# AGENDA

## COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

**November 14, 2016** **4:30 p.m.**
**Aldermen Levasseur, Hirschmann,** **Aldermanic Chambers**
**Katsiantonis, Sapienza, Ludwig** **City Hall (3rd Floor)**

1. Chairman Levasseur calls the meeting to order.

2. The Clerk calls the roll.

3. Department travel/conference summary reports.
   **Gentlemen, what is your pleasure?**

4. Communication from David Eaton, Manchester Development Corporation Chair, regarding an agreement calling for an annual year end transfer to the City's general fund.
   **Gentlemen, what is your pleasure?**

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

6. Communication from Michele Bogardus, Financial Analyst II, submitting Finance Department reports as follows:
   • Accounts Receivable over 90 days
   • Aging Report
   • Outstanding Receivables
   **Gentlemen, what is your pleasure?**

7. Communication from William Sanders, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first four months of fiscal year 2017.
   **Gentlemen, what is your pleasure?**

8. Audit report of the Planning & Community Development Department submitted by Kevin Buckley, Independent City Auditor.
**Gentlemen, what is your pleasure?**

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

Manchester·Boston
REGIONAL AIRPORT

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

**Travel/Conference Summary Form**

| | |
|---|---|
| Name: | Mark Brewer |
| Purpose of Travel: | AAAE 2016 F. Russell Hoyt National Airports Conf. |
| Conference Dates: | September 30, 2016 – October 5, 2016 |
| Location: | Orlando, FL |

## Summary of meeting or conference agenda

The purpose of the meeting was to participate in the Board and Policy Review Committee Meetings prior to the conference and to attend the Annual 2016 NAC Conference in Orlando, Florida. Meetings discussed memberships, staffing, technology, by-laws, policy and procedures, industry overview and financial statements.

I participated in a number of general sessions concerning the State of the Aviation Industry, the Federal Aviation Administration had discussions on helping airports cut costs or develop revenue streams and managing operations and business risks. The Transportation Security Administration leadership discussed airport innovation and cyber security. There were also discussions on airline consolidation and the impact on airport economics.

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

MANCHESTER
DEVELOPMENT CORPORATION

October 20, 2016

City of Manchester
Committee on Accounts, Enrollment, and Revenue Administration
c/o Matt Normand, City Clerk
One City Hall Plaza
Manchester, NH 03101

Re: MDC - 2016 Annual Year End Transfer to City General Fund

Dear Chairman Levasseur and Committee Members,

As we work with the City's Finance Department to prepare our required year end transfer of funds to the City's General Fund, we seek clarity from the Board of Mayor and Aldermen relative to a 1998 agreement between the City, the Manchester Housing Authority, and MDC, which called for the transfer of ten percent (10%) of the proceeds of sales of development parcels on Hackett Hill to MDC as the lots are sold.

Our Board requests that the BMA determine whether this agreement remains in effect and, if so, what, if any, amount is owed to the MDC. If the BMA determines that the MDC is owed funds from the City, **we will not request a transfer of these funds**. Instead, the MDC will request that the City credit the amount against the MDC's year end transfer so that our financial records are accurate.

Sincerely,

David Eaton
Chair
Manchester Development Corporation

Enclosure

JET

**City of Manchester**
**Office of the City Clerk**

City Hall
904 Elm Street
Manchester, New Hampshire 03101
(603) 624-6455
Fax: (603) 624-6481

REC'D 1998

Leo R. Bernier
City Clerk

Carol A. Johnson
Deputy Clerk

Paul R. Bergeron
Deputy Clerk
Elections and Business Licensing

Paula L. LeBlond-Kang
Second Deputy Clerk

December 2, 1998

Raymond E. Pinard, Chairman
Manchester Development Corporation
City Hall
One City Hall Plaza
Manchester, NH 03101

RE: 10% of Proceeds of Sales of Development Parcels on Hackett Hill

Dear Mr. Pinard:

Enclosed for your records is a copy of a report of the Committee on Community Improvement reflecting action taken by the Board of Mayor and Aldermen at a meeting held on December 1, 1998 relative to the above-referenced.

Sincerely,

Leo R. Bernier
City Clerk

Enclosure

pc: Finance Officer

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

Gentlemen:

The Committee on Community Improvement respectfully recommends, after due and careful consideration, that a request of MDC that the City provide ten percent (10%) of the proceeds of sales of development parcels on Hackett Hill as the lots are sold to MDC and MDC, Inc. be granted and approved.

Respectfully submitted,

Leo R. Bernier

Clerk of Committee

At a meeting of the Board of Mayor and Aldermen held Dec 1, 1998 on a motion by Ald. Wihby duly seconded by Ald. Sysyn the report of the Committee was accepted and its recommendations (adopted) (~~denied~~).

Leo R. Bernier

City Clerk

MANCHESTER DEVELOPMENT CORPORATION
MANCHESTER DEVELOPMENT CORPORATION, INC.
889 ELM STREET
MANCHESTER, NEW HAMPSHIRE 03101

BOARD OF MAYOR & ALDERMEN

DATE: October 20, 1998
ON MOTION OF ALD. Pariseau
SECONDED BY ALD. Girard
VOTED TO Refer Community Improvement
CITY CLERK

October 9, 1998

Honorable Board of Mayor and Aldermen
c/o Office of the City Clerk
1000 Elm Street
Manchester, New Hampshire 03101

Dear Members of the Board:

The Boards of Directors of the Manchester Development Corporation and its subsidiary, Manchester Development Corporation, Inc. met in joint session on September 25, 1998 to take the actions directed by the Board of Mayor and Aldermen related to the proposed acquisition by the City of the University of New Hampshire property on Hackett Hill. Specifically, in connection with the proposed acquisition of the University Center Associates property in the Millyard, MDC was directed to assign its interest in a fourth mortgage on the UCA property and MDC, Inc. was directed to assign its interest in demand notes and accrued interest to the City totaling $732,780 to facilitate the transfer. In addition, MDC, Inc., as a result of the transfer, will incur a New Hampshire Business Profits Tax liability of approximately $29,000 which it has agreed to bear from its existing resources. In total, this contribution to the proposed UNH project by MDC and its for-profit subsidiary amounts to $761,780, or approximately 10% of the total acquisition cost of $7,200,000.

The members of the Boards of MDC and MDC, Inc. discussed this subject at considerable length at their September 25, 1998 meeting. Of particular concern to the members of the Board was their fiduciary responsibility to the City of Manchester as Directors of the Corporation. Assignment or gift of Corporation assets without reasonable regard for their replacement could be viewed as irresponsible, without due cause. In this instance, the Board of Mayor and Aldermen, representing the City of Manchester as the sole stockholder of the Corporation, has directed the Boards of MDC and MDC, Inc. to take the actions required to consummate the proposed UNH transaction. However, the MDC and MDC, Inc. Board members would be remiss if they were not to request a long-term plan to replace the assets assigned for the benefit of this project. MDC funds were originally set aside, with the approval of the Board of Mayor and Aldermen, for use in economic development projects in which the City could not legally participate directly. Recent examples of these initiatives are the acquisition and marketing of the Bridge and Elm Street property and the phase I study for the proposed civic center.

Clearly, the continued expenditure of MDC assets without reasonable means of replacing these assets will ultimately render the organization ineffective and deprive the City of the means for providing an effective vehicle for addressing critical economic development initiatives. In order to mitigate the continued outflow of MDC assets, as in the current situation with respect to the UNH Project, the MDC and MDC, Inc. Boards respectfully propose that the following structure be adopted by the Board of Mayor and Aldermen as part of the UNH transaction. Given that the value of the MDC fourth mortgage, the MDC, Inc. demand notes and accrued interest, and the MDC, Inc. NH. Business profits Tax liability total $761,780, or approximately 10% of the value of the total UNH acquisition cost of $7,200,000, the MDC and MDC, Inc. Boards are requesting that they receive from the City of Manchester notes receivable or other valuable consideration in amounts equal to the value of the assets assigned to the City of Manchester for the UNH transaction. These notes would be paid by providing 10% of the proceeds of sales of development parcels on Hackett Hill as the lots are sold, to MDC and MDC, Inc. This structure would allow the lion's share of land sale proceeds to be used either for retirement of existing debt or reinvestment in the project. As is currently the case, the share dedicated for repayment of MDC related debt would continue to be available in the future for economic development related initiatives either directed or approved by the Board of Mayor and Aldermen.

I and other members of the MDC Board of Directors would welcome the opportunity to discuss this proposal with you at either a regular or special meeting of the Board of Mayor and Aldermen. We believe that this proposal is a reasonable means of providing the City of Manchester a vehicle to take advantage of unique future economic development initiatives in which the city's direct participation is prohibited by either budgetary or statutory restraints.

Very truly yours,

Raymond E. Pinard
Chairman

RECEIVED
OCT 13 1998
CITY CLERK'S OFFICE

*William E. Sanders*
*Finance Officer*

*Sharon Y. Wickens*
*Deputy Finance Officer*

# CITY OF MANCHESTER
*Finance Department*

November 7, 2016

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 loan accounts.

Respectfully submitted,

Sharon Y. Wickens
Deputy Finance Director

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 Loans
## Balances as of 11/7/16

| Loan # | Revolving Loan - City | Original Loan Date | 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 | $105,654.61 | $0.00 | |
| 2 | Lazy Nicks | 10/30/2009 | 10/30/2030 | $40,000.00 | $29,750.47 | $0.00 | |
| 3 | Mary's Closet | 2/19/2010 | 4/15/2017 | $60,000.00 | $32,843.16 | $0.00 | |
| 4 | Delisle Market | 1/28/2010 | 10/15/2020 | $43,500.00 | $27,964.42 | $0.00 | |
| 5 | Delisle Market - Energy Loan | 1/28/2010 | 8/15/2020 | $20,000.00 | $14,743.35 | $0.00 | |
| 6 | Cedar & Oak | 9/25/2008 | 1/1/2018 | $41,000.00 | $31,697.39 | $0.00 | |
| 7 | OLK12 | 10/29/2010 | 3/1/2017 | $50,000.00 | $25,950.93 | $72.11 | Making payments of $500.00 |
| | | | | $464,500.00 | $268,604.33 | $72.11 | |

**SUMMARY NOTES:**

**Loans 1 thru 3 - Status current and in good standing.**
**Loans 4 & 5 - Over 30 days past due.**
**Loans 6 & 7 - Over 60 days past due.**

| Loan # | Revolving Loan - MDC | Original Loan Date | Loan Maturity Date | Original Loan Amount | Current Principal Balance | Current Interest Balance | Loan Activity |
|---|---|---|---|---|---|---|---|
| 8 | 844 Elm St | 12/12/2003 | 11/12/2018 | $250,000.00 | $136,291.93 | $686.98 | |
| 9 | Germania Front | 1/20/2012 | 12/20/2022 | $500,000.00 | $337,108.46 | $1,404.62 | |
| | | | | $750,000.00 | $473,400.39 | $2,091.60 | |

**SUMMARY NOTES:**

**Loans 8 & 9 - Status current and in good standing.**

*William E. Sanders*
*Finance Officer*

*Sharon Y. Wickens*
*Deputy Finance Officer*

# CITY OF MANCHESTER
*Finance Department*

November 7, 2016

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 $2,085,687 out of $6,781,180 billed. October's outstanding receivables totaled $970,166 out of $4,132,164 billed.

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

Respectfully submitted,

Michele Bogardus
Financial Analyst II

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

| | Dept Code | 11/7/2016 Over 90 Days | 10/10/2016 Over 90 Days |
|---|---|---|---|
| Airport | 25 | $ 1,147,010.47 | $ 166,869.36 |
| EPD | 27 | $ 862.64 | $ 842.64 |
| Parking Department | 52 | $ 16,245.09 | $ 13,178.07 |
| Total Enterprise Funds | | $ 1,164,118.20 | $ 180,890.07 |
| CIP/Planning | 20 | $ 30,250.06 | $ - |
| Central Fleet Management | 23 | $ 2,934.06 | $ 3,402.48 |
| City Solicitor | 7 | $ - | $ - |
| Fire Department | 30 | $ 18,983.92 | $ 19,428.35 |
| Health Department | 41 | $ 200.00 | $ - |
| Highway | 50, 51 | $ 785,422.74 | $ 676,894.29 |
| Human Resources | 19 | $ 3,446.83 | $ 3,446.47 |
| Information Systems | 13 | $ - | $ - |
| MWW | 29 | $ 3,159.11 | $ - |
| Parks & Recreation | 65 | $ 6,958.25 | $ 2,481.00 |
| Code Enforcement | CE | $ 44,358.97 | $ 45,525.06 |
| Police Department | 33,34,35,36 | $ 25,855.26 | $ 38,098.37 |
| Total General Fund | | $ 921,569.20 | $ 789,276.02 |
| Grand Totals | | $ 2,085,687.40 | $ 970,166.09 |

| General Fund receivables over $10,000 by customer | | | | Explanation of Charges |
|---|---|---|---|---|
| Federal CDBG | 20 | $ 30,250.06 | $ - | Community Dev Block Grant |
| Midway Utilities | 34 | $ - | $ 15,016.16 | Police - Extra Detail |
| Corcoran Environmental | 50 | $ 24,182.43 | $ 24,182.43 | Landfill Lease Payments - Refer to Solicitor |
| National Grid | 50 | $ 641,082.50 | $ 641,082.50 | Roadway Degradation Fees - In Litigation - Refer to Solicitor |
| State of NH | 50 | $ 101,354.35 | $ - | State Grants |
| Totals | | $ 796,869.34 | $ 680,281.09 | |

