



COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

November 21, 2023 at 5:15 PM
Aldermanic Chambers, City Hall (3rd Floor)

Members: Aldermen Heath, Long, Levasseur, Cavanaugh, Barry

AGENDA

The Chairman calls the meeting to order.

The Clerk calls the roll.

1. Update on the City's Revolving Loan Fund.
Ladies and Gentlemen, what is your pleasure?
2. Communication from Kim LeBlanc, Financial Analyst II, submitting Finance Department reports as follows:
 - Accounts Receivable over 90 days
 - Aging Report
 - Outstanding Receivables**Ladies and Gentlemen, what is your pleasure?**
3. Communication from Sharon Wickens, Finance Officer, regarding the City's Monthly Financial Report (unaudited) for the first four months of fiscal year 2024.
Ladies and Gentlemen, what is your pleasure?
4. Communication from Jennifer Heon, Finance Department, requesting approval of a Petty Cash policy.
Ladies and Gentlemen, what is your pleasure?
5. Communication from the Manchester Arts Commission Chair requesting the release of \$264.07 from the art fund to reimburse the cost of purchasing exhibition and display materials.
Ladies and Gentlemen, what is your pleasure?

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



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

November 13, 2023

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,

Kim LeBlanc
Financial Analyst II

Enc.

REVOLVING & RECOVERY LOANS
11/13/2023

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	\$81,054.61	\$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	\$40,000.00	\$16,700.47	\$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	\$41,000.00	\$24,697.39	\$0.00	
4	Delisle Market	1/28/2010	10/15/2020	\$43,500.00	\$23,706.42	\$0.00	
5	Delisle Market - Energy Loan	1/28/2010	8/15/2020	\$20,000.00	\$12,601.35	\$0.00	
				\$354,500.00	\$158,760.24	\$0.00	

SUMMARY NOTES:

Loan 1 - Status current and in good standing.
Loan 2 - Over 60 days past due.
Loans 3 thru 5 - Over 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	\$31,964.86	\$125.35	
7	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
				\$1,936,622.04	\$1,718,586.90	\$125.35	

SUMMARY NOTES:

Loans 6 & 7 - Status current and in good standing.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
9	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	\$25,000.00	\$9,879.81	\$16.47	
10	HS 1, LLC	3/26/2021	3/1/2026	\$25,000.00	\$13,015.82	\$21.69	
11	Blackwood Law, PLLC	12/8/2022	11/1/2027	\$25,000.00	\$21,407.41	\$35.68	
12	My CNA Now, LLC	12/8/2022	11/1/2027	\$24,603.48	\$21,407.41	\$35.68	
13	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	\$15,000.00	\$12,467.23	\$20.78	
				\$114,603.48	\$78,177.68	\$130.30	

SUMMARY NOTES:

Loans 8 thru 12 - Status current and in good standing.
Loan 13 - Over 60 days past due.



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

November 6, 2023

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 receivables 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 \$2,242,549 out of \$7,077,554 billed. October's outstanding receivables totaled \$2,124,905 out of \$10,543,274 billed.

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

Respectfully submitted,

Kim LeBlanc
Financial Analyst II

Enc.

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

Total Receivables Over 90 Days		11/6/2023	10/4/2023
	<u>Dept Code</u>	<u>Over 90 Days</u>	<u>Over 90 Days</u>
Airport	25	\$ 1,440,193.08	\$ 1,389,147.15
EPD	27	\$ 20,546.24	\$ 20,242.60
Parking Department	52	\$ 54,261.85	\$ 50,348.42
Total Enterprise Funds		\$ 1,515,001.17	\$ 1,459,738.17
Building Maintenance	21	\$ 8,883.39	\$ 8,883.39
Fire Department	30	\$ 544,545.37	\$ 483,568.16
Highway	50, 51	\$ 18,136.38	\$ 17,764.14
Parks & Recreation	65	\$ 1,596.20	\$ 1,593.50
Police Department	33,34,35,36	\$ 154,386.69	\$ 153,357.50
Total General Fund		\$ 727,548.03	\$ 665,166.69
Grand Totals		\$ 2,242,549.20	\$ 2,124,904.86
General Fund receivables over \$10,000 by customer			
FEMA	30	\$ 499,561.43	\$ 432,869.96
FEMA	33,34,35,36	\$ 35,250.00	\$ 35,250.00
Liberty Utilities	33,34,35,36	\$ 13,822.45	\$ 13,822.45
Manchester Highway Dept	33,34,35,36	\$ 28,612.25	\$ 24,487.75
R H White	33,34,35,36	\$ 12,446.50	\$ 12,446.50
Totals		\$ 589,692.63	\$ 518,876.66
Total General Fund receivables over 90 days less over \$10,000		\$ 137,855.40	\$ 146,290.03

Explanation of Charges
FEMA Reimbursement - In-process
FEMA Reimbursement - In-process
Extra Details
Extra Details
Extra Details

City of Manchester NH - Receivables
Over 90 Days as of 11/6/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
21	8132-21	FEMA	\$ 8,883.39	\$ -	\$ 8,883.39
21 - BUILDING MAINTENANCE TOTALS			\$ 8,883.39	\$ -	\$ 8,883.39
25		010319, LLC	\$ 30.00	\$ -	\$ 30.00
25		AIR GENERAL INC.	\$ 110.00	\$ 65.00	\$ 45.00
25		ALLIED UNIVERSAL TECHNICAL SERVICES	\$ 214.00	\$ 75.00	\$ 139.00
25		AMBIUS, INC.	\$ 139.00	\$ -	\$ 139.00
25		AMERICAN AIRLINES, INC.	\$ 69,112.94	\$ 26,495.75	\$ 42,617.19
25		AUGUSTE, PAUL R.	\$ 145.00	\$ -	\$ 145.00
25		AVELO AIRLINES, INC.	\$ 35,529.50	\$ 23,986.78	\$ 11,542.72
25		AVIATION ASSOCIATES	\$ 184.00	\$ 75.00	\$ 109.00
25		CHICO LIMO AIRPORT SERVICE LLC	\$ 75.00	\$ -	\$ 75.00
25		CLEAR CHANNEL AIRPORTS	\$ 15,416.67	\$ -	\$ 15,416.67
25		CONSOLIDATED COMMUNICATIONS	\$ 450.00	\$ -	\$ 450.00
25		DHART	\$ 1,449.00	\$ 600.00	\$ 849.00
25		DUNKIN DONUTS	\$ 950.14	\$ -	\$ 950.14
25		EGOLF, STEPHEN	\$ 845.00	\$ 400.00	\$ 445.00
25		ENGIE SERVICES	\$ 1,179.00	\$ 375.00	\$ 804.00
25		ENTERPRISE RENT-A-CAR	\$ 12,640.47	\$ 75.00	\$ 12,565.47
25		FACILITY SOLUTIONS INC.	\$ 173.00	\$ -	\$ 173.00
25		FEDERAL EXPRESS CORPORATION	\$ 346,897.00	\$ 990.00	\$ 345,907.00
25		FEDERAL GRANTS	\$ 4,761,277.91	\$ 4,032,363.75	\$ 728,914.16
25		GOJET AIRLINES DBA UNITED EXPRESS	\$ 4,503.75	\$ -	\$ 4,503.75
25		HIST INTERNATIONAL, INC.	\$ 31,584.16	\$ 385.02	\$ 31,199.14
25		HUDSON GROUP	\$ 6,562.75	\$ 270.00	\$ 6,292.75
25		ICE HOUSE LIMOUSINE SERVICE INC.	\$ 75.00	\$ -	\$ 75.00
25		JACOBS ENGINEERING GROUP INC	\$ 90.00	\$ -	\$ 90.00
25		JEM FLIGHT, LLC	\$ 1,407.75	\$ 469.25	\$ 938.50
25		JODICE, TIMOTHY	\$ 45.00	\$ -	\$ 45.00
25		JP PEST SERVICES	\$ 100.00	\$ (100.00)	\$ 200.00
25		LEGACY AIRWAYS, LLC	\$ 52,373.31	\$ 1,277.40	\$ 51,095.91
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	\$ 139.00	\$ 75.00	\$ 64.00
25		LONDONERRY FLYING CLUB.	\$ 418.00	\$ 20.00	\$ 398.00
25		MANCOAIR II, LLC	\$ 3,462.86	\$ 75.00	\$ 3,387.86
25		MCFARLAND-JOHNSON INC	\$ 119.00	\$ 65.00	\$ 54.00
25		MERCHANTS FLEET	\$ 25,384.86	\$ 8,461.62	\$ 16,923.24
25		MHT HEX HANGARS - BRYAN HALTER	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - JEFFREY SUTTON	\$ 64.00	\$ -	\$ 64.00
25		MHT HEX HANGARS - MARK WOODRUFF	\$ 245.00	\$ -	\$ 245.00
25		MISCELLANEOUS	\$ 489.98	\$ -	\$ 489.98
25		NATIONAL AVIATION SERVICES	\$ 2,084.65	\$ -	\$ 2,084.65
25		NATIONAL FLIGHT SIMULATOR	\$ 90,590.29	\$ 12,846.66	\$ 77,743.63
25		NORTHEAST RAMP HANGAR, LLC	\$ 539.00	\$ 440.00	\$ 99.00
25		PIKE INDUSTRIES	\$ 2,058.00	\$ -	\$ 2,058.00
25		PIQUETTE & HOWARD ELECTRIC	\$ (75.00)	\$ (275.00)	\$ 200.00
25		PRO STAR AVIATION	\$ 200.00	\$ 65.00	\$ 135.00
25		R. S. AUDLEY	\$ 625.00	\$ 25.00	\$ 600.00
25		REPUBLIC AIRLINES DBA UNITED EXPRESS	\$ 56,668.13	\$ 31,501.59	\$ 25,166.54
25		RIDES BY JOANNE, LLC	\$ 75.00	\$ -	\$ 75.00
25		SDNE, LLC	\$ 64.00	\$ -	\$ 64.00
25		SIGNATURE FLIGHT SUPPORT CORPORATION	\$ 40,290.70	\$ 35,490.70	\$ 4,800.00
25		SOUTHWEST AIRLINES, INC.	\$ 1,231.20	\$ 640.40	\$ 590.80
25		SPIRIT AIRLINES, INC.	\$ 122,445.21	\$ 121,435.03	\$ 1,010.18
25		STATE GRANTS	\$ 228,206.44	\$ 222,021.76	\$ 6,184.68
25		T-MOBILE NORTHEAST, LLC	\$ 0.05	\$ 0.02	\$ 0.03
25		TRIDENT AVIATION, LLC	\$ 400.00	\$ -	\$ 400.00
25		UNITED AIRLINES, INC.	\$ 54,404.30	\$ 15,880.65	\$ 38,523.65
25		UNITED PARCEL SERVICES, INC.	\$ 5,600.07	\$ 3,320.02	\$ 2,280.05
25		WEISZMANN, ERIK	\$ 45.00	\$ -	\$ 45.00
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	\$ 686.39	\$ -	\$ 686.39
25 - AIRPORT TOTALS			\$ 5,980,084.48	\$ 4,539,891.40	\$ 1,440,193.08
27	19303	LIBERTY SEPTIC LLC	\$ 21,162.62	\$ 616.38	\$ 20,546.24
27 - EPD TOTALS			\$ 21,162.62	\$ 616.38	\$ 20,546.24
30	34078	1053 ELM STREET LLC	\$ 540.00	\$ -	\$ 540.00
30	30148	1200 ELM STREET LLC.	\$ 1,080.00	\$ -	\$ 1,080.00
30	33788	160 BOUCHARD ST REI LLC	\$ 540.00	\$ -	\$ 540.00
30	33850	168 MERRIMACK ST LLC	\$ 1,323.00	\$ 32.40	\$ 1,290.60
30	28454	300 GAY ST ACQUISITION	\$ 1,716.75	\$ -	\$ 1,716.75
30	2570	33 S COMMERCIAL ST LLC	\$ 26.14	\$ 1.14	\$ 25.00
30	29825	351 CHESTNUT ST LLC	\$ 1,080.00	\$ -	\$ 1,080.00
30	34300	447 UNION STREET, LLC.	\$ 540.00	\$ -	\$ 540.00
30	2988	497 SILVER ST ASSOCIATE	\$ 363.00	\$ 9.00	\$ 354.00
30	34433	71-73 MANCHESTER ST LLC	\$ 109.00	\$ 7.50	\$ 101.50
30	30122	79 CARL DR. REALTY, LLC	\$ 1,620.00	\$ -	\$ 1,620.00
30	32799	AGNL PANE LLC	\$ 500.00	\$ -	\$ 500.00
30	606	AMERICAN NATIONAL RED CROSS	\$ 2,160.00	\$ -	\$ 2,160.00
30	33263	BARRETT, GREGORY J REV	\$ 540.00	\$ -	\$ 540.00
30	30102	BT PROPERTY LLC	\$ 2,168.10	\$ -	\$ 2,168.10
30	1797	CALIFORNIA PROPERTY MGM	\$ 1,080.00	\$ -	\$ 1,080.00
30	2562	CON-WAY TRANSPORTATION	\$ 1,080.00	\$ -	\$ 1,080.00
30	30124	COTTER & CO.	\$ 545.00	\$ 37.50	\$ 507.50
30	33662	CVS	\$ 1,215.00	\$ -	\$ 1,215.00
30	32722	DICK'S SPORTING GOODS	\$ 540.00	\$ -	\$ 540.00
30	33289	ELM & BAKER LLC	\$ 1,080.00	\$ -	\$ 1,080.00
30	8132-30	FEMA	\$ 499,561.43	\$ -	\$ 499,561.43
30	32576	FINCH, RUTH	\$ 1,080.00	\$ -	\$ 1,080.00
30	34428	GL DECADE 2020 LLC.	\$ 3,815.00	\$ 262.50	\$ 3,552.50
30	32261	GOODWIN HOSPITALITY	\$ 540.00	\$ -	\$ 540.00
30	33633	HERTZ CORP	\$ 343.50	\$ 6.00	\$ 337.50
30	33281	IMPERIO HOOKAH LOUNGE,	\$ 112.00	\$ 7.50	\$ 104.50
30	26211	LA FIERA RESTAURANT	\$ 112.00	\$ 7.50	\$ 104.50
30	30113	LEROCQUE, KRISTINE	\$ 1,080.00	\$ -	\$ 1,080.00
30	32293	LONG MOUNTAIN INVESTMENT	\$ 1,080.00	\$ -	\$ 1,080.00
30	17580	MAHMUTOVIC, MUHAREM	\$ 1,080.00	\$ -	\$ 1,080.00
30	32995	MAKE IT BETTER LLC	\$ 540.00	\$ -	\$ 540.00
30	34372	MBP 250-258 FLATBRUSH T	\$ 540.00	\$ -	\$ 540.00
30	33838	MERRIMACK ST BRDG HOUSE	\$ 3,266.20	\$ 1,133.40	\$ 2,132.80
30	31442	NATIONAL RETAIL PROPS L	\$ 540.00	\$ -	\$ 540.00
30	30133	NEP MANCHESTER HS OWNER	\$ 1,080.00	\$ -	\$ 1,080.00

