COMMITTEE ON ACCOUNTS, ENROLLMENT AND REVENUE ADMINISTRATION

May 17, 2022 at 5:00 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 Michele Bogardus, Deputy Finance Officer, 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 ten months of fiscal year 2022.
Ladies and Gentlemen, what is your pleasure?

4. Communication from Peter Chiesa, Deputy City Solicitor, requesting approval of an agreement with Melanson Heath to audit the City's books and accounts for fiscal year 2022 at a cost of $180,000.
Ladies and Gentlemen, what is your pleasure?

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

"Amending Chapter 97 Streets and Sidewalks of the Code of Ordinances of the City of Manchester by changing the word street to city way in Section 97.03 and adding the Department of Public Works to Section 97.06."
If the Committee so desires, a motion would be in order that the ordinance amendment be Enrolled.

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

May 6, 2022

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,

K. LeBlanc

Kim LeBlanc
Financial Analyst II

Enc.

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REVOLVING & RECOVERY LOANS
5/6/2022

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	$86,154.61	$0.00	
2	Lazy Nicks	10/30/2009	10/30/2030	$40,000.00	$17,950.47	$0.00	
3	Cedar & Oak	9/25/2008	1/1/2018	$41,000.00	$25,297.39	$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	$165,710.24	$0.00	

SUMMARY NOTES:

Loans 1 & 2 - Status current and in good standing.
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	$57,446.44	$220.55	
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
8	Germania Front	1/20/2012	9/20/2022	$500,000.00	$60,530.20	$337.46	
				$2,436,622.04	$1,804,598.68	$558.01	

SUMMARY NOTES:

Loans 6 & 7 - Status current and in good standing.
Loan 8 - Past due.

Loan #	Recovery Loans - MDC	Original Loan Date	Loan Maturity Date	Original Loan Amount	Current Principal Balance	Current Interest Balance	Loan Activity
9	JJD Central, LLC	7/23/2020	10/1/2023	$15,000.00	$7,612.37	$12.69	
10	Sawaya Enterprises, Inc	7/23/2020	10/1/2025	$25,000.00	$17,760.57	$30.28	
11	HS 1, LLC	3/26/2021	3/1/2026	$25,000.00	$20,783.94	$34.64	
12	3 Kitchen Bar & Grill LLC	5/17/2021	5/1/2026	$15,000.00	$12,979.68	$21.63	
				$80,000.00	$59,136.56	$99.24	

SUMMARY NOTES:

Loans 9 thru 12 - Status current and in good standing.

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

May 9, 2022

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 $871,876 out of $1,895,906 billed. April's outstanding receivables totaled $956,598 out of $1,654,247 billed.

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

Respectfully submitted,

Michele Bogardus
Deputy Finance Officer

Enc.

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

Total Receivables Over 90 Days	Dept Code	5/9/2022 Over 90 Days	4/11/2022 Over 90 Days
Airport	25	$ 271,694.30	$ 271,970.62
EPD	27	$ 279.90	$ 4,247.95
Parking Department	52	$ 7,946.72	$ 9,659.42
Total Enterprise Funds		$ 279,920.92	$ 285,877.99
Fire Department	30	$ 456,094.69	$ 525,001.90
Health Department	41	$ 30,541.73	$ 35,039.47
Highway	50, 51	$ 44,983.21	$ 45,031.47
Information Systems	13	$ 1,000.00	$ 1,000.00
Parks & Recreation	65	$ 13,550.48	$ 13,550.48
Police Department	33,34,35,36	$ 45,785.37	$ 51,096.66
Total General Fund		$ 591,955.48	$ 670,719.98
Grand Totals		$ 871,876.40	$ 956,597.97

General Fund receivables over $10,000 by customer				Explanation of Charges
Manchester Police Dept	33	$ 14,700.00	$ 14,700.00	MPD - Night Vision Tech Training
FEMA	30	$ 445,273.37	$ 512,460.58	FEMA Reimbursement - In-process
FEMA	41	$ 29,579.36	$ 34,077.10	FEMA Reimbursement - In-process
State of NH	50	$ 32,208.96	$ 32,208.96	State of NH Grants - In-process
School Admin	65	$ 13,550.48	$ 13,550.48	
Totals		$ 535,312.17	$ 606,997.12	
Total General Fund receivables over 90 days less over $10,000		$ 56,643.31	$ 63,722.86	

