AGENDA

COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

March 16, 2021 **5:00 p.m.**
Aldermen O'Neil, Gamache, **Aldermanic Chambers**
Hirschmann, Barry, Terrio **City Hall (3rd Floor)**

1. Chairman O'Neil calls the meeting to order.

2. The Clerk calls the roll.

3. Due to the COVID-19/Coronavirus crisis and in accordance with Governor Sununu's Emergency Order #12 pursuant to Executive Order 2020-04, this committee is authorized to meet electronically.

4. Update on the City's Revolving Loan Fund.
   Gentlemen, what is your pleasure?

5. Communication from Michele Bogardus, Deputy Finance Officer, submitting Finance Department reports as follows:
   - Accounts Receivable over 90 days
   - Aging Report
   - Outstanding Receivables

   Gentlemen, what is your pleasure?

6. Communication from Sharon Wickens, Interim Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first eight months of fiscal year 2021.
   Gentlemen, what is your pleasure?

TABLED ITEMS
(A motion is in order to remove any item from the table.)

7. Communication from Gregory Muller, Solicitor's Office, regarding Corcoran Environmental Services, Inc.
   (Note: Updated communication from Gregory Muller is attached.)
   Gentlemen, what is your pleasure?

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

Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

March 8, 2021

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

Dear Honorable Committee Members,

Attached for your review is a summary of the City's revolving and recovery loan accounts.

Respectfully submitted,

Sharon Y. Wickens
Finance Officer

Enc.

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

REVOLVING & RECOVERY LOANS
3/8/2021

Loan #	Revolving Loan - City	Original Loan Date	Original Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
1	Maax Inc	5/29/2007	5/1/2019	$210,000.00	$90,054.61	$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	$40,000.00	$21,950.47	$0.00	Payment received 2/23/21 for January
3	Delisle Market	1/28/2010	10/15/2020	$43,500.00	$23,706.42	$0.00	
4	Delisle Market - Energy Loan	1/28/2010	8/15/2020	$20,000.00	$12,601.35	$0.00	
5	Cedar & Oak	9/25/2008	1/1/2018	$41,000.00	$26,297.39	$0.00	
				$354,500.00	$174,610.24	$0.00	

SUMMARY NOTES:

Loans 1 - Status current and in good standing.
Loans 2 - 30 days past due.
Loans 3 thru 5 - 60 days past due, sent to Solicitor's Office.

Loan #	Revolving Loan - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
6	844 Elm St	12/12/2003	11/12/2018	$250,000.00	$74,810.96	$285.42	
7	Ancient Fire Mead & Cider	12/7/2017	12/15/2022	$50,000.00	$21,733.44	$90.56	
8	To Share Brewing Company	6/28/2018	7/15/2023	$40,000.00	$22,869.23	$119.11	
9	Palace Theatre Trust	1/24/2019	10/1/2029	$1,686,622.04	$1,686,622.04	$0.00	Interest calculated quarterly on outstanding principal amount due; per diem rate equal to 2% per annum
10	Germania Front	1/20/2012	12/20/2022	$500,000.00	$119,401.26	$665.66	Check lost in mail, reissuing payment
				$2,526,622.04	$1,925,436.93	$1,160.75	

SUMMARY NOTES:

Loans 6 thru 9 - Status current and in good standing.
Loan 10 - 60 days past due.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
11	JJD Central, LLC	7/23/2020	10/1/2023	$15,000.00	$12,970.05	$21.62	
12	Sawaya Enterprises, Inc	7/23/2020	7/15/2023	$25,000.00	$23,010.77	$38.35	
				$40,000.00	$35,980.82	$59.97	

SUMMARY NOTES:

Loans 11 & 12 - Status current and in good standing.

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

March 8, 2021

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

Dear Honorable Committee Members,

Attached is a summary of the City's accounts receivable over 90 days as well as an aging report. Also included is a list of outstanding receivables that have been submitted to the City Solicitor for review and determination of collectability.

In summary outstanding receivables over 90 days totals $998,753 out of $3,471,011 billed. February's outstanding receivables totaled $964,542 out of $3,004,824 billed.

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

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

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

Summary of Accounts Receivable Over 90 Days
by Department - with Previous Month's Comparative

Total Receivables Over 90 Days	Dept Code	3/8/2021 Over 90 Days	2/5/2021 Over 90 Days
Airport	25	$ 426,623.38	$ 316,651.76
EPD	27	$ 40.00	$ 40.00
Parking Department	52	$ 24,113.16	$ 24,104.60
Total Enterprise Funds		$ 450,776.54	$ 340,796.36
Central Fleet Management	23	$ 1,679.20	$ 1,272.05
Fire Department	30	$ 232,465.55	$ 232,442.15
Health Department	41	$ 72,502.74	$ 72,502.74
Highway	50, 51	$ 114,036.59	$ 114,113.41
Information Systems	13	$ 10,000.00	$ -
Parks & Recreation	65	$ 1,452.97	$ 7.57
Police Department	33,34,35,36	$ 107,156.78	$ 194,724.80
Welfare Department	60	$ 8,682.60	$ 8,682.60
Total General Fund		$ 547,976.43	$ 623,745.32
Grand Totals		$ 998,752.97	$ 964,541.68

General Fund receivables over $10,000 by customer				Explanation of Charges
Manchester School District	13	$ 10,000.00	$ -	School Chargebacks
Manchester Information Systems	33	$ -	$ 85,690.96	Police - RMS Training
Liberty Utilities	34	$ 22,541.01	$ 22,541.01	Police - Extra Detail
DPW	34	$ -	$ 42,397.13	Police - Extra Detail
FEMA	30	$ 222,230.14	$ 222,230.14	FEMA Reimbursement - In-process
FEMA	33	$ 44,702.62	$ 44,702.62	FEMA Reimbursement - In-process
FEMA	41	$ 70,270.50	$ 70,270.50	FEMA Reimbursement - In-process
FEMA	50	$ 39,884.50	$ 39,884.50	FEMA Reimbursement - In-process
Corcoran Environmental	50	$ 24,182.43	$ 24,182.43	Landfill Lease Payments - Refer to Solicitor
State of NH	50	$ 32,208.96	$ 32,208.96	State of NH Grants - In-process
Salter School of Nursing	52	$ 12,895.59	$ 12,768.53	Parking - Payment Expected
Totals		$ 478,915.75	$ 596,876.78	
Total General Fund receivables over 90 days less over $10,000		$ 69,060.68	$ 26,868.54	

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
13	64	SCHOOL ADMINISTRATIVE U	$ 10,000.00	$ -	$ -		$ -	$ 10,000.00
13 - TOTALS			**$ 10,000.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000.00**
23	2507	MANCHESTER HOUSING AUTH	$ 2,758.22	$ 2,320.64	$ -		$ -	$ 437.58
23	3124	PINARD WASTE SYSTEM INC	$ 1,460.95	$ 550.85	$ 263.45	$ 239.00	$ 0.50	$ 407.15
23	17451	RYAN, MICHAEL	$ 834.47	$ -	$ -		$ -	$ 834.47
23 - CENTRAL FLEET TOTALS			**$ 5,053.64**	**$ 2,871.49**	**$ 263.45**	**$ 239.00**	**$ 0.50**	**$ 1,679.20**
25	32734	AMMON TECHNOLOGY SERVIC	$ 2,562.00	$ 640.50	$ 640.50	$ 640.00	$ 0.50	$ 640.50
25	3814	BAE SYSTEMS	$ 450.00	$ 90.00	$ 90.00	$ 90.00	$ -	$ 180.00
25	3651	DELTA AIRLINES INC	$ 96,934.56	$ 59,553.00	$ 380.00	$ 22,930.00	$ 0.02	$ 14,071.54
25	19517	DELTA GLOBAL SERVICES-D	$ 200.00	$ 90.00	$ -	$ 70.00	$ -	$ 40.00
25	7519	DOT-FAA/TSA-AMZ-110	$ 186,210.14	$ 71,725.14	$ -		$ -	$ 114,485.00
25	19916	DTG OPERATIONS, INC	$ 5,137.84	$ -	$ -	$ 1,284.00	$ 0.46	$ 3,853.38
25	22188	DTG OPERATIONS, INC (TH	$ 694.90	$ -	$ -		$ -	$ 694.90
25	20658	ENDEAVOR AIR	$ 3,201.51	$ -	$ -		$ -	$ 3,201.51
25	5143	FEDERAL GRANTS 1999	$ 680,159.12	$ -	$ -	$ 667,279.00	$ 0.53	$ 12,879.59
25	5157	HMSHOST CORPORTATION	$ 38,180.54	$ 4,313.45	$ 5,326.80	$ 6,510.00	$ 0.42	$ 22,029.87
25	5335	HUDSON - MANCHESTER, LL	$ 8,253.60	$ 45.00	$ 200.00	$ 6,084.00	$ 0.69	$ 1,923.91
25	22993	JITTA, BERNICE (BJ)	$ 540.00	$ -	$ 405.00		$ -	$ 135.00
25	33266	LEGACY AIRWAYS, LLC	$ 16,815.82	$ 7,294.19	$ -	$ 3,725.00	$ 0.86	$ 5,795.77
25	31117	PAULY, DOUGLAS	$ 405.00	$ -	$ 135.00		$ -	$ 270.00
25	27195	SKYWEST	$ 915.17	$ -	$ -		$ -	$ 915.17
25	4001	STATE GRANTS	$ 250.99	$ -	$ -		$ -	$ 250.99
25	7953	TRANSPORTATION SECURITY	$ 141,859.60	$ 28,371.92	$ 28,371.92	$ 28,371.00	$ 0.92	$ 56,743.84
25	24054	TSA/HSTS01-15-H-CKP049	$ 19,576.28	$ 4,894.07	$ 4,894.07	$ 4,894.00	$ 0.07	$ 4,894.07
25	4053	UNITED AIRLINES	$ 390,534.23	$ 76,509.33	$ 65,203.28	$ 65,203.00	$ 0.28	$ 183,618.34
25 - AIRPORT TOTALS			**$ 1,592,881.30**	**$ 253,526.60**	**$ 105,646.57**	**$ 807,080.00**	**$ 4.75**	**$ 426,623.38**
27	10064	SERVPRO OF MANCHESTER/D	$ 40.00	$ -	$ -		$ -	$ 40.00
27 - EPD TOTALS			**$ 40.00**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 40.00**
30	28454	300 GAY ST ACQUISITION	$ 1,716.75	$ -	$ 1,080.00		$ -	$ 636.75
30	16889	323 CONCORD STREET, LLC	$ 679.06	$ -	$ 540.00		$ -	$ 139.06
30	30122	79 CARL DR. REALTY, LLC	$ 2,724.30	$ -	$ 1,080.00		$ -	$ 1,644.30
30	30102	BT PROPERTY LLC	$ 1,620.00	$ -	$ 1,080.00		$ -	$ 540.00
30	32930	CENTURY LINK	$ 104.50	$ -	$ -		$ -	$ 104.50
30	2748	CVS ASSET PROTECTION SV	$ 4,320.00	$ -	$ 2,700.00		$ -	$ 1,620.00
30	8132-30	FEMA	$ 448,249.60	$ 226,019.46	$ -		$ -	$ 222,230.14
30	7901	FERNANDO HILARION	$ 540.00	$ -	$ -		$ -	$ 540.00
30	7966	HARVEY INDUSTRIES	$ 564.30	$ -	$ -		$ -	$ 564.30
30	12818	JUNE SEVENTH LLC	$ 1,080.00	$ -	$ -		$ -	$ 1,080.00
30	30113	LEROCQUE, KRISTINE	$ 1,350.00	$ -	$ 1,080.00		$ -	$ 270.00
30	27000	LRNCT LLC	$ 2,446.50	$ 31.50	$ 31.50	$ 31.00	$ 0.50	$ 2,352.00
30	17580	MAHMOTORIC, MUHAREM	$ 1,620.00	$ -	$ 1,080.00		$ -	$ 540.00