City of Manchester NH - Receivables
Over 90 Days as of 11/6/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
30	27451	NEP MANCHESTER TP OWNER	\$ 1,201.00	\$ 3.00	\$ 1,198.00
30	33299	NGUYEN, YEN	\$ 405.00	\$ -	\$ 405.00
30	32631	PARAGON INVESTMENTS LLC	\$ 540.00	\$ -	\$ 540.00
30	34348	PHAM, MY KIM THI	\$ 540.00	\$ -	\$ 540.00
30	818	PRESTIGE AUTO BODY	\$ 540.00	\$ -	\$ 540.00
30	34117	QUEEN CITY PRIDE INC	\$ 753.10	\$ 48.50	\$ 704.60
30	33288	REALTY INCOME CORPORATION	\$ 1,620.00	\$ -	\$ 1,620.00
30	977	RENT A CENTER	\$ 540.00	\$ -	\$ 540.00
30	11092	RITE AID CORPORATION	\$ 1,080.00	\$ -	\$ 1,080.00
30	34411	RITTENHOUSE SQUARE LLC	\$ 540.00	\$ -	\$ 540.00
30	34110	SANMINA CORP.	\$ 315.00	\$ -	\$ 315.00
30	32867	SERITAGE SRC FINANCE, L	\$ 1,080.00	\$ -	\$ 1,080.00
30	34422	SMOOTH OPERATION LLC.	\$ 109.00	\$ 7.50	\$ 101.50
30	7554	STATE OF NH DEPT OF SAF	\$ 6,587.36	\$ 5,028.07	\$ 1,559.29
30	16677-30	SUNBELT RENTALS	\$ 106.00	\$ 101.50	\$ 4.50
30	21857	VA MEDICAL CENTER	\$ 109.00	\$ 7.50	\$ 101.50
30	30127	WAL-MART REAL ESTATE	\$ 604.80	\$ 40.50	\$ 564.30
30 - FIRE TOTALS			\$ 551,286.38	\$ 6,741.01	\$ 544,545.37
33	21994	CELLULAR FREEDOM, INC	\$ 29.67	\$ -	\$ 29.67
33	8132-33	FEMA	\$ 35,250.00	\$ -	\$ 35,250.00
33	19086	GOOD STILL	\$ 736.86	\$ -	\$ 736.86
34	15593	AE COM	\$ 254.00	\$ -	\$ 254.00
34	85	ASPLUNDH TREE EXPERT CO	\$ 2,159.00	\$ -	\$ 2,159.00
34	32754	ATLANTIC PAVING	\$ 365.00	\$ -	\$ 365.00
34	4110	CENTRAL HIGH SCHOOL	\$ 612.00	\$ 320.00	\$ 292.00
34	30650	CONSOLIDATED COMMUNICAT	\$ 11,348.15	\$ 6,637.00	\$ 4,711.15
34	2559	CONTROL TECHNOLOGIES	\$ 254.00	\$ -	\$ 254.00
34	33707	CVS PHARMACY	\$ 892.75	\$ -	\$ 892.75
34	7965	EAST COAST SIGNAL	\$ 1,466.50	\$ -	\$ 1,466.50
34	10987	ERNIE'S EXCAVATION	\$ 693.50	\$ -	\$ 693.50
34	2094	EVERSOURCE ENERGY (HOOK	\$ 23,754.38	\$ 17,642.50	\$ 6,111.88
34	32878	FRIENDS OF ANDREW YANG	\$ 476.00	\$ -	\$ 476.00
34	22443	HANNAFORD	\$ 12,057.35	\$ 9,461.60	\$ 2,595.75
34	33637	J PASCY QUALITY PAINTIN	\$ 254.00	\$ -	\$ 254.00
34	32541	KNIGHTS EXCAVATION	\$ 855.50	\$ -	\$ 855.50
34	18609	LIBERTY UTILITIES, INC	\$ 38,202.45	\$ 24,380.00	\$ 13,822.45
34	3040	MALL OF NEW HAMPSHIRE	\$ 1,269.52	\$ 977.52	\$ 292.00
34	10839	MANCHESTER CHRISTIAN CHURCH	\$ 1,965.00	\$ 1,600.00	\$ 365.00
34	2539	MANCHESTER HIGHWAY DEPT	\$ 133,380.25	\$ 104,768.00	\$ 28,612.25
34	2541	MANCHESTER PARKS & RECR	\$ 1,210.00	\$ 918.00	\$ 292.00
34	5647	MCGARVEYS SALOON	\$ 258.00	\$ -	\$ 258.00
34	857	MEMORIAL HIGH SCHOOL	\$ 762.00	\$ -	\$ 762.00
34	17616	NBC NEWS	\$ 7,140.00	\$ -	\$ 7,140.00
34	34454	NCCL ENTERPRISES	\$ 638.75	\$ -	\$ 638.75
34	33988	NEW WAVE COMMUNICATIONS	\$ 2,938.30	\$ 9.00	\$ 2,929.30
34	33062	NEWMANS EXCAVATION	\$ 246.00	\$ -	\$ 246.00
34	33210	NH GROUP LLC	\$ 11,412.00	\$ 5,280.00	\$ 6,132.00
34	33617	OUT FRONT MEDIA	\$ 254.00	\$ -	\$ 254.00
34	7484	PALMER & SICARD	\$ 292.00	\$ -	\$ 292.00
34	30231	PRO LINE DEVELOPMENT	\$ 693.50	\$ -	\$ 693.50
34	34117-34	QUEEN CITY PRIDE INC	\$ 4,378.50	\$ -	\$ 4,378.50
34	1021	R H WHITE CONSTRUCTION	\$ 47,806.50	\$ 35,360.00	\$ 12,446.50
34	64	SCHOOL ADMINISTRATIVE U	\$ 15,537.50	\$ 14,000.00	\$ 1,537.50
34	31993	SECURITY INDUSTRY SPECI	\$ 3,054.25	\$ 480.00	\$ 2,574.25
34	9601	SIGN GALLERY	\$ 327.25	\$ -	\$ 327.25
34	34598	SILVERSEAL	\$ 534.01	\$ 23.01	\$ 511.00
34	12560	SPIDER-BITE	\$ 60.00	\$ -	\$ 60.00
34	33316	ST MORITZ SECURITY SERV	\$ 492.00	\$ -	\$ 492.00
34	15338	TD BANK	\$ 3,536.25	\$ -	\$ 3,536.25
34	29725	TEMPLE ISRAEL	\$ 292.00	\$ -	\$ 292.00
34	33992	THE NATURE CONSERVANCY	\$ 254.00	\$ -	\$ 254.00
34	22474	TODDS TREE SERVICE	\$ 428.63	\$ -	\$ 428.63
34	33368	TREE, LUCAS	\$ 3,672.00	\$ 1,920.00	\$ 1,752.00
34	2366	TRINITY HIGH SCHOOL	\$ 4,492.00	\$ 1,280.00	\$ 3,212.00
34	30901	WADLEIGH, STARR & PETER	\$ 292.00	\$ -	\$ 292.00
34	24304	WHISKEY'S 20	\$ 1,290.00	\$ -	\$ 1,290.00
34	62	YEE DYNASTY	\$ 2,771.08	\$ 1,895.08	\$ 876.00
33, 34, 35, & 36 - POLICE TOTALS			\$ 381,338.40	\$ 226,951.71	\$ 154,386.69
50	8018	AHRENT, JEFFREY	\$ 269.38	\$ -	\$ 269.38
50	32051	ASPROGIANNIS, STYLIANOS	\$ 82.04	\$ -	\$ 82.04
50	34125	BACELAR, CHRISTINA	\$ 5.08	\$ -	\$ 5.08
50	32988	BALDIZAN, FRANK	\$ 337.50	\$ -	\$ 337.50
50	32208	BASSETT, SHANNA	\$ 277.97	\$ -	\$ 277.97
50	32489	BEDDINGTON, LINDA	\$ 29.26	\$ -	\$ 29.26
50	32376	BELMAIN, AMBER	\$ 8.74	\$ -	\$ 8.74
50	34284	BERNEY, JOSHUA	\$ 106.40	\$ 6.95	\$ 99.45
50	33347	BERUBE, GEORGE	\$ 530.70	\$ -	\$ 530.70
50	30304	BERUBE, JUSTIN	\$ 23.24	\$ 1.60	\$ 21.64
50	32530	BLACK WATER FIRE PROTEC	\$ 126.25	\$ -	\$ 126.25
50	33969	BONDON, BENJAMIN	\$ 61.23	\$ -	\$ 61.23
50	34569	BOSCO, ANDREW	\$ 40.53	\$ 2.28	\$ 38.25
50	33428	BOWES, DOUGLAS	\$ 7.44	\$ -	\$ 7.44
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	34285	CASWELL, HEATHER	\$ 85.80	\$ 5.60	\$ 80.20
50	33589	CATALDO, LEWIS	\$ 22.84	\$ -	\$ 22.84
50	33278	CERATO, JOSEPH	\$ 82.70	\$ -	\$ 82.70
50	32868	CHENEVERT, PATTI	\$ 80.00	\$ -	\$ 80.00
50	34380	COFFEY, JOSEPH	\$ 32.58	\$ 2.20	\$ 30.38
50	34308	CONLEY, JUSTIN	\$ 93.32	\$ 6.15	\$ 87.17
50	32757	CORCORAN, JEFFREY	\$ 27.75	\$ -	\$ 27.75
50	34000	CORREA, XAVIER MORALES	\$ 133.31	\$ -	\$ 133.31
50	33375	COSTA, LISA	\$ 20.12	\$ -	\$ 20.12
50	34127	CRAIG, LAURIE	\$ 47.96	\$ -	\$ 47.96
50	31952	CUMMINGS, STEPHEN	\$ 73.16	\$ -	\$ 73.16
50	34244	CURRIVAN, CASEY	\$ 57.14	\$ 3.70	\$ 53.44