| | | |
|---|---|---|
| Total General Fund receivables over 90 days less over $10,000 | $ 124,699.86 | $ 108,994.93 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| CE | 17600 | 211-213 WOODBURY ST CON | $ 167.93 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 163.64 |
| CE | 23856 | 261 BELMONT STREET LLC | $ 758.89 | $ - | $ 9.53 | $ 9.53 | $ 9.53 | $ 730.30 |
| CE | 17588 | 385 MANCHESTER STREET T | $ 106.41 | $ - | $ 0.91 | $ 0.91 | $ 0.91 | $ 103.68 |
| CE | 26081 | 43-45 ELM ST, LLC | $ 231.76 | $ - | $ 3.38 | $ 3.38 | $ - | $ 225.00 |
| CE | 21622 | ADEKOYA, EMMANUEL | $ 218.18 | $ - | $ 2.34 | $ 2.34 | $ 2.34 | $ 211.16 |
| CE | 17009 | AHMEDAMIN, SANDRA | $ 310.80 | $ - | $ 2.56 | $ 2.56 | $ 2.56 | $ 303.12 |
| CE | 21986 | ALHAMIS, INNOCENTUS | $ 115.96 | $ - | $ 1.29 | $ 1.29 | $ 1.29 | $ 112.09 |
| CE | 22250 | ALHAMIS, INNOCENTUS | $ 228.88 | $ - | $ 2.56 | $ 2.56 | $ 2.56 | $ 221.20 |
| CE | 24482 | BELAND, BRENDA | $ 141.92 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 136.28 |
| CE | 26003 | BERGMANN, ROBERT C | $ 448.06 | $ - | $ 6.53 | $ 6.53 | $ - | $ 435.00 |
| CE | 18280 | BERLINGUETTE, RICHARD B | $ 682.47 | $ - | $ 6.01 | $ 6.01 | $ 6.01 | $ 664.44 |
| CE | 23134 | BURANT, STEPHANIE | $ 978.08 | $ - | $ 11.56 | $ 11.56 | $ 11.56 | $ 943.40 |
| CE | 25715 | BUTT, ARTHUR J | $ 500.00 | $ - | $ - | $ - | $ - | $ 500.00 |
| CE | 25636 | CASSIDY, KRISTIN E | $ 1,175.64 | $ - | $ 16.88 | $ 16.88 | $ 16.88 | $ 1,125.00 |
| CE | 19401 | CATANO, EDMUNDO | $ 824.20 | $ - | $ 7.60 | $ 7.60 | $ 7.60 | $ 801.40 |
| CE | 23363 | CAYER, NORMAN | $ 776.45 | $ - | $ 10.00 | $ 10.00 | $ 10.00 | $ 746.45 |
| CE | 24685 | CAYER, NORMAN ROGER | $ 303.91 | $ - | $ 4.13 | $ 4.13 | $ 4.13 | $ 291.52 |
| CE | 24977 | CHURCH, TIMOTHY | $ 3.63 | $ - | $ 0.05 | $ 0.05 | $ 0.05 | $ 3.48 |
| CE | 23196 | CORDERO, MARIA | $ 1,117.78 | $ - | $ 13.21 | $ 13.21 | $ 13.21 | $ 1,078.15 |
| CE | 25866 | CORREA, DAVID M | $ 156.75 | $ - | $ 2.25 | $ 2.25 | $ 2.25 | $ 150.00 |
| CE | 20689 | CRUZ, MARIA | $ 359.13 | $ - | $ 3.61 | $ 3.61 | $ 3.61 | $ 348.30 |
| CE | 17978 | DAHL, THOMAS A | $ 565.10 | $ - | $ 4.90 | $ 4.90 | $ 4.90 | $ 550.40 |
| CE | 21469 | DEJESUS, JAN P | $ 135.04 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 130.75 |
| CE | 25737 | DELISLE HAVEE, VIVIAN L | $ 156.75 | $ - | $ 2.25 | $ 2.25 | $ 2.25 | $ 150.00 |
| CE | 21559 | DEL-WES REALTY LLC | $ 419.32 | $ - | $ 4.44 | $ 4.44 | $ 4.44 | $ 406.00 |
| CE | 21467 | DROUIN, JOHN | $ 206.04 | $ - | $ 2.18 | $ 2.18 | $ 2.18 | $ 199.50 |
| CE | 24786 | EAGAN, SCOTT T | $ 138.16 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 132.52 |
| CE | 24619 | FALLAH, ELAINE B | $ 359.16 | $ - | $ 4.88 | $ 4.88 | $ 4.88 | $ 344.52 |
| CE | 17791 | FORAND, JEANNINE | $ 166.50 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 162.21 |
| CE | 23494 | FORD, JONATHAN | $ 153.20 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 147.56 |
| CE | 19099 | FRANCIS, RANDALL | $ 271.64 | $ - | $ 2.48 | $ 2.48 | $ 2.48 | $ 264.20 |
| CE | 21427 | FULLER, JASON L | $ 517.18 | $ - | $ 5.42 | $ 5.42 | $ 5.42 | $ 500.92 |
| CE | 24991 | GAGNON, DENIS M | $ 136.28 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 130.64 |
| CE | 24393 | GAGNON, RAYMOND C JR | $ 448.37 | $ - | $ 5.93 | $ 5.93 | $ 5.93 | $ 430.58 |
| CE | 21269 | GEORGIADIS, JAMES | $ 246.80 | $ - | $ 2.56 | $ 2.56 | $ 2.56 | $ 239.12 |
| CE | 18654 | GICHANA, DENNIS O | $ 511.55 | $ - | $ 4.59 | $ 4.59 | $ 4.59 | $ 497.78 |
| CE | 24542 | GLADYSZ, DANIEL J | $ 140.04 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 134.40 |
| CE | 25648 | GODZYK, COREY A | $ 130.64 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 125.00 |
| CE | 26006 | GOUDREAULT, KENNETH L | $ 154.50 | $ - | $ 2.25 | $ 2.25 | $ - | $ 150.00 |
| CE | 20234 | GRADY, ALEXANDER | $ 381.16 | $ - | $ 3.68 | $ 3.68 | $ 3.68 | $ 370.12 |
| CE | 24579 | GRAHAM, BRIAN J | $ 140.04 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 134.40 |
| CE | 17490 | GRAMA, MARIAN | $ 937.49 | $ - | $ 7.99 | $ 7.99 | $ 7.99 | $ 913.52 |
| CE | 16919 | GRIMARD, MICHELE M | $ 173.65 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 169.36 |
| CE | 19147 | HAMMERSTROM, PAUL III | $ 464.76 | $ - | $ 4.28 | $ 4.28 | $ 4.28 | $ 451.92 |
| CE | 20867 | HAWKES, DANA M | $ 436.76 | $ - | $ 4.43 | $ 4.43 | $ 4.43 | $ 423.47 |
| CE | 16740 | HEWETT, DANIEL H | $ 645.12 | $ - | $ 5.27 | $ 5.27 | $ 5.27 | $ 629.31 |
| CE | 25031 | HUNZELMAN, ALBERT C | $ 136.28 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 130.64 |
| CE | 19981 | JACOBY, VALERIE A | $ 251.58 | $ - | $ 2.41 | $ 2.41 | $ 2.41 | $ 244.35 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| CE | 18785 | JGDB REALTY, LLC | $ 26.46 | $ - | $ 0.28 | $ 0.28 | $ 0.28 | $ 25.62 |
| CE | 17486 | JOHNS, JOSEPH | $ 716.10 | $ - | $ 6.10 | $ 6.10 | $ 6.10 | $ 697.80 |
| CE | 23236 | KABAMBA, MPESAMONJI | $ 946.24 | $ - | $ 11.18 | $ 11.18 | $ 11.18 | $ 912.70 |
| CE | 25727 | KALATHAKIS, ALEXANDER | $ 428.45 | $ - | $ 6.15 | $ 6.15 | $ 6.15 | $ 410.00 |
| CE | 23408 | KAROUTSOS, GEORGE FAM T | $ 93.08 | $ - | $ 1.13 | $ 1.13 | $ 1.13 | $ 89.69 |
| CE | 24440 | KEEFE, CASEY | $ 561.87 | $ - | $ 7.43 | $ 7.43 | $ 7.43 | $ 539.58 |
| CE | 17507 | KICKHAM, CHARLES | $ 839.14 | $ - | $ 7.14 | $ 7.14 | $ 7.14 | $ 817.72 |
| CE | 25115 | KICKHAM, CHARLES | $ 1,316.90 | $ - | $ 18.38 | $ 18.38 | $ 18.38 | $ 1,261.76 |
| CE | 17437 | KICKHAM, CHARLES | $ 1,439.24 | $ - | $ 12.24 | $ 12.24 | $ 12.24 | $ 1,402.52 |
| CE | 18372 | KILGORE, SCOTT C | $ 1,032.70 | $ - | $ 9.10 | $ 9.10 | $ 9.10 | $ 1,005.40 |
| CE | 16825 | KIM BERLINGUETTE | $ 710.36 | $ - | $ 5.81 | $ 5.81 | $ 5.81 | $ 692.93 |
| CE | 22034 | KROCHMAL, MARC A | $ 51.59 | $ - | $ 0.68 | $ 0.68 | $ 0.68 | $ 49.55 |
| CE | 24287 | KROL, WALTER | $ 166.80 | $ - | $ 2.18 | $ 2.18 | $ 2.18 | $ 160.26 |
| CE | 17454 | LACROIX, RUDOLPH | $ 628.36 | $ - | $ 5.36 | $ 5.36 | $ 5.36 | $ 612.28 |
| CE | 19634 | LANDER, DIANE R | $ 208.40 | $ - | $ 1.96 | $ 1.96 | $ 1.96 | $ 202.52 |
| CE | 23116 | LEBREAULT, REBECA | $ 400.14 | $ - | $ 4.73 | $ 4.73 | $ 4.73 | $ 385.95 |
| CE | 24271 | LEMIRE, ROBERT | $ 201.30 | $ - | $ 2.63 | $ 2.63 | $ 2.63 | $ 193.41 |
| CE | 19453 | LOCKE, CHRISTINE | $ 253.28 | $ - | $ 2.34 | $ 2.34 | $ 2.34 | $ 246.26 |
| CE | 17105 | LORTIE, RONALD | $ 643.90 | $ - | $ 5.35 | $ 5.35 | $ 5.35 | $ 627.85 |
| CE | 18413 | LOUGEE, JILLIAN M | $ 101.86 | $ - | $ 0.91 | $ 0.91 | $ 0.91 | $ 99.13 |
| CE | 19191 | MARQUIS, LINDA J | $ 156.49 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 152.20 |
| CE | 24593 | MATEO, ERNESTO B | $ 1,282.44 | $ - | $ 17.18 | $ 17.18 | $ 17.18 | $ 1,230.90 |
| CE | 23041 | MCCARTHY, STEVEN L | $ 222.34 | $ - | $ 2.63 | $ 2.63 | $ 2.63 | $ 214.45 |
| CE | 23511 | MCCARTHY, STEVEN L | $ 361.45 | $ - | $ 4.43 | $ 4.43 | $ 4.43 | $ 348.16 |
| CE | 19052 | MERETE, JOSE | $ 156.49 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 152.20 |
| CE | 18309 | MILLER, SAUL B | $ 67.98 | $ - | $ 0.71 | $ 0.71 | $ 0.71 | $ 65.85 |
| CE | 21083 | NGALAKULONDI, PIERRE K | $ 513.37 | $ - | $ 5.27 | $ 5.27 | $ 5.27 | $ 497.56 |
| CE | 24866 | NORMAN CAYER | $ 966.91 | $ - | $ 13.13 | $ 13.13 | $ 13.13 | $ 927.52 |
| CE | 17176 | OKELLO, JAMES | $ 281.36 | $ - | $ 2.34 | $ 2.34 | $ 2.34 | $ 274.34 |
| CE | 24175 | OKELLO, JAMES | $ 285.48 | $ - | $ 3.68 | $ 3.68 | $ 3.68 | $ 274.44 |
| CE | 17257 | PAPPAS, ROBERT A | $ 368.77 | $ - | $ 3.09 | $ 3.09 | $ 3.09 | $ 359.50 |
| CE | 26017 | PARK, CHRIS H | $ 206.00 | $ - | $ 3.00 | $ 3.00 | $ - | $ 200.00 |
| CE | 25156 | PATTERSON, JOYCE L | $ 134.40 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 128.76 |
| CE | 25759 | PINARD, DAVID A JR | $ 235.14 | $ - | $ 3.38 | $ 3.38 | $ 3.38 | $ 225.00 |
| CE | 24338 | POIRIER, THOMAS | $ 198.67 | $ - | $ 2.63 | $ 2.63 | $ 2.63 | $ 190.78 |
| CE | 21496 | POND, DEBORAH A | $ 362.80 | $ - | $ 3.85 | $ 3.85 | $ 3.85 | $ 351.25 |
| CE | 23900 | POTTER, ANTHONY | $ 149.44 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 143.80 |
| CE | 21152 | PRINCE, JOHN G | $ 322.61 | $ - | $ 3.31 | $ 3.31 | $ 3.31 | $ 312.68 |
| CE | 16956 | RAKIS-LAMBROULIS, POTOU | $ 657.55 | $ - | $ 5.41 | $ 5.41 | $ 5.41 | $ 641.32 |
| CE | 17306 | RICARD, ERNEST H | $ 365.68 | $ - | $ 3.09 | $ 3.09 | $ 3.09 | $ 356.41 |
| CE | 26087 | ROBINSON, JEFFREY M | $ 154.50 | $ - | $ 2.25 | $ 2.25 | $ - | $ 150.00 |
| CE | 22940 | RODRIGUEZ, WALTER J | $ 630.22 | $ - | $ 7.38 | $ 7.38 | $ 7.38 | $ 608.08 |
| CE | 22939 | RODRIGUEZ, WALTER J | $ 1,234.17 | $ - | $ 14.43 | $ 14.43 | $ 14.43 | $ 1,190.88 |
| CE | 25344 | ROUSSEAU, DONALD | $ 450.52 | $ - | $ 6.38 | $ 6.38 | $ 6.38 | $ 431.38 |
| CE | 24798 | ROY, MARC | $ 138.16 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 132.52 |
| CE | 21899 | SANBORN, KARI R | $ 130.75 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 126.46 |
| CE | 24913 | SCANLON, PATRICK | $ 138.16 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 132.52 |
| CE | 25286 | SCHEFER, DAVID | $ 134.40 | $ - | $ 1.88 | $ 1.88 | $ 1.88 | $ 128.76 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| CE | 18542 | SILVA, FRANCISCA | $ 736.30 | $ - | $ 6.55 | $ 6.55 | $ 6.55 | $ 716.65 |
| CE | 23016 | SIMON, LESLIE | $ 1,022.80 | $ - | $ 12.10 | $ 12.10 | $ 12.10 | $ 986.50 |
| CE | 25444 | SOLONA, EVELYN A | $ 567.12 | $ - | $ 8.03 | $ 8.03 | $ 8.03 | $ 543.03 |
| CE | 21061 | SOULIOS, STAVROS | $ 140.76 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 136.47 |
| CE | 25757 | ST PIERRE, DELIA E | $ 156.75 | $ - | $ 2.25 | $ 2.25 | $ 2.25 | $ 150.00 |
| CE | 25390 | SVEND FILBY | $ 927.52 | $ - | $ 13.13 | $ 13.13 | $ 13.13 | $ 888.13 |
| CE | 22896 | TIMBAS, GREGORY S | $ 133.24 | $ - | $ 1.66 | $ 1.66 | $ 1.66 | $ 128.26 |
| CE | 25424 | TIMBAS, GREGORY S LIV T | $ 79.52 | $ - | $ 1.13 | $ 1.13 | $ 1.13 | $ 76.13 |
| CE | 23114 | TOMES, KAREN E | $ 514.44 | $ - | $ 6.08 | $ 6.08 | $ 6.08 | $ 496.20 |
| CE | 18687 | TORRES, JOSE A | $ 159.35 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 155.06 |
| CE | 24962 | TREMBLAY, TAMMIE S | $ 190.78 | $ - | $ 2.63 | $ 2.63 | $ 2.63 | $ 182.89 |
| CE | 25964 | VANDENBERGH, SCOTT A | $ 231.76 | $ - | $ 3.38 | $ 3.38 | $ - | $ 225.00 |
| CE | 23112 | VERMILYEA, SETH R | $ 285.84 | $ - | $ 3.38 | $ 3.38 | $ 3.38 | $ 275.70 |
| CE | 20970 | WALLACE, JOHN W | $ 296.64 | $ - | $ 3.02 | $ 3.02 | $ 3.02 | $ 287.58 |
| CE | 26008 | WENNERS, VINCENT A JR | $ 154.50 | $ - | $ 2.25 | $ 2.25 | $ - | $ 150.00 |
| CE | 25630 | WILSON, DAWN P | $ 182.89 | $ - | $ 2.63 | $ 2.63 | $ 2.63 | $ 175.00 |
| CE | 21287 | WINZELER, MARK L | $ 137.90 | $ - | $ 1.43 | $ 1.43 | $ 1.43 | $ 133.61 |
| CE | 23988 | WOOD, KENNETH A III TRU | $ 0.07 | $ - | $ - | $ - | $ - | $ 0.07 |
| CE | 19821 | ZAMOR, WOLF R | $ 627.05 | $ - | $ 5.95 | $ 5.95 | $ 5.95 | $ 609.20 |
| CE | 21151 | ZEBROWSKI, LYNN A | $ 212.58 | $ - | $ 2.18 | $ 2.18 | $ 2.18 | $ 206.04 |
| **CE - CODE ENFORCEMENT TOTALS** | | | **$ 45,860.17** | **$ -** | **$ 508.08** | **$ 508.08** | **$ 485.04** | **$ 44,358.97** |
| 19 | 20865 | SCHWARTZ, BETH | $ 3,418.15 | $ - | $ - | $ - | $ - | $ 3,418.15 |
| 19 | 2453 | UNION LEADER CORP | $ 29.76 | $ 0.36 | $ - | $ 0.36 | $ 0.36 | $ 28.68 |
| **19 - HR TOTALS** | | | **$ 3,447.91** | **$ 0.36** | **$ -** | **$ 0.36** | **$ 0.36** | **$ 3,446.83** |
| 20 | 5953 | FEDERAL CDBG | $ 30,250.06 | $ - | $ - | $ - | $ - | $ 30,250.06 |
| **20 - PLANNING TOTALS** | | | **$ 30,250.06** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 30,250.06** |
| 23 | 5385 | ARAMARK MANAGEMENT SERV | $ 198.38 | $ - | $ - | $ - | $ - | $ 198.38 |
| 23 | 21988 | CORNWELL TOOL FRANCHISE | $ 310.40 | $ 213.40 | $ - | $ - | $ - | $ 97.00 |
| 23 | 2573 | MANCHESTER EPD | $ 2,545.56 | $ 2,316.78 | $ - | $ - | $ - | $ 228.78 |
| 23 | 2507 | MANCHESTER HOUSING AUTH | $ 3,240.79 | $ 2,072.18 | $ - | $ - | $ - | $ 1,168.61 |
| 23 | 11485 | MANCHESTER PARKING DIVI | $ 3,212.13 | $ 1,628.42 | $ - | $ 510.07 | $ - | $ 1,073.64 |
| 23 | 3124 | PINARD WASTE SYSTEM INC | $ 981.95 | $ 814.30 | $ - | $ - | $ - | $ 167.65 |
| **23 - CENTRAL FLEET TOTALS** | | | **$ 10,489.21** | **$ 7,045.08** | **$ -** | **$ 510.07** | **$ -** | **$ 2,934.06** |
| 25 | 20311 | ADVANTAGE RENT A CAR | $ 1.00 | $ - | $ - | $ - | $ - | $ 1.00 |
| 25 | 4908 | ALL POINTS AIRPORT SERV | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 5577 | ANDREWS LIMOUSINE | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 24841 | ASSET CAR SERVICE | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 4825 | BEST WESTERN EXECUTIVE | $ 0.40 | $ - | $ - | $ - | $ - | $ 0.40 |
| 25 | 4915 | CELEBRITY EXPRESS | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 20771 | CENTRIX BANK | $ 8,000.00 | $ - | $ - | $ - | $ - | $ 8,000.00 |
| 25 | 7026 | CHAUFFERED OCCASIONS IN | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 3624 | CORPORATE LIMOUSINE SER | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 3651 | DELTA AIRLINES INC | $ 628,641.80 | $ 230,968.20 | $ - | $ 125,558.89 | $ 123,426.77 | $ 148,687.94 |
| 25 | 19517 | DELTA GLOBAL SERVICES-D | $ 1,974.00 | $ 1,572.00 | $ - | $ 375.00 | $ - | $ 27.00 |
| 25 | 21389 | DLS TRANSPORTATION, LLC | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 7519 | DOT-FAA/TSA-AMZ-110 | $ 59,055.00 | $ - | $ - | $ 19,685.00 | $ 19,685.00 | $ 19,685.00 |
| 25 | 19916 | DTG OPERATIONS, INC | $ 4,562.76 | $ 2,258.88 | $ - | $ 1,129.44 | $ 1,129.44 | $ 45.00 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| 25 | 22188 | DTG OPERATIONS, INC (TH | $ 3,055.11 | $ 1,222.04 | $ - | $ 611.02 | $ 611.02 | $ 611.03 |
| 25 | 5143 | FEDERAL GRANTS 1999 | $ 2,498,305.37 | $ 1,554,215.61 | $ - | $ - | $ - | $ 944,089.76 |
| 25 | 1878 | JOHNSON CONTROLS | $ 269.00 | $ 16.00 | $ - | $ 237.00 | $ - | $ 16.00 |
| 25 | 4805 | MERMAID TRANSPORTATION | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 14944 | NH AUTO RENTAL, INC (PA | $ 2,464.38 | $ - | $ - | $ - | $ - | $ 2,464.38 |
| 25 | 16045 | PARAGON LIVERY | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 10101 | QUALITY AIRPORT SHUTTLE | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 6775 | SEACOAST AIRPORT SERVIC | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 25 | 3973 | SHEA JR, EDMUND J | $ 405.00 | $ 270.00 | $ - | $ - | $ - | $ 135.00 |
| 25 | 4001 | STATE GRANTS | $ 108,981.47 | $ 86,345.31 | $ - | $ - | $ - | $ 22,636.16 |
| 25 | 3874 | VANGUARD CAR RENTAL/ NA | $ 61.80 | $ - | $ - | $ - | $ - | $ 61.80 |
| **25 - AIRPORT TOTALS** | | | **$ 3,316,327.09** | **$ 1,876,868.04** | **$ -** | **$ 147,596.35** | **$ 144,852.23** | **$ 1,147,010.47** |
| 27 | 12798 | ANYTIME SEPTIC SERVICES | $ 762.64 | $ - | $ - | $ - | $ - | $ 762.64 |
| 27 | 10064 | SERVPRO OF MANCHESTER/D | $ 100.00 | $ - | $ - | $ - | $ - | $ 100.00 |
| **27 - EPD TOTALS** | | | **$ 862.64** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 862.64** |
| 29 | 26067 | COLOROSCOPY LLC | $ 60.00 | $ - | $ - | $ - | $ - | $ 60.00 |
| 29 | 725 | PARK CONSTRUCTION CORP | $ 3,333.53 | $ - | $ - | $ 234.42 | $ - | $ 3,099.11 |
| **29 - MWW TOTALS** | | | **$ 3,393.53** | **$ -** | **$ -** | **$ 234.42** | **$ -** | **$ 3,159.11** |
| 30 | 287 | 200 ELM STREET REALTY, | $ 988.30 | $ 5.10 | $ - | $ 5.10 | $ 30.60 | $ 947.50 |
| 30 | 21341 | AVERILL, JENNY | $ 558.18 | $ 5.84 | $ - | $ 5.84 | $ 5.84 | $ 540.66 |
| 30 | 9662 | BRIDGEWELL FARMS CONDO | $ 817.70 | $ 11.10 | $ - | $ 11.10 | $ 11.10 | $ 784.40 |
| 30 | 1378 | CHARLES TSIATSIOS TRUST | $ 2,730.90 | $ 24.49 | $ - | $ 24.49 | $ 24.49 | $ 2,657.43 |
| 30 | 25885 | CLARK, ISABELLE | $ 261.73 | $ 3.81 | $ - | $ 3.81 | $ - | $ 254.11 |
| 30 | 18213 | COLE-BRUCE, PAMELA | $ 1,414.85 | $ 12.45 | $ - | $ 12.45 | $ 12.45 | $ 1,377.50 |
| 30 | 24709 | FRANCOEURS CAFE | $ 110.50 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 106.00 |
| 30 | 21771 | GAMACHE INVESTMENT PROP | $ 239.00 | $ 3.00 | $ - | $ 33.00 | $ - | $ 203.00 |
| 30 | 5427 | GC FRIDAYS BOSTON LLC | $ 112.95 | $ 8.10 | $ - | $ 8.10 | $ 8.10 | $ 88.65 |
| 30 | 8937 | GIRL'S INC. | $ 596.70 | $ 8.10 | $ - | $ 8.10 | $ 8.10 | $ 572.40 |
| 30 | 24374 | HANNAFORD, ANDREW | $ 721.05 | $ 9.53 | $ - | $ 9.53 | $ 9.53 | $ 692.46 |
| 30 | 21670 | HARNUM, DAVID | $ 508.87 | $ 5.43 | $ - | $ 5.43 | $ 5.43 | $ 492.58 |
| 30 | 24452 | INLAND AMERICAN CFG POR | $ 1,303.90 | $ 17.70 | $ - | $ 17.70 | $ 17.70 | $ 1,250.80 |
| 30 | 1255 | INTERGRATED HEALTH SVC | $ 688.80 | $ 7.20 | $ - | $ 7.20 | $ 7.20 | $ 667.20 |
| 30 | 16305 | JOSEPH EQUIPMENT CO | $ 1,916.00 | $ 15.60 | $ - | $ 15.60 | $ 15.60 | $ 1,869.20 |
| 30 | 17861 | LACROIX, LUCIEN D | $ 533.10 | $ 4.57 | $ - | $ 4.57 | $ 4.57 | $ 519.39 |
| 30 | 24375 | LORANGER, AMANDA | $ 419.92 | $ 5.55 | $ - | $ 5.55 | $ 5.55 | $ 403.27 |
| 30 | 17580 | MAHMOTORIC, MUHAREM | $ 3,586.50 | $ 37.80 | $ - | $ 37.80 | $ 37.80 | $ 3,473.10 |
| 30 | 19639 | MANCHESTER CHRISTIAN CH | $ 20.92 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 16.42 |
| 30 | 17794 | MITCHELL, JOHN F | $ 612.50 | $ 5.25 | $ - | $ 5.25 | $ 5.25 | $ 596.75 |
| 30 | 14129 | MPBUH HOLDING LLC | $ 327.00 | $ 4.50 | $ - | $ 4.50 | $ 4.50 | $ 313.50 |
| 30 | 4719 | PAGE STREET REALTY | $ 596.70 | $ 8.10 | $ - | $ 8.10 | $ 8.10 | $ 572.40 |
| 30 | 19541 | RYDER | $ 119.50 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 115.00 |
| 30 | 22445 | WILSON, ELIZABETH | $ 486.67 | $ 5.49 | $ - | $ 5.49 | $ 5.49 | $ 470.20 |
| **30 - FIRE TOTALS** | | | **$ 19,672.24** | **$ 213.21** | **$ -** | **$ 243.21** | **$ 231.90** | **$ 18,983.92** |
| 33 | 19086 | GOOD STILL | $ 2,479.92 | $ 601.84 | $ - | $ 487.35 | $ 368.83 | $ 1,021.90 |
| 33 | 19151 | LEVEL UP GAMING | $ 806.94 | $ 8.95 | $ - | $ 8.95 | $ 8.95 | $ 780.09 |
| 33 | 19031 | MANCHESTER METALS INC. | $ 722.22 | $ 10.27 | $ - | $ 10.27 | $ 10.27 | $ 691.41 |
| 33 | 4303 | MANCHESTER POLICE - OBE | $ 36,305.49 | $ 35,838.69 | $ - | $ - | $ - | $ 466.80 |
| 33 | 5800 | NEW ENGLAND HIDTA | $ 2,062.65 | $ 1,151.35 | $ - | $ - | $ - | $ 911.30 |

