/02	65110	Safety Awards		Jan - Mar 2005	9863780	270.00	270.00	
									TOTAL	270.00	270.00	
									CUSTOMER TYPE TOTAL	270.00	270.00	

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								AGING TOTAL	132,530.26	132,530.26	
11	0808	000002521	MANCHESTER POLICE DEPT	05/01/24	10461	Aggregation Fee - EEM		9862880	16,834.00	16,834.00	30
	0301		MANCHESTER POLICE DEPT	05/01/24	10968	AggregationEnergyMeasures	Lighting Efficiency Proj	9862881	25,277.00	25,277.00	
	0808		MANCHESTER POLICE DEPT	05/01/24	10461	Aggregation Fee - EEM		9862881	13,265.00	582.00	
	0301		MANCHESTER POLICE DEPT	05/01/24	10968	AggregationEnergyMeasures	Infra-Red Heating System	9862880	36,163.00	36,163.00	
								TOTAL	91,539.00	78,856.00	
								CUSTOMER TYPE TOTAL	91,539.00	78,856.00	
33	0101	000000034	MANCHESTER FIRE DEPARTMENT	05/02/11	33130	Overtime-Unif Police Off	Reimburse Seabrook Activi	9863164	568.74	568.74	
								TOTAL	568.74	568.74	
								CUSTOMER TYPE TOTAL	568.74	568.74	
								AGING TOTAL	92,107.74	79,424.74	
13	0101	000002568	MANCHESTER RISK MANAGEMENT	04/12/14	13740	19" NEC Monitor	per Kevin O'Neil	9861032	188.19	188.19	60
								TOTAL	188.19	188.19	
	0101	000002573	MANCHESTER EPD	04/12/14	13740	SMTP Antivirus	EPD PO#: 547408	9861038	44.00	44.00	
	0101		MANCHESTER EPD	04/12/14	13350	Printed EPD Bill Forms	12/08/04 - INV #26907	9861036	2,029.10	356.00	
	0101		MANCHESTER EPD	04/12/14	13740	Click2Gov License Fees	EPD PO#: 545997	9861033	11,702.50	11,702.50	
								TOTAL	13,775.60	12,102.50	
								CUSTOMER TYPE TOTAL	13,963.79	12,290.69	
								AGING TOTAL	13,963.79	12,290.69	
13	0101	000000044	MANCHESTER LIBRARY	04/09/24	13740	Optiplex GX 270 2.8	LIBRARY PO#: 427756	9858528	1,671.86	146.98	90
								TOTAL	1,671.86	146.98	
	0101	000002521	MANCHESTER POLICE DEPT	04/12/13	13740	HP DVD Writer	POL PO#: 547103	9861027	460.53	460.53	
	0101		MANCHESTER POLICE DEPT	04/12/13	13740	Cardinal training, etc.	POL PO#: 5488832	9861024	9,300.00	6,929.11	
								TOTAL	9,760.53	7,389.64	

OPEN INVOICE REPORT BY AGING
INTERDEPARTMENTAL BY CUSTOMER TYPE

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
13	0101	000002557	MANCHESTER WATER WORKS	03/01/28	13926	Fringe Benefits-Info Sys	7/01/02-12/31/02	9840783	120.63	25.44	90
								TOTAL	120.63	25.44	
	0101	000002561	MANCHESTER AIRPORT	03/04/15	13740	SCR #: 2002-203866	Continution Property	9842549	7,500.00	3,750.00	
								TOTAL	7,500.00	3,750.00	
								CUSTOMER TYPE TOTAL	19,053.02	11,312.06	
								AGING TOTAL	19,053.02	11,312.06	
								FINAL TOTALS TOTAL	257,654.81	235,557.75	

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

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

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/28	21998	School Charge Backs	FACILITIES DIVISION	9863746	664,672.31	17,650.00	C
								TOTAL	664,672.31	17,650.00	
	0101	000004110	CENTRAL HIGH SCHOOL	05/03/25	21591	Custodial Contract Manpwr	CUST SVS HILLSIDE	9864411	189.45	189.45	
	0101		CENTRAL HIGH SCHOOL	05/03/25	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9864411	17.55	17.55	
								TOTAL	207.00	207.00	
	0101	000004111	MEMORIAL HIGH SCHOOL	05/03/09	21591	Custodial Contract Manpwr	CUST SVS SENIOR WEEKEND	9863885	115.78	115.78	
	0101		MEMORIAL HIGH SCHOOL	05/03/09	21928	Custodial Indirect Cost	ADMINISTRATIVE FEES	9863885	10.72	10.72	
								TOTAL	126.50	126.50	
								CUSTOMER TYPE TOTAL	665,005.81	17,983.50	
34	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/15	3A140	Regular Rate Officer's	Police Extra Detail	9863916	103.56	103.56	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/15	3A225	Regular Rate Retirement	Police Extra Detail	9863916	8.85	8.85	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	3A140	Regular Rate Officer's	Police Extra Detail	9863801	517.80	517.80	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	3A225	Regular Rate Retirement	Police Extra Detail	9863801	44.25	44.25	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/01	3A225	Regular Rate Retirement	Police Extra Detail	9863689	53.10	53.10	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/01	3A140	Regular Rate Officer's	Police Extra Detail	9863689	621.36	621.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	3A140	Regular Rate Officer's	Police Extra Detail	9863263	621.36	621.36	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/22	3A225	Regular Rate Retirement	Police Extra Detail	9863263	53.10	53.10	
								TOTAL	2,023.38	2,023.38	
								CUSTOMER TYPE TOTAL	2,023.38	2,023.38	
41	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	41230	Field Trip FICA	02/22/05 Hillside	9863867	7.65	7.65	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/08	41110	Salaries for Field Trip	02/22/05 Hillside	9863867	100.00	100.00	
								TOTAL	107.65	107.65	
								CUSTOMER TYPE TOTAL	107.65	107.65	
50	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/31	50998	LABOR 118050-179	K SHEPPARD P/E 3/26/05	9864524	159.93	159.93	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/31	50998	LABOR 118048-162	K SHEPPARD P/E 3/26/05	9864524	319.86	319.86	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/28	50998	LABOR 118050-179	K SHEPPARD P/E 2/26/05	9863832	479.79	479.79	
								TOTAL	959.58	959.58	
								CUSTOMER TYPE TOTAL	959.58	959.58	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
52	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/22	H2646	Permits/Millyard		9864071	40.00	40.00	C
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/03/22	H2646	Permits/Millyard		9864071	600.00	600.00	
								TOTAL	640.00	640.00	
								CUSTOMER TYPE TOTAL	640.00	640.00	
65	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/03/31	65998	School Grounds Mtnc	1/1/05 - 3/31/05	9864657	123,156.65	123,156.65	
	0807		SCHOOL ADMINISTRATIVE UNIT #37	05/03/29	65652	JFK Electric Reimbursemnt		9864493	7,715.02	7,715.02	
								TOTAL	130,871.67	130,871.67	
								CUSTOMER TYPE TOTAL	130,871.67	130,871.67	
								AGING TOTAL	799,608.09	152,585.78	
30	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	SOUTHSIDE, 2 CALLS	9863009	100.00	100.00	30
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	HILLSIDE, 10 CALLS	9863009	750.00	750.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	GOSSLER, 3 CALLS	9863009	150.00	150.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	HALLSVILLE, 8 CALLS	9863009	550.00	550.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	BAKERSVILLE, 8 CALLS	9863009	550.00	550.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	WEST HIGH, 10 CALLS	9863009	750.00	750.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	CLASSICAL BLD., 7 CALLS	9863009	450.00	450.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	PRACTICAL ARTS, 5 CALLS	9863009	250.00	250.00	
	0101		SCHOOL ADMINISTRATIVE UNIT #37	05/02/01	30483	False Alarm Fee	JAMES BLD., 12 CALLS	9863009	950.00	950.00	
								TOTAL	4,500.00	4,500.00	
								CUSTOMER TYPE TOTAL	4,500.00	4,500.00	
								AGING TOTAL	4,500.00	4,500.00	
21	0101	000000064	SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM, SECURITY CALLS	9855312	163.20	163.20	90
	0101		SCHOOL ADMINISTRATIVE UNIT #37	04/06/10	21998	School Charge Backs	ALARM SECURITY CALLS	9855312	448.80	448.80	
								TOTAL	612.00	612.00	
								CUSTOMER TYPE TOTAL	612.00	612.00	
								AGING TOTAL	612.00	612.00	

CUSTOMER TYPE CODE	FUND	CUSTOMER ID	CUSTOMER NAME	TRANS DATE	CHARGE CODE	TRANSACTION DESCRIPTION	COMMENT	INVOICE NUMBER	TRANSACTION AMOUNT	AMOUNT UNPAID	AGING CONTROL CODE
								FINAL TOTALS			
								TOTAL	804,720.09	157,697.78	

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

Department of Finance
Accounts Receivable
Submissions to Solicitor's Office

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount		Explanation
fire	NH Demolition Inc	5867	9815206	6/29/2000	$1,918.35	$1,762.10		closed AEX 05/28/01
	above submitted to City Solicitor 7/13/01						$1,762.10	
traffic	Danielle Garcia	7307	9832429	4/24/2002	$3,160.29	$3,160.29		closed AEX 06/30/03
	above submittted to City Solicitor 07/15/03						$3,160.29	
hwy	Steve Mann - Former Hwy Employee	8005	9843224	5/6/2003	$417.56	$417.56		workers compensation reimbursement
	above submittted to City Solicitor 10/15/03						$417.56	
hwy	Teac Boucher - Former Hwy Employee	8006	9843225	5/6/2003	$92.11	$92.11		workers compensation reimbursement
traffic	Teresa Lorenz	6977	9826959	10/22/2001	$1,327.19	$1,327.19		closed AEX 10/31/03
	above submittted to City Solicitor 12/3/03						$1,419.30	
hwy	Ryan Fitzgerald - Former Hwy Employee	8115	9844254	6/16/2003	$36.92	$36.92		workers compensation reimbursement
hwy	Steve Thompson - Former Hwy Employee	8111	9844250	6/16/2003	$82.97	$82.97		workers compensation reimbursement
	above submittted to City Solicitor 03/9/04						$119.89	
hwy	Timothy Boisvert - Former Hwy Employee	8113	9844252	6/16/2003	$51.13	$51.13		workers compensation reimbursement
	above submittted to City Solicitor 04/9/04						$51.13	
hwy	Steve Thompson - Former Hwy Employee	8111	9845813	7/31/2003	$598.72	$518.72		workers compensation reimbursement
	above submittted to City Solicitor 06/14/04						$518.72	
police	Second Street Productions	8376	9847901	10/11/2003	$977.42	$977.42		closed USA 06/30/04
	above submittted to City Solicitor 07/16/04						$977.42	
hwy	Kyle Poisson - Former Hwy Employee	8114	9844253	6/16/2003	$440.93	$440.93		workers compensation reimbursement
hwy	Francis J. Towne	8052	9843832	10/27/2003	$217.50	$217.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844119	10/27/2003	$39.00	$39.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844244	10/27/2003	$33.00	$33.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9844748	10/27/2003	$394.50	$394.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845093	10/27/2003	$34.50	$34.50		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845895	10/27/2003	$38.00	$38.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9845981	10/27/2003	$12.00	$12.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846774	10/27/2003	$569.00	$569.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846835	10/27/2003	$30.00	$30.00		closed AEX 07/31/04
hwy	Francis J. Towne	8052	9846965	10/27/2003	$28.50	$28.50		closed AEX 07/31/04
	above submittted to City Solicitor 09/13/04						$1,836.93	
police	Asphalt Doctor	8268	9846211	8/16/2003	$421.62	$421.62		closed AEX 10/16/04
police	Asphalt Doctor	8268	9846657	8/23/2003	$1,245.72	$1,245.72		closed AEX 10/16/04
police	Asphalt Doctor	8268	9846870	8/30/2003	$728.26	$728.26		closed AEX 10/16/04
police	Asphalt Doctor	8268	9847788	10/4/2003	$210.82	$210.82		closed AEX 10/16/04
traffic	Kathryn Donohue	8606	9851769	2/5/2004	$977.34	$977.34		closed AEX 10/30/04
	above submittted to City Solicitor 11/12/04						$3,583.76	
police	Sterling & Reid Bros Circus	8266	9846210	8/16/2003	$919.92	$919.92		closed AEX 11/20/04
	above submittted to City Solicitor 12/07/04						$919.92	
hwy	Howard Komm-Former Hwy Employee	8220	9845817	7/31/2003	$866.76	$691.76		workers compensation reimbursement
	above submittted to City Solicitor 03/14/05						$691.76	
hwy	Jay Provencher-Former Hwy Employee	8682	9853276	3/29/2004	$265.84	$265.84		workers compensation reimbursement
	Jay Provencher-Former Hwy Employee	8682	9859537	11/1/2004	$346.17	$346.17		workers compensation reimbursement
	Chris Chakas-Former Hwy Employee	6172	9845639	6/30/2003	$96.49	$96.49		workers compensation reimbursement
	above submittted to City Solicitor 04/12/05						$708.50	
							$16,167.28	