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
13	2572-13	MANCHESTER TRANSIT AUTH	$ 1,000.00	$ -	$ 1,000.00
13 - INFORMATION SYSTEMS TOTALS			**$ 1,000.00**	**$ -**	**$ 1,000.00**
25		ALLIED UNIVERSAL TECHNOLOGY SERVICES	$ 45.00	$ -	$ 45.00
25		AVIS-BUDGET FAMILY	$ 165,722.13	$ 7,845.51	$ 157,876.62
25		COMCAST BUSINESS	$ 3,909.15	$ -	$ 3,909.15
25		DHART	$ 915.00	$ 735.00	$ 180.00
25		ENGIE SERVICES	$ 189.00	$ -	$ 189.00
25		FEDERAL EXPRESS CORPORATION	$ 1,010.00	$ 965.00	$ 45.00
25		HERTZ CORPORATION	$ 13,216.16	$ 2,517.98	$ 10,698.18
25		HOST INTERNATIONAL, INC.	$ 29,287.49	$ -	$ 29,287.49
25		HUDSON GROUP	$ 384.00	$ -	$ 384.00
25		LEGACY AIRWAYS, LLC	$ 45,630.86	$ 2,769.73	$ 42,861.13
25		LEIDOS, SECURITY DETECTION & AUTOMATION, INC.	$ 405.00	$ 90.00	$ 315.00
25		MISCELLANEOUS	$ 534.98	$ -	$ 534.98
25		NATIONAL FLIGHT SIMULATOR	$ 19,514.99	$ 12,937.66	$ 6,577.33
25		PIEDMONT AIRLINES, INC. (AMERICAN AIRLINES SUBSIDIARY)	$ 330.00	$ 295.00	$ 35.00
25		SECURITYPOINT MEDIA LLC	$ 756.80	$ -	$ 756.80
25		SIGNATURE FLIGHT SUPPORT CORPORATION	$ 47,640.45	$ 46,140.45	$ 1,500.00
25		SPIRIT AIRLINES	$ 270.00	$ -	$ 270.00
25		SPIRIT AIRLINES, INC.	$ 7,090.90	$ 7,045.90	$ 45.00
25		TSA UTILITY REIMB. OTA 70T01021T7668N057 (TSA-OTA 2021)	$ 24,470.35	$ 14,682.21	$ 9,788.14
25		UNITED AIRLINES, INC.	$ 15,238.63	$ 9,512.15	$ 5,726.48
25		VERIZON WIRELESS	$ 1,590.00	$ 990.00	$ 600.00
25		WORLDWIDE FLIGHT SERVICES, INC. (WFS)	$ 195.00	$ 125.00	$ 70.00
25 - AIRPORT TOTALS			**$ 378,345.89**	**$ 106,651.59**	**$ 271,694.30**
27	20054	RCI SEPTIC SERVICES	$ 3,797.60	$ 3,517.70	$ 279.90
27 - EPD TOTALS			**$ 3,797.60**	**$ 3,517.70**	**$ 279.90**
30	32476	1037-1045 ELM ST LLC	$ 2,160.00	$ 1,080.00	$ 1,080.00
30	28454	300 GAY ST ACQUISITION	$ 2,016.75	$ 1,380.00	$ 636.75
30	16889	323 CONCORD STREET, LLC	$ 679.06	$ 540.00	$ 139.06
30	30122	79 CARL DR. REALTY, LLC	$ 3,804.30	$ 1,080.00	$ 2,724.30
30	32887	ADT COMMERCIAL	$ 2,358.74	$ 2,233.33	$ 125.41
30	30492	AMBER LLC ASSOCIATES	$ 5.00	$ -	$ 5.00
30	30102	BT PROPERTY LLC	$ 2,168.10	$ 1,088.10	$ 1,080.00
30	32930	CENTURY LINK	$ 104.50	$ -	$ 104.50
30	2748	CVS ASSET PROTECTION SV	$ 4,425.30	$ 2,805.30	$ 1,620.00
30	8132-30	FEMA	$ 562,285.57	$ 117,012.20	$ 445,273.37
30	7901	FERNANDO HILARION	$ 540.00	$ -	$ 540.00
30	33289	FOUR ON ELM LLC	$ 2,160.00	$ 1,080.00	$ 1,080.00
30	7966	HARVEY INDUSTRIES	$ 564.30	$ -	$ 564.30
30	33519	LRNCT LLC	$ 810.00	$ 540.00	$ 270.00
30	33288	REALTY INCOME CORPORATI	$ 1,080.00	$ 540.00	$ 540.00
30	32253	REDIMIX	$ 10.50	$ 9.00	$ 1.50
30	16677	SUNBELT RENTALS	$ 204.50	$ -	$ 204.50
30	21857	VA MEDICAL CENTER	$ 221.00	$ 115.00	$ 106.00
30 - FIRE TOTALS			**$ 585,597.62**	**$ 129,502.93**	**$ 456,094.69**
33	21994	CELLULAR FREEDOM, INC	$ 29.67	$ 0.74	$ 28.93
33	32796	CEXCHANGE	$ 3.25	$ 0.25	$ 3.00
33	19086	GOOD STILL	$ 736.86	$ -	$ 736.86
33	2521	MANCHESTER POLICE DEPT	$ 78,356.45	$ 63,656.45	$ 14,700.00
34	32754	ATLANTIC PAVING	$ 4,075.75	$ -	$ 4,075.75
34	30650	CONSOLIDATED COMMUNICAT	$ 38,133.09	$ 36,623.64	$ 1,509.45
34	2094	EVERSOURCE ENERGY (HOOK	$ 15,890.88	$ 11,303.00	$ 4,587.88
34	32878	FRIENDS OF ANDREW YANG	$ 476.00	$ -	$ 476.00
34	32541	KNIGHTS EXCAVATION	$ 855.50	$ -	$ 855.50
34	18609	LIBERTY UTILITIES, INC	$ 22,311.60	$ 22,306.20	$ 5.40
34	5647	MCGARVEYS SALOON	$ 258.00	$ -	$ 258.00
34	17616	NBC NEWS	$ 7,140.00	$ -	$ 7,140.00