City of Manchester NH - Receivables
Over 90 Days as of 11/6/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	32758	CYR, SYNDEE	\$ 55.00	\$ -	\$ 55.00
50	34128	D & D DRYWALL	\$ 559.50	\$ 36.50	\$ 523.00
50	33726	DEAN, JORDAN	\$ 68.61	\$ -	\$ 68.61
50	33430	DELGRECO, JESSE	\$ 337.19	\$ -	\$ 337.19
50	33023	DELISLE, VIVIAN	\$ 55.00	\$ -	\$ 55.00
50	31953	DESJARLAIS, STEPHEN	\$ 51.22	\$ -	\$ 51.22
50	33807	DINSMOOR, BRANDI	\$ 51.51	\$ -	\$ 51.51
50	34571	DOHERTY, SHAWN	\$ 42.65	\$ 2.40	\$ 40.25
50	28287	DOUGLAS, THOMAS	\$ 18.60	\$ -	\$ 18.60
50	32536	DROUIN, JOHN	\$ 141.10	\$ -	\$ 141.10
50	31144	EAVES, JOSHUA	\$ 44.20	\$ -	\$ 44.20
50	34572	ELLIS, MICHAEL	\$ 73.95	\$ 4.20	\$ 69.75
50	33970	ESTRADA, HERIBERTO GARC	\$ 86.52	\$ -	\$ 86.52
50	3127	EVERSOURCE	\$ 35.75	\$ 23.75	\$ 12.00
50	33348	FABRIZIO, ANTHONY	\$ 68.40	\$ -	\$ 68.40
50	33750	FALCONERY, CRUZ	\$ 69.33	\$ -	\$ 69.33
50	33216	FELT, WILLIAM	\$ 69.33	\$ -	\$ 69.33
50	33740	FODEN, JOSEPH	\$ 55.13	\$ -	\$ 55.13
50	34204	FORBES, TREY	\$ 5.96	\$ 0.40	\$ 5.56
50	33021	FOURNIER, NOAH	\$ 136.78	\$ -	\$ 136.78
50	32675	FREEMAN, JOE	\$ 109.95	\$ -	\$ 109.95
50	33477	FREITAS, ANTONIO	\$ 5.24	\$ -	\$ 5.24
50	32192	FURMAN, DAVID	\$ 82.29	\$ -	\$ 82.29
50	32348	GADSBY, DAVID	\$ 64.90	\$ -	\$ 64.90
50	34407	GARCIA, JAMIE	\$ 67.69	\$ 4.60	\$ 63.09
50	33201	GARCIA, SERGIO	\$ 25.61	\$ -	\$ 25.61
50	31599	GAUDET, SCOTT J.	\$ 66.65	\$ -	\$ 66.65
50	33594	GAUTHIER, DIANA	\$ 65.72	\$ -	\$ 65.72
50	31031	GAW, ADAM K.	\$ 192.74	\$ -	\$ 192.74
50	33416	GEORGE, ELIZABETH	\$ 55.00	\$ -	\$ 55.00
50	31954	GINGRAS, ROBERTA	\$ 194.50	\$ -	\$ 194.50
50	33376	GOLDEN, CHRISTOPHER	\$ 80.48	\$ -	\$ 80.48
50	33283	GRAMOLINI, JEANELLE	\$ 42.65	\$ -	\$ 42.65
50	34174	HAYES, LAURA	\$ 56.23	\$ 3.55	\$ 52.68
50	31053	HENDRICKS, JAMES	\$ 16.84	\$ -	\$ 16.84
50	33480	HERNANDEZ, JOSE SANTIAG	\$ 12.25	\$ -	\$ 12.25
50	31533	HILARY, HENRY	\$ 23.42	\$ -	\$ 23.42
50	33882	HILBERT, BION	\$ 59.95	\$ -	\$ 59.95
50	32370	HINSE, BRYAN	\$ 219.90	\$ -	\$ 219.90
50	33145	HOOKE, KEN	\$ 113.15	\$ -	\$ 113.15
50	34311	HOULE, MATTHEW	\$ 23.54	\$ 1.55	\$ 21.99
50	33494	HOWARD, KEVIN	\$ 15.25	\$ -	\$ 15.25
50	33110	INO, ALEX	\$ 5.32	\$ -	\$ 5.32
50	34436	IRUNTINGABO, JOEL	\$ 0.08	\$ -	\$ 0.08
50	32516	JACOME, AUGUSTUS	\$ 75.15	\$ -	\$ 75.15
50	32983	JENSEN, AMY	\$ 42.24	\$ -	\$ 42.24
50	34573	JOHNS, MIRANDA	\$ 127.74	\$ 7.24	\$ 120.50
50	33200	JOHNSON, CORDERO	\$ 70.81	\$ -	\$ 70.81
50	32676	KARGBO, ALHAJI	\$ 64.90	\$ -	\$ 64.90
50	33482	KASEY, LAWRENCE	\$ 76.80	\$ -	\$ 76.80
50	33591	KIMBALL, DANA	\$ 87.04	\$ -	\$ 87.04
50	33755	KNEE, MICHAEL	\$ 5.56	\$ -	\$ 5.56
50	33756	LACASSE, JOSEPH	\$ 5.56	\$ -	\$ 5.56
50	33721	LAForge, PHILIP	\$ 9.79	\$ -	\$ 9.79
50	33131	LAINCY, JEAN	\$ 23.63	\$ -	\$ 23.63
50	32505	LANDRY, BRANDON	\$ 26.72	\$ -	\$ 26.72
50	34437	LANDRY, PAUL	\$ 5.48	\$ 0.40	\$ 5.08
50	33809	LAVALLEE, ROBERT	\$ 137.34	\$ -	\$ 137.34
50	31052	LEMONS, KEVIN	\$ 71.10	\$ -	\$ 71.10
50	33920	LEPAGE, ROBIN	\$ 72.25	\$ -	\$ 72.25
50	17579	LODI TRUST	\$ 56.83	\$ -	\$ 56.83
50	32483	LOGIACCCO, FRANCESCO	\$ 13.33	\$ -	\$ 13.33
50	33327	LUCE, VICTOR	\$ 174.70	\$ -	\$ 174.70
50	34575	LUICHA, DAVID	\$ 64.68	\$ 3.68	\$ 61.00
50	32283	MACDONALD, STANLEY	\$ 427.54	\$ 18.65	\$ 408.89
50	2545	MANCHESTER FACILITIES D	\$ 254.00	\$ -	\$ 254.00
50	2557	MANCHESTER WATER WORKS	\$ 22,421.58	\$ 19,999.25	\$ 2,422.33
50	32522	MAROTTO, DAVID	\$ 124.35	\$ -	\$ 124.35
50	32778	MARSH, KELLY	\$ 30.00	\$ -	\$ 30.00
50	33758	MARTINEAU, WAYNE	\$ 50.01	\$ -	\$ 50.01
50	32385	MARTINEZ, CHRISTINE	\$ 85.01	\$ -	\$ 85.01
50	34234	MCMAHON, ROBERT	\$ 14.23	\$ 0.90	\$ 13.33
50	33483	METCALF, MICHAEL	\$ 38.40	\$ -	\$ 38.40
50	33377	METHE, WADE	\$ 12.29	\$ -	\$ 12.29
50	33971	MIDDLEBROOKS, JAKARI	\$ 49.84	\$ -	\$ 49.84
50	33722	MIELE, KAYLA	\$ 13.19	\$ -	\$ 13.19
50	34094	MILLER, STEVEN	\$ 28.59	\$ -	\$ 28.59
50	31641	MILTNER, ERIC	\$ 27.40	\$ -	\$ 27.40
50	33476	MONDO, BAH	\$ 208.22	\$ -	\$ 208.22
50	34379	MOORE, BRUCE	\$ 513.54	\$ 34.85	\$ 478.69
50	34201	MOORE, NATHANIEL	\$ 84.71	\$ 5.40	\$ 79.31
50	34175	NAGY, JUSTIN	\$ 72.96	\$ 4.60	\$ 68.36
50	34438	PEKHNYK, ANDRIY	\$ 606.29	\$ 41.70	\$ 564.59
50	33379	PICARD, SCOTT	\$ 78.11	\$ -	\$ 78.11
50	34181	PORTER, APRIL	\$ 55.00	\$ -	\$ 55.00
50	34178	POULIN, RYAN	\$ 85.17	\$ 5.65	\$ 79.52
50	34558	PRESCOTT, JULIAN	\$ 177.86	\$ 8.36	\$ 169.50
50	31767	PRUSUTAM, NEPAL	\$ 119.26	\$ -	\$ 119.26
50	34117-50	QUEEN CITY PRIDE INC	\$ 1,346.97	\$ -	\$ 1,346.97
50	33339	QUINN, RYAN	\$ 70.81	\$ -	\$ 70.81
50	33810	RAMADHANI, KIKI	\$ 185.05	\$ -	\$ 185.05
50	34410	RAYAMAJHI, SUMAN	\$ 59.92	\$ 4.05	\$ 55.87
50	30809	RAYMOND, JAMES	\$ 61.88	\$ -	\$ 61.88
50	33143	REAGAN, RYAN	\$ 42.65	\$ -	\$ 42.65
50	16772	RICARD, DUANE	\$ 72.63	\$ -	\$ 72.63
50	33125	RIVERA, JOSHUA	\$ 48.54	\$ -	\$ 48.54
50	32269	ROBICHAUD, DENNIS	\$ 115.46	\$ -	\$ 115.46
50	31187	ROBINSON, JOSHUA	\$ 151.79	\$ -	\$ 151.79