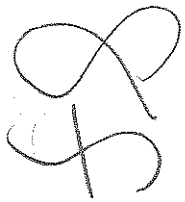
UNCOLLECTABLE PER COLLECTION AGENCY > $1,000-SEND TO CITY SOLICITOR

8e

ACCOUNTS RECEIVABLE OVER 90 DAYS
SUMMARY

As of April 12, 2005

				Misc Information
Total Receivables Over 90 Days			$ 2,141,676.68	
Interdepartmental	$	11,312.06		
School	$	612.00		
Solicitor's Office Submissions	$	16,167.28		
Airport	$	2,018,601.96		
Fraser Insurance Company	$	16,217.55		Claim for Reimbursement of City Hall Sprinkler Damage
State of NH - Traffic Bureau	$	19,624.08		State Traffic Reimbursement
Subtotal			$ 2,082,534.93	
Adjusted Receivable Balance From Other Accounts			$ 59,141.75	



City of Manchester
Department of Finance

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

April 13, 2005

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

Dear Honorable Committee Members,

Attached is the 3rd quarter fiscal year 2005 write off list for the Accounts Receivable module. Most of these items have already been sent to collections and have been determined to be uncollectable. We request authorization to write off these receivables.

Also, I am attaching a listing of outstanding alarm billings. These are bills that are sent out by the City Clerks office monthly and have been determined to be uncollectable. The City Clerks office requests authorization for these outstanding bills to be written off. I would like to note that these billings are not invoiced through the H T E system so they do not appear on the Open Invoice Report Over 90 Days you receive each month. Alarm billings were once invoiced by the Police department through H T E and I am unclear as to why this did not continue. It would be the recommendation of Finance that billing through H T E be reinstituted.

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

Respectfully submitted,

Sharon Wickens
Financial Analyst II
Enc.

Cc: Steven Hoeft, Police Department

9

Department of Finance
Accounts Receivable
3rdQ FY05 Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation		
epd	Casey Septic	5684	9816172	8/31/2000	$1,052.02	$937.29	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9816754	7/31/2000	$750.81	$750.81	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9817441	9/30/2000	$18.02	$18.02	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9818016	10/31/2000	$18.20	$18.20	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9818483	11/30/2000	$18.39	$18.39	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9819653	12/31/2000	$18.57	$18.57	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9820291	1/31/2001	$18.76	$18.76	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9820870	2/28/2001	$18.94	$18.94	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9821534	3/31/2001	$19.33	$19.33	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9822332	4/30/2001	$19.13	$19.13	solicitor recommendation - no longer in business		
epd	Casey Septic	5684	9822519	5/14/2001	$20.00	$20.00	solicitor recommendation - no longer in business	$1,857.44	**Total EPD**
fire	Henry Gekonde	8683	9853343	4/2/2004	$181.26	$181.26	closed USA 01/22/05		
fire	Bernard Stubbs	6622	9823938	6/29/2001	$1,735.89	$1,735.89	solicitor recommendation-stature of limitations expired		
fire	Joshua Irrevocable Trust	4431	9812586	1/1/2000	$480.00	$380.00	solicitor recommendation		
fire	Joshua Irrevocable Trust	4431	9814633	5/24/2000	$50.00	$50.00	solicitor recommendation	$2,347.15	**Total Fire**
hwy	Timothy Merrifield	7845	9852696	3/15/2004	$216.50	$216.50	closed AEX 01/29/05		
hwy	Randy Freitas	8720	9854040	4/19/2004	$22.50	$22.50	closed AEX 01/31/05		
hwy	Edward Content	8708	9853490	4/12/2004	$51.00	$51.00	closed USA 01/29/05		
hwy	Cold Stone Development	5981	9825286	8/20/2001	$530.70	$530.70	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9825476	8/27/2001	$634.50	$634.50	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9825663	9/10/2001	$406.50	$406.50	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9825794	9/17/2001	$133.50	$133.50	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9826156	9/24/2001	$31.50	$31.50	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9826396	10/5/2001	$58.50	$58.50	solicitor recommendation-stature of limitations expired		
hwy	Cold Stone Development	5981	9827382	11/13/2001	$105.00	$105.00	solicitor recommendation-stature of limitations expired		
hwy	Saul B. Olivier	8614	9857164	8/16/2004	$184.50	$184.50	closed AEX 02/12/05		
hwy	Saul B. Olivier	8614	9856745	7/19/2004	$133.50	$133.50	closed AEX 02/12/05		
hwy	Saul B. Olivier	8614	9855241	6/7/2004	$60.00	$60.00	closed AEX 02/12/05		
hwy	Saul B. Olivier	8614	9852607	3/8/2004	$76.50	$31.00	closed AEX 02/12/05		
hwy	Susan R. Bear	8730	9854144	4/26/2004	$51.00	$51.00	closed AEX 02/19/05		
hwy	Gregg Sarette	7963	9851814	2/9/2004	$54.50	$54.50	closed AEX 02/19/05		
hwy	Chris Chakas - Former Hwy Employee	6172	9818435	11/28/2000	$63.84	$63.84	solicitor-stature of limitations expired/work comp overpymt		
hwy	John Kiskinis - Former Hwy Employee	6174	9818437	11/28/2000	$486.53	$486.53	solicitor-stature of limitations expired/work comp overpymt		
hwy	Mike Healy - Former Hwy Employee	6173	9818436	11/28/2000	$218.98	$218.98	solicitor-stature of limitations expired/work comp overpymt		
hwy	Derek W. Tremblay	8139	9844753	6/24/2003	$37.50	$37.50	closed AEX 03/31/05		
hwy	Gilberto Soto	8854	9856049	6/28/2004	$157.50	$157.50	closed AEX 03/31/05		
hwy	Jeffrey M. Paolino	8667	9853181	3/22/2004	$47.00	$47.00	closed USA 01/22/05	$3,716.05	**Total Highway**
traffic	Debbie Langton	8304	9852289	2/20/2004	$45.00	$45.00	closed AEX 01/29/05		
traffic	Debbie Langton	8304	9851461	1/20/2004	$45.00	$45.00	closed AEX 01/29/05		
traffic	Debbie Langton	8304	9850041	12/18/2003	$45.00	$45.00	closed AEX 01/29/05		
traffic	Debbie Langton	8304	9849170	11/18/2003	$45.00	$45.00	closed AEX 01/29/05		
traffic	Debbie Langton	8304	9848383	10/24/2003	$45.00	$45.00	closed AEX 01/29/05		
traffic	Debbie Langton	8304	9847417	9/22/2003	$45.00	$45.00	closed AEX 01/29/05		
traffic	Tammy Vignola	7320	9852942	3/18/2004	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9852173	2/20/2004	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9851338	1/20/2004	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9849911	12/18/2003	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9849029	11/18/2003	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9848237	10/24/2003	$35.00	$35.00	closed AEX 01/22/05		
traffic	Tammy Vignola	7320	9847264	9/22/2003	$35.00	$35.00	closed AEX 01/22/05		

Department of Finance
Accounts Receivable
3rdQ FY05 Write Off Submission

Dept	Customer Name	Cust #	Invoice #	Invoice Date	Original Amount	Open Amount	Explanation		
traffic	Jacqueline Smith	7951	9853796	4/16/2004	$35.00	$35.00	closed USA 01/22/05		
traffic	Jacqueline Smith	7951	9853004	3/18/2004	$35.00	$5.00	closed USA 01/22/05		
traffic	Victoria Kelley	8439	9855719	6/17/2004	$35.00	$35.00	closed USA 01/22/05		
traffic	Victoria Kelley	8439	9854781	5/17/2004	$35.00	$35.00	closed USA 01/22/05		
traffic	Victoria Kelley	8439	9853870	4/16/2004	$35.00	$35.00	closed USA 01/22/05		
traffic	Victoria Kelley	8439	9853087	3/18/2004	$70.00	$70.00	closed USA 01/22/05		
traffic	Joseph Brunn DBA Bird Transportation	7887	9841488	3/26/2003	$3,374.93	$3,374.93	solicitor recommendation - unable to locate		
traffic	Kristi Schipilit	8489	9849459	12/8/2003	$601.85	$601.85	closed USA 02/05/05		
traffic	Lillian Come	7764	9851383	1/20/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Lillian Come	7764	9852217	2/20/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Lillian Come	7764	9852983	3/18/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Kelly Edwards	8156	9852265	2/20/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Kelly Edwards	8156	9853029	3/18/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Nicole Alder	8583	9853127	3/18/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Nicole Alder	8583	9852368	2/20/2004	$35.00	$35.00	closed USA 02/05/05		
traffic	Mike Rollo	8243	9846562	8/25/2003	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9847393	9/22/2003	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9848361	10/24/2003	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9849152	11/18/2003	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9850023	12/18/2003	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9851446	1/20/2004	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9852275	2/20/2004	$35.00	$35.00	closed AEX 03/31/05		
traffic	Mike Rollo	8243	9853039	3/18/2004	$35.00	$35.00	closed AEX 03/31/05		
traffic	Brian Smith	5973	9816151	8/9/2000	$859.94	$859.94	solicitor recommendation - unable to locate	$6,091.72	**Total Traffic**
						$14,012.36		$14,012.36	