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
34	33062	NEWMANS EXCAVATION	$ 246.00	$ -	$ 246.00
34	8715	NH FISHER CATS	$ 9,713.50	$ 5,746.75	$ 3,966.75
34	64-34	SCHOOL ADMINISTRATIVE U	$ 10,586.25	$ 9,048.75	$ 1,537.50
34	9601	SIGN GALLERY	$ 327.25	$ -	$ 327.25
34	33316	ST MORITZ SECURITY SERV	$ 492.00	$ -	$ 492.00
34	15338	TD BANK	$ 3,536.25	$ -	$ 3,536.25
34	24304	WHISKEY'S 20	$ 1,290.00	$ -	$ 1,290.00
35	16984	GEICO BF/NJ CLAIMS	$ 13.75	$ 0.90	$ 12.85
33, 34, 35, & 36 - POLICE TOTALS			**$ 194,472.05**	**$ 148,686.68**	**$ 45,785.37**
41	28345	COMMUNITY HEALTH ACCESS	$ 962.37	$ -	$ 962.37
41	8132-41	FEMA	$ 29,579.36	$ -	$ 29,579.36
41 - HEALTH TOTALS			**$ 30,541.73**	**$ -**	**$ 30,541.73**
50	8018	AHRENT, JEFFREY	$ 269.38	$ -	$ 269.38
50	32051	ASPROGIANNIS, STYLIANOS	$ 82.04	$ -	$ 82.04
50	32988	BALDIZAN, FRANK	$ 337.50	$ -	$ 337.50
50	32206	BASSETT, SHANNA	$ 277.97	$ -	$ 277.97
50	32489	BEDDINGTON, LINDA	$ 29.26	$ -	$ 29.26
50	32376	BELMAIN, AMBER	$ 8.74	$ -	$ 8.74
50	33347	BERUBE, GEORGE	$ 530.70	$ -	$ 530.70
50	18675	BIRCH HILL TERRACE	$ 8.54	$ -	$ 8.54
50	32530	BLACK WATER FIRE PROTEC	$ 126.25	$ -	$ 126.25
50	33428	BOWES, DOUGLAS	$ 7.44	$ 0.22	$ 7.22
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	33589	CATALDO, LEWIS	$ 22.84	$ 0.34	$ 22.50
50	33278	CERATO, JOSEPH	$ 82.70	$ -	$ 82.70
50	32868	CHENEVERT, PATTI	$ 80.00	$ -	$ 80.00
50	6360	CLATANOFF, THOMAS	$ 0.47	$ 0.08	$ 0.39
50	32757	CORCORAN, JEFFREY	$ 27.75	$ -	$ 27.75
50	33375	COSTA, LISA	$ 20.12	$ -	$ 20.12
50	31952	CUMMINGS, STEPHEN	$ 73.16	$ -	$ 73.16
50	32758	CYR, SYNDEE	$ 55.00	$ -	$ 55.00
50	33430	DELGRECO, JESSE	$ 337.19	$ 7.72	$ 329.47
50	33023	DELISLE, VIVIAN	$ 55.00	$ -	$ 55.00
50	31953	DESJARLAIS, STEPHEN	$ 51.22	$ -	$ 51.22
50	28287	DOUGLAS, THOMAS	$ 18.60	$ -	$ 18.60
50	33590	DOYON, RONALD	$ 10.23	$ 0.23	$ 10.00
50	32536	DROUIN, JOHN	$ 141.10	$ -	$ 141.10
50	7031	DUPONT, PIERRE	$ 0.34	$ -	$ 0.34
50	217	EASTER SEALS NH INC	$ 206.39	$ 204.75	$ 1.64
50	31144	EAVES, JOSHUA	$ 44.20	$ -	$ 44.20
50	32524	EVERGREEN MANAGEMENT GR	$ 1,578.38	$ 1,539.00	$ 39.38
50	3127	EVERSOURCE	$ 1,099.97	$ 1,066.25	$ 33.72
50	33348	FABRIZIO, ANTHONY	$ 68.40	$ -	$ 68.40
50	33216	FELT, WILLIAM	$ 69.33	$ -	$ 69.33
50	33021	FOURNIER, NOAH	$ 136.78	$ -	$ 136.78
50	32675	FREEMAN, JOE	$ 109.95	$ -	$ 109.95
50	33477	FREITAS, ANTONIO	$ 5.24	$ 0.16	$ 5.08
50	32192	FURMAN, DAVID	$ 82.29	$ -	$ 82.29
50	32348	GADSBY, DAVID	$ 64.90	$ -	$ 64.90
50	33201	GARCIA, SERGIO	$ 25.61	$ -	$ 25.61
50	31599	GAUDET, SCOTT J.	$ 66.65	$ -	$ 66.65
50	33594	GAUTHIER, DIANA	$ 65.72	$ 0.97	$ 64.75
50	31031	GAW, ADAM K.	$ 192.74	$ -	$ 192.74
50	33416	GEORGE, ELIZABETH	$ 55.00	$ -	$ 55.00
50	18258	GIAKOUMAKIS, MARIA LAMB	$ 285.37	$ 283.06	$ 2.31

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
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	3148	HANOVER HILL SIDING	$ 68.64	$ 68.25	$ 0.39
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	32370	HINSE, BRYAN	$ 219.90	$ -	$ 219.90
50	33145	HOOKER, KEN	$ 113.15	$ -	$ 113.15
50	11438	HOOKSETT PAVING CO	$ 12.25	$ -	$ 12.25
50	33494	HOWARD, KEVIN	$ 15.25	$ -	$ 15.25
50	33110	INOA, ALEX	$ 5.32	$ -	$ 5.32
50	33332	JACOB, TRACY	$ 5.57	$ -	$ 5.57
50	32516	JACOME, AUGUSTUS	$ 75.15	$ -	$ 75.15
50	32983	JENSEN, AMY	$ 42.24	$ -	$ 42.24
50	33200	JOHNSON, CORDERO	$ 70.81	$ -	$ 70.81
50	32676	KARGBO, ALHAJI	$ 64.90	$ -	$ 64.90
50	33482	KASEY, LAWRENCE	$ 76.80	$ 2.20	$ 74.60
50	33591	KIMBALL, DANA	$ 87.04	$ 1.29	$ 85.75
50	33302	KRUGER, MARK	$ 1.07	$ -	$ 1.07
50	33131	LAINCY, JEAN	$ 18.29	$ -	$ 18.29
50	32505	LANDRY, BRANDON	$ 26.72	$ -	$ 26.72
50	32724	LEDGEVIEW COMMERICAL PA	$ 1,042.02	$ 1,021.25	$ 20.77
50	31052	LEMOS, KEVIN	$ 71.10	$ -	$ 71.10
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	32283	MACDONALD, STANLEY	$ 360.40	$ 22.38	$ 338.02
50	2545	MANCHESTER FACILITIES D	$ 254.00	$ -	$ 254.00
50	2572-50	MANCHESTER TRANSIT AUTH	$ 425.12	$ -	$ 425.12
50	2557	MANCHESTER WATER WORKS	$ 15,529.08	$ 12,419.25	$ 3,109.83
50	32522	MAROTTO, DAVID	$ 124.35	$ -	$ 124.35
50	32778	MARSH, KELLY	$ 30.00	$ -	$ 30.00
50	32385	MARTINEZ, CHRISTINE	$ 85.01	$ -	$ 85.01
50	33406	MCLANE, LAWRENCE	$ 0.52	$ 0.26	$ 0.26
50	8659	MCLAURIN ENTERPRISE	$ 542.48	$ 493.50	$ 48.98
50	33483	METCALF, MICHAEL	$ 38.40	$ 1.10	$ 37.30
50	33377	METHE, WADE	$ 12.29	$ -	$ 12.29
50	16490	METROPOLIS PROPERTY MAN	$ 587.27	$ 586.25	$ 1.02
50	21692	MILL CITY ENERGY MICHAE	$ 3.13	$ -	$ 3.13
50	31641	MILTNER, ERIC	$ 27.40	$ -	$ 27.40
50	33476	MONDO, BAH	$ 208.22	$ 5.98	$ 202.24
50	33379	PICARD, SCOTT	$ 78.11	$ -	$ 78.11
50	30231	PRO LINE COMPANIES, LLC	$ 2.60	$ -	$ 2.60
50	31767	PRUSUTAM, NEPAL	$ 119.26	$ -	$ 119.26
50	33339	QUINN, RYAN	$ 70.81	$ -	$ 70.81
50	30809	RAYMOND, JAMES	$ 61.88	$ -	$ 61.88
50	33143	REAGAN, RYAN	$ 42.65	$ -	$ 42.65
50	8881	RED OAK PROPERTY MANAGE	$ 574.82	$ 571.50	$ 3.32
50	33125	RIVERA, JOSHUA	$ 48.54	$ -	$ 48.54
50	32269	ROBICHAUD, DENNIS	$ 115.46	$ -	$ 115.46
50	31187	ROBINSON, JOSHUA	$ 151.79	$ -	$ 151.79
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	33553	SCHAAF, BARRY	$ 10.82	$ 0.32	$ 10.50
50	32478	SCI EXCAVATING LLC.	$ 163.35	$ -	$ 163.35