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
30	756	PEPSI BOTTLING GROUP	$ 103.00	$ 1.50	$ 1.50		$ -	$ 100.00
30	16677	SUNBELT RENTALS	$ 104.50	$ -	$ -		$ -	$ 104.50
30 - FIRE TOTALS			**$ 467,222.51**	**$ 226,052.46**	**$ 8,673.00**	**$ 31.00**	**$ 0.50**	**$ 232,465.55**
33	21994	CELLULAR FREEDOM, INC	$ 24.26	$ 0.34	$ 0.32	$ 1.00	$ 0.32	$ 22.28
33	24764	EZ APPLE REPAIRS PAWN L	$ 1.36	$ -	$ -		$ -	$ 1.36
33	8132-33	FEMA	$ 44,702.62	$ -	$ -		$ -	$ 44,702.62
33	19086	GOOD STILL	$ 736.86	$ -	$ -		$ -	$ 736.86
33	2521	MANCHESTER POLICE DEPT	$ 17,086.57	$ 8,303.53	$ -		$ -	$ 8,783.04
33	4301	US DEPARTMENT OF JUSTIC	$ 1,763.26	$ 1,437.51	$ -		$ -	$ 325.75
34	32754	ATLANTIC PAVING	$ 4,075.75	$ -	$ -		$ -	$ 4,075.75
34	30650	CONSOLIDATED COMMUNICAT	$ 11,533.83	$ 10,590.38	$ 613.50		$ -	$ 329.95
34	29314	DUBOIS TREE	$ 238.00	$ -	$ -		$ -	$ 238.00
34	10987	ERNIE'S EXCAVATION	$ 10,314.07	$ 4,151.25	$ 1,353.00	$ 3,090.00	$ 0.38	$ 1,719.44
34	32878	FRIENDS OF ANDREW YANG	$ 476.00	$ -	$ -		$ -	$ 476.00
34	32541	KNIGHTS EXCAVATION	$ 855.50	$ -	$ -		$ -	$ 855.50
34	18609	LIBERTY UTILITIES, INC	$ 50,706.52	$ 25,213.51	$ 2,952.00		$ -	$ 22,541.01
34	3040	MALL OF NEW HAMPSHIRE	$ 238.00	$ -	$ -		$ -	$ 238.00
34	32934	MANCHESTER KIDNEY CENTE	$ 2,142.00	$ -	$ -		$ -	$ 2,142.00
34	5647	MCGARVEYS SALOON	$ 258.00	$ -	$ -		$ -	$ 258.00
34	17616	NBC NEWS	$ 7,140.00	$ -	$ -		$ -	$ 7,140.00
34	33062	NEWMANS EXCAVATION	$ 246.00	$ -	$ -		$ -	$ 246.00
34	1021	R H WHITE CONSTRUCTION	$ 3,936.00	$ -	$ -		$ -	$ 3,936.00
34	9601	SIGN GALLERY	$ 327.25	$ -	$ -		$ -	$ 327.25
34	32889	SIRIUS XM	$ 1,071.00	$ -	$ -		$ -	$ 1,071.00
34	15338	TD BANK	$ 3,536.25	$ -	$ -		$ -	$ 3,536.25
34	26740	TWIN STATE UTILITIES	$ 638.00	$ -	$ -		$ -	$ 638.00
34	29057	VERACITY CONSTRUCTION	$ 1,501.64	$ 3.94	$ 3.94	$ 3.00	$ 0.94	$ 1,489.82
34	24304	WHISKEY'S 20	$ 1,290.00	$ -	$ -		$ -	$ 1,290.00
35	32548	AAA	$ 11.50	$ 0.15	$ 0.15		$ 0.15	$ 11.05
35	30778	BELLANTI, MICHAEL	$ 14.05	$ 0.15	$ 0.15		$ 0.15	$ 13.60
35	17349	BOYLE, SHAUGHNESSY & CA	$ 0.15	$ -	$ -		$ -	$ 0.15
35	31021	CLAIMS MANAGEMENT RESOU	$ 0.15	$ -	$ -		$ -	$ 0.15
35	16984	GEICO BF/NJ CLAIMS	$ 11.95	$ 0.15	$ 0.15		$ 0.15	$ 11.50
35	20156	INJURY LAW CENTER	$ 0.45	$ -	$ -		$ -	$ 0.45
33, 34, 35, & 36 - POLICE TOTALS			**$ 164,876.99**	**$ 49,700.91**	**$ 4,923.21**	**$ 3,094.00**	**$ 2.09**	**$ 107,156.78**
41	28345	COMMUNITY HEALTH ACCESS	$ 4,394.75	$ 3,432.38	$ -		$ -	$ 962.37
41	8132-41	FEMA	$ 70,270.50	$ -	$ -		$ -	$ 70,270.50
41	33077	NETWORK4HEALTH	$ 1,269.87	$ -	$ -		$ -	$ 1,269.87
41 - HEALTH TOTALS			**$ 75,935.12**	**$ 3,432.38**	**$ -**	**$ -**	**$ -**	**$ 72,502.74**
50	8018	AHRENT, JEFFREY	$ 269.38	$ -	$ -		$ -	$ 269.38
50	32661	ANNIELYS, SEDA	$ 34.25	$ -	$ -		$ -	$ 34.25