Outstanding Alarm Bills

Alarm #	Address	Name	Amount	Year	
p200	62 Merrimack St	Douglas/Douglas Law Firm	$ 285.00	1999	
p333	479 Hayward	Right Way Auto	$ 125.00	1999	
p451	777 S. Willow St	Bradlees Dept Store	$ 1,200.00	2001	**closed**
p1010	421 Bodwell Rd	Frank & Lori Scarito	$ 135.00	1999	
p1329	20 Oakland Ave	Bilodeau Residence	$ 125.00	1999	
p1479	877 Hanover St	Ames Dept Store	$ 300.00	2003	**closed**
p1499	180 Woodbury St	Dale Schaffer	$ 110.00	1999	
p1920	512 Willow St	Import Connections	$ 150.00	2001	
295	1045 Union St	Occupant	$ 125.00	2001	
329	995 Goffstown Rd	Harvest Farm Market	$ 175.00	2001	
330	440 Harvey Rd	Outsource Solutions Inc	$ 860.00	2001	
360	672 Huse Rd	Goodwin Residence	$ 125.00	2001	
415	426 Merrimack St	Rodriguez Residence	$ 125.00	2001	
491	350 Lincoln St	Manchester Shopping Center	$ 125.00	2001	
542	512 S. Willow St	Import Connections	$ 125.00	2002	
687	897 Hanover St	Rent-a-center	$ 75.00	2002	
716	101 Upton St	Queen City Cycle	$ 125.00	2002	
763	33 Country Walk Dr	Buindo Residence	$ 125.00	2002	
793	291 Lake Ave	Amber Tetreault	$ 100.00	2002	
794	117 Smyth Rd	Guy Senneville	$ 125.00	2002	
878	402 Kelley St	Monica Burnor	$ 125.00	2002	
879	42 Brad Court	Robert Regan	$ 125.00	2002	
882	145 Fremont St	Page Residence	$ 125.00	2002	
910	730 Brent St	Frank Lacortigoia	$ 125.00	2002	
948	16 Milford St	Darling Tire & Auto Repair	$ 150.00	2002	
1026	323 Laurel St	Mary Spillane	$ 125.00	2002	
1075	924 Clay St	Michael Adams	$ 125.00	2002	
1088	695 N. River Rd	Kiritsis Residence	$ 25.00	2003	
1106	562 Clay St	Bruce Miner	$ 125.00	2002	
1161	1 Parker Ave	Runnion Residence	$ 125.00	2003	
1174	333 Valley St	Crofter's Pub	$ 125.00	2004	**closed**
1186	60 George St	Trobino Residence	$ 125.00	2003	
1217	86 Bittersweet Dr	Brooks Residence	$ 125.00	2003	
1342	330 Riverdale Ave	Eileen Donovan	$ 900.00	2004	
1359	291Shasta St	Corvette City	$ 425.00	2003	
1442	545 Hooksett Rd	Chantilly's	$ 125.00	2003	
101	612 Belmont St	Richard Bussier	$ 475.00	2003	
	Total		**$ 8,115.00**		

9

City of Manchester
Department of Finance

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

April 13, 2005

George Smith, Chairman
Committee on Accounts, Enrollment, and Revenue Administration
C/o Leo R. Bernier
Office of the City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Chairman and Committee Members:

Please be advised that the Quarterly Treasurers Report for period ended December 31, 2004 is attached. It should be noted that the numbers which are provided are unaudited.

I'd be happy to answer any questions that any of you may have.

Respectfully submitted,

Joanne L. Shaffer

Joanne L. Shaffer
Second Deputy Finance Officer/Treasury Manager

10

CITY OF MANCHESTER
NEW HAMPSHIRE

QUARTERLY TREASURER'S REPORT

PERIOD ENDING

December 31, 2004

(Unaudited)

10

CITY OF MANCHESTER, NEW HAMPSHIRE
TREASURER'S REPORT
TABLE OF CONTENTS

Page	Title
1	Statement of Cash Flow
2	Statement of Cash Balances
3	Current Outstanding Investments
4	Statement of Interest Income
5	Statement of Restricted Cash
6	Statement of Indebtedness
7	Outstanding Debt Service
20	Investment Policy

10

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CASH FLOW
FOR GENERAL AND ENTERPRISE FUNDS
AS OF DECEMBER 31, 2004

	GENERAL	SPECIAL	CAPITAL	EPD	WATER	AVIATION	RECREATION	AGGREGATION	TOTALS
June 30, 2004	$83,377,729.66	$5,937,851.38	$37,935,868.50	$18,914,579.56	$8,459,172.10	$19,586,671.49	$668,094.91	($1,700,039.30)	$173,179,928.30
Disbursements	(213,956,020.83)	(240,933.99)	(1,709,300.08)	(6,166,442.90)	(3,230,441.09)	(6,566,675.37)	(153,802.51)	(31,036.04)	($232,054,652.81)
Receipts	207,976,380.85	(114,756.45)	61,456.09	2,053,361.88	2,973,636.91	6,683,787.37	105,416.68	20,127.10	$219,759,410.43
July 31, 2004	77,398,089.68	5,582,160.94	36,288,024.51	14,801,498.54	8,202,367.92	19,703,783.49	619,709.08	(1,710,948.24)	$160,884,685.92
Disbursements	(187,733,310.09)	35,891.83	(2,086,390.74)	(2,001,382.74)	(1,900,713.73)	(5,818,797.56)	(236,815.47)	(10,134.23)	($199,751,652.73)
Receipts	173,880,657.40	61,382.49	71,436.59	1,212,222.57	2,470,654.42	6,986,846.40	86,138.37	100.00	$184,769,438.24
August 31, 2004	63,545,436.99	5,679,435.26	34,273,070.36	14,012,338.37	8,772,308.61	20,871,832.33	469,031.98	(1,720,982.47)	$145,902,471.43
Disbursements	(165,724,448.05)	10,010.35	(3,257,918.15)	(1,490,731.76)	(2,758,168.35)	(5,691,539.87)	(183,394.38)	(9,681.67)	($179,105,871.88)
Receipts	153,501,037.57	88,279.06	404,945.39	1,108,641.00	2,999,191.70	7,532,663.64	200,814.23	0.00	$165,835,572.59
September 30, 2004	51,322,026.51	5,777,724.67	31,420,097.60	13,630,247.61	9,013,331.96	22,712,956.10	486,451.83	(1,730,664.14)	$132,632,172.14
Disbursements	(132,192,755.82)	14,256.19	(1,285,481.77)	(1,479,588.10)	(2,522,155.76)	(5,080,600.52)	(178,252.30)	(5,861.75)	($142,730,439.83)
Receipts	119,317,834.76	59,845.86	29,208.47	1,405,117.03	3,254,666.17	5,097,472.85	109,354.35	0.00	$129,273,499.49
October 31, 2004	38,447,105.45	5,851,826.72	30,163,824.30	13,555,776.54	9,745,842.37	22,729,828.43	417,553.88	(1,736,525.89)	$119,175,231.80
Disbursements	(103,154,920.54)	168,588.89	(6,197,447.71)	(3,150,434.04)	(3,081,680.83)	(12,446,191.80)	(254,455.46)	(7,694.01)	($128,124,235.50)
Receipts	116,619,715.86	116,622.34	192,997.28	2,189,593.67	2,815,324.76	12,971,202.29	163,059.06	4,500.00	$135,073,015.26
November 30, 2004	51,911,900.77	6,137,037.95	24,159,373.87	12,594,936.17	9,479,486.30	23,254,838.92	326,157.48	(1,739,719.90)	$126,124,011.56
Disbursements	(158,412,014.42)	52,642.74	(3,209,065.60)	(1,496,358.43)	(2,653,088.89)	(12,641,556.56)	(536,160.32)	(6,555.18)	($178,902,156.66)
Receipts	187,227,307.83	60,972.34	29,770.21	2,088,650.33	2,496,493.70	12,567,805.75	159,647.06	0.00	$204,630,647.22
December 31, 2004	$80,727,194.18	$6,250,653.03	$20,980,078.48	$13,187,228.07	$9,322,891.11	$23,181,088.11	($50,355.78)	($1,746,275.08)	$151,852,502.12

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF CASH BALANCES
As of December 31, 2004

Bank	Account Purpose	Account Balance
Bank of NH	General Fund	8,644.74
Fleet Bank	General Fund	7,135.25
Citizens Bank	HUD - CDBG	10.00
Citizens Bank	HUD "HOME" Program	10.00
		$ 15,799.99

10

CITY OF MANCHESTER, NEW HAMPSHIRE
CURRENT OUTSTANDING INVESTMENTS
AS OF DECEMBER 31, 2004
Unaudited

DATE INVESTED	MATURITY DATE	RATE	AMOUNT		BANK	INSTRUMENT
			GENERAL FUND/SPECIAL PROJECTS			
		2.42%	31,946,019.21		CITIZENS	CASH MGT ACCOUNT
		1.62%	10,693,983.16		NH-PDIP	INVESTMENT POOL
9/16/2004	3/17/2005	1.90%	554,906.83		FLEET	INVESTMENT
		1.97%	37,516,484.99		BANK OF NH	INVESTMENT
			CAPITAL PROJECTS			
		1.62%	36,594.02		NH-PDIP	INVESTMENT POOL
		2.42%	20,943,484.46		CITIZENS	CASH MGT ACCOUNT
			AVIATION			
		2.42%	18,498,311.47		CITIZENS	CASH MGT ACCOUNT
		2.21%	4,274,714.85		CITIZENS-PFC's	RESTRICTED FUNDS
		1.62%	158,061.79		NH-PDIP	INVESTMENT POOL
		1.62%	250,000.00		NH-PDIP	INVESTMENT POOL
			EPD			
		2.42%	9,037,344.85		CITIZENS	CASH MGT ACCOUNT
		1.62%	0.00		NH-PDIP	INVESTMENT POOL
			EPD CAPITAL PROJECTS			
		1.62%	3,840,375.64		NH-PDIP	INVESTMENT POOL
			EPD REPLACEMENT			
		1.62%	309,507.58		NH-PDIP	INVESTMENT POOL
			WATER			
		2.42%	3,825,707.98		Citizens Bank	CASH MGT ACCOUNT
		1.62%	761,818.72		NH-PDIP	INVESTMENT POOL
			WATER-MSDC			
		1.62%	4,735,364.41		NH-PDIP	INVESTMENT POOL
			RECREATION			
		2.42%	(50,355.78)		Citizens Bank	CASH MGT ACCOUNT
			AGGREGATION			
		2.42%	(1,746,275.08)		Citizens Bank	CASH MGT ACCOUNT
			IMPACT FEES			
		1.62%	1,081,338.47	* SCHOOL	NH-PDIP	INVESTMENT POOL
		1.62%	19,913.67	* FIRE	NH-PDIP	INVESTMENT POOL
		1.62%	85,426.42	* HACKETT HILL	NH-PDIP	INVESTMENT POOL
			HOUSING INITIATIVES			
		1.62%	3,034,212.68	*	NH-PDIP	INVESTMENT POOL
			REVOLVING LOAN			
		1.62%	134,648.50	*	NH-PDIP	INVESTMENT POOL
			MDC			
		2.42%	46,735.32		Citizens Bank	CASH MGT ACCOUNT
		1.10%	680,541.28		BANK OF NH	TRUST/CHECKING
		1.97%	915,157.80		BANK OF NH	INVESTMENT
			HUD SECTION 108			
		2.23%	252,678.89	*	Citizens Bank	CHECKING ACCOUNT

151,836,702.13

CITIZENS Bank	T BILLS	0.00		
	REPOS	82,500,972.43		
	CHECKING	933,220.17		
	PFC's	4,274,714.85		
				87,708,907.45
FLEET Bank	T-BILLS	554,906.83		
				554,906.83
BANK of NH	CD's	38,431,642.79		
				38,431,642.79
NH-PDIP	Restricted	4,355,539.74	*	
NH-PDIP		20,785,705.32		
				25,141,245.06

TOTAL T BILLS	554,906.83	
TOTAL REPOS	82,500,972.43	
TOTAL CDS	38,431,642.79	
CHECKING	933,220.17	
PFC's	4,274,714.85	
NH-PDIP	25,141,245.06	
		151,836,702.13

All Certificates of Deposit or Repurchase Agreements are collateralized in a Joint Custody Account at the Federal Reserve Bank (FED) or through the Trust Department of the respective bank that the investment is with.