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| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| 34 | 14470 | CIRCUS AMERICA INC. | $ 666.72 | $ - | $ - | $ - | $ - | $ 666.72 |
| 34 | 22797 | DB PERRY LLC | $ 672.36 | $ - | $ - | $ - | $ - | $ 672.36 |
| 34 | 10987 | ERNIE'S EXCAVATION | $ 4,188.30 | $ 532.29 | $ - | $ 1,078.60 | $ 980.53 | $ 1,596.88 |
| 34 | 14517 | EVERSOURCE | $ 1,793.00 | $ - | $ - | $ - | $ - | $ 1,793.00 |
| 34 | 15274 | FAIRPOINT COMMUNICATION | $ 16,809.03 | $ 11,065.95 | $ - | $ - | $ - | $ 5,743.08 |
| 34 | 15275 | FAIRPOINT PROACT | $ 5,350.88 | $ 4,790.58 | $ - | $ - | $ 224.12 | $ 336.18 |
| 34 | 25101 | FIRE & ICE | $ 1,608.84 | $ 1,384.72 | $ - | $ - | $ - | $ 224.12 |
| 34 | 17534 | GAMACHE, D | $ 1,009.26 | $ 8.58 | $ - | $ 8.58 | $ 8.58 | $ 983.52 |
| 34 | 18609 | LIBERTY UTILITIES, INC | $ 30,396.68 | $ 23,140.71 | $ - | $ 4,510.50 | $ - | $ 2,745.47 |
| 34 | 20725 | NEW YORK BITUMINOUS | $ 6,335.39 | $ 14.86 | $ - | $ 14.86 | $ 14.86 | $ 6,290.81 |
| 34 | 8715 | NH FISHER CATS | $ 0.10 | $ - | $ - | $ - | $ - | $ 0.10 |
| 34 | 1917 | NHSB BOOSTER CLUB | $ 224.12 | $ - | $ - | $ - | $ - | $ 224.12 |
| 34 | 23373 | S&S VIKING MECHANICAL | $ 224.12 | $ - | $ - | $ - | $ - | $ 224.12 |
| 34 | 22219 | USA CHICKEN | $ 1,680.26 | $ 1,232.66 | $ - | $ - | $ - | $ 447.60 |
| 35 | 4313 | EVERSOURCE ENERGY (BEDF | $ 21.50 | $ 0.30 | $ - | $ 0.30 | $ 0.30 | $ 20.60 |
| 35 | 25990 | STREETDELIVERY | $ 10.30 | $ 0.15 | $ - | $ 0.15 | $ - | $ 10.00 |
| 36 | 826 | PROGRESSIVE INSURANCE C | $ 5.32 | $ 0.08 | $ - | $ 0.08 | $ 0.08 | $ 5.08 |
| **33, 34, 35, & 36 - POLICE TOTALS** | | | **$ 113,373.40** | **$ 79,781.98** | **$ -** | **$ 6,119.64** | **$ 1,616.52** | **$ 25,855.26** |
| 41 | 35 | MANCHESTER HEALTH DEPT | $ 200.00 | $ - | $ - | $ - | $ - | $ 200.00 |
| **41 - HEALTH TOTALS** | | | **$ 200.00** | **$ -** | **$ -** | **$ -** | **$ -** | **$ 200.00** |
| 50 | 17145 | 3R'S HOME REPAIR | $ 168.60 | $ 1.15 | $ - | $ 1.15 | $ 1.15 | $ 165.15 |
| 50 | 8018 | AHRENT, JEFFREY | $ 1,151.83 | $ 220.37 | $ - | $ 321.00 | $ 606.00 | $ 4.46 |
| 50 | 26069 | ALCUS, DONALD W | $ 442.52 | $ 6.01 | $ - | $ 6.01 | $ - | $ 430.50 |
| 50 | 24772 | BEAN, VICTORIA L. | $ 86.96 | $ 0.78 | $ - | $ 0.78 | $ 0.78 | $ 84.62 |
| 50 | 7936 | BIRON III, WILFRED | $ 265.06 | $ 3.29 | $ - | $ 3.29 | $ 3.29 | $ 255.19 |
| 50 | 23559 | BISSONNETTE, VICKI | $ 22.70 | $ 0.28 | $ - | $ 0.28 | $ 0.28 | $ 21.86 |
| 50 | 20926 | BUTLER CONSTRUCTION | $ 185.56 | $ 1.58 | $ - | $ 1.58 | $ 1.58 | $ 180.82 |
| 50 | 22297 | CALEY, JEFF | $ 157.10 | $ 1.75 | $ - | $ 1.75 | $ 1.75 | $ 151.85 |
| 50 | 6321 | CERTIFIED MAINTENANCE I | $ 114.30 | $ 112.50 | $ - | $ - | $ - | $ 1.80 |
| 50 | 23943 | CIOLINO, DOMENIC | $ 77.88 | $ 0.99 | $ - | $ 0.99 | $ 0.99 | $ 74.91 |
| 50 | 6360 | CLATANOFF, THOMAS | $ 16.66 | $ 1.50 | $ - | $ 15.00 | $ - | $ 0.16 |
| 50 | 19436 | COCHRAN, ROBERT W | $ 237.98 | $ 2.19 | $ - | $ 2.19 | $ 2.19 | $ 231.41 |
| 50 | 10626 | CORCORAN ENVIRONMENTAL | $ 24,182.43 | $ - | $ - | $ - | $ - | $ 24,182.43 |
| 50 | 22806 | CROCKER, ROBERT | $ 107.30 | $ 1.24 | $ - | $ 1.24 | $ 1.24 | $ 103.58 |
| 50 | 24710 | CROWELL, WILLIAM R | $ 293.69 | $ 3.17 | $ - | $ 3.17 | $ 3.17 | $ 284.18 |
| 50 | 25706 | DAVIS, LONNIE | $ 24.05 | $ 0.35 | $ - | $ 0.35 | $ 0.35 | $ 23.00 |
| 50 | 22210 | DEMERS, JOSHUA | $ 157.48 | $ 1.76 | $ - | $ 1.76 | $ 1.76 | $ 152.20 |
| 50 | 20433 | DION, ROLAND | $ 103.70 | $ 1.02 | $ - | $ 1.02 | $ 1.02 | $ 100.64 |
| 50 | 22650 | DUSSAULT, STEPHAN W | $ 38.24 | $ 0.44 | $ - | $ 0.44 | $ 0.44 | $ 36.92 |
| 50 | 11616 | FAIRPOINT COMMUNICATION | $ 746.00 | $ 740.00 | $ - | $ - | $ - | $ 6.00 |
| 50 | 8273 | FAMILY OUTFITTERS | $ 432.33 | $ 431.00 | $ - | $ - | $ - | $ 1.33 |
| 50 | 19406 | FIRST FORD, INC. | $ 3,418.00 | $ - | $ - | $ - | $ - | $ 3,418.00 |
| 50 | 21814 | FIRSTMARK ADVANTAGE LLC | $ 64.23 | $ 63.00 | $ - | $ - | $ - | $ 1.23 |
| 50 | 16882 | FORTIN, BENJAMIN J | $ 118.65 | $ 0.73 | $ - | $ 0.73 | $ 0.73 | $ 116.46 |
| 50 | 24151 | FRENCH'S RENOVATION | $ 179.78 | $ 2.41 | $ - | $ 2.41 | $ 2.41 | $ 172.55 |
| 50 | 25933 | GILE, CLAYTON D | $ 35.02 | $ 0.51 | $ - | $ 0.51 | $ - | $ 34.00 |
| 50 | 25932 | GLENN INDELICATO PAINTI | $ 13.90 | $ 0.20 | $ - | $ 0.20 | $ - | $ 13.50 |
| 50 | 21889 | GUILD, JAMES | $ 73.00 | $ 0.80 | $ - | $ 0.80 | $ 0.80 | $ 70.60 |