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
50	32909	SHABAKA, SHERIF	$ 77.00	$ -	$ 77.00
50	32741	SILVENT, JOHN	$ 70.85	$ -	$ 70.85
50	33207	SILVER ENVIRONMENTAL	$ 1,299.27	$ 1,298.27	$ 1.00
50	33331	SOLER, LUIS	$ 5.32	$ -	$ 5.32
50	8277	ST CYR, JOSEPH	$ 152.00	$ 147.00	$ 5.00
50	33217	STANELY, SEAN	$ 43.78	$ -	$ 43.78
50	4091	STATE OF NEW HAMPSHIRE	$ 119,300.01	$ 87,091.05	$ 32,208.96
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	$ 32.19	$ 0.94	$ 31.25
50	33008	WHITTEN, PHILLIP	$ 18.28	$ 0.52	$ 17.76
50	33556	WRIGHT, MARCUS	$ 58.17	$ 0.42	$ 57.75
50	31030	YOUNG, DAVID	$ 34.18	$ -	$ 34.18
50	32947	ZENANDRE, BRACCIO	$ 180.36	$ -	$ 180.36
50	32407	ZLOTRG, ALDIN	$ 197.75	$ -	$ 197.75
50 & 51 - HIGHWAY TOTALS			**$ 151,817.72**	**$ 106,834.51**	**$ 44,983.21**
52	33277	AGUIAR, WELLINGTON	$ 120.00	$ -	$ 120.00
52	26464	ANDERSON, MELISSA	$ 120.90	$ -	$ 120.90
52	31834	ANDREW, CLAUS J.	$ 255.00	$ -	$ 255.00
52	33264	BANFIELD, SAMANTAH	$ 120.00	$ -	$ 120.00
52	32931	BARROWS, BECKY	$ 222.49	$ 56.66	$ 165.83
52	33151	BROWN, ERIC	$ 165.00	$ -	$ 165.00
52	31542	BYRNE, KAREN	$ 113.32	$ -	$ 113.32
52	25382	CALIFARNO, SHARON	$ 110.00	$ -	$ 110.00
52	12388	COZZENS, MARY	$ 120.00	$ -	$ 120.00
52	29721	CRUZ, ZAMAIRA	$ 55.00	$ -	$ 55.00
52	31099	CURTIS, RICKY	$ 145.00	$ -	$ 145.00
52	31157	DEKORNE, CATHERINE	$ 120.00	$ -	$ 120.00
52	32586	DELISLE, SEAN	$ 85.00	$ -	$ 85.00
52	30960	DIETER, DAVID	$ 121.80	$ -	$ 121.80
52	33303	DION, MICHELLE	$ 340.00	$ 170.00	$ 170.00
52	33509	FALSTEIN, MACK	$ 425.00	$ 255.00	$ 170.00
52	32969	FARGO, MICHAEL	$ 225.81	$ -	$ 225.81
52	32913	FOWLER, JESSIE	$ 264.82	$ 19.92	$ 244.90
52	32248	GALGANO, MICHAEL	$ 165.00	$ -	$ 165.00
52	33498	GODIN, JANELLE	$ 63.60	$ 3.60	$ 60.00
52	20842	GRICE, THOMAS	$ 113.32	$ -	$ 113.32
52	33234	HARRINGTON, IRENE	$ 85.00	$ -	$ 85.00
52	33019	JENNISON, ANNA	$ 399.11	$ 289.11	$ 110.00
52	31900	JOHNSON, ERIN N.	$ 255.00	$ -	$ 255.00
52	31169	JOHNSON, JASON	$ 170.00	$ -	$ 170.00
52	6384	JOHNSON, KAREN	$ 85.00	$ -	$ 85.00
52	32618	KARPEL, PAUL	$ 85.00	$ -	$ 85.00
52	33373	LANNAN, DANIEL	$ 66.30	$ 5.40	$ 60.90
52	33443	LEGAULT, NICKOLIS	$ 340.00	$ 85.00	$ 255.00
52	32249	LLAMA, FRANK III	$ 111.66	$ -	$ 111.66
52	33172	Lligvichuzhan, JOHN	$ 85.00	$ -	$ 85.00
52	29557	LORENA'S CANTINA	$ 113.30	$ -	$ 113.30
52	33384	MACCORMACK, DOUG	$ 60.81	$ 4.98	$ 55.83
52	32787	MACLAUGHLIN, VICTORIA	$ 60.00	$ -	$ 60.00
52	32761	MADHUMITHA, GOKA	$ 85.00	$ -	$ 85.00
52	31989	MARTIN, MIRANDA	$ 255.00	$ -	$ 255.00
52	33141	MARTINAGE, PAUL	$ 3.12	$ 0.10	$ 3.02
52	32287	MCCARTHY, JAMES	$ 85.00	$ -	$ 85.00
52	30420	MCKINNEY, MONICA	$ 60.00	$ -	$ 60.00
52	32764	MILLER, LEE	$ 60.00	$ -	$ 60.00
52	33305	MWANGI, VICTOR	$ 175.00	$ -	$ 175.00
52	31723	NAZARALI, MILA	$ 62.70	$ -	$ 62.70