City of Manchester NH - Receivables
Over 90 Days as of 11/6/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	34518	RODRIGUES, ANTONIO SILV	\$ 26.35	\$ 1.85	\$ 24.50
50	33146	ROSSMAN, ALEXEXIS	\$ 5.32	\$ -	\$ 5.32
50	32908	RUIZ, JORGE	\$ 180.00	\$ -	\$ 180.00
50	33383	RUSSELL HARDING PROPERT	\$ 290.55	\$ -	\$ 290.55
50	32911	SALAMANCA, JESUS	\$ 166.25	\$ -	\$ 166.25
50	34176	SALAS, JERRY	\$ 62.25	\$ -	\$ 62.25
50	34458	SANTOS, ANTHONY	\$ 39.15	\$ 0.65	\$ 38.50
50	34202	SARETTE, DOUGLAS	\$ 26.00	\$ -	\$ 26.00
50	34439	SEACE, KODA	\$ 71.69	\$ 4.95	\$ 66.74
50	32909	SHABAKA, SHERIF	\$ 77.00	\$ -	\$ 77.00
50	32741	SILVENT, JOHN	\$ 70.85	\$ -	\$ 70.85
50	33331	SOLER, LUIS	\$ 5.32	\$ -	\$ 5.32
50	33217	STANELY, SEAN	\$ 43.78	\$ -	\$ 43.78
50	34322	SWAIN CONSTRUCTION	\$ 547.49	\$ 36.20	\$ 511.29
50	32746	TIERNEY, DOUGLAS	\$ 35.27	\$ -	\$ 35.27
50	31855	TOSADO-NIEVES, PABLO	\$ 107.25	\$ -	\$ 107.25
50	32480	TURSKI, TODD	\$ 108.15	\$ -	\$ 108.15
50	33554	WARREN, SHAWN	\$ 90.12	\$ -	\$ 90.12
50	34317	WHEELER, AMY	\$ 160.92	\$ 10.65	\$ 150.27
50	31030	YOUNG, DAVID	\$ 34.18	\$ -	\$ 34.18
50	33885	YOUNG, JOHN	\$ 65.60	\$ -	\$ 65.60
50	32947	ZENANDRE, BRACCIO	\$ 180.36	\$ -	\$ 180.36
50	32407	ZLOTRG, ALDIN	\$ 224.00	\$ -	\$ 224.00
50	33763	ZONA, NICHOLAS	\$ 51.97	\$ -	\$ 51.97
50	33307	ZUKANOVIC, ALAN	\$ 182.27	\$ -	\$ 182.27
50 & 51 - HIGHWAY TOTALS			\$ 38,430.84	\$ 20,294.46	\$ 18,136.38
52	5774	155 DOW ST CONDO ASSN	\$ 6,765.00	\$ 3,355.00	\$ 3,410.00
52	25446	844 ELM ST, LLC	\$ 3,655.00	\$ -	\$ 3,655.00
52	33277	AGUIAR, WELLINGTON	\$ 120.00	\$ -	\$ 120.00
52	33835	ALLEN, SCOTT	\$ 211.66	\$ 13.05	\$ 198.61
52	26464	ANDERSON, MELISSA	\$ 120.90	\$ -	\$ 120.90
52	31834	ANDREW, CLAUS J.	\$ 255.00	\$ -	\$ 255.00
52	32587	ANDREW, KIM	\$ 636.00	\$ 267.00	\$ 369.00
52	34363	ARISTA, ROSE	\$ 498.90	\$ 258.00	\$ 240.90
52	32999	ASKEW, JOSH	\$ 393.30	\$ 283.30	\$ 110.00
52	25449	BAIER, CHRISTINE	\$ 170.00	\$ 85.00	\$ 85.00
52	33264	BANFIELD, SAMANTAH	\$ 120.00	\$ -	\$ 120.00
52	28892	BAO, INC.	\$ 1,691.30	\$ 1,141.30	\$ 550.00
52	33898	BARNETT, ANTHONY	\$ 170.00	\$ -	\$ 170.00
52	25450	BAROODY AND GREENWOOD	\$ 1,125.00	\$ 700.00	\$ 425.00
52	32931	BARROWS, BECKY	\$ 222.49	\$ -	\$ 222.49
52	33065	BECK, JOHN	\$ 510.00	\$ -	\$ 510.00
52	33606	BEDARD, TERA	\$ 340.00	\$ -	\$ 340.00
52	33580	BOLLING, SHERMAN	\$ 140.00	\$ 85.00	\$ 55.00
52	33195	BREEZE HOME LOANS	\$ 2,635.50	\$ 850.00	\$ 1,785.50
52	33151	BROWN, ERIC	\$ 165.00	\$ -	\$ 165.00
52	33936	BRUNO, MARK	\$ 1,050.14	\$ 294.05	\$ 756.09
52	31542	BYRNE, KAREN	\$ 113.32	\$ -	\$ 113.32
52	25382	CALIFARNO, SHARON	\$ 110.00	\$ -	\$ 110.00
52	34381	CARLSON, MARIA	\$ 512.43	\$ 291.60	\$ 220.83
52	33272	CASHION, MIKE	\$ 595.00	\$ 425.00	\$ 170.00
52	33605	CHANIN, JILL	\$ 850.00	\$ 425.00	\$ 425.00
52	34508	COLLINS, JENNA	\$ 334.98	\$ 279.98	\$ 55.00
52	34412	CONATON, WILLIAM	\$ 334.98	\$ 279.98	\$ 55.00
52	33388	CONNOR, MATTHEW	\$ 596.84	\$ 320.75	\$ 276.09
52	34009	CONTRERAS, FREDDY	\$ 1,190.00	\$ 425.00	\$ 765.00
52	33979	CORREA, ANTHONY	\$ 595.00	\$ -	\$ 595.00
52	34320	COTTON, LEILANI	\$ 365.40	\$ 305.40	\$ 60.00
52	12388	COZZENS, MARY	\$ 120.00	\$ -	\$ 120.00
52	33930	CREATIVE FRAMING	\$ 680.00	\$ 425.00	\$ 255.00
52	31099	CURTIS, RICKY	\$ 155.90	\$ 10.90	\$ 145.00
52	34293	DAIGLE CLARK, HEATHER	\$ 935.00	\$ 340.00	\$ 595.00
52	31157	DEKORNE, CATHERINE	\$ 120.00	\$ -	\$ 120.00
52	33628	DEXTER, JOANNE	\$ 358.22	\$ 22.41	\$ 335.81
52	34169	DIAZ, JOSUE	\$ 850.00	\$ 425.00	\$ 425.00
52	30960	DIETER, DAVID	\$ 121.80	\$ -	\$ 121.80
52	33713	DIFUSCO, NIKELLE	\$ 632.40	\$ 267.00	\$ 365.40
52	34445	DINSMORE, MARK	\$ 62.70	\$ 2.70	\$ 60.00
52	33303	DION, MICHELLE	\$ 340.00	\$ -	\$ 340.00
52	32201	DULCES BAKERY, LLC.	\$ 134.07	\$ 8.30	\$ 125.77
52	34294	ESCARCEGA, DAISY	\$ 429.00	\$ 309.00	\$ 120.00
52	33509	FALSTEIN, MACK	\$ 255.00	\$ -	\$ 255.00
52	32969	FARGO, MICHAEL	\$ 225.81	\$ -	\$ 225.81
52	33928	FAVREAU, ELIZABETH	\$ 124.40	\$ 64.50	\$ 59.90
52	32374	FISHER, CELIA	\$ 680.00	\$ 255.00	\$ 425.00
52	22398	FORD, GARY	\$ 187.20	\$ 184.50	\$ 2.70
52	33732	GAGNON, MARK	\$ 1,445.00	\$ 425.00	\$ 1,020.00
52	32248	GALGANO, MICHAEL	\$ 165.00	\$ -	\$ 165.00
52	33462	GHANAYEM, ABDUL	\$ 255.00	\$ -	\$ 255.00
52	28497	GLOBAL PLASTICS	\$ 1,141.25	\$ 591.25	\$ 550.00
52	33771	GONZALES, ELIJAH	\$ 255.00	\$ -	\$ 255.00
52	34163	GRASSO, MONICA	\$ 886.42	\$ 316.50	\$ 569.92
52	20842	GRICE, THOMAS	\$ 113.32	\$ -	\$ 113.32
52	34336	GRIESMER, COLIN	\$ 365.40	\$ 305.40	\$ 60.00
52	33734	GUGUAI, PEYOUR	\$ 1,105.00	\$ -	\$ 1,105.00
52	33234	HARRINGTON, IRENE	\$ 85.00	\$ -	\$ 85.00
52	33466	HAYDEN, LYNN	\$ 1,121.70	\$ 298.50	\$ 823.20
52	2983	HILLSBOROUGH COUNTY ATT	\$ 5,940.00	\$ 4,260.00	\$ 1,680.00
52	33267	HINCKLEY, ERIN	\$ 1,020.00	\$ -	\$ 1,020.00
52	34299	HOUGH, MATTHEW	\$ 1,159.40	\$ 489.50	\$ 669.90
52	34281	HUBBARD, KARLA	\$ 42.50	\$ -	\$ 42.50
52	33817	IDENCIA, INC	\$ 1,955.00	\$ 1,275.00	\$ 680.00
52	31900	JOHNSON, ERIN N.	\$ 255.00	\$ -	\$ 255.00