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32051	ASPROGIANNIS, STYLIANOS	$ 82.04	$ -	$ -		$ -	$ 82.04
50	32987	AVELLA, MICHAEL	$ 18.81	$ 0.26	$ 0.26		$ 0.26	$ 18.03
50	32975	BAH, ABU	$ 0.97	$ -	$ -		$ -	$ 0.97
50	32988	BALDIZAN, FRANK	$ 337.50	$ -	$ -		$ -	$ 337.50
50	32989	BASHIR, REFAAT	$ 85.83	$ 1.18	$ 1.18	$ 1.00	$ 0.18	$ 82.29
50	32206	BASSETT, SHANNA	$ 277.97	$ -	$ -		$ -	$ 277.97
50	3321	BEAULIEU LINDQUIST REAL	$ 1.57	$ -	$ -		$ -	$ 1.57
50	32489	BEDDINGTON, LINDA	$ 29.26	$ -	$ -		$ -	$ 29.26
50	32376	BELMAIN, AMBER	$ 8.74	$ -	$ -		$ -	$ 8.74
50	18675	BIRCH HILL TERRACE	$ 8.54	$ -	$ -		$ -	$ 8.54
50	32530	BLACK WATER FIRE PROTEC	$ 126.25	$ -	$ -		$ -	$ 126.25
50	32123	BRACCIO, ZENANDRE S.	$ 193.84	$ -	$ -		$ -	$ 193.84
50	32585	BROWN, JEREMY	$ 12.54	$ -	$ -		$ -	$ 12.54
50	31636	BUZZELL, JAMES	$ 86.14	$ -	$ -		$ -	$ 86.14
50	32642	CABALLERY CONSTRUCTION	$ 53.81	$ -	$ -		$ -	$ 53.81
50	30199	CASIANO, ANTHONY	$ 115.64	$ -	$ -		$ -	$ 115.64
50	32868	CHENEVERT, PATTI	$ 80.00	$ -	$ -		$ -	$ 80.00
50	32979	CHRISTENSEN, CARL	$ 0.42	$ -	$ -		$ -	$ 0.42
50	32286	COLON, JOSE	$ 69.27	$ -	$ -		$ -	$ 69.27
50	33005	COOPER, ERIC	$ 0.20	$ -	$ -		$ -	$ 0.20
50	10626	CORCORAN ENVIRONMENTAL	$ 24,182.43	$ -	$ -		$ -	$ 24,182.43
50	32757	CORCORAN, JEFFREY	$ 27.75	$ -	$ -		$ -	$ 27.75
50	31952	CUMMINGS, STEPHEN	$ 73.16	$ -	$ -		$ -	$ 73.16
50	32758	CYR, SYNDEE	$ 55.00	$ -	$ -		$ -	$ 55.00
50	11068	DEBRIS DOCTORS, LLC	$ 3.29	$ -	$ -		$ -	$ 3.29
50	33023	DELISLE, VIVIAN	$ 55.00	$ -	$ -		$ -	$ 55.00
50	33007	DENIS, NICOLE	$ 18.81	$ 0.26	$ 0.26		$ 0.26	$ 18.03
50	31953	DESJARLAIS, STEPHEN	$ 51.22	$ -	$ -		$ -	$ 51.22
50	28282	DICAMPO, MARK C.	$ 7.62	$ -	$ -		$ -	$ 7.62
50	32669	DONOVAN, ADAM	$ 0.15	$ -	$ -		$ -	$ 0.15
50	28287	DOUGLAS, THOMAS	$ 18.60	$ -	$ -		$ -	$ 18.60
50	32536	DROUIN, JOHN	$ 141.10	$ -	$ -		$ -	$ 141.10
50	7031	DUPONT, PIERRE	$ 10.84	$ 10.50	$ -		$ -	$ 0.34
50	30213	DUTCH, JEFFREY	$ 43.10	$ -	$ -		$ -	$ 43.10
50	217	EASTER SEALS NH INC	$ 346.39	$ 344.75	$ -		$ -	$ 1.64
50	32980	EASTMAN, CASSANDRA	$ 24.23	$ 0.33	$ 0.33		$ 0.33	$ 23.24
50	31144	EAVES, JOSHUA	$ 44.20	$ -	$ -		$ -	$ 44.20
50	33173	ESPINOLA, STEPHEN	$ 19.58	$ 0.29	$ 0.29		$ -	$ 19.00
50	32524	EVERGREEN MANAGEMENT GR	$ 998.55	$ 991.25	$ 2.99	$ 2.00	$ 0.91	$ 1.40
50	3127	EVERSOURCE	$ 13,670.72	$ 13,649.00	$ 1.86		$ -	$ 19.86
50	8132-50	FEMA	$ 39,884.50	$ -	$ -		$ -	$ 39,884.50

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	28837	FITZGERALD, RYAN	$ 62.08	$ -	$ -		$ -	$ 62.08
50	33021	FOURNIER, NOAH	$ 134.90	$ 1.88	$ 1.88	$ 1.00	$ 0.88	$ 129.26
50	32675	FREEMAN, JOE	$ 109.95	$ -	$ -		$ -	$ 109.95
50	32192	FURMAN, DAVID	$ 82.29	$ -	$ -		$ -	$ 82.29
50	32348	GADSBY, DAVID	$ 64.90	$ -	$ -		$ -	$ 64.90
50	32935	GAGNON, JAMES	$ 42.56	$ 0.58	$ 0.58		$ 0.58	$ 40.82
50	33201	GARCIA, SERGIO	$ 25.24	$ 0.37	$ 0.37		$ -	$ 24.50
50	31599	GAUDET, SCOTT J.	$ 66.65	$ -	$ -		$ -	$ 66.65
50	31031	GAW, ADAM K.	$ 192.74	$ -	$ -		$ -	$ 192.74
50	29447	GIBNEY, JOSEPH	$ 42.30	$ -	$ -		$ -	$ 42.30
50	27612	GILES, JOSHUA	$ 374.39	$ -	$ -		$ -	$ 374.39
50	31954	GINGRAS, ROBERTA	$ 194.50	$ -	$ -		$ -	$ 194.50
50	32982	HALL, DEREK	$ 0.08	$ -	$ -		$ -	$ 0.08
50	3148	HANOVER HILL SIDING	$ 303.14	$ 302.75	$ -		$ -	$ 0.39
50	30200	HANSON, MICHAEL THOMAS	$ 44.22	$ -	$ -		$ -	$ 44.22
50	31053	HENDRICKS, JAMES	$ 16.84	$ -	$ -		$ -	$ 16.84
50	25408	HERRON, DUSTIN	$ 26.58	$ -	$ -		$ -	$ 26.58
50	31533	HILARY, HENRY	$ 23.42	$ -	$ -		$ -	$ 23.42
50	32370	HINSE, BRYAN	$ 219.90	$ -	$ -		$ -	$ 219.90
50	33145	HOOKER, KEN	$ 111.55	$ 1.60	$ 1.60	$ 1.00	$ 0.60	$ 106.75
50	11438	HOOKSETT PAVING CO	$ 12.25	$ -	$ -		$ -	$ 12.25
50	33110	INOA, ALEX	$ 5.24	$ 0.08	$ 0.08		$ 0.08	$ 5.00
50	33142	IRELAND, MORGAN	$ 34.75	$ 0.50	$ 0.50		$ 0.50	$ 33.25
50	32936	IRWIN, MICHAEL	$ 1.26	$ -	$ 0.21		$ 0.21	$ 0.84
50	32516	JACOME, AUGUSTUS	$ 75.15	$ -	$ -		$ -	$ 75.15
50	32983	JENSEN, AMY	$ 41.67	$ 0.57	$ 0.57		$ 0.57	$ 39.96
50	33200	JOHNSON, CORDERO	$ 69.79	$ 1.02	$ 1.02		$ -	$ 67.75
50	9473	JONES, JOHN PAUL	$ 0.76	$ -	$ -		$ -	$ 0.76
50	32676	KARGBO, ALHAJI	$ 64.90	$ -	$ -		$ -	$ 64.90
50	32255	KHAN, CHOUDHARY	$ 1.58	$ -	$ -		$ -	$ 1.58
50	32666	LABRECQUE, PAUL	$ 43.26	$ -	$ -		$ -	$ 43.26
50	33131	LAINCY, JEAN	$ 18.03	$ 0.26	$ 0.26		$ 0.26	$ 17.25
50	32505	LANDRY, BRANDON	$ 26.72	$ -	$ -		$ -	$ 26.72
50	32945	LANOIE, JON	$ 28.98	$ 0.39	$ 0.39		$ 0.39	$ 27.81
50	32482	LECLERC, LELAND	$ 39.80	$ -	$ -		$ -	$ 39.80
50	31052	LEMOS, KEVIN	$ 71.10	$ -	$ -		$ -	$ 71.10
50	18609	LIBERTY UTILITIES, INC	$ 353,845.32	$ 351,036.62	$ 142.44	$ 52.00	$ 0.61	$ 2,613.65
50	17579	LODI TRUST	$ 56.83	$ -	$ -		$ -	$ 56.83
50	32483	LOGIACCCO, FRANCESCO	$ 13.33	$ -	$ -		$ -	$ 13.33
50	24278	LOGICO PROPERTIES, LLC	$ 158.18	$ 157.00	$ -		$ -	$ 1.18
50	28432	LUCERO, JEFFREY	$ 61.16	$ -	$ -		$ -	$ 61.16