TYPE	CUST ID	NAME	TOTAL	CURRENT - 90 DAYS DUE	OVER 90 DAYS DUE
52	31297	OGLEBAY, MISSY	$ 60.00	$ -	$ 60.00
52	18443	OTIS, MARK	$ 55.00	$ -	$ 55.00
52	32291	PALAZZO, ELIZABETH	$ 220.00	$ -	$ 220.00
52	32045	PALAZZOLA, JESSICA	$ 85.00	$ -	$ 85.00
52	32616	PAOLINI, LISA	$ 340.00	$ -	$ 340.00
52	32183	PEREIRA, JUSTIN	$ 180.00	$ -	$ 180.00
52	31427	PROVENCHER, EMILY	$ 170.00	$ -	$ 170.00
52	31830	RATCHFORD, ASHLEY	$ 85.00	$ -	$ 85.00
52	31786	RITCHE, JENNI	$ 180.00	$ -	$ 180.00
52	33411	SCHUYLER, BRADLEY	$ 3.60	$ 2.70	$ 0.90
52	33033	SIRIANNI, PAM	$ 115.02	$ 114.19	$ 0.83
52	30959	SOUCY, JOEL	$ 425.00	$ -	$ 425.00
52	11528	STRANGE, KAT	$ 190.80	$ -	$ 190.80
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	25603	WHALEN, LAURA	$ 100.00	$ -	$ 100.00
52 - PARKING TOTALS			**$ 8,953.38**	**$ 1,006.66**	**$ 7,946.72**
65	64-65	SCHOOL ADMINISTRATIVE U	541,380.00	$ 527,829.52	13,550.48
65 - PARKS & RECREATION TOTALS			**$ 541,380.00**	**$ 527,829.52**	**$ 13,550.48**
GRAND TOTALS			**$ 1,895,905.99**	**$ 1,024,029.59**	**$ 871,876.40**

Submission for Solicitors Review
Account in Collections

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.
4/27/2018	CE	Panourgias, Maria	5/12/2017	$ 1,580.00	$ 1,580.00	$ 165.90	$ 1,745.90	Paying court approved $50/month payment until full debt satisfied.
8/6/2021	Fire	79 Carl Dr Realty LLC.	various	$ 2,700.00	$ 2,700.00	$ -	$ 2,700.00	Obtained judgment. Moving for periodic payments. 3/29/22
8/6/2021	Fire	Four on Elm LLC	1/13/2021	$ 1,080.00	$ 1,080.00	$ -	$ 1,080.00	Debtor stated they would pay, check not received. 3/29/22
8/6/2021	Fire	Mahmotoric, Muharem	various	$ 1,620.00	$ 1,620.00	$ -	$ 1,620.00	Paid 4/26/2022
9/28/2021	Airport	Legacy Airways Cargo	various	$ 46,961.61	$ 46,961.61	$ -	$ 46,961.61	Not responsive to MHTs collection attempts
12/7/2021	MPD	Atlantic Paving	various	$ 4,075.75	$ 4,075.75	$ -	$ 4,075.75	MPD resending invoices to address provided by Solicitors
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

Payment Received

Sharon Y. Wickens
Finance Officer

Michele A. Bogardus
Deputy Finance Officer

CITY OF MANCHESTER

Finance Department

May 9, 2022

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 ten months of fiscal year 2022.

***Expenditures*:**

The average unobligated balance percentage after ten months should be 16.67% as a benchmark. All departments are within 10% of this benchmark with the exception of the Department of Public Works. The overall unobligated percentage after ten months is 20.37% for 2022 compared to 20.97% a year ago. Health insurance costs for 2022 continue to trend over budget through April. A comparison of retirement payouts through April for FY 2022 and 2021 is as follows:

		2022	2021
Payments		$ 1,136,599	$ 1,637,792
Retirements			
	Police	5	12
	Fire	8	11
	DPW	6	6
	All Other	14	7
Total		33	36

The following amounts have been transferred from the FY 2022 Contingency Account as of 4/30/2022:

Original Budget	7/1/2021	421,575.00
North Manchester Hooksett Little League	8/3/2021	(750.00)
Transfer to Fire for 5th Week	12/7/2021	(80,496.22)
Revised Balance - posted		340,328.78

Revenues:

Revenues for the first ten months of fiscal year 2022 are $3.2 million lower than a year ago. Permits are $625 thousand higher than the same period a year ago. Auto registrations are $1.1 million lower and interest income is $439 thousand lower than a year ago. Reimbursements are $439 thousand lower primarily due to the debt refunding in Fiscal Year 2021. State revenues are $3.0 million lower than a year ago primarily due to the State Municipal Aid received in Fiscal Year 2021.

Sincerely,

Sharon Y. Wickens
Finance Officer

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

CITY OF MANCHESTER
NEW HAMPSHIRE

FINANCIAL REPORTS

FOR THE TEN MONTHS ENDED
APRIL 30, 2022

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE

PRELIMINARY FINANCIAL STATEMENTS

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FOR THE TEN MONTHS ENDED APRIL 30, 2022

(UNAUDITED)

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Ten Months Ended April 30, 2022
(UNAUDITED)
Budget Basis
MNTBUDNBN1

	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 50,000.00	$ 20,000.00	28.57
ASSESSORS	658,719.00	519,678.22	139,040.78	21.11
CITY CLERK	1,031,152.00	751,668.45	279,483.55	27.10
CITY SOLICITOR	1,565,676.00	1,145,878.76	419,797.24	26.81
FINANCE	995,411.00	724,922.24	270,488.76	27.17
CENTRAL FLEET MANAGEMENT	3,416,256.00	2,636,935.41	779,320.59	22.81
INFORMATION SYSTEMS	1,888,071.00	1,405,116.33	482,954.67	25.58
MAYOR	238,342.00	201,394.97	36,947.03	15.50
OFFICE OF YOUTH SERVICES	590,969.00	446,646.53	144,322.47	24.42
HUMAN RESOURCES	734,037.00	522,428.43	211,608.57	28.83
PLANNING & COMMUNITY DEVELOPMENT	2,174,084.00	1,680,842.61	493,241.39	22.69
TAX COLLECTOR	665,599.00	500,017.23	165,581.77	24.88
FIRE	21,792,510.20	17,912,045.63	3,880,464.57	17.81
POLICE	28,739,541.00	23,040,127.43	5,699,413.57	19.83
HEALTH	3,086,303.00	2,168,337.00	917,966.00	29.74
DEPARTMENT OF PUBLIC WORKS	28,775,873.00	25,809,304.54	2,966,568.46	10.31
WELFARE	956,744.00	644,683.25	312,060.75	32.62
LIBRARY	2,026,156.00	1,676,413.40	349,742.60	17.26
SENIOR SERVICES	248,283.00	142,848.22	105,434.78	42.47
TOTAL AGENCIES	99,653,726.20	81,979,288.65	17,674,437.55	17.74
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	684,000.00	605,068.67	78,931.33	11.54
WORKERS COMPENSATION - MEDICAL	1,683,654.00	1,917,589.62	(233,935.62)	(13.89)
HEALTH INSURANCE	11,813,720.00	10,424,935.49	1,388,784.51	11.76
DENTAL INSURANCE	712,791.00	461,204.24	251,586.76	35.30
DEATH BENEFIT	72,601.00	37,701.93	34,899.07	48.07
DISABILITY INSURANCE	61,821.00	34,739.08	27,081.92	43.81
CITY RETIREMENT	11,286,925.00	9,225,320.75	2,061,604.25	18.27
FIRE STATE PENSION	6,599,779.54	5,241,465.75	1,358,313.79	20.58
POLICE STATE PENSION	7,851,192.00	6,397,095.57	1,454,096.43	18.52
FICA	3,163,530.48	2,505,753.31	657,777.17	20.79
UNEMPLOYMENT	25,000.00	2,665.72	22,334.28	89.34
TUITION	50,000.00	22,777.79	27,222.21	54.44
CGL INSURANCE	1,000,000.00	1,556,240.89	(556,240.89)	(55.62)
TOTAL RESTRICTED ITEMS	45,005,014.02	38,432,558.81	6,572,455.21	14.60