All Treasury Bills are held for the City of Manchester in a customer account at the "FED".

The NH-Public Deposit Investment Pool (NH-PDIP) is a Cash Management Program created by the State of NH Banking Commissioner and Advisory Committee, specifically for New Hampshire public entities. Interest rates change on a daily basis and are determined using the amortized cost valuation method of all the instruments held in the portfolio at a designated time each day. For simplicity, on this schedule, the rate reflected is the average daily rate that was in effect for the month reported. The funds held in the pool are not invested for a specified duration of time, because one of the features of the pool in addition to the rate structure, is liquidity.

10

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF INTEREST INCOME
December 31, 2004

	REVENUE BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
2005	1,000,000	612,186	387,814	38.78%
2004	1,000,000	280,780	719,220	71.92%

CONSOLIDATED STATEMENT OF EARNINGS
FOR ALL FUNDS

General Fund	$	612,186
EPD		116,861
EPD Replacement Account		2,000
Aviation		166,300
Aviation - PFC'S		41,112
Recreation		2,674
Water		4,888
Water-MSDC		29,707
Impact Fees (School, Hacket and Fire-Bodwell)		6,100
Housing Initiatives		19,149
Revolving Loan		751
Aggregation		(16,343)
MDC		9,094
HUD Section 108		23,012
Police Project		1,021
Grand Total for all Funds	**$**	**1,018,514**

10

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF RESTRICTED CASH
As of December 31, 2004

GENERAL GOVERNMENT	
COHAS BROOK ASSOC.	$ 97,000.00
LIBRARY FINES	42,040.62
MEDIA ONE	250.00
MHRA AIRPARK PROCEEDS - ECONOMIC DEVELOPMENT	28,929.08
LEDA AVE ROAD IMPROVEMENT	8,000.00
SECURITY DEPOSITS - PARKING FACILITIES	25,120.00
ESCROW - PERFORMANCE BONDS:	
STOP & SHOP	20,260.82
KODIAK CORP	5,046.54
STONE TERRACE APTS	3,067.15
NE EXPEDITION MANCHESTER	7,602.66
WRIGHT & MORRISSEY	8,075.45
JDC/MANCHESTER LTD	5,047.17
CUMBLESTONE HOLDINGS LLC	10,005.46
LEDGEWOOD / HILLSBOROUGH	38,010.22
MOORE BUSINESS FORMS	4,072.73
RAPHAEL'S SOCIAL CLUB	508.99
WALNUT HILL AVENUE	90,503.31
SUBSTANCE ABUSE TESTING	19,755.00
VACCINE AND HEALTH PROGRAM	(17,214.78)
HACKETT HILL ANTENNA LEASES	193,515.42
SPECIAL REVENUE FUND	
REVOLVING LOAN	133,546.35
HOUSING INITIATIVES	3,034,212.68
IMPACT FEES - SCHOOL & FIRE	1,186,678.56
CIVIC CENTER - CAPITAL IMPROVEMENTS	356,455.80
MSD - REVENUE BOND PROCEEDS FOR SCHOOL FACILITES PROJECT	
JP MORGAN CONSTRUCTION ACCOUNT	40,969,293.12
JP MORGAN COST OF ISSUANCE ACCOUNT	188,772.20
CITIZENS BANK - LETTER OF CREDIT	1,427,319.24
ENTERPRISE FUND - EPD	
CONTRACTORS RETAINAGE PAYABLE:	
KEYMONT CONSTRUCTION	2,640.89
R.D. EDMUNDS	6,581.92
S.E. MACMILLAN	12,863.04
GILBANE BUILDING CO.	15,098.44
J PARKER & DAUGHTERS INC	11,261.41
PENTA CORPORATION	28,636.35
PARK CONSTRUCTION	347,969.19
INDUSTRIAL FURNACE	35,671.27
ENTERPRISE FUND - WATER	
WATER-MSDC	4,735,364.41
NH PDIP CASH INS RESERVE	100,962.09
RESTRICTED CASH REV STAB	500,000.00
RESTRICTED CASH O&M	1,400,000.00
US BANK 2003 PROJECT FUND	9,946,099.25
US BANK 2003 DEBT SERVICE FUND	14,552.94
US BANK 2003 DEBT SERVICE RESERVE	3,113,827.78
ENTERPRISE FUND-AVIATION	
BOND RESERVE FUND-10/98 $124,275,000 ISSUE	7,740,990.81
DEBT SERVICE FUND - 10/98 $124,275,000 ISSUE	5,222,919.08
BOND RESERVE FUND - 4/00 $55,990,000 ISSUE	4,014,731.67
DEBT SERVICE FUND - 4/00 $55,990,000 ISSUE	2,461,451.60
PROJECT FUND - 4/00 $55,990,000 ISSUE	292,028.23
BOND RESERVE FUND - 11/01 $38,340,000.00 ISSUE	3,075,284.46
DEBT SERVICE FUND - 11/01 $38,340,000 ISSUE	1,470,593.80
PROJECT FUND - 2002A-B $69,665,000 ISSUE	1,951,181.54
BOND RESERVE FUND - 2002A-B $69,665,000 ISSUE	2,759,506.72
DEBT SERVICE FUND - 2002A-B $69,665,000 ISSUE	1,918,886.81
LOI FUNDS	5,052,267.22
BOND RESERVE FUND - 2002C $69,665,000 ISSUE	1,835,355.93
DEBT SERVICE FUND - 2002C $69,665,000 ISSUE	6,961,015.88
PASSENGER FACILITY CHARGES	4,274,714.85
RENEWAL & REPLACEMENT FUND	250,000.00
SECURITY DEPOSITS	81,710.83
	$126,453,862.33

10

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENT OF INDEBTEDNESS
AS OF DECEMBER 31, 2004

GENERAL GOVERNMENT		
Aviation	$ 37,449.57	
Baseball Stadium Construction and Gill Stadium Repairs	27,016,700.00	
Bridge Construction & Repairs	5,598,750.36	
Cemetery	50,000.00	
Communications	738,990.04	
Data Processing	559,800.00	
Fire	4,276,180.93	
Granite Street - 20% - Parking	688,425.00	
Granite Street - 80% - Urban Renewal	24,000.00	
Grenier Field Industrial Park - Urban Renewal	396,973.75	
Hanover Street - Urban Renewal	50,000.00	
Health	25,000.00	
Highway	10,867,153.39	
Landfill Closure Project	13,686,485.59	
Motorized Equipment	6,837,271.29	
Parking Facilities - Parking	7,072,310.62	
Pension Obligation Bonds	16,559,456.06	
Police	1,940,000.00	
Recreation	9,948,355.41	
Recycling Project	596,104.24	
Renovations City Buildings	8,545,293.36	
Revaluation	1,657,130.00	
Riverfront Stadium	554,820.65	
S Willow St Improvement	237,476.03	
Senior Center	2,339,710.00	
Sewer Drainage	149,836.60	
Tarrytown Housing	535,239.62	
Underground Storage Tanks	320,949.96	
UNH Land Acquisition	4,885,540.45	
US First	1,071,124.84	
Wall Street - Urban Renewal	35,000.00	
Washington St - Urban Renewal	135,000.00	
TOTAL GENERAL GOVERNMENT		**$127,436,527.76**
ENTERPRISE FUND		
Aviation	$ 271,385,000.00	
EPD	26,803,224.15	
MWW	47,587,508.73	
MWW Pension Obligation Bonds	1,573,342.54	
Recreation	2,497,482.13	
TOTAL ENTERPRISE FUND		**$349,846,557.55**
SCHOOL		
Data Processing	$50,000.00	
Pension Obligation Bonds	47,201.40	
Recreation	10,270.18	
School Constr & Improvement	141,292,670.96	
Sidewalks	277,886.40	
TOTAL SCHOOL		**$141,678,028.94**
SPECIAL PROJECTS - HUD SECTION 108 GRANTS		
Bond Building	$ 1,373,679.12	
Bridge & Elm	$ 500,000.00	
Dunlap Building	1,196,320.88	
Chase Building	1,500,000.00	
McQuade Building	1,920,000.00	
TOTAL SPECIAL PROJECTS - HUD 108 GRANTS		**$ 6,490,000.00**
TOTAL ALL CITY INDEBTEDNESS		**$625,451,114.25**

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2004 - SCHOOL FACILITIES REV BONDS - REFUNDING $61,970,000	2004 - GENERAL OBLIGATION REFUNDING $11,730,000		2004 - HUD SECTION 108 GRANT $2,420,000	
INSTITUTION		DEPOSITORY TRUST CO.	DEPOSITORY TRUST CO.		HUD	
INTEREST DATES		DEC & JUN 1ST	DEC & JUN 1ST		AUGUST 1ST	
FINAL MATURITY		06-01-28	06-01-19		8-01-20	
Fiscal Year						
2005	Principal	1,185,000	190,000	2.000%		
	Interest	2,115,793	269,000		60,028	
2006	Principal			2.000%	110,000	2.310%
	Interest	3,305,175	534,199		118,786	
2007	Principal			2.000%	112,000	3.090%
	Interest	3,305,175	534,199		115,785	
2008	Principal			2.000%	114,000	3.620%
	Interest	3,305,175	534,199		111,992	
2009	Principal			2.000%	116,000	4.000%
	Interest	3,305,175	534,199		107,608	
2010	Principal		1,125,000	3.600%	118,000	4.320%
	Interest	3,305,175	534,199		102,739	
2011	Principal		1,115,000	3.125%	120,000	4.570%
	Interest	3,305,175	493,736		97,449	
2012	Principal		1,095,000	3.975%	122,000	4.790%
	Interest	3,305,175	458,893		91,785	
2013	Principal		1,085,000	5.000%	124,000	4.960%
	Interest	3,305,175	415,363		85,788	
2014	Principal	2,000,000	1,010,000	5.250%	126,000	5.080%
	Interest	3,305,175	361,113		79,512	
2015	Principal	3,885,000	1,015,000	5.250%	128,000	5.190%
	Interest	3,233,175	308,088		72,990	
2016	Principal	3,880,000	1,020,000	5.250%	125,000	5.360%
	Interest	3,019,500	254,800		66,318	
2017	Principal	4,000,000	1,020,000	5.250%	127,000	5.480%
	Interest	2,806,100	201,250		59,489	
2018	Principal	4,215,000	2,040,000	5.250%	129,000	5.590%
	Interest	2,586,100	147,700		52,403	
2019	Principal	4,450,000	1,015,000	4.000%	131,000	5.680%
	Interest	2,354,275	40,600		45,077	
2020	Principal	4,695,000			718,000	5.760%
	Interest	2,109,525			20,678	
2021	Principal	4,950,000				
	Interest	1,851,300				
2022	Principal	5,225,000				
	Interest	1,579,050				
2023	Principal	5,515,000				
	Interest	1,291,675				
2024	Principal	5,745,000				
	Interest	988,350				
2025 - 2035	Principal	12,225,000				
	Interest	1,507,275				
TOTAL PRINCIPAL		$ 61,970,000	$ 11,730,000		$ 2,420,000	
TOTAL INTEREST		$ 55,188,693	$ 5,621,535		$ 1,288,427	
TOTAL		**$ 117,158,693**	**$ 17,351,535**		**$ 3,708,427**	