City of Manchester NH - Receivables
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| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| 50 | 21816 | HEINEKE, SARAH | $ 19.46 | $ 0.21 | $ - | $ 0.21 | $ 0.21 | $ 18.83 |
| 50 | 25408 | HERRON, DUSTIN | $ 14.84 | $ 0.21 | $ - | $ 0.21 | $ 0.21 | $ 14.21 |
| 50 | 23942 | HOBBS, KRISTOPHER | $ 55.52 | $ 0.71 | $ - | $ 0.71 | $ 0.71 | $ 53.39 |
| 50 | 20706 | JJ & P GENERAL MAINTENA | $ 59.90 | $ 0.30 | $ - | $ 0.30 | $ 0.30 | $ 59.00 |
| 50 | 18338 | JOHNSON, CARL | $ 90.60 | $ 0.80 | $ - | $ 0.80 | $ 0.80 | $ 88.20 |
| 50 | 10391 | JUNGLE JIM'S | $ 4.74 | $ - | $ - | $ - | $ 2.37 | $ 2.37 |
| 50 | 19405 | JUZA III, JOSEPH J | $ 74.22 | $ 0.41 | $ - | $ 0.41 | $ 0.41 | $ 72.99 |
| 50 | 16998 | KENNEY, JAMES | $ 128.55 | $ 0.81 | $ - | $ 0.81 | $ 0.81 | $ 126.12 |
| 50 | 19226 | KIMBALL, JUSTIN | $ 60.17 | $ 0.55 | $ - | $ 0.55 | $ 0.55 | $ 58.52 |
| 50 | 19255 | KONDZIELASKI, MICHAEL L | $ 225.58 | $ 2.06 | $ - | $ 2.06 | $ 2.06 | $ 219.40 |
| 50 | 18378 | KUBA, NICHOLAS G | $ 254.28 | $ 2.24 | $ - | $ 2.24 | $ 2.24 | $ 247.56 |
| 50 | 25935 | LACOURSE, PETER | $ 54.08 | $ 0.79 | $ - | $ 0.79 | $ - | $ 52.50 |
| 50 | 22018 | LACROIX, LUCIEN | $ 47.72 | $ 0.53 | $ - | $ 0.53 | $ 0.53 | $ 46.13 |
| 50 | 8860 | LAVENTURE, MICHAEL | $ 33.75 | $ 0.37 | $ - | $ 0.37 | $ 0.37 | $ 32.64 |
| 50 | 18549 | LEPINE, WILLIAM | $ 53.66 | $ 0.21 | $ - | $ 0.21 | $ 0.21 | $ 53.03 |
| 50 | 18609 | LIBERTY UTILITIES, INC | $ 2,136,002.11 | $ 2,134,711.40 | $ - | $ 201.99 | $ 201.99 | $ 886.73 |
| 50 | 20997 | LINBLOOM, JAMES D | $ 266.40 | $ 2.70 | $ - | $ 2.70 | $ 2.70 | $ 258.30 |
| 50 | 25802 | LITTLEFIELD, ERIC J | $ 122.49 | $ 1.33 | $ - | $ 1.33 | $ 1.33 | $ 118.50 |
| 50 | 24199 | LOPEZ, JESUS M | $ 110.12 | $ 1.42 | $ - | $ 1.42 | $ 1.42 | $ 105.86 |
| 50 | 18394 | MACLEAN, KURT P | $ 181.06 | $ 1.61 | $ - | $ 1.61 | $ 1.61 | $ 176.23 |
| 50 | 29 | MANCHESTER CITY SOLICIT | $ 6,500.00 | $ - | $ - | $ - | $ - | $ 6,500.00 |
| 50 | 16860 | MARTE, JUAN JOSE GONZAL | $ 77.50 | $ 0.55 | $ - | $ 0.55 | $ 0.55 | $ 75.85 |
| 50 | 24638 | MASSENGALE, CASSIDY | $ 64.66 | $ 0.88 | $ - | $ 0.88 | $ 0.88 | $ 62.02 |
| 50 | 21606 | MCCORMICK, BRENDAN C | $ 27.82 | $ 0.41 | $ - | $ 0.41 | $ - | $ 27.00 |
| 50 | 21815 | MILES, WILLIE J | $ 36.14 | $ 0.39 | $ - | $ 0.39 | $ 0.39 | $ 34.97 |
| 50 | 23844 | MIRANDA, JULIE | $ 199.63 | $ 2.51 | $ - | $ 2.51 | $ 2.51 | $ 192.10 |
| 50 | 26070 | MONNIE, WILLIAM T | $ 114.98 | $ 1.24 | $ - | $ 1.24 | $ - | $ 112.50 |
| 50 | 23923 | MURRAY, MATTHEW T | $ 13.77 | $ 0.19 | $ - | $ 0.19 | $ 0.19 | $ 13.20 |
| 50 | 3109 | NATIONAL GRID | $ 923,077.50 | $ 281,995.00 | $ - | $ - | $ - | $ 641,082.50 |
| 50 | 21824 | NELSON, BRUCE | $ 316.92 | $ 3.42 | $ - | $ 3.42 | $ 3.42 | $ 306.66 |
| 50 | 25961 | NICKELS, DANIEL | $ 61.28 | $ 0.89 | $ - | $ 0.89 | $ - | $ 59.50 |
| 50 | 22211 | NOHELTY, JOSEPH | $ 93.42 | $ 1.04 | $ - | $ 1.04 | $ 1.04 | $ 90.30 |
| 50 | 25411 | PARADIS, KEVIN | $ 1.68 | $ - | $ - | $ 0.56 | $ 0.56 | $ 0.56 |
| 50 | 8728 | PELOQUIN, PIERRE J | $ 561.30 | $ 559.00 | $ - | $ - | $ - | $ 2.30 |
| 50 | 17279 | PEREZ, ENRIQUE | $ 78.98 | $ 0.66 | $ - | $ 0.66 | $ 0.66 | $ 77.00 |
| 50 | 12185 | POMEROY, STEVE A | $ 186.10 | $ 1.70 | $ - | $ 1.70 | $ 1.70 | $ 181.00 |
| 50 | 5517 | PROVENCHER, ARMAND | $ 207.37 | $ 153.00 | $ - | $ 54.00 | $ - | $ 0.37 |
| 50 | 24129 | REED, KENNETH | $ 133.42 | $ 1.72 | $ - | $ 1.72 | $ 1.72 | $ 128.26 |
| 50 | 16772 | RICARD, DUANE | $ 273.36 | $ 1.88 | $ - | $ 1.88 | $ 1.88 | $ 267.72 |
| 50 | 19085 | RIDA MOHSIN AIZA, LLC | $ 631.08 | $ 5.44 | $ - | $ 5.44 | $ 5.44 | $ 614.76 |
| 50 | 19437 | ROBSON, SCOTT M | $ 445.70 | $ 4.10 | $ - | $ 4.10 | $ 4.10 | $ 433.40 |
| 50 | 7617 | RONDEAU DEVELOPMENT, LL | $ 7.61 | $ 7.50 | $ - | $ - | $ - | $ 0.11 |
| 50 | 23023 | SACCO, ANNA | $ 55.88 | $ 0.66 | $ - | $ 0.66 | $ 0.66 | $ 53.90 |
| 50 | 25622 | SENECAL, DAVID | $ 103.68 | $ 1.06 | $ - | $ 1.06 | $ 1.06 | $ 100.50 |
| 50 | 22509 | SMITH, JOSEPH | $ 57.15 | $ 0.65 | $ - | $ 0.65 | $ 0.65 | $ 55.20 |
| 50 | 8277 | ST CYR, JOSEPH | $ 36.56 | $ 29.00 | $ - | $ - | $ 3.78 | $ 3.78 |
| 50 | 23616 | STANCZAK, PETER W. | $ 59.86 | $ 0.74 | $ - | $ 0.74 | $ 0.74 | $ 57.64 |
| 50 | 4091 | STATE OF NEW HAMPSHIRE | $ 101,354.35 | $ - | $ - | $ - | $ - | $ 101,354.35 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| 50 | 21030 | STONE, KEVIN G | $ 97.68 | $ 0.99 | $ - | $ 0.99 | $ 0.99 | $ 94.71 |
| 50 | 8041 | SYKES, WILLIAM | $ 26.10 | $ 16.50 | $ - | $ - | $ - | $ 9.60 |
| 50 | 19866 | T & T PLUMBING & HVAC L | $ 68.04 | $ 0.36 | $ - | $ 0.36 | $ 0.36 | $ 66.96 |
| 50 | 18806 | THERRIEN, MAURICE | $ 49.80 | $ 0.45 | $ - | $ 0.45 | $ 0.45 | $ 48.45 |
| 50 | 20200 | VALETIN, ALFREDO | $ 34.00 | $ 0.50 | $ - | $ 0.50 | $ - | $ 33.00 |
| 50 | 18766 | VARELA, OSCAR A. AVINA | $ 68.28 | $ 0.62 | $ - | $ 0.62 | $ 0.62 | $ 66.42 |
| 50 | 19620 | VEILLEUX, DAVID | $ 216.94 | $ 194.74 | $ - | $ - | $ - | $ 22.20 |
| 50 | 16995 | VEINOTTE, BRETT A | $ 36.50 | $ 0.30 | $ - | $ 0.30 | $ 0.30 | $ 35.60 |
| 50 | 11935 | WHYTE, CRAIG A | $ 10.40 | $ 0.14 | $ - | $ 0.14 | $ 0.14 | $ 9.98 |
| 50 | 20369 | WINTLE, MARKUS A | $ 37.82 | $ 0.37 | $ - | $ 0.37 | $ 0.37 | $ 36.71 |
| 50 | 19084 | YOU, ERNIE | $ 18.31 | $ 0.17 | $ - | $ 0.17 | $ 0.17 | $ 17.80 |
| 50 | 17215 | ZAJAC, JONATHAN S | $ 86.16 | $ 0.72 | $ - | $ 0.72 | $ 0.72 | $ 84.00 |
| **50 & 51 - HIGHWAY TOTALS** | | | **$ 3,206,301.93** | **$ 2,419,317.17** | **$ -** | **$ 675.21** | **$ 886.81** | **$ 785,422.74** |
| 52 | 23497 | AUBIN, KRISTEN | $ 143.40 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 138.00 |
| 52 | 22750 | AUDETTE, CHRISTOPHER | $ 148.80 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 143.40 |
| 52 | 24001 | BECERRIL, MARTIN | $ 125.77 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 120.79 |
| 52 | 15146 | BERGERON, ROLAND | $ 60.91 | $ 0.01 | $ - | $ - | $ 60.00 | $ 0.90 |
| 52 | 22817 | BERKLUND, RICHARD | $ 130.80 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 125.40 |
| 52 | 24168 | BOUVIER, SAMANTHA | $ 181.83 | $ 120.03 | $ - | $ 60.00 | $ - | $ 1.80 |
| 52 | 5810 | BROCHU, MARIE | $ 137.76 | $ 61.12 | $ - | $ 1.12 | $ 1.12 | $ 74.40 |
| 52 | 21568 | BROWN, MITCHELL | $ 67.25 | $ 0.75 | $ - | $ 0.75 | $ 0.75 | $ 65.00 |
| 52 | 24614 | BURNHEIMER, KATIE | $ 120.79 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 115.81 |
| 52 | 24057 | COUGHLIN, RICK | $ 135.30 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 129.90 |
| 52 | 22507 | DANDENEAU, BRONTE | $ 362.70 | $ 121.80 | $ - | $ 60.90 | $ 60.00 | $ 120.00 |
| 52 | 23190 | DAVISON, CYNTHIA | $ 60.45 | $ 0.45 | $ - | $ - | $ 30.00 | $ 30.00 |
| 52 | 22457 | DENRON PLUMBING & HVAC | $ 71.65 | $ 1.05 | $ - | $ 0.60 | $ 30.00 | $ 40.00 |
| 52 | 24228 | ECHEVERRIA, OLIMPIA | $ 63.30 | $ 0.83 | $ - | $ 0.83 | $ 0.83 | $ 60.81 |
| 52 | 23302 | ENRIGHT, JOSHUA | $ 107.54 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 103.04 |
| 52 | 5453 | EVERSOURCE | $ 61.80 | $ 0.90 | $ - | $ 0.90 | $ - | $ 60.00 |
| 52 | 25498 | FAIRPOINT COMMUNICATION | $ 425.00 | $ 170.00 | $ - | $ 85.00 | $ 85.00 | $ 85.00 |
| 52 | 24196 | FOWLEY, MICHAEL | $ 58.87 | $ 0.87 | $ - | $ - | $ - | $ 58.00 |
| 52 | 20875 | GILLESPIE, PAUL | $ 61.80 | $ 0.90 | $ - | $ 0.90 | $ - | $ 60.00 |
| 52 | 25909 | GOFFE, FABIAN | $ 60.90 | $ 0.90 | $ - | $ - | $ - | $ 60.00 |
| 52 | 24179 | GOMEZ, KIMBERLY | $ 132.60 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 127.20 |
| 52 | 23262 | HATCH, JEFF | $ 74.40 | $ 0.90 | $ - | $ 0.90 | $ 0.90 | $ 71.70 |
| 52 | 25067 | HILL, JAMIE | $ 114.15 | $ 1.66 | $ - | $ 1.66 | $ 0.83 | $ 110.00 |
| 52 | 25520 | IDEAL CONSTRUCTION | $ 595.00 | $ 170.00 | $ - | $ 85.00 | $ 85.00 | $ 255.00 |
| 52 | 21350 | IGO, ERIC | $ 145.10 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 139.70 |
| 52 | 24078 | ILYADIS, MICHELLE | $ 120.00 | $ - | $ - | $ - | $ - | $ 120.00 |
| 52 | 24372 | JOY, MATT | $ 63.30 | $ 0.83 | $ - | $ 0.83 | $ 0.83 | $ 60.81 |
| 52 | 22706 | KIROUAC, MICHAEL | $ 63.60 | $ 0.90 | $ - | $ 0.90 | $ 0.90 | $ 60.90 |
| 52 | 24744 | LAVALLIERE, RENE | $ 3.65 | $ 0.05 | $ - | $ - | $ - | $ 3.60 |
| 52 | 18567 | LAVOIE, NOELLE | $ 163.75 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 159.25 |
| 52 | 24344 | LESLIE, SAMANTHA | $ 55.83 | $ 0.83 | $ - | $ - | $ - | $ 55.00 |
| 52 | 21917 | LESSARD, JEFFREY | $ 120.00 | $ - | $ - | $ - | $ - | $ 120.00 |
| 52 | 25543 | MANN ADVERTISING, INC. | $ 2,635.00 | $ 1,020.00 | $ - | $ 510.00 | $ 510.00 | $ 595.00 |
| 52 | 24053 | MASSON, ALLIE | $ 56.66 | $ 0.83 | $ - | $ 0.83 | $ - | $ 55.00 |
| 52 | 21217 | MCGANN, MICHAEL | $ 62.70 | $ 0.90 | $ - | $ 0.90 | $ 0.90 | $ 60.00 |