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	FY 2022 MODIFIED BUDGET	FY 2022 OBLIGATIONS TO DATE	FY 2022 UNOBLIGATED BALANCE	FY 2022 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	341,078.78	750.00	340,328.78	99.78
MPTS	452,033.00	452,033.00	-	-
CIVIC CONTRIBUTIONS	114,751.00	115,449.00	(698.00)	(.61)
NON-CITY PROGRAMS	76,164.00	74,841.31	1,322.69	1.74
STREET LIGHTING	748,087.00	598,579.22	149,507.78	19.99
TRANSIT SUBSIDY	1,373,420.00	1,373,420.00	-	-
EMPLOYEE MEDICAL SERVICES	55,000.00	42,243.37	12,756.63	23.19
MATURING DEBT	11,300,000.00	4,896,327.19	6,403,672.81	56.67
INTEREST ON MATURING DEBT	4,800,000.00	2,564,693.16	2,235,306.84	46.57
TOTAL NON-DEPARTMENTAL ITEMS	19,260,533.78	10,118,336.25	9,142,197.53	47.47
TOTAL GENERAL FUND	$ 163,919,274.00	$ 130,530,183.71	$ 33,389,090.29	20.37

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City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Ten Months Ended April 30, 2021
(UNAUDITED)
Budget Basis
MNTBUDNBN2

	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
AGENCIES-				
ALDERMEN	$ 70,000.00	$ 51,250.00	$ 18,750.00	26.79
ASSESSORS	655,902.00	511,588.68	144,313.32	22.00
CITY CLERK	1,022,852.00	640,994.39	381,857.61	37.33
CITY SOLICITOR	1,567,314.00	1,235,269.19	332,044.81	21.19
FINANCE	996,435.00	703,822.39	292,612.61	29.37
CENTRAL FLEET MANAGEMENT	3,394,961.00	2,634,376.94	760,584.06	22.40
INFORMATION SYSTEMS	1,786,787.00	1,464,347.53	322,439.47	18.05
MAYOR	239,156.00	184,404.82	54,751.18	22.89
OFFICE OF YOUTH SERVICES	623,414.00	474,429.12	148,984.88	23.90
HUMAN RESOURCES	775,267.00	537,426.95	237,840.05	30.68
PLANNING & COMMUNITY DEVELOPMENT	2,140,437.00	1,668,049.79	472,387.21	22.07
TAX COLLECTOR	657,558.00	502,956.27	154,601.73	23.51
FIRE	21,577,551.00	17,720,042.16	3,857,508.84	17.88
POLICE	27,576,629.00	21,734,519.97	5,842,109.03	21.19
HEALTH	3,048,884.00	2,232,865.95	816,018.05	26.76
DEPARTMENT OF PUBLIC WORKS	27,997,788.00	24,534,082.76	3,463,705.24	12.37
WELFARE	1,072,699.00	649,247.84	423,451.16	39.48
LIBRARY	2,079,487.00	1,642,077.25	437,409.75	21.03
SENIOR SERVICES	256,008.00	195,383.18	60,624.82	23.68
TOTAL AGENCIES	97,539,129.00	79,317,135.18	18,221,993.82	18.68
RESTRICTED ITEMS-				
WORKERS COMPENSATION - SALARY	353,142.81	293,733.05	59,409.76	16.82
WORKERS COMPENSATION - MEDICAL	2,126,921.89	1,952,031.03	174,890.86	8.22
HEALTH INSURANCE	12,550,413.28	10,903,600.42	1,646,812.86	13.12
DENTAL INSURANCE	738,779.27	627,316.95	111,462.32	15.09
DEATH BENEFIT	69,312.19	37,303.63	32,008.56	46.18
DISABILITY INSURANCE	61,821.00	33,458.36	28,362.64	45.88
CITY RETIREMENT	9,605,492.31	7,813,824.31	1,791,668.00	18.65
FIRE STATE PENSION	5,906,036.46	4,889,183.59	1,016,852.87	17.22
POLICE STATE PENSION	6,493,220.82	5,233,782.58	1,259,438.24	19.40
FICA	3,156,973.00	2,453,027.07	703,945.93	22.30
UNEMPLOYMENT	25,000.00	-	25,000.00	100.00
TUITION	50,000.00	35,945.66	14,054.34	28.11
CGL INSURANCE	1,076,138.26	1,046,467.32	29,670.94	2.76
TOTAL RESTRICTED ITEMS	42,213,251.29	35,319,673.97	6,893,577.32	16.33

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	FY 2021 MODIFIED BUDGET	FY 2021 OBLIGATIONS TO DATE	FY 2021 UNOBLIGATED BALANCE	FY 2021 PERCENT UNOBLIGATED
NON-DEPARTMENTAL ITEMS-				
MPTS	452,033.00	452,033.00	-	-
CONTINGENCY	-	(5,216.88)	5,216.88	-
CIVIC CONTRIBUTIONS	144,389.00	131,476.00	12,913.00	8.94
NON-CITY PROGRAMS	74,563.48	74,563.48	-	-
TRANSFER TO RESERVE ACCOUNTS	1,850,000.00	1,850,000.00	-	-
STREET LIGHTING	948,087.00	772,929.46	175,157.54	18.47
COMMUNITY IMPROVEMENT PROGRAM	-	(352.64)	352.64	-
TRANSIT SUBSIDY	1,373,782.00	1,373,782.00	-	-
EMPLOYEE MEDICAL SERVICES	61,385.38	40,896.36	20,489.02	33.38
MATURING DEBT	11,151,655.37	5,126,676.71	6,024,978.66	54.03
INTEREST ON MATURING DEBT	5,343,872.48	2,911,140.65	2,432,731.83	45.52
TOTAL NON-DEPARTMENTAL ITEMS	21,399,767.71	12,727,928.14	8,671,839.57	40.52
TOTAL GENERAL FUND	$ 161,152,148.00	$ 127,364,737.29	$ 33,787,410.71	20.97