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2004 - SRF HWY CLOSURE OF LANDFILL $13,221,166		2004 - SRF DESIGN/CONSTR VARNEY ST BASIN SEP $2,314,846		2004 - SRF DESIGN MWW TREATMENT PLANT UPGRADE $2,038,820	
INSTITUTION		STATE OF NH		STATE OF NH		STATE OF NH	
INTEREST DATES		AUGUST 1ST		JULY 1ST		JULY 1ST	
FINAL MATURITY		8-01-23		7-01-08		7-01-08	
Fiscal Year							
2005	Principal						
	Interest						
2006	Principal	661,058	3.728%	457,576	1.165%	403,014	1.165%
	Interest	468,241		21,699		19,111	
2007	Principal	661,058	3.728%	462,907	1.165%	407,709	1.165%
	Interest	443,597		16,368		14,416	
2008	Principal	661,058	3.728%	468,300	1.165%	412,459	1.165%
	Interest	418,952		10,975		9,666	
2009	Principal	661,058	3.728%	473,756	1.165%	417,264	1.165%
	Interest	394,308		5,519		4,861	
2010	Principal	661,058	3.728%				
	Interest	369,664					
2011	Principal	661,058	3.728%				
	Interest	345,020					
2012	Principal	661,058	3.728%				
	Interest	320,375					
2013	Principal	661,058	3.728%				
	Interest	295,731					
2014	Principal	661,058	3.728%				
	Interest	271,087					
2015	Principal	661,058	3.728%				
	Interest	246,443					
2016	Principal	661,058	3.728%				
	Interest	221,798					
2017	Principal	661,058	3.728%				
	Interest	197,154					
2018	Principal	661,058	3.728%				
	Interest	172,510					
2019	Principal	661,058	3.728%				
	Interest	147,866					
2020	Principal	661,058	3.728%				
	Interest	123,221					
2021	Principal	661,058	3.728%				
	Interest	98,577					
2022	Principal	661,058	3.728%				
	Interest	73,933					
2023	Principal	661,058	3.728%				
	Interest	49,289					
2024	Principal	661,058	3.728%				
	Interest	24,644					
2025 - 2035	Principal						
	Interest						
TOTAL PRINCIPAL		$ 12,560,108		$ 1,862,539		$ 1,640,447	
TOTAL INTEREST		$ 4,682,408		$ 54,561		$ 48,055	
TOTAL		**$ 17,242,516**		**$ 1,917,100**		**$ 1,688,502**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2003 - GO PUBLIC IMPRMNT BONDS SERIES A&C $62,025,000		2003 - GO 1998/1999/2001 REFUNDING $25,495,000		2003 - HUD 108 CHASE BUILDING $1,550,000	
INSTITUTION		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.		HUD	
INTEREST DATES		DEC & JUN 1ST		DEC & JUN 1ST		AUG & FEB 1ST	
FINAL MATURITY		12/01/29		12/01/20		08-01-15	
Fiscal Year							
2005	Principal				3.000%		1.210%
	Interest	1,354,603		581,931		34,715	
2006	Principal	2,650,000	2.000%	10,000	4.000%	50,000	1.740%
	Interest	2,682,708		1,163,663		68,995	
2007	Principal	3,500,000	2.600%	15,000	4.000%	50,000	2.410%
	Interest	2,610,708		1,163,163		67,958	
2008	Principal	3,485,000	3.100%	1,425,000	4.250%	50,000	2.970%
	Interest	2,511,190		1,132,581		66,613	
2009	Principal	3,470,000	3.550%	1,465,000	4.250%	50,000	3.510%
	Interest	2,395,580		1,071,169		64,993	
2010	Principal	3,265,000	3.750%	1,230,000	4.250%	50,000	3.820%
	Interest	2,272,769		1,013,900		63,160	
2011	Principal	3,250,000	4.125%	1,705,000	4.250%	50,000	4.150%
	Interest	2,144,519		951,531		61,168	
2012	Principal	3,140,000	5.375%	1,700,000	4.250%	50,000	4.440%
	Interest	1,993,100		879,175		59,020	
2013	Principal	3,330,000	4.00/5.37%	2,690,000	4.000%	50,000	4.660%
	Interest	1,821,488		789,250		56,745	
2014	Principal	3,155,000	4.00/4.75%	2,655,000	4.000%	50,000	4.830%
	Interest	1,670,863		682,350		54,373	
2015	Principal	2,730,000	4.25/5.75%	2,545,000	5.000%	50,000	4.930%
	Interest	1,548,813		565,625		51,933	
2016	Principal	2,725,000	5.00/5.75%	2,445,000	5.000%	1,000,000	5.070%
	Interest	1,421,700		440,875		25,350	
2017	Principal	2,720,000	5.00/5.75%	2,420,000	5.000%		
	Interest	1,284,881		319,250			
2018	Principal	2,720,000	5.00/5.75%	2,400,000	5.000%		
	Interest	1,148,150		198,750			
2019	Principal	2,715,000	5.00/5.75%	1,395,000	5.000%		
	Interest	1,011,506		103,875			
2020	Principal	2,620,000	5.00/5.75%	1,380,000	5.000%		
	Interest	877,325		34,500			
2021	Principal	2,625,000	5.00/5.75%				
	Interest	745,356					
2022	Principal	2,620,000	5.00/5.75%				
	Interest	613,331					
2023	Principal	2,625,000	5.00/5.75%				
	Interest	481,250					
2024	Principal	2,635,000	5.00/5.75%				
	Interest	348,738					
2025 - 2035	Principal	6,045,000	5.00/5.75%				
	Interest	711,144					
TOTAL PRINCIPAL		$ 62,025,000		$ 25,480,000		$ 1,500,000	
TOTAL INTEREST		$ 31,649,720		$ 11,091,588		$ 675,020	
TOTAL		**$ 93,674,720**		**$ 36,571,588**		**$ 2,175,020**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2003 - SCHOOL REVENUE BONDS $101,410,000		2003 - WATER REVENUE BONDS $38,345,000		2003 - SRF ELECTRIC STREET BASIN SEP $3,736,405	
INSTITUTION		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.		STATE OF NH	
INTEREST DATES		DEC & JUN 1ST		DEC & JUN 1ST		NOV 1ST	
FINAL MATURITY		06/01/28		12-01-34		11-01-07	
Fiscal Year							
2005	Principal		5.500%				
	Interest	910,300					
2006	Principal	2,470,000	5.500%			747,281	1.575%
	Interest	1,820,600		1,588,467		25,949	
2007	Principal	2,520,000	5.500%			747,281	1.575%
	Interest	1,771,200		1,906,100		17,300	
2008	Principal	2,595,000	5.500%			747,281	1.575%
	Interest	1,697,000		1,906,100		8,650	
2009	Principal	2,730,000	5.500%				
	Interest	1,560,763		1,906,100			
2010	Principal	2,875,000	5.500%	175,000	4.000%		
	Interest	1,417,438		1,906,100			
2011	Principal	3,025,000	5.500%	225,000	4.000%		
	Interest	1,266,500		1,899,100			
2012	Principal	3,180,000	5.500%	305,000	4.000%		
	Interest	1,114,075		1,890,100			
2013	Principal	3,340,000	5.500%	410,000	4.000%		
	Interest	951,919		1,877,900			
2014	Principal	1,445,000	5.500%	450,000	5.000%		
	Interest	776,569		1,861,500			
2015	Principal		5.500%	565,000	5.000%		
	Interest	720,575		1,839,000			
2016	Principal		5.500%	615,000	5.000%		
	Interest	720,575		1,810,750			
2017	Principal		5.500%	870,000	5.000%		
	Interest	720,575		1,780,000			
2018	Principal		5.500%	940,000	5.000%		
	Interest	720,575		1,736,500			
2019	Principal		5.500%	1,015,000	5.000%		
	Interest	720,575		1,689,500			
2020	Principal		5.500%	1,085,000	5.000%		
	Interest	720,575		1,638,750			
2021	Principal		5.500%	1,430,000	5.000%		
	Interest	720,575		1,584,500			
2022	Principal		5.500%	1,510,000	5.000%		
	Interest	720,575		1,513,000			
2023	Principal		5.500%	1,590,000	5.000%		
	Interest	720,575		1,437,500			
2024	Principal	1,450,000	5.500%	1,680,000	5.000%		
	Interest	720,575		1,358,000			
2025 - 2035	Principal	12,610,000	5.500%	25,480,000	5.000%		
	Interest	2,050,000		8,294,500			
TOTAL PRINCIPAL		$ 38,240,000		$ 38,345,000		$ 2,241,843	
TOTAL INTEREST		$ 22,542,113		$ 41,423,467		$ 51,899	
TOTAL		**$ 60,782,113**		**$ 79,768,467**		**$ 2,293,742**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2003 - HUD 108 BOND/DUNLAP BUILDINGS $2,730,000		2003 - SRF THEOPLILE/ELECTRIC BASIN $2,479,364		2002 - GENERAL AIRPORT REVENUE BONDS (C) $26,915,000
INSTITUTION		HUD		STATE OF NH		DEPOSITORY TRUST CO.
INTEREST DATES		AUG & FEB 1ST		JUL 1ST		JUL & JAN 1ST
FINAL MATURITY		08-01-16		07-01-06		07-01-32
Fiscal Year						Variable Rate Demand
2005	Principal		2.360%			420,000
	Interest	66,498				
2006	Principal	80,000	2.990%	495,873	1.242%	440,000
	Interest	131,800		12,322		
2007	Principal	85,000	3.450%	495,873	1.242%	465,000
	Interest	129,137		6,161		
2008	Principal	90,000	3.800%			490,000
	Interest	125,961				
2009	Principal	100,000	4.160%			520,000
	Interest	122,171				
2010	Principal	105,000	4.430%			545,000
	Interest	117,765				
2011	Principal	115,000	4.670%			575,000
	Interest	112,754				
2012	Principal	125,000	4.850%			605,000
	Interest	107,038				
2013	Principal	135,000	4.990%			645,000
	Interest	100,638				
2014	Principal	145,000	5.290%			680,000
	Interest	93,435				
2015	Principal	155,000	5.430%			715,000
	Interest	85,391				
2016	Principal	165,000	5.560%			755,000
	Interest	76,596				
2017	Principal	1,270,000	5.670%			795,000
	Interest	36,005				
2018	Principal					840,000
	Interest					
2019	Principal					885,000
	Interest					
2020	Principal					935,000
	Interest					
2021	Principal					990,000
	Interest					
2022	Principal					1,040,000
	Interest					
2023	Principal					1,100,000
	Interest					
2024	Principal					1,160,000
	Interest					
2025 - 2035	Principal					11,920,000
	Interest					
TOTAL PRINCIPAL		$ 2,570,000		$ 991,746		$ 26,520,000
TOTAL INTEREST		$ 1,305,189		$ 18,484		
TOTAL		**$ 3,875,189**		**$ 1,010,229**		**$ 26,520,000**