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32283	MACDONALD, STANLEY	$ 315.64	$ 3.73	$ 3.73	$ 3.00	$ 0.73	$ 304.45
50	2545	MANCHESTER FACILITIES D	$ 254.00	$ -	$ -		$ -	$ 254.00
50	11485	MANCHESTER PARKING DIVI	$ 25,162.90	$ 24,498.23	$ -		$ -	$ 664.67
50	2572	MANCHESTER TRANSIT AUTH	$ 1,704.57	$ 1,279.45	$ -		$ -	$ 425.12
50	2557	MANCHESTER WATER WORKS	$ 260,690.43	$ 257,380.30	$ 0.30		$ -	$ 3,309.83
50	32522	MAROTTO, DAVID	$ 103.35	$ -	$ -		$ -	$ 103.35
50	32778	MARSH, KELLY	$ 30.00	$ -	$ -		$ -	$ 30.00
50	32385	MARTINEZ, CHRISTINE	$ 85.01	$ -	$ -		$ -	$ 85.01
50	21532	MCCORMACK, BRYAN	$ 227.56	$ -	$ -		$ -	$ 227.56
50	8659	MCLAURIN ENTERPRISE	$ 1,906.23	$ 699.50	$ 1,157.75		$ -	$ 48.98
50	32977	MEDIC, MELIHA	$ 1.47	$ -	$ -		$ -	$ 1.47
50	16490	METROPOLIS PROPERTY MAN	$ 636.27	$ 635.25	$ -		$ -	$ 1.02
50	21692	MILL CITY ENERGY MICHAE	$ 76.63	$ 73.50	$ -		$ -	$ 3.13
50	31641	MILTNER, ERIC	$ 27.40	$ -	$ -		$ -	$ 27.40
50	32960	MOORE, BRUCE	$ 4.76	$ 0.68	$ 0.68		$ 0.68	$ 2.72
50	32942	PERKINS, JOHN	$ 0.18	$ -	$ -		$ -	$ 0.18
50	11819	PETERSON, JAMES	$ 108.54	$ -	$ -		$ -	$ 108.54
50	30072	PIERSON, JASON	$ 48.44	$ -	$ -		$ -	$ 48.44
50	29310	POLTACK, GARRETT	$ 98.00	$ -	$ -		$ -	$ 98.00
50	30231	PRO LINE COMPANIES, LLC	$ 1,802.98	$ 1,627.60	$ 2.60		$ -	$ 172.78
50	8825	PROVENCHER, PAUL R JR	$ 0.50	$ -	$ -		$ -	$ 0.50
50	31767	PRUSUTAM, NEPAL	$ 119.26	$ -	$ -		$ -	$ 119.26
50	33022	RAFAT, KAREEM	$ 12.90	$ 0.18	$ 0.18		$ 0.18	$ 12.36
50	30809	RAYMOND, JAMES	$ 61.88	$ -	$ -		$ -	$ 61.88
50	33143	REAGAN, RYAN	$ 42.05	$ 0.60	$ 0.60		$ 0.60	$ 40.25
50	33125	RIVERA, JOSHUA	$ 48.28	$ 0.26	$ 0.26		$ 0.26	$ 47.50
50	32269	ROBICHAUD, DENNIS	$ 115.46	$ -	$ -		$ -	$ 115.46
50	31187	ROBINSON, JOSHUA	$ 151.79	$ -	$ -		$ -	$ 151.79
50	33160	ROCCA, DAVID	$ 30.38	$ 0.44	$ 0.44		$ -	$ 29.50
50	32411	ROCKWELL, DANA	$ 0.36	$ -	$ -		$ -	$ 0.36
50	7617	RONDEAU DEVELOPMENT, LL	$ 155.97	$ 2.09	$ 2.09	$ 2.00	$ 0.09	$ 149.70
50	33146	ROSSMAN, ALEXEXIS	$ 5.24	$ 0.08	$ 0.08		$ 0.08	$ 5.00
50	25009	ROTO-ROOTER OF NH	$ 534.99	$ 60.80	$ 269.54		$ 0.39	$ 204.26
50	32908	RUIZ, JORGE	$ 180.00	$ -	$ -		$ -	$ 180.00
50	31009	SAFARI CONSTRUCTION MGM	$ 5.25	$ -	$ -		$ -	$ 5.25
50	32911	SALAMANCA, JESUS	$ 166.25	$ -	$ -		$ -	$ 166.25
50	32997	SAMPLE, JOSEPH R.	$ 140.62	$ 1.52	$ 1.52	$ 1.00	$ 0.52	$ 136.06
50	29629	SANDSBURY, NATHAN	$ 246.20	$ -	$ -		$ -	$ 246.20
50	29448	SCHUNEMANN, DAVID	$ 92.55	$ -	$ -		$ -	$ 92.55
50	32478	SCI EXCAVATING LLC.	$ 8,127.11	$ 6,916.71	$ 16.71	$ 16.00	$ 0.71	$ 1,176.98
50	32401	SEGLAH, CLEMENCE	$ 1.16	$ -	$ -		$ -	$ 1.16

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
50	32909	SHABAKA, SHERIF	$ 77.00	$ -	$ -		$ -	$ 77.00
50	32962	SHEGANI, ALBI	$ 28.98	$ 0.39	$ 0.39		$ 0.39	$ 27.81
50	32741	SILVENT, JOHN	$ 70.85	$ -	$ -		$ -	$ 70.85
50	8277	ST CYR, JOSEPH	$ 4.58	$ -	$ -		$ -	$ 4.58
50	4091	STATE OF NEW HAMPSHIRE	$ 326,367.77	$ 286,313.26	$ -	$ 7,845.00	$ 0.55	$ 32,208.96
50	8041	SYKES, WILLIAM	$ 0.25	$ -	$ -		$ -	$ 0.25
50	33156	THEUS, RONALD	$ 71.06	$ 1.02	$ 1.02	$ 1.00	$ 0.02	$ 68.00
50	32746	TIERNEY, DOUGLAS	$ 35.27	$ -	$ -		$ -	$ 35.27
50	31855	TOSADO-NIEVES, PABLO	$ 107.25	$ -	$ -		$ -	$ 107.25
50	32992	TRIPP, STEVEN DALLAS JR	$ 0.18	$ -	$ -		$ -	$ 0.18
50	32480	TURSKI, TODD	$ 101.75	$ 1.28	$ 1.28	$ 1.00	$ 0.28	$ 97.91
50	29627	TWIN STATE PROP. MAINTE	$ 166.16	$ -	$ -		$ -	$ 166.16
50	32570	WEARE, DAVID	$ 0.26	$ -	$ -		$ -	$ 0.26
50	28289	WHITEMAN, LACY	$ 6.44	$ -	$ -		$ -	$ 6.44
50	28777	WORSLEY, MICHAEL K	$ 9.64	$ -	$ -		$ -	$ 9.64
50	33073	YADANI	$ 5.32	$ 0.08	$ 0.08		$ 0.08	$ 5.08
50	31030	YOUNG, DAVID	$ 34.18	$ -	$ -		$ -	$ 34.18
50	27869	YOUNG, NOAH C	$ 230.70	$ -	$ -		$ -	$ 230.70
50	32947	ZENANDRE, BRACCIO	$ 177.94	$ 2.42	$ 2.42	$ 2.00	$ 0.42	$ 170.68
50	32407	ZLOTRG, ALDIN	$ 197.75	$ -	$ -		$ -	$ 197.75
51	32509	CCMSI	$ 3.35	$ -	$ -		$ -	$ 3.35
50 & 51 - HIGHWAY TOTALS			**$ 1,069,596.74**	**$ 946,000.81**	**$ 1,618.74**	**$ 7,928.00**	**$ 12.60**	**$ 114,036.59**
52	26464	ANDERSON, MELISSA	$ 120.90	$ -	$ -		$ -	$ 120.90
52	31834	ANDREW, CLAUS J.	$ 255.00	$ -	$ -		$ -	$ 255.00
52	27681	BENOIT, JESSICA	$ 120.00	$ -	$ -		$ -	$ 120.00
52	15146	BERGERON, ROLAND	$ 120.00	$ -	$ -		$ -	$ 120.00
52	29008	BLUER, JOSHUA	$ 111.66	$ -	$ -		$ -	$ 111.66
52	29663	BRASWELL, LAKEISHA	$ 110.63	$ -	$ -		$ -	$ 110.63
52	33004	BULMAN, DAVID	$ 297.50	$ 127.50	$ -	$ 85.00	$ -	$ 85.00
52	31542	BYRNE, KAREN	$ 113.32	$ -	$ -		$ -	$ 113.32
52	25382	CALIFARNO, SHARON	$ 110.00	$ -	$ -		$ -	$ 110.00
52	16680	CAVANAUGH, TIFFANY	$ 55.00	$ -	$ -		$ -	$ 55.00
52	23588	CONSTANT, RYAN	$ 150.00	$ -	$ -		$ -	$ 150.00
52	12388	COZZENS, MARY	$ 120.00	$ -	$ -		$ -	$ 120.00
52	27683	CROWLEY, BRIAN	$ 55.00	$ -	$ -		$ -	$ 55.00
52	29721	CRUZ, ZAMAIRA	$ 55.00	$ -	$ -		$ -	$ 55.00
52	31099	CURTIS, RICKY	$ 55.00	$ -	$ -		$ -	$ 55.00
52	32517	DANDI PRODUCTS	$ 85.00	$ -	$ -		$ -	$ 85.00
52	27905	DEFABIO, DEBRA	$ 120.00	$ -	$ -		$ -	$ 120.00
52	31157	DEKORNE, CATHERINE	$ 120.00	$ -	$ -		$ -	$ 120.00
52	30960	DIETER, DAVID	$ 121.80	$ -	$ -		$ -	$ 121.80