City of Manchester NH - Receivables
Over 90 Days as of 11/7/16

| TYPE | CUST ID | NAME | TOTAL | CURRENT | 0-30 DAYS DUE | 31-60 DAYS DUE | 61-90 DAYS DUE | OVER 90 DAYS DUE |
|---|---|---|---|---|---|---|---|---|
| 52 | 18327 | MCLOUGHLIN, AMANDA | $ 254.25 | $ 2.25 | $ - | $ 2.25 | $ 2.25 | $ 247.50 |
| 52 | 23489 | MILLER, BONNIE | $ 143.40 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 138.00 |
| 52 | 25552 | NAIL AND SPA | $ 36.00 | $ - | $ - | $ - | $ - | $ 36.00 |
| 52 | 24055 | NORSE, LAURA | $ 125.77 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 120.79 |
| 52 | 5187 | NOT SO PLAIN JANE'S | $ 12,835.00 | $ 1,119.80 | $ - | $ 550.00 | $ 1,650.00 | $ 9,515.20 |
| 52 | 23381 | PARADAS, RODOLFO | $ 132.60 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 127.20 |
| 52 | 25559 | PARSHAY, JAMES | $ 170.00 | $ - | $ - | $ - | $ 85.00 | $ 85.00 |
| 52 | 22954 | PERKINS, GINA | $ 151.50 | $ 1.80 | $ - | $ 1.80 | $ 1.80 | $ 146.10 |
| 52 | 25609 | PETERSON, TANJA | $ 21.05 | $ 0.15 | $ - | $ 10.90 | $ - | $ 10.00 |
| 52 | 25666 | PHILIBOTTE, ANGELA | $ 275.83 | $ 110.83 | $ - | $ 55.00 | $ 55.00 | $ 55.00 |
| 52 | 24869 | POISSON, CATHERINE | $ 63.60 | $ 0.90 | $ - | $ 0.90 | $ 0.90 | $ 60.90 |
| 52 | 23913 | RAMACHANDRAN, RAVI | $ 60.90 | $ 0.90 | $ - | $ - | $ - | $ 60.00 |
| 52 | 24843 | RAUGH, CIJI | $ 117.47 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 112.49 |
| 52 | 19918 | RESIDE, ROBERT | $ 170.00 | $ - | $ - | $ - | $ - | $ 170.00 |
| 52 | 24106 | ROBY-PALMER, PAULA | $ 120.00 | $ - | $ - | $ - | $ - | $ 120.00 |
| 52 | 24229 | RODRIGUEZ PEREZ, MAELIE | $ 50.00 | $ - | $ - | $ - | $ - | $ 50.00 |
| 52 | 23938 | ROY, CARRISSA | $ 121.62 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 116.64 |
| 52 | 24399 | SANTIAGO, MIGUEL | $ 110.00 | $ - | $ - | $ - | $ - | $ 110.00 |
| 52 | 25608 | SHATO, LINA | $ 170.00 | $ - | $ - | $ - | $ - | $ 170.00 |
| 52 | 24148 | SMITH, SIDNEY | $ 120.79 | $ 1.66 | $ - | $ 1.66 | $ 1.66 | $ 115.81 |
| 52 | 21310 | SOUCY, DAN | $ 90.00 | $ - | $ - | $ - | $ - | $ 90.00 |
| 52 | 25595 | TSERONIS, ERIN | $ 110.25 | $ - | $ - | $ - | $ - | $ 110.25 |
| 52 | 23590 | VEXED LLC | $ 259.60 | $ 3.30 | $ - | $ 3.30 | $ 3.30 | $ 249.70 |
| 52 | 25600 | WAGNER, JAMES | $ 170.00 | $ - | $ - | $ - | $ - | $ 170.00 |
| 52 | 25066 | WALDEN, TIM | $ 110.00 | $ - | $ - | $ - | $ - | $ 110.00 |
| 52 | 19477 | WALKER, NICOLE | $ 241.20 | $ 2.70 | $ - | $ 2.70 | $ 2.70 | $ 233.10 |
| 52 | 21460 | ZGHOUL, OSAMA | $ 134.50 | $ 1.50 | $ - | $ 1.50 | $ 1.50 | $ 130.00 |
| **52 - PARKING TOTALS** | | | **$ 23,357.69** | **$ 2,948.00** | **$ -** | **$ 1,467.73** | **$ 2,696.87** | **$ 16,245.09** |
| 65 | 17188 | IM THIRSTY ENTERTAINMEN | $ 1,095.00 | $ 9.00 | $ - | $ 9.00 | $ 9.00 | $ 1,068.00 |
| 65 | 25996 | MANCHESTER AREA DEK HOC | $ 4,650.00 | $ - | $ - | $ 600.00 | $ - | $ 4,050.00 |
| 65 | 26011 | NE TITANS | $ 108.16 | $ 1.58 | $ - | $ 1.58 | $ - | $ 105.00 |
| 65 | 21840 | NH BOBCATS | $ 306.42 | $ 4.46 | $ - | $ 4.46 | $ - | $ 297.50 |
| 65 | 24471 | PINARD, RAYMOND | $ 227.00 | $ 3.00 | $ - | $ 3.00 | $ 3.00 | $ 218.00 |
| 65 | 19252 | SOUTHERN NH PAGAN PRIDE | $ 1,258.00 | $ 12.75 | $ - | $ 12.75 | $ 12.75 | $ 1,219.75 |
| **65 - PARKS & REC TOTALS** | | | **$ 7,644.58** | **$ 30.79** | **$ -** | **$ 630.79** | **$ 24.75** | **$ 6,958.25** |
| **GRAND TOTALS** | | | **$ 6,781,180.45** | **$ 4,386,204.63** | **$ 508.08** | **$ 157,985.86** | **$ 150,794.48** | **$ 2,085,687.40** |

# 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 |
|---|---|---|---|---|---|---|---|---|---|---|
| | Highway | *Corcoran Environmental | 10626 | Numerous Invoices | 1/6/2010 - 6/28/2010 | $ 29,250.00 | $ 24,182.43 | $ - | $ 24,182.43 | Landfill Lease Payments |
| | Highway | **National Grid/Liberty Utilities | 3109 | Numerous Invoices | 4/26/2010 - 1/21/2013 | $ 923,077.50 | $ 923,077.50 | $ - | $ 923,077.50 | Roadway Degradation Fees - In Litigation |

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

*Corcoran Environmental Services is subject to a bankruptcy Chapter 11 plan of reorganization. That plan provides that the City's claim should be paid by December 31st of this year.

**National Grid/Liberty Utilities is presently pending before the New Hampshire Supreme Court. Liberty Utilities must file their opening brief by June 6, 2016.
We must file our opposing brief by July 21, 2016. Liberty can file an answering brief by August 22, 2016. After August 22nd the Supreme Court will, most likely, schedule oral arguments.
It is expected that oral arguments will take place this fall with a decision from the Court late this year or early next year.

*William E. Sanders*
*Finance Officer*

*Sharon Y. Wickens*
*Deputy Finance Officer*

# CITY OF MANCHESTER
*Finance Department*

November 7, 2016

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 four months of fiscal year 2017.