Interest Rate - Weekly Mode - BMA (Bond Market Association)

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2002 - GENERAL AIRPORT REVENUE BONDS (A-B) $42,750,000		2002 - SRF CRYSTAL LAKE PROJECT $2,500,000		2002 - SFR CSO DESIGN/CONST PHS 1 $2,175,736	
INSTITUTION		DEPOSITORY TRUST CO.		STATE OF NH		STATE OF NH	
INTEREST DATES		JUL & JAN 1ST		NOV 1ST		NOV 1ST	
FINAL MATURITY		07-01-32		11-01-06		11-01-05	
Fiscal Year							
2005	Principal	780,000	3.000%				
	Interest	1,034,309					
2006	Principal	805,000	3.250%	500,000	1.243%	435,147	1.188%
	Interest	2,045,218		12,425		5,167	
2007	Principal	830,000	3.500%	500,000	1.243%		
	Interest	2,019,055		6,213			
2008	Principal	865,000	3.750%				
	Interest	1,990,005					
2009	Principal	895,000	4.000%				
	Interest	1,957,568					
2010	Principal	935,000	4.250%				
	Interest	1,921,768					
2011	Principal	975,000	4.300%				
	Interest	1,882,030					
2012	Principal	1,020,000	4.400%				
	Interest	1,840,105					
2013	Principal	1,065,000	4.500%				
	Interest	1,795,225					
2014	Principal	1,115,000	4.625%				
	Interest	1,747,300					
2015	Principal	1,170,000	4.750%				
	Interest	1,695,731					
2016	Principal	1,225,000	4.750%				
	Interest	1,640,156					
2017	Principal	1,285,000	5.000%				
	Interest	1,581,969					
2018	Principal	1,355,000	5.125%				
	Interest	1,517,719					
2019	Principal	1,425,000	5.125%				
	Interest	1,448,275					
2020	Principal	1,500,000	5.125%				
	Interest	1,375,244					
2021	Principal	1,580,000	5.125%				
	Interest	1,298,369					
2022	Principal	1,660,000					
	Interest	1,217,394					
2023	Principal	1,750,000					
	Interest	1,132,319					
2024	Principal	1,840,000	5.125%				
	Interest	1,042,631					
2025 - 2035	Principal	18,675,000	5.125%				
	Interest	4,498,725					
TOTAL PRINCIPAL		$ 42,750,000		$ 1,000,000		$ 435,147	
TOTAL INTEREST		$ 36,681,113		$ 18,638		$ 5,167	
TOTAL		**$ 79,431,113**		**$ 1,018,638**		**$ 440,315**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2001A - GO PUBLIC IMPROVEMENT BONDS $23,415,000		2001C - PENSION OBLIGATION BONDS $20,810,000		2001B - GO REFUNDING BONDS $16,565,000	
INSTITUTION		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.	
INTEREST DATES		DEC & JUN 1ST		DEC & JUN 1ST		JUL & JAN 1ST	
FINAL MATURITY		06-01-19		06-01-31		07-01-15	
Fiscal Year							
2005	Principal	1,950,000	3.750%	700,000	3.980%		2.650%
	Interest	228,268		530,359		290,353	
2006	Principal	1,940,000	4.000%	730,000	4.440%	865,000	2.900%
	Interest	383,410		1,032,858		568,163	
2007	Principal	1,510,000	4.000%	780,000	4.700%	1,490,000	3.100%
	Interest	314,410		1,000,446		532,525	
2008	Principal	1,495,000	4.000%	820,000	4.970%	1,495,000	3.400%
	Interest	254,010		963,786		484,015	
2009	Principal	1,490,000	4.000%	815,000	5.360%	1,515,000	3.600%
	Interest	194,210		923,032		428,800	
2010	Principal	1,465,000	5.000%	790,000	5.410%	1,530,000	3.750%
	Interest	134,610		879,348		370,313	
2011	Principal	1,460,000	5.500%	775,000	5.460%	1,560,000	3.850%
	Interest	76,010		836,609		311,595	
2012	Principal	0	5.500%	780,000	6.220%	1,570,000	3.950%
	Interest	3,010		794,294		250,558	
2013	Principal	0	5.000%	805,000	6.220%	1,595,000	4.100%
	Interest	3,010		745,778		186,853	
2014	Principal	70,000	5.500%	845,000	6.220%	1,615,000	4.200%
	Interest	3,010		695,707		120,240	
2015	Principal			850,000	6.220%	950,000	4.350%
	Interest			643,148		65,663	
2016	Principal			825,000	6.220%	1,000,000	4.500%
	Interest			590,278		22,500	
2017	Principal			800,000	6.220%		
	Interest			538,963			
2018	Principal			785,000	6.220%		
	Interest			489,203			
2019	Principal			760,000	6.220%		
	Interest			440,376			
2020	Principal			725,000	6.220%		
	Interest			393,104			
2021	Principal			695,000	6.220%		
	Interest			348,009			
2022	Principal			660,000	6.220%		
	Interest			304,780			
2023	Principal			620,000	6.220%		
	Interest			263,728			
2024	Principal			585,000	6.220%		
	Interest			225,164			
2025 - 2035	Principal			3,035,000	6.220%		
	Interest			688,243			
TOTAL PRINCIPAL		$ 11,380,000		$ 18,180,000		$ 15,185,000	
TOTAL INTEREST		$ 1,593,957		$ 13,327,213		$ 3,631,575	
TOTAL		**$ 12,973,957**		**$ 31,507,213**		**$ 18,816,575**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2001 - GENERAL AIRPORT REVENUE BONDS $38,340,000		2001 - SRF COHAS BROOK INT PHS CONST 1 $3,845,306		2001 - SRF COHAS BROOK INT PHS CONST 2 $7,842,439	
INSTITUTION		DEPOSITORY TRUST CO.		STATE OF NH		STATE OF NH	
INTEREST DATES		JUL & JAN 1ST		JUL 1ST		JAN 1ST	
FINAL MATURITY		01-01-22		07-01-05		01-01-10	
Fiscal Year							
2005	Principal	1,315,000	4.380%			784,244	2.790%
	Interest	785,882				131,282	
2006	Principal	1,375,000	4.380%	769,062	1.395%	784,244	2.790%
	Interest	1,514,166		10,728		109,402	
2007	Principal	1,435,000	4.380%			784,244	2.790%
	Interest	1,453,941				87,522	
2008	Principal	1,505,000	4.380%			784,244	2.790%
	Interest	1,391,088				65,641	
2009	Principal	1,575,000	4.380%			784,244	2.790%
	Interest	1,325,169				43,761	
2010	Principal	1,645,000	4.380%			784,244	2.790%
	Interest	1,256,184				21,880	
2011	Principal	1,720,000	4.380%				
	Interest	1,184,133					
2012	Principal	1,815,000	4.380%				
	Interest	1,108,797					
2013	Principal	1,900,000	4.380%				
	Interest	1,029,300					
2014	Principal	1,990,000	4.380%				
	Interest	946,080					
2015	Principal	2,085,000	4.380%				
	Interest	858,918					
2016	Principal	2,175,000	4.380%				
	Interest	767,595					
2017	Principal	2,280,000	4.380%				
	Interest	672,330					
2018	Principal	2,385,000	4.380%				
	Interest	572,466					
2019	Principal	2,495,000	4.380%				
	Interest	468,003					
2020	Principal	2,605,000	4.380%				
	Interest	358,722					
2021	Principal	2,730,000	4.380%				
	Interest	244,623					
2022	Principal	2,855,000	4.380%				
	Interest	125,049					
2023	Principal						
	Interest						
2024	Principal						
	Interest						
2025 - 2035	Principal						
	Interest						
TOTAL PRINCIPAL		$ 35,885,000		$ 769,062		$ 4,705,464	
TOTAL INTEREST		$ 16,062,446		$ 10,728		$ 459,488	
TOTAL		**$ 51,947,446**		**$ 779,790**		**$ 5,164,952**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		2000 - GENERAL AIRPORT REVENUE BONDS $55,990,000		1999 - REFUNDING GEN. OBLIB. BONDS $4,295,000		1999 - GENERAL OBLIBIGATION BONDS $41,570,000	
INSTITUTION		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.	
INTEREST DATES		JUL & JAN 1ST		AUG & FEB 1ST		NOV & MAY 1ST	
FINAL MATURITY		01-01-30		08-01-06		05-01-09	
Fiscal Year							
2005	Principal	995,000	4.900%		4.250%	2,730,000	4.375%
	Interest	1,461,111		13,563		306,406	
2006	Principal	1,040,000	5.000%	619,998	4.375%	2,725,000	4.500%
	Interest	2,873,468		13,563		493,375	
2007	Principal	1,085,000	5.000%			2,475,000	5.000%
	Interest	2,821,468				370,750	
2008	Principal	1,140,000	5.100%			2,470,000	5.000%
	Interest	2,767,218				247,000	
2009	Principal	1,200,000	5.125%			2,470,000	5.000%
	Interest	2,709,078				123,500	
2010	Principal	1,260,000	5.125%				
	Interest	2,647,578					
2011	Principal	1,330,000	5.125%				
	Interest	2,583,003					
2012	Principal	1,400,000	5.125%				
	Interest	2,514,728					
2013	Principal	1,475,000	5.250%				
	Interest	2,442,978					
2014	Principal	1,555,000	5.300%				
	Interest	2,365,540					
2015	Principal	1,640,000	5.375%				
	Interest	2,283,125					
2016	Principal	1,730,000	5.375%				
	Interest	2,194,975					
2017	Principal	1,825,000	5.375%				
	Interest	2,101,988					
2018	Principal	1,925,000	5.375%				
	Interest	2,003,894					
2019	Principal	2,030,000	5.500%				
	Interest	1,900,425					
2020	Principal	2,150,000	5.600%				
	Interest	1,788,775					
2021	Principal	2,270,000	5.625%				
	Interest	1,668,375					
2022	Principal	2,405,000	5.625%				
	Interest	1,540,688					
2023	Principal	2,545,000	5.625%				
	Interest	1,405,406					
2024	Principal	2,690,000	5.625%				
	Interest	1,262,250					
2025 - 2035	Principal	19,750,000	5.625%				
	Interest	4,070,531					
TOTAL PRINCIPAL		$ 53,440,000		$ 619,998		$ 12,870,000	
TOTAL INTEREST		$ 47,406,598		$ 27,125		$ 1,541,032	
TOTAL		**$ 100,846,598**		**$ 647,123**		**$ 14,411,032**	