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	27343	EMERSON, SAMANTHA	$ 110.00	$ -	$ -		$ -	$ 110.00
52	32969	FARGO, MICHAEL	$ 225.81	$ -	$ -	$ 2.00	$ 0.49	$ 223.32
52	27927	FAZEKAS, ATTILA	$ 301.80	$ 181.80	$ -	$ 60.00	$ -	$ 60.00
52	8132-52	FEMA	$ 417.96	$ -	$ -		$ -	$ 417.96
52	24416	FORREST CREEK	$ 276.46	$ 166.65	$ -	$ 55.00	$ -	$ 54.81
52	26745	FORREST TIMOTHY	$ 200.00	$ -	$ -		$ -	$ 200.00
52	32913	FOWLER, JESSIE	$ 278.32	$ 112.49	$ 0.83	$ 55.00	$ -	$ 110.00
52	32561	GAINOR, EDWARD	$ 150.00	$ -	$ -		$ -	$ 150.00
52	32248	GALGANO, MICHAEL	$ 165.00	$ -	$ -		$ -	$ 165.00
52	25506	GARNEAU, MARK	$ 170.00	$ -	$ -		$ -	$ 170.00
52	20842	GRICE, THOMAS	$ 113.32	$ -	$ -		$ -	$ 113.32
52	13921	JANELLE, PETER	$ 170.00	$ -	$ -		$ -	$ 170.00
52	29554	JEBUR, DIYAR	$ 165.00	$ -	$ -		$ -	$ 165.00
52	33019	JENNISON, ANNA	$ 276.66	$ 166.66	$ -	$ 55.00	$ -	$ 55.00
52	31900	JOHNSON, ERIN N.	$ 255.00	$ -	$ -		$ -	$ 255.00
52	31169	JOHNSON, JASON	$ 170.00	$ -	$ -		$ -	$ 170.00
52	6384	JOHNSON, KAREN	$ 85.00	$ -	$ -		$ -	$ 85.00
52	32651	JUST, ASHLEY	$ 85.00	$ -	$ -		$ -	$ 85.00
52	30187	KEANE, EMILY	$ 114.15	$ -	$ -		$ -	$ 114.15
52	29525	KELLY, EDWARD	$ 165.00	$ -	$ -		$ -	$ 165.00
52	32249	LLAMA, FRANK III	$ 111.66	$ -	$ -		$ -	$ 111.66
52	29557	LORENA'S CANTINA	$ 113.30	$ -	$ -		$ -	$ 113.30
52	27481	LOURES, SAMANTHA	$ 56.66	$ -	$ -		$ -	$ 56.66
52	32787	MACLAUGHLIN, VICTORIA	$ 60.00	$ -	$ -		$ -	$ 60.00
52	32761	MADHUMITHA, GOKA	$ 85.00	$ -	$ -		$ -	$ 85.00
52	31989	MARTIN, MIRANDA	$ 255.00	$ -	$ -		$ -	$ 255.00
52	32287	MCCARTHY, JAMES	$ 85.00	$ -	$ -		$ -	$ 85.00
52	28527	MCKENZIE, BRANDON	$ 120.00	$ -	$ -		$ -	$ 120.00
52	30420	MCKINNEY, MONICA	$ 60.00	$ -	$ -		$ -	$ 60.00
52	18259	MIDTOWN CAFE LLC	$ 45.67	$ -	$ -		$ -	$ 45.67
52	32764	MILLER, LEE	$ 60.00	$ -	$ -		$ -	$ 60.00
52	28520	MONTEAGUDO, YASBEL	$ 167.36	$ -	$ -		$ -	$ 167.36
52	29558	MORENO, CHRISTIAN	$ 165.00	$ -	$ -		$ -	$ 165.00
52	31723	NAZARALI, MILA	$ 62.70	$ -	$ -		$ -	$ 62.70
52	23904	OCASIO, BERNICE	$ 221.79	$ 165.84	$ -	$ 55.00	$ -	$ 0.95
52	31297	OGLEBAY, MISSY	$ 60.00	$ -	$ -		$ -	$ 60.00
52	18443	OTIS, MARK	$ 55.00	$ -	$ -		$ -	$ 55.00
52	26744	PACKARD, DEREK	$ 255.00	$ -	$ -		$ -	$ 255.00
52	32291	PALAZZO, ELIZABETH	$ 220.00	$ -	$ -		$ -	$ 220.00
52	32045	PALAZZOLA, JESSICA	$ 85.00	$ -	$ -		$ -	$ 85.00
52	32616	PAOLINI, LISA	$ 340.00	$ -	$ -		$ -	$ 340.00

City of Manchester NH - Receivables
Over 90 Days as of 3/8/2021

TYPE	CUST ID	NAME	TOTAL	CURRENT	0-30 DAYS DUE	31-60 DAYS DUE	61-90 DAYS DUE	OVER 90 DAYS DUE
52	32183	PEREIRA, JUSTIN	$ 180.00	$ -	$ -		$ -	$ 180.00
52	25578	PHILLIPS, MAGGIE	$ 340.00	$ -	$ -		$ -	$ 340.00
52	32612	PRM-RGM, LLC	$ 510.00	$ -	$ -		$ -	$ 510.00
52	31427	PROVENCHER, EMILY	$ 170.00	$ -	$ -		$ -	$ 170.00
52	27051	RABEAH, SARMED	$ 170.00	$ -	$ -		$ -	$ 170.00
52	31830	RATCHFORD, ASHLEY	$ 85.00	$ -	$ -		$ -	$ 85.00
52	32282	RICE, PATRICIA	$ 42.50	$ -	$ -		$ -	$ 42.50
52	31786	RITCHE, JENNI	$ 180.00	$ -	$ -		$ -	$ 180.00
52	32798	ROSA, ZACHARY	$ 60.00	$ -	$ -		$ -	$ 60.00
52	19825	SALTER SCHOOL OF NURSIN	$ 13,467.36	$ 190.59	$ 190.59	$ 190.00	$ 0.59	$ 12,895.59
52	33171	SANSON, ELISABETH	$ 425.00	$ 255.00	$ -	$ 85.00	$ -	$ 85.00
52	32901	SEBA, APELETE CURTIS J	$ 355.00	$ 255.00	$ -	$ 85.00	$ -	$ 15.00
52	30169	SEWELL, JIMMY	$ 110.00	$ -	$ -		$ -	$ 110.00
52	30959	SOUCY, JOEL	$ 680.00	$ 255.00	$ -	$ 85.00	$ -	$ 340.00
52	29521	ST. JOHN, MARY	$ 165.00	$ -	$ -		$ -	$ 165.00
52	11528	STRANGE, KAT	$ 190.80	$ -	$ -	$ 2.00	$ 0.70	$ 188.10
52	20625	STUART, MARK	$ 110.00	$ -	$ -		$ -	$ 110.00
52	26867	TOBIN, SHAWN	$ 170.00	$ -	$ -		$ -	$ 170.00
52	32341	TROIANI, GAYLE	$ 60.90	$ -	$ -		$ -	$ 60.90
52	31933	TSERONIS, ALEXANDRA	$ 255.00	$ -	$ -		$ -	$ 255.00
52	25595	TSERONIS, ERIN	$ 255.00	$ -	$ -		$ -	$ 255.00
52	32769	WHITTAKER, JENNIFER	$ 55.83	$ 0.83	$ -		$ -	$ 55.00
52	25505	WILLIAM GANNON GLLC	$ 425.00	$ 255.00	$ -	$ 85.00	$ -	$ 85.00
52	20497	ZOPF, MEIC	$ 241.81	$ 180.91	$ -	$ 60.00	$ -	$ 0.90
52 - PARKING TOTALS			**$ 27,578.63**	**$ 2,313.27**	**$ 191.42**	**$ 959.00**	**$ 1.78**	**$ 24,113.16**
60	8132-60	FEMA	$ 8,682.60	$ -	$ -		$ -	$ 8,682.60
60 - WELFARE TOTALS			**$ 8,682.60**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 8,682.60**
65	19104	COLT LEAGUE	$ 2,372.90	$ 34.77	$ 20.33	$ 962.00	$ 0.40	$ 1,355.40
65	33166	JACK SWEENEY	$ 92.70	$ 1.35	$ 1.35		$ -	$ 90.00
65	3575	MANCHESTER REGIONAL YOU	$ 46,677.58	$ 46,670.01	$ -		$ -	$ 7.57
65 - PARKS & RECREATION TOTALS			**$ 49,143.18**	**$ 46,706.13**	**$ 21.68**	**$ 962.00**	**$ 0.40**	**$ 1,452.97**
GRAND TOTALS			**$ 3,471,010.71**	**$ 1,530,604.05**	**$ 121,338.07**	**$ 820,293.00**	**$ 22.62**	**$ 998,752.97**

Submission for Solicitors Review
Account in Collections

City of Manchester - Accounts Receivable
Submissions for Solicitor's Review

Sent to Solicitor	Dept	Customer Name	Cust #	Invoice #	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
5/8/2017	CE	Mateo, Ernesto B.	24593	9988634	11/25/2015	$ 1,145.00	$ 1,145.00	$ 206.16	$ 1,351.16	$500 Bail Payment Received 7/22/19
3/29/2018	CE	Ahmedamin, Sandra	29012	1011955	7/17/2017	$ 1,150.00	$ 1,150.00	$ 86.25	$ 1,236.25	Paying court approved $50/month payment until full debt satisfied. 3/9/20 $200 Overdue payment received.
4/27/2018	CE	Panourgias, Maria	28332	1009337	5/12/2017	$ 1,580.00	$ 1,580.00	$ 165.90	$ 1,745.90	Paying court approved $50/month payment until full debt satisfied.
2/6/2020	Fire	LRNCT, LLC	27000	1039590	8/16/2019	$ 2,100.00	$ 2,100.00	$ 126.00	$ 2,226.00	10/7/20 In the process of negotiation with the account's counsel.
	Highway	Corcoran Environmental	10626	Numerous Invoices	1/6/2010 - 6/28/2010	$ 29,250.00	$ 24,182.43	$ -	$ 24,182.43	Write-off recommend
1/22/2021	Police	Veracity Construction	29057	1028365 & 1029153	9/19/18 & 10/3/18	$ 1,422.50	$ 1,422.50	$ 75.20	$ 1,497.70	Bankruptcy