City of Manchester NH - Receivables
Over 90 Days as of 11/6/2023

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	31169	JOHNSON, JASON	\$ 170.00	\$ -	\$ 170.00
52	6384	JOHNSON, KAREN	\$ 85.00	\$ -	\$ 85.00
52	34019	JONES STREET INVESTMENT	\$ 7,980.00	\$ 5,700.00	\$ 2,280.00
52	33891	KALWAR, FARAD	\$ 595.00	\$ 425.00	\$ 170.00
52	33240	LAFFERTY, TANYA	\$ 952.50	\$ 60.30	\$ 892.20
52	33443	LEGAULT, NICKOLIS	\$ 340.00	\$ -	\$ 340.00
52	32249	LLAMA, FRANK III	\$ 111.66	\$ -	\$ 111.66
52	34133	LOGAN, SHANITA	\$ 673.89	\$ 43.16	\$ 630.73
52	29557	LORENA'S CANTINA	\$ 113.30	\$ -	\$ 113.30
52	32787	MACLAUGHLIN, VICTORIA	\$ 60.00	\$ -	\$ 60.00
52	32761	MADHUMITHA, GOKA	\$ 85.00	\$ -	\$ 85.00
52	34399	MADI, ANDREW	\$ 429.00	\$ 309.00	\$ 120.00
52	20949	MAGGIO, JOHN	\$ 229.75	\$ 120.54	\$ 109.21
52	33177	MALONE, ANDREW	\$ 977.50	\$ -	\$ 977.50
52	25544	MARITIME PROGRAM GROUP	\$ 680.00	\$ 510.00	\$ 170.00
52	31989	MARTIN, MIRANDA	\$ 255.00	\$ -	\$ 255.00
52	32287	MCCARTHY, JAMES	\$ 85.00	\$ -	\$ 85.00
52	30420	MCKINNEY, MONICA	\$ 60.00	\$ -	\$ 60.00
52	25548	MCLANE MIDDLETON PROF A	\$ 3,857.50	\$ 3,675.00	\$ 182.50
52	34389	MEDRANO, DAMALIS	\$ 256.20	\$ 15.30	\$ 240.90
52	34448	MELTON, JOSEPH	\$ 517.68	\$ 432.68	\$ 85.00
52	32764	MILLER, LEE	\$ 60.00	\$ -	\$ 60.00
52	34013	MITCHELL, KOLYN	\$ 324.80	\$ 20.75	\$ 304.05
52	33813	MONTY, THOMAS	\$ 255.00	\$ -	\$ 255.00
52	10142	MORRISON MAHONEY LLP	\$ 680.00	\$ -	\$ 680.00
52	33305	MWANGI, VICTOR	\$ 175.00	\$ -	\$ 175.00
52	31723	NAZARALI, MILA	\$ 62.70	\$ -	\$ 62.70
52	3427	NE INST OF WHOLE HEALTH	\$ 240.00	\$ 120.00	\$ 120.00
52	33525	NEMECEK, ANDREA	\$ 85.00	\$ -	\$ 85.00
52	33968	NESBETH, KATHRYN	\$ 454.72	\$ 29.05	\$ 425.67
52	7315	NEXT STEP	\$ 770.00	\$ 385.00	\$ 385.00
52	25554	NIXON PEABODY LLC	\$ 1,762.50	\$ 850.00	\$ 912.50
52	31297	OGLEBAY, MISSY	\$ 60.00	\$ -	\$ 60.00
52	34305	OLSEN, JAMES	\$ 170.00	\$ -	\$ 170.00
52	34335	OLSON, JENNIFER	\$ 607.20	\$ 487.20	\$ 120.00
52	33588	OSMAN, MAZIN	\$ 365.31	\$ 305.40	\$ 59.91
52	18443	OTIS, MARK	\$ 55.00	\$ -	\$ 55.00
52	33716	QUELLET, NOAH	\$ 379.10	\$ 24.00	\$ 355.10
52	32291	PALAZZO, ELIZABETH	\$ 220.00	\$ -	\$ 220.00
52	32045	PALAZZOLA, JESSICA	\$ 85.00	\$ -	\$ 85.00
52	32616	PAOLINI, LISA	\$ 340.00	\$ -	\$ 340.00
52	32183	PEREIRA, JUSTIN	\$ 180.00	\$ -	\$ 180.00
52	33900	PEREZ, MILITZA	\$ 170.00	\$ -	\$ 170.00
52	33321	PESANTE, ASHTON EZRA	\$ 896.70	\$ 340.50	\$ 556.20
52	33842	POISSON, KENNETH	\$ 137.39	\$ 8.30	\$ 129.09
52	31427	PROVENCHER, EMILY	\$ 170.00	\$ -	\$ 170.00
52	34221	QUEEN CITY BICYCLE COLL	\$ 170.00	\$ 85.00	\$ 85.00
52	33782	RAKOWSKI, RACHEL	\$ 68.28	\$ 4.15	\$ 64.13
52	33978	REYNOLDS, DYLAN	\$ 867.00	\$ 507.00	\$ 360.00
52	31786	RITCHE, JENNI	\$ 180.00	\$ -	\$ 180.00
52	34106	RIVERA, EDISON TARDI	\$ 550.20	\$ 36.00	\$ 514.20
52	29418	ROBINSON, CONNOR	\$ 510.00	\$ 425.00	\$ 85.00
52	33989	ROBY-DAIGLE, MERCEDES	\$ 277.80	\$ 18.00	\$ 259.80
52	33170	ROMARY, THOMAS	\$ 1,020.00	\$ -	\$ 1,020.00
52	33880	ROULEAU, ERIC	\$ 60.81	\$ 4.15	\$ 56.66
52	34442	SALVATORE, SARAH	\$ 169.98	\$ 114.98	\$ 55.00
52	34205	SANFORD-WILSON, BROOKE	\$ 61.64	\$ 4.15	\$ 57.49
52	33097	SAVARY, AMBER	\$ 1,105.00	\$ 425.00	\$ 680.00
52	34361	SCHROEDER, CHRISTOPHER	\$ 706.88	\$ 365.60	\$ 341.28
52	34008	SCHWAB, MATTHEW	\$ 966.60	\$ 345.00	\$ 621.60
52	32901	SEBA, APELETE CURTIS J	\$ 296.30	\$ 195.00	\$ 101.30
52	30959	SOUCY, JOEL	\$ 425.00	\$ -	\$ 425.00
52	21704	SOUTHERN NH UNIVERSITY	\$ 892.50	\$ 510.00	\$ 382.50
52	33259	STACKPOLE, ANTHONY	\$ 243.44	\$ 14.40	\$ 229.04
52	11528	STRANGE, KAT	\$ 190.80	\$ -	\$ 190.80
52	33907	STREHLOW, WILLIAM	\$ 1,530.00	\$ 425.00	\$ 1,105.00
52	34123	SUAZO, MERCEDES	\$ 493.50	\$ 313.50	\$ 180.00
52	33745	TOWER, THOMAS	\$ 255.00	\$ -	\$ 255.00
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	4312	UNH-MANCHESTER	\$ 2,160.00	\$ -	\$ 2,160.00
52	34103	VINSON, PATRICK	\$ 204.30	\$ 13.50	\$ 190.80
52	8154	WEDU DESIGN	\$ 2,204.82	\$ 1,840.05	\$ 364.77
52	25603	WHALEN, LAURA	\$ 85.00	\$ -	\$ 85.00
52	33567	WHEELER, SAMANTHA	\$ 377.10	\$ 193.50	\$ 183.60
52	34551	WILLIS, JOHN	\$ 517.68	\$ 432.68	\$ 85.00
52	33927	ZIDNA, IBTISSAM	\$ 63.60	\$ 3.60	\$ 60.00
52 - PARKING TOTALS			\$ 94,758.16	\$ 40,496.31	\$ 54,261.85
65	34208	CASIMIR, REMY	\$ 1,609.70	\$ 13.50	\$ 1,596.20
65 - PARKS & RECREATION TOTALS			\$ 1,609.70	\$ 13.50	\$ 1,596.20
GRAND TOTALS			\$ 7,077,553.97	\$ 4,835,004.77	\$ 2,242,549.20

Submission for Solicitors Review

Account in Collections

Write Offs Awaiting BMA Approval

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

Sent to Solicitor	Dept	Customer Name	Invoice Dates	Original Amount	Remaining Balance	Finance Charges	Total Outstanding	Explanation / Determination
3/29/2018	CE	Ahmedamin, Sandra	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.
9/28/2021	Airport	Legacy Airways Cargo	various	\$ 46,961.61	\$ 46,961.61	\$ -	\$ 46,961.61	Making periodic payments
12/7/2021	MPD	Whiskey's 20	various	\$ 1,290.00	\$ 1,290.00	\$ -	\$ 1,290.00	MPD resending invoices to address provided by Solicitors

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

11/6/2023



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

November 13, 2023

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 2024.