***Expenditures*:**

The average unobligated balance percentage after four months should be 66.67% as a benchmark. All departments with the exception of Information Systems, Facilities Division, Highway and Parks & Recreation are within 10% of this benchmark. The overall unobligated percentage after four months is 62.48% for 2017 compared to 65.4% a year ago. Health insurance costs for 2017 are unfavorably tracking the budget through October. The severance reserve of $1,500,000 has an unexpended balance of $1,329,993. A comparison of severance payouts thru October for FY 2017 and 2016 is as follows:

| | 2017 | 2016 |
|---|---|---|
| Payments | $ 170,007 | $222,091 |
| Retirements | | |
| Fire | 0 | 3 |
| Police | 2 | 2 |
| Public Works | 0 | 0 |
| Other | 3 | 0 |
| Total | 5 | 5 |

***Revenues:***

Revenues for the first four months of fiscal year 2017 are about $1.5 million less than the same period a year ago. Overall sales and services are $310 thousand higher than last year mainly due to additional revenues from the Parks & Recreation department. This increase is offset by lower interest and penalties of $537 thousand, reimbursements of $202 thousand, and school chargebacks of $271 thousand. The decrease in total taxes and interest is mainly due to less timely receipt of cable franchise fees in FY 2017. The decrease in school chargebacks and reimbursements is a result of less timely billing in FY 2017. The Municipal Transportation Improvement fund balance at 10/31/16 is $701,887.

Sincerely,

William E. Sanders
Finance Officer

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

# CITY OF MANCHESTER
# NEW HAMPSHIRE

# FINANCIAL REPORTS

## FOR THE FOUR MONTHS ENDED
## OCTOBER 31, 2016

## UNAUDITED

**CITY OF MANCHESTER, NEW HAMPSHIRE**

**PRELIMINARY FINANCIAL STATEMENTS**

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(UNAUDITED)


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For The Four Months Ended October 31, 2016
(UNAUDITED)
Budget Basis
MNTBUDNBN1

| | FY 2017 MODIFIED BUDGET | FY 2017 OBLIGATIONS TO DATE | FY 2017 UNOBLIGATED BALANCE | FY 2017 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ALDERMEN | $ 70,000.00 | $ 17,500.00 | $ 52,500.00 | 75.00 |
| ASSESSORS | 608,477.00 | 190,994.63 | 417,482.37 | 68.61 |
| CITY CLERK | 992,301.00 | 337,000.40 | 655,300.60 | 66.04 |
| MEDO | 139,500.00 | 50,028.74 | 89,471.26 | 64.14 |
| CITY SOLICITOR | 1,287,479.00 | 379,066.62 | 908,412.38 | 70.56 |
| FINANCE | 955,242.00 | 296,369.08 | 658,872.92 | 68.97 |
| CENTRAL FLEET MANAGEMENT | 3,163,824.00 | 1,047,120.79 | 2,116,703.21 | 66.90 |
| INFORMATION SYSTEMS | 1,541,651.00 | 803,586.24 | 738,064.76 | 47.87 |
| MAYOR | 230,375.00 | 72,841.41 | 157,533.59 | 68.38 |
| OFFICE OF YOUTH SERVICES | 592,714.00 | 188,615.51 | 404,098.49 | 68.18 |
| HUMAN RESOURCES | 778,710.00 | 252,094.16 | 526,615.84 | 67.63 |
| PLANNING & COMMUNITY DEVELOPMENT | 2,021,178.12 | 627,723.71 | 1,393,454.41 | 68.94 |
| FACILITIES DIVISION | 6,678,829.00 | 5,237,516.25 | 1,441,312.75 | 21.58 |
| TAX COLLECTOR | 494,043.00 | 154,398.72 | 339,644.28 | 68.75 |
| FIRE | 19,604,585.00 | 6,335,712.83 | 13,268,872.17 | 67.68 |
| POLICE | 22,014,760.00 | 7,315,598.30 | 14,699,161.70 | 66.77 |
| HEALTH | 2,809,822.00 | 746,340.85 | 2,063,481.15 | 73.44 |
| HIGHWAY | 16,165,972.00 | 8,097,857.82 | 8,068,114.18 | 49.91 |
| WELFARE | 1,019,240.00 | 301,184.68 | 718,055.32 | 70.45 |
| PARKS & RECREATION | 4,254,109.00 | 1,720,284.57 | 2,533,824.43 | 59.56 |
| LIBRARY | 2,003,162.00 | 688,077.88 | 1,315,084.12 | 65.65 |
| SENIOR SERVICES | 241,489.00 | 66,497.92 | 174,991.08 | 72.46 |
| TOTAL AGENCIES | 87,667,462.12 | 34,926,411.11 | 52,741,051.01 | 60.16 |
| RESTRICTED ITEMS- | | | | |
| SEVERANCE PAY | 1,500,000.00 | 170,006.81 | 1,329,993.19 | 88.67 |
| WORKERS COMPENSATION - SALARY | 684,000.00 | 101,715.28 | 582,284.72 | 85.13 |
| WORKERS COMPENSATION - MEDICAL | 1,658,108.00 | 744,755.68 | 913,352.32 | 55.08 |
| HEALTH INSURANCE | 12,356,967.88 | 4,357,776.07 | 7,999,191.81 | 64.73 |
| DENTAL INSURANCE | 712,791.20 | 192,836.36 | 519,954.84 | 72.95 |
| DEATH BENEFIT | 72,601.00 | 17,195.17 | 55,405.83 | 76.32 |
| DISABILITY INSURANCE | 61,821.00 | 16,332.08 | 45,488.92 | 73.58 |
| CITY RETIREMENT | 7,473,224.13 | 3,034,759.73 | 4,438,464.40 | 59.39 |
| FIRE STATE PENSION | 5,074,398.00 | 1,657,978.11 | 3,416,419.89 | 67.33 |
| POLICE STATE PENSION | 4,614,192.00 | 1,579,473.39 | 3,034,718.61 | 65.77 |
| FICA | 3,074,875.67 | 925,329.87 | 2,149,545.80 | 69.91 |
| UNEMPLOYMENT | 50,000.00 | 1,500.42 | 48,499.58 | 97.00 |
| TUITION | 50,000.00 | 29,423.23 | 20,576.77 | 41.15 |
| CGL INSURANCE | 668,342.00 | 345,253.54 | 323,088.46 | 48.34 |
| TOTAL RESTRICTED ITEMS | 38,051,320.88 | 13,174,335.74 | 24,876,985.14 | 65.38 |

For The Four Months Ended October 31, 2016
(UNAUDITED)
Budget Basis
MNTBUDNBN1

| | FY 2017 MODIFIED BUDGET | FY 2017 OBLIGATIONS TO DATE | FY 2017 UNOBLIGATED BALANCE | FY 2017 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| NON-DEPARTMENTAL ITEMS- | | | | |
| CONTINGENCY | 751,000.00 | - | 751,000.00 | 100.00 |
| MPTS | 451,253.00 | 451,253.00 | - | - |
| CIVIC CONTRIBUTIONS | 162,286.00 | 147,543.00 | 14,743.00 | 9.08 |
| NON-CITY PROGRAMS | 69,107.00 | 68,947.83 | 159.17 | .23 |
| STREET LIGHTING | 840,000.00 | 287,790.24 | 552,209.76 | 65.74 |
| COMMUNITY IMPROVEMENT PROGRAM | 1,091,036.00 | 1,091,036.00 | - | - |
| TRANSIT SUBSIDY | 1,165,724.00 | 1,165,724.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 40,000.00 | 7,299.55 | 32,700.45 | 81.75 |
| MATURING DEBT | 11,863,203.00 | 2,680,151.47 | 9,183,051.53 | 77.41 |
| INTEREST ON MATURING DEBT | 5,849,442.00 | 1,525,495.41 | 4,323,946.59 | 73.92 |
| TOTAL NON-DEPARTMENTAL ITEMS | 22,283,051.00 | 7,425,240.50 | 14,857,810.50 | 66.68 |
| TOTAL GENERAL FUND | $ 148,001,834.00 | $ 55,525,987.35 | $ 92,475,846.65 | 62.48 |

For The Four Months Ended October 31, 2015
(UNAUDITED)
Budget Basis
MNTBUDNBN2

| | FY 2016 MODIFIED BUDGET | FY 2016 OBLIGATIONS TO DATE | FY 2016 UNOBLIGATED BALANCE | FY 2016 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ALDERMEN | $ 70,000.00 | $ 17,500.00 | $ 52,500.00 | 75.00 |
| ASSESSORS | 609,277.00 | 190,714.75 | 418,562.25 | 68.70 |
| CITY CLERK | 994,701.00 | 295,254.09 | 699,446.91 | 70.32 |
| MEDO | 140,000.00 | 49,854.94 | 90,145.06 | 64.39 |
| CITY SOLICITOR | 1,378,379.00 | 355,662.60 | 1,022,716.40 | 74.20 |
| FINANCE | 956,042.00 | 279,002.70 | 677,039.30 | 70.82 |
| CENTRAL FLEET MANAGEMENT | 3,164,824.00 | 1,037,253.57 | 2,127,570.43 | 67.23 |
| INFORMATION SYSTEMS | 1,490,151.00 | 769,922.34 | 720,228.66 | 48.33 |
| MAYOR | 230,680.61 | 76,983.84 | 153,696.77 | 66.63 |
| OFFICE OF YOUTH SERVICES | 595,714.00 | 164,778.66 | 430,935.34 | 72.34 |
| HUMAN RESOURCES | 779,910.00 | 277,368.95 | 502,541.05 | 64.44 |
| PLANNING & COMMUNITY DEVELOPMENT | 1,980,662.00 | 623,158.89 | 1,357,503.11 | 68.54 |
| FACILITIES DIVISION | 6,645,168.51 | 5,093,376.70 | 1,551,791.81 | 23.35 |
| TAX COLLECTOR | 494,283.00 | 133,908.08 | 360,374.92 | 72.91 |
| FIRE | 19,624,585.00 | 6,354,938.95 | 13,269,646.05 | 67.62 |
| POLICE | 22,236,206.71 | 7,118,406.03 | 15,117,800.68 | 67.99 |
| HEALTH | 2,813,322.00 | 779,918.62 | 2,033,403.38 | 72.28 |
| HIGHWAY | 16,780,145.00 | 6,162,822.85 | 10,617,322.15 | 63.27 |
| WELFARE | 1,028,240.00 | 310,883.90 | 717,356.10 | 69.77 |
| PARKS & RECREATION | 3,161,937.36 | 1,123,046.08 | 2,038,891.28 | 64.48 |
| LIBRARY | 2,004,662.00 | 635,457.58 | 1,369,204.42 | 68.30 |
| SENIOR SERVICES | 241,639.00 | 41,138.94 | 200,500.06 | 82.98 |
| TOTAL AGENCIES | 87,420,529.19 | 31,891,353.06 | 55,529,176.13 | 63.52 |
| RESTRICTED ITEMS- | | | | |
| SEVERANCE PAY | 730,510.59 | 222,091.10 | 508,419.49 | 69.60 |
| WORKERS COMPENSATION - SALARY | 684,000.00 | 167,562.02 | 516,437.98 | 75.50 |
| WORKERS COMPENSATION - MEDICAL | 2,314,178.77 | 694,136.66 | 1,620,042.11 | 70.01 |
| HEALTH INSURANCE | 12,250,000.00 | 3,529,899.51 | 8,720,100.49 | 71.18 |
| DENTAL INSURANCE | 706,004.00 | 197,570.01 | 508,433.99 | 72.02 |
| DEATH BENEFIT | 72,101.00 | 15,840.88 | 56,260.12 | 78.03 |
| DISABILITY INSURANCE | 61,321.00 | 15,120.44 | 46,200.56 | 75.34 |
| CITY RETIREMENT | 6,600,000.00 | 2,185,008.79 | 4,414,991.21 | 66.89 |
| FIRE STATE PENSION | 5,127,639.59 | 1,689,549.56 | 3,438,090.03 | 67.05 |
| POLICE STATE PENSION | 4,731,657.08 | 1,531,857.43 | 3,199,799.65 | 67.63 |
| FICA | 2,872,475.92 | 898,842.32 | 1,973,633.60 | 68.71 |
| UNEMPLOYMENT | 50,000.00 | 2,205.31 | 47,794.69 | 95.59 |
| TUITION | 50,000.00 | 18,386.09 | 31,613.91 | 63.23 |
| CGL INSURANCE | 1,211,390.64 | 341,225.13 | 870,165.51 | 71.83 |
| TOTAL RESTRICTED ITEMS | 37,461,278.59 | 11,509,295.25 | 25,951,983.34 | 69.28 |

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1 OF 2

For The Four Months Ended October 31, 2015
(UNAUDITED)
Budget Basis
MNTBUDNBN2

| | FY 2016 MODIFIED BUDGET | FY 2016 OBLIGATIONS TO DATE | FY 2016 UNOBLIGATED BALANCE | FY 2016 PERCENT UNOBLIGATED |
|---|---|---|---|---|
| NON-DEPARTMENTAL ITEMS- | | | | |
| MPTS | 451,253.00 | 451,253.00 | - | - |
| CIVIC CONTRIBUTIONS | 160,514.00 | 146,261.00 | 14,253.00 | 8.88 |
| NON-CITY PROGRAMS | 69,214.32 | 69,214.32 | - | - |
| STREET LIGHTING | 910,835.00 | 239,952.81 | 670,882.19 | 73.66 |
| COMMUNITY IMPROVEMENT PROGRAM | 474,500.00 | 374,500.00 | 100,000.00 | 21.07 |
| TRANSIT SUBSIDY | 1,153,560.00 | 1,153,560.00 | - | - |
| EMPLOYEE MEDICAL SERVICES | 46,576.69 | 10,485.91 | 36,090.78 | 77.49 |
| MATURING DEBT | 11,626,329.00 | 3,157,904.60 | 8,468,424.40 | 72.84 |
| INTEREST ON MATURING DEBT | 5,345,835.21 | 1,210,455.33 | 4,135,379.88 | 77.36 |
| TOTAL NON-DEPARTMENTAL ITEMS | 20,238,617.22 | 6,813,586.97 | 13,425,030.25 | 66.33 |
| TOTAL GENERAL FUND | $ 145,120,425.00 | $ 50,214,235.28 | $ 94,906,189.72 | 65.40 |