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		1998 - AIRPORT EXPANSION PROJECTS $124,275,000		1998 - GENERAL OBLIGATION PUBLIC IMPROVE BONDS $26,206,000		1995 GENERAL OBLIGATION $29,035,000	
INSTITUTION		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.		DEPOSITORY TRUST CO.	
INTEREST DATES		JUL & JAN 1ST		DEC & JUN 1ST		MAY & NOV 1ST	
FINAL MATURITY		01-01-28		06-01-18		11-1-15	
Fiscal Year							
2005	Principal	2,625,000	4.500%	1,545,000	4.200%		4.850%
	Interest	2,585,528		61,027		47,409	
2006	Principal	2,750,000	4.500%	1,345,000	5.000%	1,955,000	5.000%
	Interest	5,052,930		57,163		47,408	
2007	Principal	2,885,000	4.500%				
	Interest	4,917,580					
2008	Principal	3,020,000	4.100%				
	Interest	4,779,030					
2009	Principal	3,150,000	4.100%				
	Interest	4,655,210					
2010	Principal	3,290,000	4.100%				
	Interest	4,510,060					
2011	Principal	3,430,000	4.200%				
	Interest	4,375,170					
2012	Principal	3,590,000	4.200%				
	Interest	4,231,110					
2013	Principal	3,775,000	5.000%				
	Interest	4,052,238					
2014	Principal	3,970,000	5.000%				
	Interest	3,863,488					
2015	Principal	4,175,000	5.125%				
	Interest	3,664,988					
2016	Principal	4,400,000	5.125%				
	Interest	3,451,019					
2017	Principal	4,615,000	4.375%				
	Interest	3,220,831					
2018	Principal	4,825,000	4.375%				
	Interest	3,018,925					
2019	Principal	5,045,000	4.500%				
	Interest	2,803,050					
2020	Principal	5,275,000	4.500%				
	Interest	2,576,025					
2021	Principal	5,520,000	4.500%				
	Interest	2,338,650					
2022	Principal	5,775,000	4.500%				
	Interest	2,090,250					
2023	Principal	6,040,000	4.500%				
	Interest	1,830,375					
2024	Principal	6,315,000	4.500%				
	Interest	1,558,575					
2025 - 2035	Principal	28,320,000	4.500%				
	Interest	3,258,000					
TOTAL PRINCIPAL		$ 112,790,000		$ 2,890,000		$ 1,955,000	
TOTAL INTEREST		$ 72,833,030		$ 118,189		$ 94,817	
TOTAL		**$ 185,623,030**		**$ 3,008,189**		**$ 2,049,817**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		1995 - STATE REVOLVING FUND $20,840,577		1993 - REFUNDING GEN. OBLIB. BONDS $20,290,000		1990 - SERIES C BONDS BOND BANK $700,000	
INSTITUTION		STATE OF NH		US BANK		US BANK	
INTEREST DATES		JULY 30TH		JUL & JAN 1ST		JUL & JAN 15TH	
FINAL MATURITY		07-30-14		07-01-10		07-15-10	
Fiscal Year							
2005	Principal				5.000%		7.000%
	Interest			172,868		7,420	
2006	Principal	1,034,603	4.168%	1,725,000	5.000%	35,000	7.000%
	Interest	521,782		302,613		13,615	
2007	Principal	1,077,723	4.168%	1,490,000	5.125%	35,000	7.000%
	Interest	478,660		221,306		11,165	
2008	Principal	1,122,645	4.168%	1,265,000	5.250%	35,000	7.100%
	Interest	433,740		149,919		8,697	
2009	Principal	1,169,437	4.168%	1,230,000	5.250%	35,000	7.100%
	Interest	386,948		84,425		6,213	
2010	Principal	1,218,179	4.168%	555,000	5.375%	35,000	7.100%
	Interest	338,206		37,222		3,728	
2011	Principal	1,268,953	4.168%	415,000	5.375%	35,000	7.100%
	Interest	287,432		11,153		1,242	
2012	Principal	1,321,843	4.168%				
	Interest	234,542					
2013	Principal	1,376,937	4.168%				
	Interest	179,448					
2014	Principal	1,434,328	4.168%				
	Interest	122,057					
2015	Principal	1,494,111	4.168%				
	Interest	62,275					
2016	Principal						
	Interest						
2017	Principal						
	Interest						
2018	Principal						
	Interest						
2019	Principal						
	Interest						
2020	Principal						
	Interest						
2021	Principal						
	Interest						
2022	Principal						
	Interest						
2023	Principal						
	Interest						
2024	Principal						
	Interest						
2025 - 2035	Principal						
	Interest						
TOTAL PRINCIPAL		$ 12,518,759		$ 6,680,000		$ 210,000	
TOTAL INTEREST		$ 3,045,090		$ 979,506		$ 52,080	
TOTAL		**$ 15,563,849**		**$ 7,659,506**		**$ 262,080**	

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		1990 - SERIES F BONDS BOND BANK $1,300,000		1989 - SERIES C BONDS BOND BANK $1,135,000		1987- PROMISSORY NOTE ASBESTOS $504,006
INSTITUTION		US BANK		US BANK		US EPA
INTEREST DATES		JUL & JAN 15TH		JUL & JAN 15TH		DEC & JUN 30TH
FINAL MATURITY		01-15-11		01-15-10		12-30-06
Fiscal Year						
2005	Principal	65,000	6.750%	60,000	6.875%	14,001
	Interest	15,356		10,140		
2006	Principal	65,000	6.750%	50,000	6.875%	28,001
	Interest	26,325		16,156		
2007	Principal	65,000	6.750%	50,000	6.875%	14,000
	Interest	21,937		12,719		
2008	Principal	65,000	6.750%	50,000	6.875%	
	Interest	17,550		9,281		
2009	Principal	65,000	6.750%	45,000	6.875%	
	Interest	13,162		5,844		
2010	Principal	65,000	6.750%	40,000	6.875%	
	Interest	8,774		2,750		
2011	Principal	65,000	6.750%			
	Interest	4,387				
2012	Principal					
	Interest					
2013	Principal					
	Interest					
2014	Principal					
	Interest					
2015	Principal					
	Interest					
2016	Principal					
	Interest					
2017	Principal					
	Interest					
2018	Principal					
	Interest					
2019	Principal					
	Interest					
2020	Principal					
	Interest					
2021	Principal					
	Interest					
2022	Principal					
	Interest					
2023	Principal					
	Interest					
2024	Principal					
	Interest					
2025 - 2035	Principal					
	Interest					
TOTAL PRINCIPAL		$ 455,000		$ 295,000		$ 56,002
TOTAL INTEREST		$ 107,491		$ 56,890		$ -
TOTAL		**$ 562,491**		**$ 351,890**		**$ 56,002**

10

CITY OF MANCHESTER, NEW HAMPSHIRE
OUTSTANDING DEBT SERVICE
AS OF DECEMBER 31, 2004

		1985 - GENERAL OBLIGATION BOND BANK $7,245,000		TOTAL
INSTITUTION		US BANK		
INTEREST DATES		NOV & MAY 1ST		
FINAL MATURITY		11-15-05		
Fiscal Year				
2005	Principal		8.875%	15,358,245
	Interest	8,466		13,082,613
2006	Principal	285,000	8.875%	30,435,858
	Interest	12,649		27,074,295
2007	Principal			26,027,796
	Interest			26,370,962
2008	Principal			26,669,987
	Interest			25,400,033
2009	Principal			26,441,759
	Interest			24,329,364
2010	Principal			23,761,481
	Interest			23,235,328
2011	Principal			23,875,011
	Interest			22,229,715
2012	Principal			22,479,901
	Interest			21,195,878
2013	Principal			24,461,995
	Interest			20,134,824
2014	Principal			24,971,386
	Interest			19,019,397
2015	Principal			24,813,169
	Interest			17,945,878
2016	Principal			24,746,058
	Interest			16,724,786
2017	Principal			24,688,058
	Interest			15,520,784
2018	Principal			25,220,058
	Interest			14,364,894
2019	Principal			24,022,058
	Interest			13,173,403
2020	Principal			24,349,058
	Interest			12,016,445
2021	Principal			23,451,058
	Interest			10,898,334
2022	Principal			24,411,058
	Interest			9,778,049
2023	Principal			22,446,058
	Interest			8,612,117
2024	Principal			24,761,058
	Interest			7,528,927
2025 - 2035	Principal			138,060,000
	Interest			25,078,418
TOTAL PRINCIPAL		$ 285,000		$ 625,451,114
TOTAL INTEREST		$ 21,115		$ 373,714,442
TOTAL		**$ 306,115**		**$ 999,165,557**

10

CITY OF MANCHESTER, NEW HAMPSHIRE
INVESTMENT AND PORTFOLIO POLICIES

SCOPE

This investment policy applies to all financial assets of the City of Manchester. These funds are accounted for in the government's annual financial report and include:

- General Fund
- Special revenue funds
- Capital Project funds
- Enterprise funds:
  - Environmental Protection Division Fund
  - Manchester Water Works Fund
  - Manchester Municipal Airport Fund
  - Manchester Recreation Fund
- Any new fund created by the Board of Mayor and Aldermen, unless specifically exempted by the Board.

This investment policy applies to all transactions involving the financial assets and related activity of all the foregoing funds.

OBJECTIVES

Investments of the City of Manchester shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective, diversification is required.

It is the policy of the City of Manchester to diversify its investments. Assets shall be diversified to eliminate the risk of loss due to overconcentration of assets in a specific institution, maturity, issues or class of securities.

Investments shall, to the extent prudently possible, be made with true Manchester-based financial institutions.

The investment portfolio of the City of Manchester shall be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's investment risk constraints and the cash flow characteristics of the portfolio.

All participants in the investment process shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might impair public confidence in the management of the City of Manchester.

10

DELEGATION OF AUTHORITY

Management responsibility for the investment program is delegated to the City Finance Officer, who shall establish written procedures for the operation of the investment program, consistent with this investment policy. Such procedures should include, but not be limited to, explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of this policy and the procedures established by the Finance Officer. The Finance Officer shall be responsible for all transaction undertaken and shall establish a system of controls to regulate the activities of subordinate officials.

PRUDENCE

Investments shall be made with judgement and care – under circumstances then prevailing – which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety, their capital, as well as the probable income to be derived.

ETHICS AND CONFLICT OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Finance Officer and Mayor any material financial interests in financial institutions that conduct business within this jurisdiction, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the City's portfolio. Employees and officers shall subordinate their personal investment transactions to those of the City, particularly with regard to the timing of purchases and sales.