Expenditures:

The average unobligated balance percentage after four months should be 66.67% as a benchmark. All departments are within 10% of this benchmark with the exception of Central Fleet Management, Information Systems Department. The overall unobligated percentage after four months is 65.53% for 2024 compared to 65.63% a year ago. Health insurance costs for 2024 is tracking over budget through October. A comparison of retirement payouts through October for FY 2024 and 2023 is as follows:

	2024	2023
Payments	\$ 709,504	\$ 384,924
Retirements		
Police	122,163	182,940
Fire	336,351	82,172
DPW	121,201	99,808
All Other	129,789	20,004
Total	709,504	384,924

There have been no transfers from the FY 2024 Contingency Account as of 10/31/2023:

Original Budget	7/1/2023	312,000.00
Hallsville Contingency Transfer to DPW	9/5/2023	(5,000.00)
Revised Balance - posted		307,000.00

Revenues:

Revenues for the first four months of fiscal year 2024 are \$157 thousand lower than a year ago. Interest income is \$302 thousand higher than a year ago due to favorable interest rates. Auto registrations are \$110 thousand higher than the same period a year ago. Offsetting the increases are lower permits of \$212 thousand and a decrease in school chargebacks of \$409 thousand, primarily due to less timely billing in the Department of Public Works Facilities and Parks & Recreation divisions.

Sincerely,

Sharon Y. Wickens.
Finance Officer

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE FOUR MONTHS ENDED
OCTOBER 31, 2023**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
PRELIMINARY FINANCIAL STATEMENTS
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FOR THE FOUR MONTHS ENDED OCTOBER 31, 2023
(UNAUDITED)

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Four Months Ended October 31, 2023
 (UNAUDITED)
 Budget Basis
 MNTBUDNBN1

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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 17,500.00	\$ 52,500.00	75.00
ASSESSORS	819,053.00	240,074.85	578,978.15	70.69
CITY CLERK	1,177,695.00	342,211.39	835,483.61	70.94
MEDO	175,907.00	56,210.00	119,697.00	68.05
CITY SOLICITOR	1,939,189.00	525,812.41	1,413,376.59	72.88
FINANCE	1,181,504.00	343,817.13	837,686.87	70.90
CENTRAL FLEET MANAGEMENT	3,807,550.00	1,602,748.66	2,204,801.34	57.91
INFORMATION SYSTEMS	2,159,332.00	1,096,046.34	1,063,285.66	49.24
MAYOR	258,859.00	75,358.20	183,500.80	70.89
OFFICE OF YOUTH SERVICES	643,212.00	194,789.11	448,422.89	69.72
HUMAN RESOURCES	783,725.00	254,343.46	529,381.54	67.55
PLANNING & COMMUNITY DEVELOPMENT	2,443,437.00	759,648.62	1,683,788.38	68.91
TAX COLLECTOR	777,253.00	221,584.72	555,668.28	71.49
FIRE	24,341,147.00	7,449,674.63	16,891,472.37	69.39
POLICE	31,263,691.00	9,976,784.72	21,286,906.28	68.09
HEALTH	2,033,170.00	572,140.79	1,461,029.21	71.86
DEPARTMENT OF PUBLIC WORKS	33,328,820.00	12,270,808.00	21,058,012.00	63.18
WELFARE	1,033,487.00	412,482.98	621,004.02	60.09
LIBRARY	2,353,341.00	801,719.46	1,551,621.54	65.93
DEPARTMENT OF HOUSING STABILITY	1,150.00	-	1,150.00	100.00
TOTAL AGENCIES	110,591,522.00	37,213,755.47	73,377,766.53	66.35
RESTRICTED ITEMS-				
SEVERANCE PAY	800,000.00	709,504.46	90,495.54	11.31
WORKERS COMPENSATION - SALARY	684,000.00	405,270.34	278,729.66	40.75
WORKERS COMPENSATION - MEDICAL	1,783,654.00	599,122.21	1,184,531.79	66.41
HEALTH INSURANCE	14,513,720.00	5,370,331.16	9,143,388.84	63.00
DENTAL INSURANCE	692,084.00	263,008.06	429,075.94	62.00
DEATH BENEFIT	71,186.00	19,977.87	51,208.13	71.94
DISABILITY INSURANCE	60,771.00	14,924.77	45,846.23	75.44
CITY RETIREMENT	11,526,977.00	4,033,578.71	7,493,398.29	65.01
FIRE STATE PENSION	6,441,285.00	2,086,488.25	4,354,796.75	67.61
POLICE STATE PENSION	7,605,230.00	2,462,073.75	5,143,156.25	67.63
FICA	3,263,910.00	1,092,121.66	2,171,788.34	66.54
UNEMPLOYMENT	25,000.00	128.00	24,872.00	99.49
TUITION	50,000.00	12,474.34	37,525.66	75.05
CGL INSURANCE	1,300,000.00	954,384.82	345,615.18	26.59
TOTAL RESTRICTED ITEMS	48,817,817.00	18,023,388.40	30,794,428.60	63.08

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Four Months Ended October 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 OBLIGATIONS TO DATE	FY 2024 UNOBLIGATED BALANCE	FY 2024 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	307,000.00	-	307,000.00	100.00
MPTS	470,153.00	470,153.00	-	-
CIVIC CONTRIBUTIONS	120,086.00	121,524.00	(1,438.00)	(1.20)
NON-CITY PROGRAMS	78,385.00	78,384.90	.10	-
STREET LIGHTING	890,046.00	811,343.45	78,702.55	8.84
COMMUNITY IMPROVEMENT PROGRAM	1,340,000.00	1,340,000.00	-	-
TRANSIT SUBSIDY	1,594,761.00	1,594,761.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	18,435.94	46,564.06	71.64
MATURING DEBT	11,300,000.00	2,172,059.30	9,127,940.70	80.78
INTEREST ON MATURING DEBT	4,800,000.00	326,706.15	4,473,293.85	93.19

TOTAL NON-DEPARTMENTAL ITEMS	20,965,431.00	6,933,367.74	14,032,063.26	66.93

TOTAL GENERAL FUND	\$ 180,374,770.00	\$ 62,170,511.61	\$ 118,204,258.39	65.53
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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Four Months Ended October 31, 2022
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	\$ 70,000.00	\$ 16,250.00	\$ 53,750.00	76.79
ASSESSORS	788,236.26	221,773.45	566,462.81	71.86
CITY CLERK	1,060,565.29	327,123.47	733,441.82	69.16
MEDO	10,000.00	2,408.34	7,591.66	75.92
CITY SOLICITOR	1,775,210.65	507,617.02	1,267,593.63	71.41
FINANCE	1,026,031.93	324,068.11	701,963.82	68.42
CENTRAL FLEET MANAGEMENT	3,564,049.55	914,460.35	2,649,589.20	74.34
INFORMATION SYSTEMS	2,017,016.22	1,007,356.89	1,009,659.33	50.06
MAYOR	248,342.00	71,674.22	176,667.78	71.14
OFFICE OF YOUTH SERVICES	617,212.22	134,409.79	482,802.43	78.22
HUMAN RESOURCES	751,275.97	200,188.96	551,087.01	73.35
PLANNING & COMMUNITY DEVELOPMENT	2,325,771.42	684,801.38	1,640,970.04	70.56
TAX COLLECTOR	707,642.29	197,175.26	510,467.03	72.14
FIRE	22,614,134.15	7,134,322.95	15,479,811.20	68.45
POLICE	30,210,533.72	9,461,509.61	20,749,024.11	68.68
HEALTH	3,219,149.85	475,777.42	2,743,372.43	85.22
DEPARTMENT OF PUBLIC WORKS	30,244,736.01	17,457,909.79	12,786,826.22	42.28
WELFARE	974,413.85	252,267.26	722,146.59	74.11
LIBRARY	2,149,008.02	698,060.78	1,450,947.24	67.52
SENIOR SERVICES	252,371.45	60,590.53	191,780.92	75.99
TOTAL AGENCIES	104,625,700.85	40,149,745.58	64,475,955.27	61.63
RESTRICTED ITEMS-				
SEVERANCE PAY	1,100,000.00	384,923.62	715,076.38	65.01
WORKERS COMPENSATION - SALARY	684,000.00	179,162.14	504,837.86	73.81
WORKERS COMPENSATION - MEDICAL	1,783,654.00	685,255.26	1,098,398.74	61.58
HEALTH INSURANCE	12,513,720.00	3,662,972.91	8,850,747.09	70.73
DENTAL INSURANCE	712,791.00	180,827.63	531,963.37	74.63
DEATH BENEFIT	72,601.00	20,061.05	52,539.95	72.37
DISABILITY INSURANCE	61,821.00	14,702.40	47,118.60	76.22
CITY RETIREMENT	11,847,890.54	3,500,282.08	8,347,608.46	70.46
FIRE STATE PENSION	6,268,246.92	2,139,889.87	4,128,357.05	65.86
POLICE STATE PENSION	7,654,541.41	2,655,897.82	4,998,643.59	65.30
FICA	3,207,427.74	999,573.19	2,207,854.55	68.84
UNEMPLOYMENT	25,000.00	4,249.00	20,751.00	83.00
TUITION	50,000.00	20,558.20	29,441.80	58.88
CGL INSURANCE	1,000,000.00	697,262.81	302,737.19	30.27
TOTAL RESTRICTED ITEMS	46,981,693.61	15,145,617.98	31,836,075.63	67.76

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City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Four Months Ended October 31, 2022
 (UNAUDITED)
 Budget Basis
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	FY 2023 MODIFIED BUDGET	FY 2023 OBLIGATIONS TO DATE	FY 2023 UNOBLIGATED BALANCE	FY 2023 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	469,287.00	469,287.00	-	-
CONTINGENCY	718,500.54	-	718,500.54	100.00
CIVIC CONTRIBUTIONS	115,449.00	117,984.00	(2,535.00)	(2.20)
NON-CITY PROGRAMS	76,164.00	-	76,164.00	100.00
STREET LIGHTING	716,203.00	628,623.30	87,579.70	12.23
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	65,000.00	6,053.96	58,946.04	90.69
MATURING DEBT	11,300,000.00	661,058.30	10,638,941.70	94.15
INTEREST ON MATURING DEBT	4,800,000.00	303,559.83	4,496,440.17	93.68