All accounts determined to be uncollectable by collections >$1,000 sent to City Solicitor

CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE EIGHT MONTHS ENDED
FEBRUARY 28, 2021

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

TABLE OF CONTENTS

FOR THE EIGHT MONTHS ENDED FEBRUARY 28, 2021

(UNAUDITED)

Page	Title
1	Budget vs Actual Expenditures - General Fund Fiscal Year 2021
2	Budget vs Actual Expenditures - General Fund Fiscal Year 2020
3	Non-Property Tax Revenues - General Fund Budget vs Actual by Department - Fiscal Year 2021
4	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Year 2021
5	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Comparative Actual Fiscal Year 2020 vs Budget Fiscal Year 2021
6	Non-Property Tax Revenues - General Fund Budget vs Actual by Type - Fiscal Years 2020 vs 2021
7	Parking Division Account Balances Fiscal Year 2021

Sharon Y. Wickens
Finance Officer

CITY OF MANCHESTER

Finance Department

March 8, 2021

Committee on Accounts, Enrollment and Revenue Administration
C/o Matthew Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Dear Honorable Committee Members,

Attached for your review is the City of Manchester's unaudited Monthly Financial Report for the first eight months of fiscal year 2021.

***Expenditures*:**

The average unobligated balance percentage after eight months should be 33.33% as a benchmark. All departments are within 10% of this benchmark with the exception of Information Systems, Fire and Department of Public Works. The overall unobligated percentage after eight months is 323.06% for 2021 compared to 33.13% a year ago. Health insurance costs for 2021 are trending over budget by $695 thousand through February. A comparison of retirement payouts through February for FY 2021 and 2020 is as follows:

		2021	2020
Payments		$ 1,387,404	$ 1,145,213
Retirements			
	Police	11	5
	Fire	8	5
	DPW	5	10
	All Other	6	8
Total		30	28

The following amounts have been transferred from the FY 2021 Contingency Account as of 2/28/2021:

Original Budget	7/1/2020	1,571,979.00
Transfer for Splash Pad/Hunt Pool/Crystal Lake Summer Funding	7/7/2020	(26,902.00)
Transfer for Public Skating Positions	9/1/2020	(14,000.00)
Transfer for Planning Department for filling critical vacancies	10/6/2020	(45,000.00)
School Charter Commission completion fund transfer	10/6/2020	5,216.88
Transfer for DPW recycling contract approval	10/20/2020	(600,000.00)
Transfer to Police Department	11/17/2020	(200,000.00)
Revised Balance - posted		691,293.88

Revenues:

Revenues for the first eight months of fiscal year 2021 are $3.7 million lower than a year ago. Auto registrations are $314 thousand lower than the same period a year ago. Building permits are lower by $2.1 million, primarily due to several large projects requiring building permits during the first and second quarter in FY20 and the impact on business due to the COVID19 pandemic. Interest income is also down by $484 thousand due to lower interest rates.

Sincerely,

Sharon Y. Wickens
Finance Officer

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

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Eight Months Ended February 28, 2021
(UNAUDITED)
Budget Basis
MNTBUDNBN1

	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 51,250.00	$ 18,750.00	26.79
ASSESSORS	655,902.00	419,731.40	236,170.60	36.01
CITY CLERK	1,022,852.00	515,123.87	507,728.13	49.64
CITY SOLICITOR	1,567,314.00	921,109.14	646,204.86	41.23
FINANCE	996,435.00	548,729.22	447,705.78	44.93
CENTRAL FLEET MANAGEMENT	3,394,961.00	2,112,999.77	1,281,961.23	37.76
INFORMATION SYSTEMS	1,786,787.00	1,242,357.69	544,429.31	30.47
MAYOR	239,156.00	147,798.23	91,357.77	38.20
OFFICE OF YOUTH SERVICES	623,414.00	382,289.51	241,124.49	38.68
HUMAN RESOURCES	775,267.00	434,867.75	340,399.25	43.91
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	1,343,528.68	796,908.32	37.23
TAX COLLECTOR	657,558.00	413,064.67	244,493.33	37.18
FIRE	21,577,551.00	14,937,388.31	6,640,162.69	30.77
POLICE	27,576,629.00	17,834,879.09	9,741,749.91	35.33
HEALTH	3,048,884.00	1,731,468.43	1,317,415.57	43.21
DEPARTMENT OF PUBLIC WORKS	27,844,838.00	21,764,086.61	6,080,751.39	21.84
WELFARE	1,072,699.00	527,102.29	545,596.71	50.86
LIBRARY	2,079,487.00	1,350,560.01	728,926.99	35.05
SENIOR SERVICES	256,008.00	161,529.51	94,478.49	36.90
TOTAL AGENCIES	97,386,179.00	66,839,864.18	30,546,314.82	31.37
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	227,502.73	456,497.27	66.74
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,606,517.68	77,136.32	4.58
HEALTH INSURANCE	11,813,720.00	8,570,698.50	3,243,021.50	27.45
DENTAL INSURANCE	712,791.00	462,330.50	250,460.50	35.14
DEATH BENEFIT	72,601.00	30,471.03	42,129.97	58.03
DISABILITY INSURANCE	61,821.00	27,387.01	34,433.99	55.70
CITY RETIREMENT	9,421,925.00	6,377,070.43	3,044,854.57	32.32
FIRE STATE PENSION	5,835,716.00	4,037,430.54	1,798,285.46	30.82
POLICE STATE PENSION	6,451,192.00	4,310,851.39	2,140,340.61	33.18
FICA	3,156,973.00	2,005,036.90	1,151,936.10	36.49
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	26,289.91	23,710.09	47.42
CGL INSURANCE	1,000,000.00	659,780.35	340,219.65	34.02
TOTAL RESTRICTED ITEMS	40,969,393.00	28,341,366.97	12,628,026.03	30.82

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Eight Months Ended February 28, 2021
(UNAUDITED)
Budget Basis
MNTBUDNBN1

	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	686,077.00	(5,216.88)	691,293.88	100.76
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
TRANSFER TO RESERVE ACCOUNT	1,850,000.00	1,850,000.00	-	-
NON-CITY PROGRAMS	74,563.00	74,563.48	(.48)	-
STREET LIGHTING	948,087.00	748,103.19	199,983.81	21.09
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	27,437.88	27,562.12	50.11
MATURING DEBT	11,863,203.00	5,126,676.71	6,736,526.29	56.79
INTEREST ON MATURING DEBT	5,349,442.00	2,911,140.65	2,438,301.35	45.58
TOTAL NON-DEPARTMENTAL ITEMS	22,796,576.00	12,689,996.03	10,106,579.97	44.33
TOTAL GENERAL FUND	$ 161,152,148.00	$ 107,871,227.18	$ 53,280,920.82	33.06

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Eight Months Ended February 29, 2020
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 52,500.00	$ 17,500.00	25.00
ASSESSORS	671,400.00	397,253.17	274,146.83	40.83
CITY CLERK	1,074,350.00	722,314.56	352,035.44	32.77
MEDO	151,768.00	71,726.32	80,041.68	52.74
CITY SOLICITOR	1,494,017.00	931,028.91	562,988.09	37.68
FINANCE	1,016,066.00	682,479.58	333,586.42	32.83
CENTRAL FLEET MANAGEMENT	3,301,515.00	2,044,690.58	1,256,824.42	38.07
INFORMATION SYSTEMS	1,786,772.00	995,720.63	791,051.37	44.27
MAYOR	235,784.00	154,686.08	81,097.92	34.40
OFFICE OF YOUTH SERVICES	597,076.00	375,218.88	221,857.12	37.16
HUMAN RESOURCES	880,267.00	472,896.14	407,370.86	46.28
PLANNING & COMMUNITY DEVELOPMENT	2,164,616.00	1,278,003.17	886,612.83	40.96
TAX COLLECTOR	594,283.00	386,031.94	208,251.06	35.04
FIRE	20,972,192.00	14,453,043.48	6,519,148.52	31.08
POLICE	26,249,079.00	17,625,735.99	8,623,343.01	32.85
HEALTH	2,966,686.00	1,737,381.26	1,229,304.74	41.44
DEPARTMENT OF PUBLIC WORKS	28,351,871.00	22,047,685.42	6,304,185.58	22.24
WELFARE	961,746.00	654,221.35	307,524.65	31.98
LIBRARY	2,073,657.00	1,386,693.37	686,963.63	33.13
SENIOR SERVICES	236,862.00	155,955.19	80,906.81	34.16
TOTAL AGENCIES	95,850,007.00	66,625,266.02	29,224,740.98	30.49
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	976,456.89	672,443.69	304,013.20	31.13
WORKERS COMPENSATION - MEDICAL	2,532,333.58	1,691,931.11	840,402.47	33.19
HEALTH INSURANCE	12,359,707.02	8,814,934.65	3,544,772.37	28.68
DENTAL INSURANCE	496,431.49	493,587.76	2,843.73	.57
DEATH BENEFIT	72,601.00	30,834.65	41,766.35	57.53
DISABILITY INSURANCE	62,151.00	27,505.26	34,645.74	55.74
CITY RETIREMENT	9,187,096.49	6,247,216.22	2,939,880.27	32.00
FIRE STATE PENSION	5,695,716.00	3,963,662.32	1,732,053.68	30.41
POLICE STATE PENSION	6,159,646.01	4,133,759.62	2,025,886.39	32.89
FICA	2,993,426.22	2,061,211.07	932,215.15	31.14
UNEMPLOYMENT	25,000.00	5,000.00	20,000.00	80.00
TUITION	50,000.00	42,282.12	7,717.88	15.44
CGL INSURANCE	1,191,862.82	589,407.65	602,455.17	50.55
TOTAL RESTRICTED ITEMS	41,802,428.52	28,773,776.12	13,028,652.40	31.17