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2 OF 2

For the Four Months Ended October 31, 2016
(UNAUDITED)
Budget Basis
MNTREVAGEN

| | FY 2017 MODIFIED BUDGET | FY 2017 REVENUE RECOGNIZED | FY 2017 UNRECOGNIZED BALANCE | FY 2017 PERCENTAGE UNRECOGNIZED |
|---|---|---|---|---|
| AGENCIES- | | | | |
| ASSESSORS | 755,000.00 | 4,087.42 | 750,912.58 | 99.46 |
| CITY CLERK | 2,546,687.00 | 86,069.44 | 2,460,617.56 | 96.62 |
| MEDO | 10,000.00 | 50.00 | 9,950.00 | 99.50 |
| CITY SOLICITOR | 627,500.00 | 7,500.00 | 620,000.00 | 98.80 |
| FINANCE | 6,300,282.00 | 532,188.61 | 5,768,093.39 | 91.55 |
| INFORMATION SYSTEMS | 217,000.00 | 10,000.00 | 207,000.00 | 95.39 |
| HUMAN RESOURCES | 6,000.00 | 6,353.37 | (353.37) | (5.89) |
| PLANNING & COMMUNITY DEVELOPMENT | 2,350,000.00 | 1,144,173.89 | 1,205,826.11 | 51.31 |
| FACILITIES DIVISION | 5,969,189.00 | 1,688,557.95 | 4,280,631.05 | 71.71 |
| TAX COLLECTOR | 19,036,795.00 | 6,486,661.85 | 12,550,133.15 | 65.93 |
| CENTRAL FLEET MANAGEMENT | 130,000.00 | 20,852.87 | 109,147.13 | 83.96 |
| FIRE | 838,363.00 | 137,080.84 | 701,282.16 | 83.65 |
| POLICE | 1,200,344.00 | 159,140.66 | 1,041,203.34 | 86.74 |
| HEALTH | 2,478,613.00 | 61,359.00 | 2,417,254.00 | 97.52 |
| HIGHWAY | 4,928,404.00 | 1,302,173.15 | 3,626,230.85 | 73.58 |
| WELFARE | 15,000.00 | 8,511.26 | 6,488.74 | 43.26 |
| CEMETERY, PARKS & RECREATION | 3,052,310.00 | 743,461.70 | 2,308,848.30 | 75.64 |
| SENIOR SERVICES | 8,500.00 | 1,830.77 | 6,669.23 | 78.46 |
| TOTAL AGENCIES | $ 50,469,987.00 | $ 12,400,052.78 | $ 38,069,934.22 | 75.43 |

Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Four Months Ended October 31, 2016
(UNAUDITED)
Budget Basis
MNTREVNPRP

| | MODIFIED BUDGET | REVENUE RECOGNIZED | UNRECOGNIZED BALANCE | PERCENTAGE UNRECOGNIZED |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 20,000.00 | 10,661.34 | 9,338.66 | 46.69 |
| INTEREST AND PENALTIES | 1,140,000.00 | 242,561.49 | 897,438.51 | 78.72 |
| CABLE FRANCHISE FEES | 1,915,842.00 | - | 1,915,842.00 | 100.00 |
| TOTAL TAXES, INTEREST AND PENALTIES | 3,075,842.00 | 253,222.83 | 2,822,619.17 | 91.77 |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 18,061,086.00 | 6,180,568.06 | 11,880,517.94 | 65.78 |
| LICENSES | 500,050.00 | 47,392.45 | 452,657.55 | 90.52 |
| PERMITS | 2,253,787.00 | 1,106,345.82 | 1,147,441.18 | 50.91 |
| TOTAL LICENSES AND PERMITS | 20,814,923.00 | 7,334,306.33 | 13,480,616.67 | 64.76 |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 350,000.00 | 115,763.82 | 234,236.18 | 66.92 |
| PAYMENTS IN LIEU OF TAXES | 717,300.00 | - | 717,300.00 | 100.00 |
| STATE REVENUES | 2,555,459.00 | 622,088.16 | 1,933,370.84 | 75.66 |
| TOTAL INTERGOVERNMENTAL | 3,622,759.00 | 737,851.98 | 2,884,907.02 | 79.63 |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 159,725.00 | 49,783.85 | 109,941.15 | 68.83 |
| PUBLIC SAFETY | 172,450.00 | 42,223.29 | 130,226.71 | 75.52 |
| HIGHWAY | 943,258.00 | 260,129.17 | 683,128.83 | 72.42 |
| HEALTH | 13,500.00 | 4,365.00 | 9,135.00 | 67.67 |
| CEMETERY, PARKS & RECREATION | 1,836,302.00 | 562,396.11 | 1,273,905.89 | 69.37 |
| ZONING BOARD | 72,500.00 | 27,630.00 | 44,870.00 | 61.89 |
| PARKING VIOLATIONS | 7,500.00 | 500.00 | 7,000.00 | 93.33 |
| COURT FINES | 12,000.00 | 3,129.52 | 8,870.48 | 73.92 |
| FEES | 1,152,117.00 | 248,463.09 | 903,653.91 | 78.43 |
| WITNESS FEES | 75,000.00 | 28,720.39 | 46,279.61 | 61.71 |
| TOTAL SALES AND SERVICES | 4,444,352.00 | 1,227,340.42 | 3,217,011.58 | 72.38 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 305,000.00 | 82,513.43 | 222,486.57 | 72.95 |
| FUND TRANSFERS | 4,033,100.00 | 50.00 | 4,033,050.00 | 100.00 |
| REIMBURSEMENTS | 3,535,783.00 | 872,750.83 | 2,663,032.17 | 75.32 |
| RENTALS & LEASES | 1,150,760.00 | 116,410.13 | 1,034,349.87 | 89.88 |
| SCHOOL CHARGEBACKS | 9,484,818.00 | 1,774,677.94 | 7,710,140.06 | 81.29 |
| MISCELLANEOUS | 2,650.00 | 928.89 | 1,721.11 | 64.95 |
| TOTAL OTHER REVENUE SOURCES | 18,512,111.00 | 2,847,331.22 | 15,664,779.78 | 84.62 |
| TOTAL | $ 50,469,987.00 | $ 12,400,052.78 | $ 38,069,934.22 | 75.43 |

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Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Four Months Ended October 31, 2016
Modified Budget FY 2017
(UNAUDITED)
Budget Basis
MNTREVCOM1

| | ACTUAL FY 2016 | MODIFIED BUDGET FY 17 | DIFFERENCE ACTUAL 16 VS BUDGET 17 | PERCENTAGE DIFFERENCE OF FY16 VS FY17 |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 87,687 | 20,000 | (67,687) | (77.19) |
| INTEREST AND PENALTIES | 1,179,845 | 1,140,000 | (39,845) | (3.38) |
| CABLE FRANCHISE FEES | 1,870,203 | 1,915,842 | 45,639 | 2.44 |
| TOTAL TAXES, INTEREST AND PENALTIES | 3,137,735 | 3,075,842 | (61,893) | (1.97) |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 19,731,177 | 18,061,086 | (1,670,091) | (8.46) |
| LICENSES | 561,044 | 500,050 | (60,994) | (10.87) |
| PERMITS | 3,056,908 | 2,253,787 | (803,121) | (26.27) |
| TOTAL LICENSES AND PERMITS | 23,349,129 | 20,814,923 | (2,534,206) | (10.85) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 451,620 | 350,000 | (101,620) | (22.50) |
| PAYMENTS IN LIEU OF TAXES | 713,674 | 717,300 | 3,626 | .51 |
| STATE REVENUES | 2,605,366 | 2,555,459 | (49,907) | (1.92) |
| TOTAL INTERGOVERNMENTAL | 3,770,660 | 3,622,759 | (147,901) | (3.92) |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 226,432 | 159,725 | (66,707) | (29.46) |
| PUBLIC SAFETY | 167,527 | 172,450 | 4,923 | 2.94 |
| HIGHWAY | 1,150,435 | 943,258 | (207,177) | (18.01) |
| HEALTH | 7,070 | 13,500 | 6,430 | 90.95 |
| CEMETERY, PARKS & RECREATION | 186,086 | 1,836,302 | 1,650,216 | 886.80 |
| ZONING BOARD | 74,415 | 72,500 | (1,915) | (2.57) |
| PARKING VIOLATIONS | 2,350 | 7,500 | 5,150 | 219.15 |
| COURT FINES | 14,197 | 12,000 | (2,197) | (15.48) |
| OTHER FINES | 3,452 | - | (3,452) | (100.00) |
| FEES | 1,255,290 | 1,152,117 | (103,173) | (8.22) |
| WITNESS FEES | 76,174 | 75,000 | (1,174) | (1.54) |
| TOTAL SALES AND SERVICES | 3,163,428 | 4,444,352 | 1,280,924 | 40.49 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 225,040 | 305,000 | 79,960 | 35.53 |
| FUND TRANSFERS | 3,923,089 | 4,033,100 | 110,011 | 2.80 |
| REIMBURSEMENTS | 3,547,754 | 3,535,783 | (11,971) | (.34) |
| RENTALS & LEASES | 983,713 | 1,150,760 | 167,047 | 16.98 |
| SCHOOL CHARGEBACKS | 9,379,584 | 9,484,818 | 105,234 | 1.12 |
| MISCELLANEOUS | 5,075 | 2,650 | (2,425) | (47.78) |
| TOTAL OTHER REVENUE SOURCES | 18,064,255 | 18,512,111 | 447,856 | 2.48 |
| TOTAL | $ 51,485,207 | $ 50,469,987 | $ (1,015,220) | (1.97) |

Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Four Months Ended October 31, 2016 and 2015
(UNAUDITED)
Budget Basis
MNTREVCOM2

| | 4 MONTH ACTUAL FY 2016 | 4 MONTH ACTUAL FY 2017 | DIFFERENCE ACTUAL 16 VS ACTUAL 17 | PERCENTAGE DIFFERENCE OF FY16 VS FY17 |
|---|---|---|---|---|
| TAXES, INTEREST AND PENALTIES | | | | |
| MISCELLANEOUS TAXES | 21,618 | 10,661 | (10,956) | (50.68) |
| INTEREST AND PENALTIES | 318,558 | 242,561 | (75,996) | (23.86) |
| CABLE FRANCHISE FEES | 449,580 | - | (449,580) | (100.00) |
| TOTAL TAXES, INTEREST AND PENALTIES | 789,756 | 253,222 | (536,533) | (67.94) |
| LICENSES AND PERMITS | | | | |
| AUTO REGISTRATIONS | 6,266,895 | 6,180,568 | (86,326) | (1.38) |
| LICENSES | 72,548 | 47,392 | (25,155) | (34.67) |
| PERMITS | 1,023,187 | 1,106,345 | 83,158 | 8.13 |
| TOTAL LICENSES AND PERMITS | 7,362,630 | 7,334,306 | (28,323) | (.38) |
| INTERGOVERNMENTAL | | | | |
| FEDERAL REVENUES | 250,419 | 115,763 | (134,655) | (53.77) |
| STATE REVENUES | 1,326,309 | 622,088 | (704,220) | (53.10) |
| TOTAL INTERGOVERNMENTAL | 1,576,728 | 737,851 | (838,876) | (53.20) |
| SALES AND SERVICES | | | | |
| GENERAL REVENUES | 91,613 | 49,783 | (41,829) | (45.66) |
| PUBLIC SAFETY | 61,856 | 42,223 | (19,632) | (31.74) |
| HIGHWAY | 375,594 | 260,129 | (115,464) | (30.74) |
| HEALTH | 2,270 | 4,365 | 2,095 | 92.29 |
| CEMETERY, PARKS & RECREATION | 73,176 | 562,396 | 489,220 | 668.55 |
| ZONING BOARD | 34,340 | 27,630 | (6,710) | (19.54) |
| PARKING VIOLATIONS | 450 | 500 | 50 | 11.11 |
| COURT FINES | 6,683 | 3,129 | (3,553) | (53.17) |
| FEES | 248,855 | 248,463 | (391) | (.16) |
| WITNESS FEES | 22,024 | 28,720 | 6,696 | 30.40 |
| TOTAL SALES AND SERVICES | 916,861 | 1,227,340 | 310,479 | 33.86 |
| OTHER REVENUE SOURCES | | | | |
| INTEREST INCOME | 61,082 | 82,513 | 21,431 | 35.09 |
| FUND TRANSFERS | 100 | 50 | (50) | (50.00) |
| REIMBURSEMENTS | 1,074,789 | 872,750 | (202,038) | (18.80) |
| RENTALS & LEASES | 90,335 | 116,410 | 26,075 | 28.86 |
| SCHOOL CHARGEBACKS | 2,045,229 | 1,774,677 | (270,551) | (13.23) |
| MISCELLANEOUS | 3,089 | 928 | (2,160) | (69.93) |
| TOTAL OTHER REVENUE SOURCES | 3,274,624 | 2,847,331 | (427,292) | (13.05) |
| TOTAL | $ 13,920,599 | $ 12,400,052 | $ (1,520,546) | (10.92) |

# City of Manchester, New Hampshire
## Parking Division
## Budgetary basis
## For the four months ended October 31, 2016

(unaudited)

| Object Code Description | 2017 Revised Budget | July-October 2016 Activity | 2017 Balance |
|---|---|---|---|
| Intergovernmental Total | - | - | - |
| Charges for Services Total | 1,786,150 | 467,622 | 1,318,528 |
| Licenses & Permits Total | 3,192,000 | 1,025,304 | 2,166,696 |
| Interest Total | 3,500 | 136 | 3,364 |
| Other Revenue Total | 985,053 | 272,407 | 712,646 |
| Grand Total | 5,966,703 | 1,765,469 | 4,201,234 |
| | | | |
| Salaries & Wages Total | 657,729 | 189,998 | 467,731 |
| Employee Benefits Total | 331,737 | 112,237 | 219,500 |
| Purchased Professional Services Total | 14,400 | 4,532 | 9,868 |
| Purchased Property Services Total | 661,294 | 176,439 | 484,855 |
| Other Purchased Services Total | 46,850 | 36,579 | 10,271 |
| Supplies & Materials Total | 122,159 | 19,020 | 103,139 |
| Capital Outlay Total | - | - | - |
| Miscellaneous Total | 200,000 | 68,066 | 131,934 |
| Non-Departmental Total | 409,534 | - | 409,534 |
| Miscellaneous-Reimburse City Total | 3,523,000 | - | 3,523,000 |
| Grand Total | 5,966,703 | 606,871 | 5,359,832 |
| | | | |
| Excess (deficit) of revenues over expenditures | - | 1,158,597 | (1,158,597) |

# AUDIT REPORT

## CITY OF MANCHESTER

## NEW HAMPSHIRE

***Planning and Community Development Department***
***Fiscal Year Ended June 30, 2016***

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

# INDEPENDENT AUDIT REPORT
# CITY OF MANCHESTER, NEW HAMPSHIRE
# PLANNING AND COMMUNITY DEVELOPMENT DEPARTMENT
# FISCAL YEAR ENDED JUNE 30, 2016
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City of Manchester
Office of the Independent City Auditor

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

***October 5, 2016***

Committee on Accounts, Enrollment and Revenue Administration
City of Manchester, New Hampshire
Honorable Aldermen: Levasseur, Hirschmann, Ludwig, Sapienza and Katsiantonis

Dear Honorable Committee Members:

Per the Independent City Auditor five year audit plan a performance audit of the Planning and Community Development Department's compliance with the City's policies and procedures over revenues and expenditures has been conducted.