TOTAL NON-DEPARTMENTAL ITEMS	19,634,023.54	3,559,986.39	16,074,037.15	81.87

TOTAL GENERAL FUND	\$ 171,241,418.00	\$ 58,855,349.95	\$ 112,386,068.05	65.63
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Four Months Ended October 31, 2023
 (UNAUDITED)
 Budget Basis
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	FY 2024 MODIFIED BUDGET	FY 2024 REVENUE RECOGNIZED	FY 2024 UNRECOGNIZED BALANCE	FY 2024 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	989,600.00	117,493.99	872,106.01	88.13
CITY CLERK	2,450,790.00	138,503.59	2,312,286.41	94.35
MEDO	-	400.00	(400.00)	-
CITY SOLICITOR	597,138.00	-	597,138.00	100.00
FINANCE	12,795,452.00	1,434,334.36	11,361,117.64	88.79
INFORMATION SYSTEMS	205,000.00	10,398.00	194,602.00	94.93
HUMAN RESOURCES	-	266.11	(266.11)	-
PLANNING & COMMUNITY DEVELOPMENT	3,436,000.00	1,314,824.86	2,121,175.14	61.73
TAX COLLECTOR	23,788,942.00	7,735,338.32	16,053,603.68	67.48
CENTRAL FLEET MANAGEMENT	45,000.00	30,258.21	14,741.79	32.76
FIRE	966,970.00	230,001.55	736,968.45	76.21
POLICE	1,187,015.00	311,373.97	875,641.03	73.77
HEALTH	229,750.00	66,276.50	163,473.50	71.15
DEPARTMENT OF PUBLIC WORKS	15,558,633.00	4,415,117.78	11,143,515.22	71.62
WELFARE	18,000.00	9,756.00	8,244.00	45.80
LIBRARY	-	25.95	(25.95)	-
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TOTAL AGENCIES	\$ 62,268,290.00	\$ 15,814,369.19	\$ 46,453,920.81	74.60
	=====	=====	=====	=====

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Four Months Ended October 31, 2023
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,415.00	59,019.27	(37,604.27)	(175.60)
INTEREST AND PENALTIES	495,000.00	374,464.49	120,535.51	24.35
CABLE FRANCHISE FEES	1,680,000.00	-	1,680,000.00	100.00

TOTAL TAXES, INTEREST AND PENALTIES	2,196,415.00	433,483.76	1,762,931.24	80.26
LICENSES AND PERMITS				
AUTO REGISTRATIONS	22,988,092.00	7,316,676.87	15,671,415.13	68.17
LICENSES	556,340.00	88,900.52	467,439.48	84.02
PERMITS	3,295,995.00	1,335,709.13	1,960,285.87	59.47

TOTAL LICENSES AND PERMITS	26,840,427.00	8,741,286.52	18,099,140.48	67.43
INTERGOVERNMENTAL				
FEDERAL REVENUES	418,000.00	79,538.99	338,461.01	80.97
PAYMENTS IN LIEU OF TAXES	951,600.00	-	951,600.00	100.00
STATE REVENUES	7,617,687.00	1,242,173.28	6,375,513.72	83.69

TOTAL INTERGOVERNMENTAL	8,987,287.00	1,321,712.27	7,665,574.73	85.29
SALES AND SERVICES				
GENERAL REVENUES	242,320.00	58,982.75	183,337.25	75.66
PUBLIC SAFETY	276,650.00	112,276.34	164,373.66	59.42
HIGHWAY	1,010,248.00	362,138.51	648,109.49	64.15
HEALTH	10,000.00	1,820.00	8,180.00	81.80
CEMETERY, PARKS & RECREATION	1,850,706.00	688,887.83	1,161,818.17	62.78
ZONING BOARD	82,000.00	27,415.00	54,585.00	66.57
PARKING VIOLATIONS	3,000.00	1,348.00	1,652.00	55.07
COURT FINES	4,000.00	2,165.15	1,834.85	45.87
FEES	1,160,925.00	230,416.47	930,508.53	80.15

TOTAL SALES AND SERVICES	4,639,849.00	1,485,450.05	3,154,398.95	67.98
OTHER REVENUE SOURCES				
INTEREST INCOME	3,101,670.00	701,788.09	2,399,881.91	77.37
FUND TRANSFERS	3,129,705.00	400.00	3,129,305.00	99.99
REIMBURSEMENTS	2,945,798.00	641,102.83	2,304,695.17	78.24
RENTALS & LEASES	1,235,667.00	528,966.23	706,700.77	57.19
SCHOOL CHARGEBACKS	9,188,972.00	1,957,987.58	7,230,984.42	78.69
MISCELLANEOUS	2,500.00	2,191.86	308.14	12.33

TOTAL OTHER REVENUE SOURCES	19,604,312.00	3,832,436.59	15,771,875.41	80.45

TOTAL	\$ 62,268,290.00	\$ 15,814,369.19	\$ 46,453,920.81	74.60
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City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Four Months Ended October 31, 2023
 Modified Budget FY 2022
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2023	MODIFIED BUDGET FY 24	DIFFERENCE ACTUAL 23 VS BUDGET 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	25,161	21,415	(3,746)	(14.89)
INTEREST AND PENALTIES	713,680	495,000	(218,680)	(30.64)
CABLE FRANCHISE FEES	1,542,033	1,680,000	137,967	8.95
TOTAL TAXES, INTEREST AND PENALTIES	2,280,874	2,196,415	(84,459)	(3.70)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,677,720	22,988,092	1,310,372	6.04
LICENSES	548,772	556,340	7,568	1.38
PERMITS	4,483,960	3,295,995	(1,187,965)	(26.49)
TOTAL LICENSES AND PERMITS	26,710,452	26,840,427	129,975	.49
INTERGOVERNMENTAL				
FEDERAL REVENUES	370,250	418,000	47,750	12.90
PAYMENTS IN LIEU OF TAXES	968,059	951,600	(16,459)	(1.70)
STATE REVENUES	6,225,577	7,617,687	1,392,110	22.36
TOTAL INTERGOVERNMENTAL	7,563,886	8,987,287	1,423,401	18.82
SALES AND SERVICES				
GENERAL REVENUES	247,459	242,320	(5,139)	(2.08)
PUBLIC SAFETY	337,119	276,650	(60,469)	(17.94)
HIGHWAY	1,179,725	1,010,248	(169,477)	(14.37)
HEALTH	5,675	10,000	4,325	76.21
CEMETERY, PARKS & RECREATION	2,105,620	1,850,706	(254,914)	(12.11)
ZONING BOARD	76,225	82,000	5,775	7.58
PARKING VIOLATIONS	3,300	3,000	(300)	(9.09)
COURT FINES	3,926	4,000	74	1.88
OTHER FINES	31,360	-	(31,360)	(100.00)
FEES	1,256,227	1,160,925	(95,302)	(7.59)
WITNESS FEES	120	-	(120)	(100.00)
TOTAL SALES AND SERVICES	5,246,756	4,639,849	(606,907)	(11.57)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,452,006	3,101,670	649,664	26.50
FUND TRANSFERS	2,812,420	3,129,705	317,285	11.28
REIMBURSEMENTS	3,053,362	2,945,798	(107,564)	(3.52)
RENTALS & LEASES	1,194,191	1,235,667	41,476	3.47
SCHOOL CHARGEBACKS	7,811,059	9,188,972	1,377,913	17.64
MISCELLANEOUS	68,126	2,500	(65,626)	(96.33)
TOTAL OTHER REVENUE SOURCES	17,391,164	19,604,312	2,213,148	12.73
TOTAL	\$ 59,193,132	\$ 62,268,290	\$ 3,075,158	5.20

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Four Months Ended October 31, 2023 and 2022
 (UNAUDITED)
 Budget Basis
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	4 MONTHS ACTUAL FY 2023	4 MONTHS ACTUAL FY 2024	DIFFERENCE ACTUAL 23 VS ACTUAL 24	PERCENTAGE DIFFERENCE OF FY23 VS FY24
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	10,196	59,019	48,823	478.85
INTEREST AND PENALTIES	250,168	374,464	124,296	49.69
TOTAL TAXES, INTEREST AND PENALTIES	260,364	433,483	173,119	66.49
LICENSES AND PERMITS				
AUTO REGISTRATIONS	7,206,680	7,316,676	109,996	1.53
LICENSES	89,388	88,900	(487)	(.55)
PERMITS	1,547,247	1,335,709	(211,537)	(13.67)
TOTAL LICENSES AND PERMITS	8,843,315	8,741,286	(102,028)	(1.15)
INTERGOVERNMENTAL				
FEDERAL REVENUES	49,994	79,538	29,544	59.10
STATE REVENUES	1,364,942	1,242,173	(122,768)	(8.99)
TOTAL INTERGOVERNMENTAL	1,414,936	1,321,712	(93,223)	(6.59)
SALES AND SERVICES				
GENERAL REVENUES	72,540	58,982	(13,557)	(18.69)
PUBLIC SAFETY	159,967	112,276	(47,690)	(29.81)
HIGHWAY	393,154	362,138	(31,015)	(7.89)
HEALTH	1,460	1,820	360	24.66
CEMETERY, PARKS & RECREATION	639,864	688,887	49,023	7.66
ZONING BOARD	31,780	27,415	(4,365)	(13.74)
PARKING VIOLATIONS	1,450	1,348	(102)	(7.03)
COURT FINES	1,744	2,165	421	24.15
FEES	256,589	230,416	(26,172)	(10.20)
TOTAL SALES AND SERVICES	1,558,548	1,485,450	(73,097)	(4.69)
OTHER REVENUE SOURCES				
INTEREST INCOME	400,145	701,788	301,643	75.38
FUND TRANSFERS	-	400	400	-
REIMBURSEMENTS	587,850	641,102	53,252	9.06
RENTALS & LEASES	535,046	528,966	(6,079)	(1.14)
SCHOOL CHARGEBACKS	2,366,754	1,957,987	(408,766)	(17.27)
MISCELLANEOUS	4,067	2,191	(1,875)	(46.11)
TOTAL OTHER REVENUE SOURCES	3,893,862	3,832,436	(61,425)	(1.58)
TOTAL	\$ 15,971,025	\$ 15,814,369	\$ (156,655)	(.98)
=====	=====	=====	=====	=====

6

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the four months ended October 31, 2023
(unaudited)

Object Code Description	2024 Revised Budget	July 2023 - October 2023 Activity	2024 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,358,150	438,817	713,865
Licenses & Permits Total	3,054,000	774,633	2,279,367
Interest Total	2,500	17,739	(15,239)
Other Revenue Total	844,487	264,101	580,386
Grand Total	5,259,137	1,495,290	3,763,847
Salaries & Wages Total	741,936	204,761	537,175
Employee Benefits Total	387,689	136,467	251,222
Purchased Professional Services Total	14,500	6,170	8,330
Purchased Property Services Total	913,500	69,736	843,764
Other Purchased Services Total	55,950	20,715	35,235
Supplies & Materials Total	166,500	19,130	147,370
Capital Outlay Total	-	-	-
Miscellaneous Total	165,000	46,380	118,620
Non-Departmental Total	334,457	-	334,457
Miscellaneous-Reimburse City Total	2,579,605	-	2,579,605
Grand Total	5,359,137	503,359	4,855,778
Excess (deficit) of revenues over expenditures	(100,000)	991,931	(1,091,931)



Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER
Finance Department

October 19, 2023

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 the City's policy on Petty Cash use. This policy, upon adoption, will be used City-wide.