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Department - General Fund
Non-Property Tax Revenues
For The Ten Months Ended April 30, 2022
(UNAUDITED)
Budget Basis
MNTREVAGEN

	FY 2022 MODIFIED BUDGET	FY 2022 REVENUE RECOGNIZED	FY 2022 UNRECOGNIZED BALANCE	FY 2022 PERCENTAGE UNRECOGNIZED
AGENCIES-				
ASSESSORS	975,000.00	862,515.26	112,484.74	11.54
CITY CLERK	2,655,055.00	1,494,523.47	1,160,531.53	43.71
CITY SOLICITOR	1,139,138.00	812,661.55	326,476.45	28.66
FINANCE	6,536,910.00	1,569,350.46	4,967,559.54	75.99
INFORMATION SYSTEMS	205,000.00	217,127.82	(12,127.82)	(5.92)
HUMAN RESOURCES	6,100.00	1,880.85	4,219.15	69.17
PLANNING & COMMUNITY DEVELOPMENT	3,286,000.00	2,840,969.43	445,030.57	13.54
TAX COLLECTOR	22,743,160.00	17,436,669.68	5,306,490.32	23.33
CENTRAL FLEET MANAGEMENT	45,000.00	56,940.74	(11,940.74)	(26.53)
FIRE	954,218.00	989,515.29	(35,297.29)	(3.70)
POLICE	1,047,772.00	868,732.30	179,039.70	17.09
HEALTH	2,693,262.00	1,723,493.55	969,768.45	36.01
DEPARTMENT OF PUBLIC WORKS	13,966,434.00	10,459,656.13	3,506,777.87	25.11
WELFARE	15,000.00	23,603.05	(8,603.05)	(57.35)
SENIOR SERVICES	2,250.00	2,484.00	(234.00)	(10.40)
TOTAL AGENCIES	$ 56,270,299.00	$ 39,360,123.58	$ 16,910,175.42	30.05

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type - General Fund
Non-Property Tax Revenues
For The Ten Months Ended April 30, 2022
(UNAUDITED)
Budget Basis
MNTREVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	21,325.00	52,020.47	(30,695.47)	(143.94)
INTEREST AND PENALTIES	720,000.00	1,078,117.87	(358,117.87)	(49.74)
CABLE FRANCHISE FEES	1,931,550.00	850,369.34	1,081,180.66	55.97
TOTAL TAXES, INTEREST AND PENALTIES	2,672,875.00	1,980,507.68	692,367.32	25.90
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,712,388.00	16,117,155.31	5,595,232.69	25.77
LICENSES	545,640.00	475,755.10	69,884.90	12.81
PERMITS	3,089,935.00	2,719,623.64	370,311.36	11.98
TOTAL LICENSES AND PERMITS	25,347,963.00	19,312,534.05	6,035,428.95	23.81
INTERGOVERNMENTAL				
FEDERAL REVENUES	406,000.00	274,278.82	131,721.18	32.44
PAYMENTS IN LIEU OF TAXES	937,300.00	801,088.82	136,211.18	14.53
STATE REVENUES	2,583,108.00	1,715,037.19	868,070.81	33.61
TOTAL INTERGOVERNMENTAL	3,926,408.00	2,790,404.83	1,136,003.17	28.93
SALES AND SERVICES				
GENERAL REVENUES	207,824.00	194,245.73	13,578.27	6.53
PUBLIC SAFETY	266,150.00	217,787.37	48,362.63	18.17
HIGHWAY	1,120,574.00	801,738.44	318,835.56	28.45
HEALTH	13,500.00	2,680.00	10,820.00	80.15
CEMETERY, PARKS & RECREATION	1,771,734.00	1,777,933.32	(6,199.32)	(.35)
ZONING BOARD	82,000.00	99,980.00	(17,980.00)	(21.93)
PARKING VIOLATIONS	7,500.00	1,400.00	6,100.00	81.33
COURT FINES	9,000.00	2,623.40	6,376.60	70.85
OTHER FINES	-	2,846.50	(2,846.50)	-
FEES	1,227,625.00	1,164,093.73	63,531.27	5.18
WITNESS FEES	-	120.00	(120.00)	-
TOTAL SALES AND SERVICES	4,705,907.00	4,265,448.49	440,458.51	9.36
OTHER REVENUE SOURCES				
INTEREST INCOME	1,002,550.00	114,859.07	887,690.93	88.54
FUND TRANSFERS	4,066,202.00	-	4,066,202.00	100.00
REIMBURSEMENTS	3,205,197.00	2,184,214.13	1,020,982.87	31.85
RENTALS & LEASES	1,210,667.00	1,140,069.68	70,597.32	5.83
SCHOOL CHARGEBACKS	10,129,867.00	7,568,102.43	2,561,764.57	25.29
MISCELLANEOUS	2,663.00	3,983.22	(1,320.22)	(49.58)
TOTAL OTHER REVENUE SOURCES	19,617,146.00	11,011,228.53	8,605,917.47	43.87
TOTAL	$ 56,270,299.00	$ 39,360,123.58	$ 16,910,175.42	30.05

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City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Ten Months Ended April 30, 2022
Modified Budget FY 2022
(UNAUDITED)
Budget Basis
MNTREVCOM1