I have completed my audit of the Planning and Community Development Department for the fiscal year ended June 30, 2016. My audit was conducted for the purpose of determining whether the department was complying with certain City policies governing the processing of expenditures and revenues.

This audit was considered a performance audit in accordance with generally accepted government attestation standards. Those standards require that I plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for my findings and conclusions based on my audit objectives. I believe that the evidence obtained provides a reasonable basis for my findings and conclusions based on the audit objectives.

**Scope and Audit Objectives**

- This engagement was to be a performance audit of the Planning and Community Development Department's compliance with certain City's policies and procedures over revenues and expenditures during the fiscal year ended June 30, 2016.

**Procedures**

The engagement procedures began with interviews of officials and employees at the Planning and Community Development Department.

I reviewed the City and Department policy and procedures manuals as well as the City of Manchester Code of Ordinances for possible compliance points.

I reviewed financial information from the HTE financial information system for the past 5 fiscal years.

I evaluated the department's system of internal and management controls over financial and program objectives.

I sampled expenditures and revenues for testing of compliance points and control points to test the effectiveness of the control system in place at the department during the audit period.

**Findings and Conclusion**

My audit revealed the following minor observations:

Observation-1 CERTIFICATE OF COMPLIANCE TRACKING
Observation-2 ERRORS IN UNAUDITED CAFR SCHEDULE

Except for the observations noted above the Planning and Community Development Department appeared to be in compliance with certain City policies over expenditures and revenues during the audit period.

Respectfully Submitted,

Kevin Buckley, CPA
Internal Audit Manager

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

The City of Manchester Code of Ordinances chapter 149 and pursuant to the City Charter section 3.02 there is established in the City of Manchester a Planning and Community Development Department headed by the Director of Planning and Community Development who is appointed as provided by the City Charter chapter 3.03.

The Department is responsible for the administration, interpretation and enforcement of all codes and regulations pertaining to the Offices of Inspectors of Buildings and the administration, interpretation and enforcement of land use codes and regulations.

The Department provides staff support to the Zoning Board of Adjustment and shall administer the processing of variances, special exceptions and administrative appeals under the direction of the Zoning Board of Adjustment.

The Department consists of four divisions:

- Construction Administration Division
- Code Enforcement Division
- Land Management Division
- Community Development Division

**Programs and Operations**

- Building Plan Review and permit approval
- Field Inspections and records maintenance
- Code review and update
- Permit application processing
- Certificates of Occupancy
- Aid in the development of the City Master Plan
- Administration of land use regulations
- Provide Staff support to the Zoning Board of Adjustment, Planning Board, Millyard Design Review Committee, and the Heritage Commission.
- Housing Code Ordinance Administration
- Certificate of Compliance inspections and issuance
- Resolution of Zoning Ordinance violations
- Assist in the development and management of the Community Improvement Program (CIP).
- Manage funding from the U.S. Department of Housing and Urban Development

**Mission Statement**

Plan and Manage the development of the City of Manchester in a manner that ensures a healthy economic base, safe and livable neighborhoods, cultural opportunities and quality public facilities.

**Personnel**

As of June 2016 the Department employed 33 employees.

## 2016 GENERAL FUND BUDGET TO ACTUAL

### REVENUES

| Description | Budget | Actual |
|---|---|---|
| Sign Permit | $ 30,000.00 | $ 34,013.00 |
| Yard Sale Permit | $ 4,000.00 | $ 2,495.00 |
| Elevator Permit | $ 1,000.00 | $ 300.00 |
| Building - Permits | $ 890,000.00 | $ 1,384,514.56 |
| Electrical - Permits | $ 165,000.00 | $ 252,993.46 |
| Plumbing - Permits | $ 100,000.00 | $ 151,173.25 |
| Heating - Permits | $ 155,000.00 | $ 185,259.95 |
| Certificate of Compliance | $ 360,000.00 | $ 470,547.63 |
| Subdivision | $ 40,000.00 | $ 35,155.00 |
| Conditional Use Permit | $ 20,000.00 | $ 7,690.00 |
| Site Plan - Base Fee | $ 75,000.00 | $ 145,187.60 |
| Mergers | $ 2,500.00 | $ 2,000.00 |
| Neighborhood Stabilization Program | $ - | $ 269,907.57 |
| Community Development Block Grant | $ 300,000.00 | $ 36,655.27 |
| Home Investment Program | $ 40,000.00 | $ 10,928.96 |
| Emergency Shelter Grant | $ 10,000.00 | $ 6,817.00 |
| Archive Record Retrieval | $ 5,000.00 | $ 6,872.15 |
| Copying Receipts | $ 5,000.00 | $ 210.00 |
| Zoning - All Other | $ 68,000.00 | $ 71,725.00 |
| Planned Dev | $ 4,500.00 | $ 2,690.00 |
| Miscellaneous Reimbursement | | $ 54.33 |
| | $ 2,275,000.00 | $ 3,077,189.73 |

# 2016 GENERAL FUND BUDGET TO ACTUAL

## EXPENDITURES

| Description | Budget | Actual |
|---|---|---|
| Regular Salary | $ 1,858,012.00 | $ 1,772,026.37 |
| Staff Development | $ 2,700.00 | $ 2,531.50 |
| Data Processing | $ 800.00 | $ 356.00 |
| Maintenance & Repair/ Mach/Equip | $ 500.00 | $ 481.50 |
| Rental Machinery & Equipment | $ 7,000.00 | $ 4,241.12 |
| Telephone | $ 13,500.00 | $ 9,252.72 |
| Postage | $ 16,000.00 | $ 16,000.00 |
| Advertising | $ 4,000.00 | $ 2,973.41 |
| Printing, Publishing, Binding | $ 3,500.00 | $ 3,269.04 |
| Travel, Conferences & Meetings | $ 3,000.00 | $ 1,390.00 |
| Mileage Reimbursement | $ 150.00 | $ - |
| Duplicating Services | $ 5,000.00 | $ 4,910.82 |
| General Supplies | $ 7,200.00 | $ 8,484.08 |
| Graphics | $ 800.00 | $ 45.36 |
| Graphics | $ 10,000.00 | $ 20,000.00 |
| Gas, Oil & Diesel Fuel | $ 15,500.00 | $ 12,178.39 |
| Graphics | $ 200.00 | $ - |
| Books | $ 1,800.00 | $ 1,799.95 |
| Periodicals | $ 500.00 | $ 443.69 |
| Dues, Fees, & Licenses | $ 5,500.00 | $ 4,853.00 |
| Equipment | $ 25,000.00 | $ 24,920.73 |
| Health Insurance | | $ 419,854.98 |
| Dental Insurance | | $ 24,034.51 |
| Life Insurance | | $ 1,542.71 |
| Disability Insurance | | $ 1,454.08 |
| City Contributory System | | $ 402,588.29 |
| FICA | | $ 129,928.12 |
| | $ 1,980,662.00 | $ 2,869,560.37 |

SOURCE: HTE Financial System budget to actual report
NOTE: Health, Dental, Life Disability, Retirement and FICA are not budgeted at the Department level.

# EXPENDITURE TESTING

For testing purposes I randomly selected 30 payroll and benefits expenditures and 30 non-payroll expenditures for testing. Testing consisted of determining if the internal and management controls that were in place were working as designed and to determine if the correct amounts were paid, posted to the correct account and posted in the correct time period. In addition I determined if the expenditure was made in accordance with other related City policies.

My test work revealed no instances of non-compliance with any of the tested compliance points tested and that the system of internal and management controls appear to be working as designed.

# REVENUES TESTING

The Department collects revenues from three main sources:

- Issue of permits for new construction/renovation, electrical, plumbing, demolition, heating, yard sales, signs
- Federal Grant Revenues from various Housing and Urban Development grants such as CDBG block grant, Home Investment Program, and Emergency Shelter Grant.
- Certification of Compliance upon a safety inspection for all rental units in the City.

*PERMITS*

During FY 2016 the Department issued approximately 7,000 permits for various activities mostly involving new construction and renovation work. I tested a sample of 30 certificates issued during the year to determine if the correct amount was charged, proper inspections were done when needed and amounts posted to the correct revenue code in the correct amount.

My testing revealed no instances of non-compliance with any of the related ordinances or City Policies selected.

*FEDERAL GRANTS*

The Department collected $317,492 of federal assistance from the Department of Housing and Urban Development during FY 2016. Monthly the Department prepares a drawdown of federal funds based on HTE reports. I selected one monthly draw down and traced all amounts back into the HTE system and supporting documentation. The draw down appeared to be based on correct and supported amounts and charged to the correct grant in the correct amount.

*CERTIFICATION OF COMPLIANCE*

All rental units in the City of Manchester must be inspected by the department every three years for adherence the City's Housing Code. The Department conducts inspections with seven Code Enforcement Officers. In addition to the regular inspections the seven inspectors also handle investigations of citizen's complaints and tenant complaints. During FY 2016 the department conducted 2,413 inspections of which 31 were citizen complaints and 15 were tenant complaints. My testing of certifications noted the following condition.

## OBSERVATION 1: CERTIFICATE OF COMPLIANCE TRACKING

*Observation:*

The City of Manchester Code of Ordinances section 150.100 requires that anyone operating a rental unit have a Certificate of Compliance from the City. The property owner applies for the certificate and staff from the Planning and Community Development Department conducts an inspection of the property to ensure it is in compliance with the City's housing code. When the property passes the inspection the permit is issued and is good for a term of three years. At the end of the three years the owner of the property must apply for a renewal based on an inspection by the department.

While it is up to the owner to apply for a certificate of compliance, the department must ensure that all units are inspected and the renters are living in adequate safe housing. Due to the large number of units the department needs a computer system that is able to track and report on all units in the City and notify the department when a unit is out of compliance with the Certificate requirement.

The department tracks the units in a module of the HTE financial system. Based on my observation the module lacks the ability to adequately track and report on the properties. In order to schedule inspections the department uses a paper filing system and must review the files manually to determine if any properties are due an inspection. All the information needed appears to be in the system however it lacks a report function to automatically notify the department in a timely manner when an inspection is due or the status of properties that are currently being inspected.

I randomly selected 30 properties for testing and found that on average the amount of time between when a certificate has expired and an inspection is scheduled averages 335 days. One property I tested did not have an inspection scheduled until 819 after the certificate had expired. Some of the time lag may be due to the high case load each inspector has assigned to them but some is due to the lack of functionality of the system being used.

*Recommendation:*

The department should work with the Information Systems Department in order to better use the computer system for automatically scheduling and notifying properties that have expired Certificates.

*Auditee Response:*

The Planning and Community Development Department agrees with the Auditor's findings in the matter. The issues related to lack of resources in inspector capacity and limitations of the computer system have long been recognized. To address these resources issues, the Board of

Mayor and Aldermen have through the FY17 Budget adoption provided funding to hire an additional Code Enforcement Inspector, and as well have authorized funding for implementation of a new computer operating system for the department. We anticipate that the new inspector will be on board and training will be essentially complete so as to allow for additional inspection capacity before the end of the calendar year. The process of evaluation and vendor selection for a new computer operation system has been completed, and a contract to provide the system has been signed. It is anticipated that full implementation of this system will be complete late in 2017.

My testing revealed no other instances of non-compliance with City policies.

I also tested controls over the handling and processing of cash receipts over the counter and through the mail and noted no instances of non-compliance with City procedures over cash handling.

# OTHER MATTERS

During the preliminary planning phase of the audit the following condition was noted.

## OBSERVATION 2: ERRORS IN UNAUDITED CAFR SCHEDULE

*Observation:*

The Planning and Community Development Department provides information on operating indicators to the Finance Department for inclusion in the City's Comprehensive Annual Financial Report (CAFR). The information on the number and value of building permits is included in the unaudited statistical section of the report. During my audit work it was noted that the information provided for calendar years 2014 and 2015 appeared to be about half of the prior year amounts. It was discovered that the reports used for these two years only included one half of the year's information. As the CAFR is issued prior to the end of calendar year 2015 the 2015 as noted on the schedule only includes ½ years data. It appears that prior to the 2015 CAFR being issued the CY 2014 numbers were never updated.

As the Planning and Community Development Department provided the correct information and all the departments' operating information in the CY 2014 column appears to consists of only ½ year data, this appears to be an error of the Finance Department when they were compiling information for the CAFR .

*Recommendation:*

All Departments should check the data included in the CAFR schedules to ensure that the Finance Department has included the correct information. The Finance Department needs to improve its procedures over updating this information to ensure that it is complete and accurate.

For this year's CAFR a corrected schedule should be updated by the Finance Department so that all years presented are showing the correct amounts.

*Auditee Response:*

<u>Finance Department Response</u>

The Finance Department prepared the unaudited ten year statistical schedule contained on page 130 of the FY 2015 CAFR. We did update FY14 with twelve months of information but unfortunately due to a misunderstanding with our auditors the FY14 information in the FY15 CAFR was not updated. We have spoken with our auditors, Melanson Heath, and we are all confident this misunderstanding will not reoccur.

## AUDIT CONCLUSION:

Based on the test work performed, except for the two minor observations noted in the report it appears that the Planning and Community Development Department is complying with City policies relating to revenues and expenditures. It also appears that the Department's system of internal and management controls over revenue and expenditures was adequately designed and operating as designed.