Respectfully submitted,

Jennifer Heon
Manager-Accounting & Reporting
Finance

City of Manchester

Petty Cash Policy

OVERVIEW

This document outlines the policies and procedures used for establishing and maintaining a departmental petty cash fund.

1. Purpose of petty cash: Departments are strongly encouraged to use their Purchasing Cards to pay expenses. When / if that is not possible, petty cash funds may be used for minor business transactions. Petty cash should be the mechanism of last resort to make payments, when other disbursement methods are impractical or cannot be used. Petty cash may only be used for authorized expenditures and should not be used as an operating fund. Petty cash may not be used:

- To make personal loans
- To pay employees or non-employees compensation for services rendered
- To pay unauthorized expenses
- As a check-cashing service
- To pay for an expense that is personal or otherwise not allowable according to the City's purchasing policy, procedure or practice.

2. Establishing a petty cash fund. Each petty cash fund is the primary responsibility of one employee called the "Custodian" of the fund. There may be only one Custodian per petty cash fund. The Custodian is responsible for the value of the fund and to ensure that all policies and procedures are adhered to when using the fund. Requests to establish petty cash fund must be submitted to Finance by the responsible Department Head.

3. Revocation of a Petty Cash Fund. If it is determined that a petty cash fund is being misused or not properly accounted for, the fund will be closed.

DETAILED OPERATING PROCEDURES

1. Background

The intent of petty cash is to provide a way for departments to make prompt or unexpected payments for minor business transactions. Petty cash funds are established on an imprest basis -- that is, at a fixed amount which is restored to its authorized level by replenishing the cash in an amount equal to the expenditures made from the fund.

2. ESTABLISHING A PETTY CASH FUND

a. Requesting a Petty Cash Fund - Requests to establish a petty cash fund shall be submitted in writing to Finance by the responsible department for approval of the Finance Officer. The amount to establish the petty cash fund will come from a determined departmental expense account.

b. Size of a Petty Cash Fund - A petty cash fund is intended to be used on occasion and a small enough amount to require replenishment on an as needed basis. In no case will a petty cash fund be established in an amount exceeding \$500 unless specifically approved by the Board of Mayor and Alderman or the Finance Officer.

3. RESPONSIBILITIES

a. Establishment of Petty Cash Account - The City will issue a check payable to the responsible department c/o Custodian to establish the petty cash fund. The Custodian remains accountable for the

petty cash fund until custody is formally transferred to another employee or until the fund is formally closed. It is the responsibility of both the Custodian and the Department Head to acquire a thorough knowledge of the City's applicable policies and procedures and to ensure the funds are properly safeguarded.

b. ***Protection of Petty Cash*** - Access to cash funds must be restricted. Petty cash must be kept in a locked strong box in a locked desk or cabinet whenever not in use or whenever the Custodian is absent. Loss of petty cash funds will be charged to the responsible account. Petty cash funds must never be commingled with other City funds, personal funds, miscellaneous cash receipts, or collected revenue of any type. The Custodian's supervisor or designee should periodically inspect the records and count the cash (in the continual presence of the Custodian) in the petty cash fund to ensure proper accountability.

c. ***Change of Custodian*** - The petty cash fund must be physically counted and reconciled before it is accepted by a new Custodian.

d. ***Absence of the Custodian*** - During absence or vacation, a Custodian may place the petty cash fund with a temporary Custodian. The temporary Custodian and the regular Custodian shall physically count the petty cash box, and the temporary Custodian will sign a copy of the reconciliation as a receipt. This receipt is retained by the regular Custodian or their designee. When the regular Custodian returns, the same procedures must be followed with the receipt retained by the temporary Custodian.

e. ***Confirmation of Petty Cash Funds*** - Custodians may receive a request from the Finance Department to confirm the amount in their petty cash box. Funds may be randomly selected for a surprise audit of cash and records to ensure proper accountability and appropriate application of the City's purchasing policies and procedures.

f. ***Closing a Petty Cash Fund*** - If a petty cash fund is no longer needed the responsible department must send written notice to the Finance Department requesting the closure. Upon closure, the funds will be returned to the appropriate department account.

4. MAINTAINING A PETTY CASH FUND

a. ***Accounting for Petty Cash Transactions*** - Proper accounting for petty cash requires that Custodians make payments for authorized expenditures only, obtain receipts, and record expenditures. Petty cash expenditures are subject to all City policies, procedures and practices relative to proper expenses, authorization, accounting and documentation.

Note: there must be an original sales slip, cash register tape, or other receipt attached to the petty cash reimbursement request for each expenditure. The reimbursement request must come from an authorized person through accounts payable. In accordance with City policy; employees may not approve his or her own expenses.

b. ***Reconciling Petty Cash Funds*** - Receipts for all expenditures must be retained. At any time, the sum of the cash on hand, total receipts and replenishment requests in process should equal the authorized amount of the petty cash fund. If the fund does not balance, Finance should be immediately contacted for assistance. A petty cash fund must always be balanced (i.e., reconciled) before a request is made for replenishment.

c. ***Replenishment of Petty Cash Funds*** - When disbursements deplete the amount of cash available, an accounts payable must be entered to reimburse the department from their appropriate expense line.



October 18, 2023

Honorable Mayor Joyce Craig
And Board of Aldermen
1 City Hall Plaza
Manchester, NH 03101

Dear Honorable Mayor Craig and Board of Aldermen:

I am writing on behalf of the Manchester Arts Commission to release art funds to reimburse myself for the purchase of picture rods and the required hooks (\$237.09) and two display stands (26.98) to display submissions for the City Employee & Family Show. They were supplemental to what we had on hand (some of picture rods were bent or missing hooks, and we didn't have enough to hang the show). The remaining funds for the event came from a grant from the National Art Programs. Naturally, we'll be able to use these items for future shows, including Art on the Wall.

Please find my receipts and invoice attached.

Thank you.

Sincerely,

A handwritten signature in black ink that reads 'K Daneman'. The signature is written in a cursive, flowing style.

Kathy Daneman, Chair

www.kathydanemanpr.com

252 Willow St. #417
Manchester, NH 03103
Phone : 917.232.6078

Kathy.@kathydaneman.com

EIN: 47-2225849

INVOICE

INVOICE #DANEMAN1010
OCTOBER 18, 2023

TO:
Kim Leblanc
Via email kleblanc@manchesternh.gov

FOR:
Manchester Arts Commission expenses reimbursement
PO#: Daneman_MAC_City Art Show

DESCRIPTION	HOURS	RATE	AMOUNT
Picture Rods & Hooks	n/a		237.09
Display Stands	n/a		26.98
TOTAL			264.07

Make all checks payable to KATHY DANEMAN

Total due in 15 days. Overdue accounts subject to a service charge of 1% per month.

I do accept payment by Credit Card, PayPal, Venmo and bank transfer (Zelle), but client incurs all transfer fees.

Venmo: Kathy-daneman

Zelle: Daneman.kathy@gmail.com or kathy@kathydaneman.com

THANK YOU FOR YOUR BUSINESS!

From: Sales sales@systematicart.com
Subject: Systematic Art Inc.: New Order # SA-568042
Date: October 2, 2023 at 4:59 PM
To: kathy daneman daneman.kathy@gmail.com

S



kathy daneman,

Thank you for your order from Systematic Art Inc.. Once your package ships we will send an email with a link to track your order. If you have questions about your order, you can email us at sales@systematicart.com or call us at 1-888-426-4406.

Your Order #SA-568042

Placed on Oct 2, 2023, 4:59:34 PM

Billing Info

kathy daneman
kathy daneman
252 Willow Street
Manchester, New Hampshire, 03103
United States
T: 9172326078

Shipping Info

Kathy Daneman
252 Willow Street
Manchester, New Hampshire, 03103
United States
T: 9172326078

Payment Method

PayPal Express Checkout

Payer Email daneman.kathy@gmail.com

Shipping Method

United Parcel Service - UPS Three-Day Select

Items	Qty	Subtotal
Aluminium J Bend Hanging Rod SKU: CLSRODA70L Unit Price: \$18.95 <i>Length</i> 60" / 152.4cm <i>Color</i> Silver	4	\$75.80
Museum Rod Hook SKU: AK-HP-118 Unit Price: \$8.95	12	\$107.40
Subtotal		\$183.20
Shipping & Handling		\$53.89

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MANCHESTER, NH 03103-4036

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4142352 SALE 7521 5075 040 9/28/23 12:39
BL VLVT BAR SINGL 400100052648 1 @ 17.95 17.99 N
(RETURN VALUE 13.49)
BL VLVT BAR SINGL 400100052618 1 @ 8.99 8.99 N
(RETURN VALUE 13.49)
BUY1GT1 50%OFF 9.00-
BL VLVT BRACLT ST 886946589836 1 @ 8.99 8.99 N
(RETURN VALUE 6.74)
BL VLVT BRACLT ST 886946589836 1 @ 4.49 4.49 N
(RETURN VALUE 6.74)
BUY1GT1 50%OFF 4.50-
BL VLVT BRACLT ST 886946589836 1 @ 8.99 8.99 N
3M POST-IT 3X3 NE 51141364777 1 @ 9.99 9.99 N
3M POST-IT 3X3 E 51141364803 1 @ 9.99 9.99 N
POST-IT 3X3 WHITE 51141545682 1 @ 9.99 9.99 N
3M POST-IT 3X3 FR 7638420789 1 @ 9.99 9.99 N
YOU SAVED \$ 13.50
TOTAL 89.41

ACCOUNT NUMBER

*****4000

AMEX

89.41

APPROVAL: 851328 CHIP ONLINE

Application Label: AMERICAN EXPRESS

AID: A000000025010801

TVR: 0000008000

TSI: E800

This receipt expires at 60 days on 11/26/23

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9/28/23 12:39