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Eight Months Ended February 29, 2020
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2020 MODIFIED BUDGET	FY 2020 OBLIGATIONS TO DATE	FY 2020 UNOBLIGATED BALANCE	FY 2020 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	35,000.00	25,000.00	10,000.00	28.57
CIVIC CONTRIBUTIONS	166,760.00	161,415.00	5,345.00	3.21
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,392,000.00	-	1,392,000.00	100.00
STREET LIGHTING	903,784.00	881,686.48	22,097.52	2.45
COMMUNITY IMPROVEMENT PROGRAM	1,632,757.00	90,000.00	1,542,757.00	94.49
TRANSIT SUBSIDY	1,273,947.00	1,273,947.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	28,210.80	26,789.20	48.71
MATURING DEBT	12,137,778.24	5,671,515.45	6,466,262.79	53.27
INTEREST ON MATURING DEBT	5,074,866.76	3,502,373.55	1,572,493.21	30.99
TOTAL NON-DEPARTMENTAL ITEMS	23,198,489.48	12,160,744.76	11,037,744.72	47.58
TOTAL GENERAL FUND	$ 160,850,925.00	$ 107,559,786.90	$ 53,291,138.10	33.13

City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Eight Months Ended February 28, 2021
(UNAUDITED)
Budget Basis
MNTREVAGEN

	FY 2021 MODIFIED BUDGET	FY 2021 REVENUE RECOGNIZED	FY 2021 UNRECOGNIZED BALANCE	FY 2021 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	933,500.00	330,049.61	603,450.39	64.64
CITY CLERK	2,415,055.00	1,125,035.64	1,290,019.36	53.42
CITY SOLICITOR	681,317.00	816,759.34	(135,442.34)	(19.88)
FINANCE	8,247,281.00	4,543,320.60	3,703,960.40	44.91
INFORMATION SYSTEMS	205,000.00	188,058.74	16,941.26	8.26
HUMAN RESOURCES	6,000.00	7,170.96	(1,170.96)	(19.52)
PLANNING & COMMUNITY DEVELOPMENT	3,196,000.00	1,718,794.32	1,477,205.68	46.22
TAX COLLECTOR	22,924,869.00	13,961,266.64	8,963,602.36	39.10
CENTRAL FLEET MANAGEMENT	45,000.00	38,273.43	6,726.57	14.95
FIRE	941,870.00	736,090.28	205,779.72	21.85
POLICE	1,218,308.00	338,894.25	879,413.75	72.18
HEALTH	2,638,657.00	1,192,406.84	1,446,250.16	54.81
DEPARTMENT OF PUBLIC WORKS	13,645,767.00	7,477,056.13	6,168,710.87	45.21
WELFARE	15,000.00	13,166.01	1,833.99	12.23
SENIOR SERVICES	4,500.00	-	4,500.00	100.00
TOTAL AGENCIES	$ 57,118,124.00	$ 32,486,342.79	$ 24,631,781.21	43.12

3

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Eight Months Ended February 28, 2021
(UNAUDITED)
Budget Basis
MNTREVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,140.00	36,847.11	(15,707.11)	(74.30)
INTEREST AND PENALTIES	670,000.00	503,782.18	166,217.82	24.81
CABLE FRANCHISE FEES	1,700,000.00	865,026.96	834,973.04	49.12
TOTAL TAXES, INTEREST AND PENALTIES	2,391,140.00	1,405,656.25	985,483.75	41.21
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,946,797.00	13,252,524.78	8,694,272.22	39.62
LICENSES	546,640.00	147,848.81	398,791.19	72.95
PERMITS	3,071,935.00	1,579,777.19	1,492,157.81	48.57
TOTAL LICENSES AND PERMITS	25,565,372.00	14,980,150.78	10,585,221.22	41.40
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	238,327.14	167,672.86	41.30
PAYMENTS IN LIEU OF TAXES	895,800.00	292,645.57	603,154.43	67.33
STATE REVENUES	5,525,193.00	4,709,797.94	815,395.06	14.76
TOTAL INTERGOVERNMENTAL	6,826,993.00	5,240,770.65	1,586,222.35	23.23
SALES AND SERVICES				
GENERAL REVENUES	196,724.00	127,939.18	68,784.82	34.97
PUBLIC SAFETY	266,150.00	139,340.17	126,809.83	47.65
HIGHWAY	1,035,574.00	669,121.16	366,452.84	35.39
HEALTH	13,500.00	-	13,500.00	100.00
CEMETERY, PARKS & RECREATION	1,751,734.00	1,010,945.74	740,788.26	42.29
ZONING BOARD	69,000.00	43,966.00	25,034.00	36.28
PARKING VIOLATIONS	7,500.00	150.00	7,350.00	98.00
COURT FINES	9,000.00	1,506.28	7,493.72	83.26
OTHER FINES	-	13,025.00	(13,025.00)	-
FEES	1,171,345.00	960,455.21	210,889.79	18.00
WITNESS FEES	-	165.00	(165.00)	-
TOTAL SALES AND SERVICES	4,520,527.00	2,966,613.74	1,553,913.26	34.37
OTHER REVENUE SOURCES				
INTEREST INCOME	502,750.00	318,214.22	184,535.78	36.71
FUND TRANSFERS	2,856,195.00	-	2,856,195.00	100.00
REIMBURSEMENTS	3,125,550.00	2,036,693.10	1,088,856.90	34.84
RENTALS & LEASES	1,206,952.00	624,288.37	582,663.63	48.28
SCHOOL CHARGEBACKS	10,119,982.00	4,911,946.03	5,208,035.97	51.46
MISCELLANEOUS	2,663.00	2,009.65	653.35	24.53
TOTAL OTHER REVENUE SOURCES	17,814,092.00	7,893,151.37	9,920,940.63	55.69
TOTAL	$ 57,118,124.00	$ 32,486,342.79	$ 24,631,781.21	43.12

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Eight Months Ended February 28, 2021
Modified Budget FY 2021
(UNAUDITED)
Budget Basis
MNTREVCOM1

	ACTUAL FY 2020	MODIFIED BUDGET FY 21	DIFFERENCE ACTUAL 20 VS BUDGET 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	27,986	21,140	(6,846)	(24.46)
INTEREST AND PENALTIES	972,779	670,000	(302,779)	(31.13)
CABLE FRANCHISE FEES	1,757,127	1,700,000	(57,127)	(3.25)
TOTAL TAXES, INTEREST AND PENALTIES	2,757,892	2,391,140	(366,752)	(13.30)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	20,236,277	21,946,797	1,710,520	8.45
LICENSES	479,715	546,640	66,925	13.95
PERMITS	4,725,828	3,071,935	(1,653,893)	(35.00)
TOTAL LICENSES AND PERMITS	25,441,820	25,565,372	123,552	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	239,640	406,000	166,360	69.42
PAYMENTS IN LIEU OF TAXES	895,764	895,800	36	-
STATE REVENUES	5,636,375	5,525,193	(111,182)	(1.97)
TOTAL INTERGOVERNMENTAL	6,771,779	6,826,993	55,214	.82
SALES AND SERVICES				
GENERAL REVENUES	304,654	196,724	(107,930)	(35.43)
PUBLIC SAFETY	248,262	266,150	17,888	7.21
HIGHWAY	1,065,841	1,035,574	(30,267)	(2.84)
HEALTH	4,640	13,500	8,860	190.95
CEMETERY, PARKS & RECREATION	1,596,975	1,751,734	154,759	9.69
ZONING BOARD	69,190	69,000	(190)	(.27)
PARKING VIOLATIONS	5,950	7,500	1,550	26.05
COURT FINES	7,350	9,000	1,650	22.45
OTHER FINES	13,250	-	(13,250)	(100.00)
FEES	1,161,304	1,171,345	10,041	.86
WITNESS FEES	14,452	-	(14,452)	(100.00)
TOTAL SALES AND SERVICES	4,491,868	4,520,527	28,659	.64
OTHER REVENUE SOURCES				
INTEREST INCOME	883,308	502,750	(380,558)	(43.08)
FUND TRANSFERS	3,062,411	2,856,195	(206,216)	(6.73)
REIMBURSEMENTS	3,667,573	3,125,550	(542,023)	(14.78)
RENTALS & LEASES	766,271	1,206,952	440,681	57.51
SCHOOL CHARGEBACKS	9,088,194	10,119,982	1,031,788	11.35
MISCELLANEOUS	35,334	2,663	(32,671)	(92.46)
TOTAL OTHER REVENUE SOURCES	17,503,091	17,814,092	311,001	1.78
TOTAL	$ 56,966,450	$ 57,118,124	$ 151,674	.27