INTERNAL CONTROLS

The Finance Officer shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the Committee on Accounts and with the independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City of Manchester.

REPORTING: INTERIM AND ANNUAL

The Finance Officer shall submit quarterly an investment report to the Board of Mayor and Aldermen. The report shall summarize the investment activities employed of the most recent quarter, and describe the portfolio in terms of investment securities, maturities, risk characteristics, and other features. The report shall explain the quarter's total investment return and compare the return with budgetary expectations. The report shall include an appendix that discloses all transactions during the past quarter. Each quarterly report shall indicate any areas of policy concerning suggested or planned revision of investment strategies. Copies shall be transmitted to the independent auditor.

10

Within forty days of the end of the fiscal year, the Finance Officer shall present a comprehensive annual report on the investment program and investment activity. The annual report shall include twelve-month and separated quarterly comparisons of return and shall suggest policies and improvements that might be made in the investment program.

INSTRUMENTS

Assets of funds of the City of Manchester may be invested in:

a) U.S. Treasury securities maturing in less than one year;
b) Fully insured or collateralized certificates of deposit at commercial banks and savings and loan associations (Collateral limited to U.S. Treasury Bills, FNMA, and GNMA securities);
c) Repurchase agreements collateralized by U.S. Government obligations (i.e., Treasury's)

BANKS AND DEALERS: SELECTION

Before accepting funds or engaging in investment transactions with the City of Manchester, the supervising officer at each depository and recognized securities broker/dealer shall submit a written certification. The document will certify that the officer has reviewed the investment policies and objectives and agree to disclose potential conflicts or risks to public funds that might arise out of business transactions between the firm/depository and the City of Manchester. All financial institutions shall agree to undertake reasonable efforts to preclude imprudent transactions involving this entity's funds.

The supervising officer at the bank shall agree to exercise due diligence in monitoring the activities of other officers and subordinate staff members engaged in transactions with this entity. Employees of any firm or financial institution offering securities or investments to the City of Manchester shall be trained in the precautions appropriate to public-sector investments and shall be required to familiarize themselves with our investment objectives, policies, and constraints.

SAFEKEEPING AND CUSTODY

To protect against potential fraud and embezzlement, the assets of the City of Manchester shall be secured through custody or other safekeeping procedures as are prudent. Investments shall be collateralized. City investment officials shall be bonded to protect the public against possible embezzlement and malfeasance. If prevailing economic circumstances dictate, ownership may be protected through third-party custodial safekeeping. Safekeeping procedures shall be reviewed annually by the independent auditor. The independent auditor shall conduct periodic surprise audits of safekeeping and custodial systems.

10

Thibault, Lisa

From: Thibault, Lisa
Sent: Tuesday, March 29, 2005 10:53 AM
To: Clougherty, Kevin
Subject: Accounts Meeting

Kevin -

I just finished the 3/15/05 Accounts minutes and wanted to remind you that for their next meeting, scheduled for April 19 at 5 PM, they want you to bring examples of tuition reimbursement/staff development issues. If you could get those to us so that we can include them with the agenda, that would be great.

Thanks!

1/18/05 - Tabled
HR, Finance, Chief Negotiator to get together & come up with rec. for all employees.
2/15/05 - Remained tabled.
3/15/05 - " "
Finance to come back with examples & presentation for next mtg.

City of Manchester
Department of Finance

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

December 15, 2004

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

Dear Honorable Committee Members,

Audit Status Update:

Tuition Reimbursement Program

Report Submitted tonight.

Valley Street Cemetery Trust Funds

Report submitted at the next COA meeting.

Citywide Risk Assessment

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

Respectfully Submitted,

Kevin Buckley

Kevin M. Buckley
Internal Audit Manager

INTERNAL AUDIT REPORT

CITY OF MANCHESTER

NEW HAMPSHIRE

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

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

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

TABLE OF CONTENTS

LETTER OF TRANSMITTAL 1

INTRODUCTION 3

OBSERVATIONS AND RECOMMENDATIONS

OBSERVATION 1: INTERNAL CONTROLS OVER TUITION REIMBURSEMENT DO NOT APPEAR TO BE WORKING AS DESIGNED 8

OBSERVATION 2: CIRCUMVENTING TUITION REIMBURSEMENT RULES BY USING EMPLOYEE DEVELOPMENT FUNDS 10

OBSERVATION 3: DOUBLE PAYMENT OF TUITION REIMBURSEMENT 13

OBSERVATION 4: INCORRECTLY CALCULATING MAXIMUM ALLOWABLE 15

OBSERVATION 5: NON-AFFILIATED RULES CURRENTLY IN USE NOT APPROVED BY BOARD OF MAYOR AND ALDERMEN 17

OBSERVATION 6: TUITION REIMBURSEMENT TAX REPORTING 19

SCHEDULES OF FINANCIAL ACTIVITY

SCHEDULE OF TUITION REIMBURSEMENT AND EMPLOYEE DEVELOPMENT 20

COMPARATIVE SCHEDULE OF TUITION REIMBURSEMENT BY DEPARTMENT 21

ATTACHMENTS

ATTACHMENT 1: AVIATION RESPONSE TO OBSERVATIONS 2 AND 4 22

ATTACHMENT 2: FINANCE DEPT. RESPONSE TO ALL OBSERVATIONS 29

ATTACHMENT 3: PROPOSED TUITION AND EMPLOYEE DEVELOPMENT POLICIES .. 32

City of Manchester
Department of Finance

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

September 29, 2004

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

Dear Honorable Committee Members:

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

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

Conclusion

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

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

Respectfully Submitted,

Kevin Buckley, CPA
Internal Audit Manager

INTRODUCTION

AUDIT BACKGROUND

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

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

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

AUDIT SCOPE AND OBJECTIVES

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

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

BACKGROUND OF TUITION REIMBURSEMENT PROGRAM

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

TABLE 1
EMPLOYEE TUITION REIMBURSEMENT BENEFIT MATRIX FY 2004

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

Source: Employee Benefit Matrix from City Negotiator

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

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

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

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

TABLE 2
EMPLOYEE TUITION REIMBURSEMENT BY BARGAINING UNIT FY 2004

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

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

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

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

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

TABLE 3
EMPLOYEE DEVELOPMENT EXPENDITURES BY DEPARTMENT

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

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

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

AUDIT PROCEDURES

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

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

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

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

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

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

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

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

OBSERVATIONS AND RECOMMENDATIONS

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

Observation:

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

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

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

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

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

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

Recommendation:

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

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

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

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

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

Auditee Response

<u>Human Resources</u>

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

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

Finance Department

See ATTACHMENT 2

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

Observation:

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

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

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

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

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

Recommendation:

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

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

Auditee Response:

Human Resources

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

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

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

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

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

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

Aviation

See ATTACHMENT 1

Building Department

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

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

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

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

Finance Department

See ATTACHMENT 2

OBSERVATION 3: DOUBLE PAYMENT OF TUITION REIMBURSEMENT

Observation:

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

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

Recommendation:

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

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

Tuition reimbursement should not be charged to other object codes.

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

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

Auditee Response:

Human Resources

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

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

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

Internal Audit Clarification

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

Water Department

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

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

Building Department

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

Finance Department

See ATTACHMENT 2

OBSERVATION 4: INCORRECTLY CALCULATING MAXIMUM ALLOWABLE

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

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

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

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

Recommendation:

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

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

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

Auditee Response:

Human Resources

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

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

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

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

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

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

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

Internal Audit Clarification

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

Finance Department

See ATTACHMENT 2

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

Observation:

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

Recommendation:

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

Auditee Response:

Human Resources

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

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

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

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

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

Finance Department

See ATTACHMENT 2

OBSERVATION 6: TUITION REIMBURSEMENT TAX REPORTING

Observation:

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

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

Recommendation:

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

Auditee Response:

Human Resources

No Response

Finance Department

See ATTACHMENT 2

SCHEDULE OF TUITION REIMBURSEMENT AND EMPLOYEE DEVELOPMENT

FISCAL YEAR ENDED JUNE 30, 2004

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

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

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

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

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

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

ATTACHMENT 1

AVIATION RESPONSE TO OBSERVATION 2 AND 4

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

Kevin A. Dillon
Airport Director

MANCHESTER AIRPORT MEMORANDUM

TO: Kevin Buckley
City of Manchester Finance Department

FROM: Kevin A. Dillon, Director KAD

DATE: October 22, 2004

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

---

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

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

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

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

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

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

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

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

I am available to discuss this matter further.

cc Mayor Robert A. Baines

Attachment A

MANCHESTER AIRPORT MEMORANDUM

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

Kevin A. Dillon
Airport Director

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

FROM: Kevin A. Dillon, Director KAD

DATE: March 30, 2001

RE: Graduate Studies Reimbursement

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

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

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

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

Thank you.

11

Attachment B

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

Kevin A. Dillon
Airport Director

MANCHESTER AIRPORT MEMORANDUM

TO: Kevin A, Dillon, Airport Director

FROM: [redacted]

DATE: October 7, 2004

RE: Graduate Studies Tuition Reimbursement

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

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

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

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

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

MANCHESTER AIRPORT MEMORANDUM

DATE: 19 November 2004

TO: Kevin Buckley
City of Manchester Finance Department

CC: Mayor Robert Baines
Virginia Lamberton

FROM: Kevin A. Dillon KAD

SUBJECT: Audit – Tuition Reimbursement – Incorrectly Calculating Maximum Allowable

---

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

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

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

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

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

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

KAD/das

MANCHESTER AIRPORT MEMORANDUM

COPY

DATE: 06 November 1998

TO: File

FROM: Alfred Testa, Jr.
Airport Director

DEPARTMENT: Aviation

SUBJECT: Teamsters and Airport Contract

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

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

Michael Bryant
Union Steward

Alfred Testa, Jr.
Airport Director

AT/ds

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

AT/ds

Attachments

ATTACHMENT 2

FINANCE DEPT. RESPONSE TO AUDIT OBSERVATIONS

City of Manchester
Department of Finance

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

November 15, 2004

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

Dear Kevin,

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

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

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

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

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

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

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

6. See response to item #2

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

Sincerely,

Kevin A. Clougherty
Finance Officer

ATTACHMENT 3

PROPOSED TUITION AND EMPLOYEE DEVELOPMENT POLICIES

DRAFT – 11-2-04

NON-AFFILIATED EMPLOYEE

TUITION REIMBURSEMENT POLICY

I PROGRAM OUTLINE

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

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

C. The objective of the tuition reimbursement program includes:

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

D. Annual reimbursement levels:

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

E. Rejections of Requests:

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

7 Other financial assistance alternatives exceeds or equals course costs.

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

II PROCEDURE FOR TUITION REIMBURSEMENT

A. Application

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

III. TUITION REIMBURSEMENT FOR DEPARTMENT HEADS

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

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

IV. DEVIATIONS FROM THE POLICY

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

DRAFT - 11-17-04

STAFF DEVELOPMENT POLICY

I Purpose of Staff Development

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

II Acceptable Programs

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

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

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

III Payment for Staff Development Programs

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

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