City of Manchester, New Hamphire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Eight Months Ended February 28, 2021 and 2020
(UNAUDITED)
Budget Basis
MNTREVCOM2

	8 MONTH ACTUAL FY 2020	8 MONTH ACTUAL FY 2021	DIFFERENCE ACTUAL 20 VS ACTUAL 21	PERCENTAGE DIFFERENCE OF FY20 VS FY21
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	5,072	36,847	31,775	626.48
INTEREST AND PENALTIES	594,627	503,782	(90,844)	(15.28)
CABLE FRANCHISE FEES	871,414	865,026	(6,387)	(.73)
TOTAL TAXES, INTEREST AND PENALTIES	1,471,113	1,405,656	(65,456)	(4.45)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	13,566,979	13,252,524	(314,454)	(2.32)
LICENSES	162,995	147,848	(15,146)	(9.29)
PERMITS	3,688,000	1,579,777	(2,108,222)	(57.16)
TOTAL LICENSES AND PERMITS	17,417,974	14,980,150	(2,437,823)	(14.00)
INTERGOVERNMENTAL				
FEDERAL REVENUES	137,490	238,327	100,837	73.34
PAYMENTS IN LIEU OF TAXES	783,264	292,645	(490,618)	(62.64)
STATE REVENUES	4,761,439	4,709,797	(51,641)	(1.08)
TOTAL INTERGOVERNMENTAL	5,682,193	5,240,770	(441,422)	(7.77)
SALES AND SERVICES				
GENERAL REVENUES	259,253	127,939	(131,313)	(50.65)
PUBLIC SAFETY	186,753	139,340	(47,412)	(25.39)
HIGHWAY	668,129	669,121	992	.15
HEALTH	4,500	-	(4,500)	(100.00)
CEMETERY, PARKS & RECREATION	1,249,214	1,010,945	(238,268)	(19.07)
ZONING BOARD	45,665	43,966	(1,699)	(3.72)
PARKING VIOLATIONS	5,300	150	(5,150)	(97.17)
COURT FINES	6,660	1,506	(5,153)	(77.38)
OTHER FINES	13,250	13,025	(225)	(1.70)
FEES	922,030	960,455	38,425	4.17
WITNESS FEES	14,452	165	(14,287)	(98.86)
TOTAL SALES AND SERVICES	3,375,206	2,966,613	(408,592)	(12.11)
OTHER REVENUE SOURCES				
INTEREST INCOME	802,507	318,214	(484,292)	(60.35)
FUND TRANSFERS	50	-	(50)	(100.00)
REIMBURSEMENTS	2,123,692	2,036,693	(86,998)	(4.10)
RENTALS & LEASES	270,027	624,288	354,261	131.19
SCHOOL CHARGEBACKS	4,991,041	4,911,946	(79,094)	(1.58)
MISCELLANEOUS	4,687	2,009	(2,677)	(57.12)
TOTAL OTHER REVENUE SOURCES	8,192,004	7,893,151	(298,852)	(3.65)
TOTAL	$ 36,138,490	$ 32,486,342	$ (3,652,147)	(10.11)

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the eight months ended February 28, 2021

(unaudited)

Object Code Description	2021 Revised Budget	July 2020-February 2021 Activity	2021 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,497,150	703,831	842,408
Licenses & Permits Total	2,846,500	1,580,584	1,265,916
Interest Total	25,450	1,546	23,904
Other Revenue Total	634,958	409,709	225,249
Grand Total	5,004,058	2,695,670	2,308,388
Salaries & Wages Total	646,388	371,233	275,155
Employee Benefits Total	379,225	247,240	131,985
Purchased Professional Services Total	14,500	10,338	4,162
Purchased Property Services Total	816,440	413,024	403,416
Other Purchased Services Total	70,100	47,660	22,440
Supplies & Materials Total	100,000	32,688	67,312
Capital Outlay Total	-	-	-
Miscellaneous Total	213,270	55,592	157,678
Non-Departmental Total	258,040	229,771	28,269
Miscellaneous-Reimburse City Total	2,506,095	-	2,506,095
Grand Total	5,004,058	1,407,546	3,596,512
Excess (deficit) of revenues over expenditures	-	1,288,124	(1,288,124)

Emily Gray Rice
City Solicitor

Peter R. Chiesa
Deputy City Solicitor

Gregory T. Muller
John G. Blanchard
Jeremy A. Harmon
Andrea C. Muller
Steven J. Ranfos
Kathleen A. Broderick

CITY OF MANCHESTER

Office of the City Solicitor

February 9, 2021

Chairman O'Neil
City of Manchester
Board of Mayor and Alderman
Committee on Accounts, Enrollment and Revenue Administration
One City Hall Plaza
Manchester, NH 03101

RE: In Re: Corcoran Environmental Services, Inc.
United States Bankruptcy Court for the District of Maine
Docket No. 09-20462 and Outstanding Debt to the City of Manchester

Dear Chairman O'Neil:

I am writing to you to provide a summary of where we presently stand regarding Corcoran Environmental Services, Inc. (hereinafter, "Corcoran") and the outstanding debt owed to the City of Manchester (hereinafter, "City").

Upon information and belief, Corcoran is a Maine corporation that still remains in good standing as of the date of the letter. The sole shareholder for the corporation is Patrick Corcoran (hereinafter, "Principal").

On April 6, 2009, Corcoran filed for Chapter 11 bankruptcy reorganization protection in State of Maine. The City was listed as a debtor and filed a proof of claim as required. Under the Chapter 11 Plan approved by the trustee and Court, Corcoran was to have paid all of its debts including the debt owed to the City by December 31, 2016.

Efforts to collect this outstanding debt have been continuous and ongoing.

Using all available lawful means, an investigation into the financial status of Corcoran and Patrick Corcoran revealed the following information:

- The Principal does not have any identifiable assets to include any real property, vehicles, or other assets that could be attached.
- The Principal currently rents from or resides with another person who is not a spouse.

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

- The Principal is divorced and as a result of the divorce proceedings is now the sole shareholder of Corcoran.
- The website for Corcoran not updated since 2012. Much of the available information online regarding Corcoran is outdated.
- Company remains in good standing with State of Maine (last filing was March 2020). The next annual report should be filed either later this month or early March 2021 based upon the filing history of the company.
- Company has reported to USDOT that it has 3 trucks. All trucks appear to be leased based upon the information discovered. The information from the USDOT did not contain a date. This information remains the same as previously reported and the source does not have a date showing when it was last updated.
- On or about October 15, 2018, Corcoran was the victim of an accidental fire. The news reports of the fire mention that bales of paper owned by Corcoran were seen burning. As a result of the fire, Corcoran moved to its new location in Gorham, ME. Counsel for Corcoran represented that as a result of the fire, all equipment was lost and personnel left the company.
- Owner of building where Corcoran was leasing at the time of the fire did not have insurance and according to news reports the sprinkler system was not operational at the time of the fire.
- The market for recycling has been extremely poor with some economist describing the situation as a "collapse." The major issues according to expert are that China stopped importing most used plastics and paper in 2017 and that the contamination levels of recyclable materials are presently too high to make recycling cost effective. For point of reference, the largest recycling hauler in the US has closed 25 % of its plants due to market issues.
- Corcoran had remained without a location for the majority of 2020 due to the loss of a lease and "issues surrounding COVID-19."
- Recently, Corcoran has leased a new facility. To date, I have been unable to confirm that the address for this new facility.

Searches regarding Corcoran have been regularly run and there has been contact with counsel for Corcoran on a regular basis. The consistent representation is that Corcoran has been unable to offer to resolve this matter due in part to one or a combination of the following:

- the collapse of the recycling market and the continued poor outlook;
- complications from the Corcoran divorce regarding the status of the business;
- the destruction of the location of the business and all of its equipment;
- the loss of locations due to the loss of a lease; and/or
- the issues created and exasperated by the ongoing COVID-19 pandemic such as finding personnel.

During the most recent phone conversation of January 29, 2021, it was suggested that Corcoran may be in a position now to offer to resolve this matter. However, as of the writing of this letter, Counsel has not heard back with any potential or firm terms for the Committee's consideration.

Given the facts and circumstances of this matter, the City options remain the same:

1.) The City could wait to see if Corcoran makes a reasonable offer to resolve this matter prior to the next committee meeting;
2.) The City could hire outside counsel licensed in the State of Maine to pursue action in the Bankruptcy Court with the caveat that any litigation may cause Corcoran to convert to a Chapter Seven Liquidation Bankruptcy; and/or
3.) The City could follow in the footsteps of Rockland, ME and consider the debt uncollectible and write-off the debt.

Our office remains available and willing to assist the Committee if it should decide to pursue either option.

Thank you for your courtesy and attention to this matter.

Respectfully yours,

Gregory T. Muller, Esquire
NH BAR #16477
City of Manchester
Office of the City Solicitor
One City Hall Plaza
Manchester, NH 03101
(603) 624-6523
(603) 624-6528 (fax)

cc. File