	ACTUAL FY 2021	MODIFIED BUDGET FY 22	DIFFERENCE ACTUAL 21 VS BUDGET 22	PERCENTAGE DIFFERENCE OF FY21 VS FY22
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	51,644	21,325	(30,319)	(58.71)
INTEREST AND PENALTIES	935,822	720,000	(215,822)	(23.06)
CABLE FRANCHISE FEES	1,733,114	1,931,550	198,436	11.45
TOTAL TAXES, INTEREST AND PENALTIES	2,720,580	2,672,875	(47,705)	(1.75)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	21,266,594	21,712,388	445,794	2.10
LICENSES	526,703	545,640	18,937	3.60
PERMITS	2,965,500	3,089,935	124,435	4.20
TOTAL LICENSES AND PERMITS	24,758,797	25,347,963	589,166	2.38
INTERGOVERNMENTAL				
FEDERAL REVENUES	1,342,986	406,000	(936,986)	(69.77)
PAYMENTS IN LIEU OF TAXES	959,069	937,300	(21,769)	(2.27)
STATE REVENUES	5,561,409	2,583,108	(2,978,301)	(53.55)
TOTAL INTERGOVERNMENTAL	7,863,464	3,926,408	(3,937,056)	(50.07)
SALES AND SERVICES				
GENERAL REVENUES	232,335	207,824	(24,511)	(10.55)
PUBLIC SAFETY	214,891	266,150	51,259	23.85
HIGHWAY	1,124,134	1,120,574	(3,560)	(.32)
HEALTH	220	13,500	13,280	6,036.36
CEMETERY, PARKS & RECREATION	1,770,439	1,771,734	1,295	.07
ZONING BOARD	72,851	82,000	9,149	12.56
PARKING VIOLATIONS	850	7,500	6,650	782.35
COURT FINES	3,179	9,000	5,821	183.11
OTHER FINES	13,025	-	(13,025)	(100.00)
FEES	1,274,755	1,227,625	(47,130)	(3.70)
WITNESS FEES	315	-	(315)	(100.00)
TOTAL SALES AND SERVICES	4,706,994	4,705,907	(1,087)	(.02)
OTHER REVENUE SOURCES				
INTEREST INCOME	374,578	1,002,550	627,972	167.65
FUND TRANSFERS	2,402,990	4,066,202	1,663,212	69.21
REIMBURSEMENTS	4,548,964	3,205,197	(1,343,767)	(29.54)
RENTALS & LEASES	1,170,556	1,210,667	40,111	3.43
SCHOOL CHARGEBACKS	9,206,735	10,129,867	923,132	10.03
MISCELLANEOUS	18,916	2,663	(16,253)	(85.92)
TOTAL OTHER REVENUE SOURCES	17,722,739	19,617,146	1,894,407	10.69
TOTAL	$ 57,772,574	$ 56,270,299	$ (1,502,275)	(2.60)

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Ten Months Ended April 30, 2022 and 2021
(UNAUDITED)
Budget Basis
MNTREVCOM2

	10 MONTH ACTUAL FY 2021	10 MONTH ACTUAL FY 2022	DIFFERENCE ACTUAL 21 VS ACTUAL 22	PERCENTAGE DIFFERENCE OF FY21 VS FY22
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	45,200	52,020	6,820	15.09
INTEREST AND PENALTIES	737,943	1,078,117	340,174	46.10
CABLE FRANCHISE FEES	865,027	850,369	(14,657)	(1.69)
TOTAL TAXES, INTEREST AND PENALTIES	1,648,170	1,980,507	332,337	20.16
LICENSES AND PERMITS				
AUTO REGISTRATIONS	17,200,590	16,117,155	(1,083,434)	(6.30)
LICENSES	501,655	475,755	(25,899)	(5.16)
PERMITS	2,094,164	2,719,623	625,459	29.87
TOTAL LICENSES AND PERMITS	19,796,409	19,312,534	(483,874)	(2.44)
INTERGOVERNMENTAL				
FEDERAL REVENUES	311,194	274,278	(36,915)	(11.86)
PAYMENTS IN LIEU OF TAXES	860,160	801,088	(59,071)	(6.87)
STATE REVENUES	4,709,798	1,715,037	(2,994,760)	(63.59)
TOTAL INTERGOVERNMENTAL	5,881,152	2,790,404	(3,090,747)	(52.55)
SALES AND SERVICES				
GENERAL REVENUES	169,050	194,245	25,195	14.90
PUBLIC SAFETY	167,741	217,787	50,046	29.84
HIGHWAY	892,872	801,738	(91,133)	(10.21)
HEALTH	-	2,680	2,680	-
CEMETERY, PARKS & RECREATION	1,531,038	1,777,933	246,895	16.13
ZONING BOARD	59,476	99,980	40,504	68.10
PARKING VIOLATIONS	800	1,400	600	75.00
COURT FINES	2,458	2,623	165	6.73
OTHER FINES	13,025	2,846	(10,178)	(78.15)
FEES	1,160,644	1,164,093	3,449	.30
WITNESS FEES	285	120	(165)	(57.89)
TOTAL SALES AND SERVICES	3,997,389	4,265,448	268,059	6.71
OTHER REVENUE SOURCES				
INTEREST INCOME	351,334	114,859	(236,474)	(67.31)
REIMBURSEMENTS	2,623,358	2,184,214	(439,143)	(16.74)
RENTALS & LEASES	1,133,493	1,140,069	6,576	.58
SCHOOL CHARGEBACKS	7,126,569	7,568,102	441,533	6.20
MISCELLANEOUS	3,514	3,983	469	13.35
TOTAL OTHER REVENUE SOURCES	11,238,268	11,011,228	(227,039)	(2.02)
TOTAL	$ 42,561,388	$ 39,360,123	$ (3,201,264)	(7.52)

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City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the ten months ended April 30, 2022

(unaudited)

Object Code Description	2022 Revised Budget	July 2021 - April 2022 Activity	2022 Balance
Intergovernmental Total	-	-	-
Charges for Services Total	1,867,041	1,050,415	779,573
Licenses & Permits Total	3,140,500	1,967,614	1,172,886
Interest Total	1,170	(127)	1,297
Other Revenue Total	830,000	452,103	377,897
Grand Total	5,838,711	3,470,005	2,368,706
Salaries & Wages Total	651,354	425,031	226,323
Employee Benefits Total	379,225	304,730	74,495
Purchased Professional Services Total	14,500	8,891	5,609
Purchased Property Services Total	639,640	529,558	110,082
Other Purchased Services Total	67,450	56,879	10,571
Supplies & Materials Total	88,000	68,750	19,250
Capital Outlay Total	-	-	-
Miscellaneous Total	180,000	93,456	86,544
Non-Departmental Total	302,440	233,059	69,381
Miscellaneous-Reimburse City Total	3,516,102	-	3,516,102
Grand Total	5,838,711	1,720,354	4,118,357
Excess (deficit) of revenues over expenditures	-	1,749,651	(1,749,651)

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Emily Gray Rice
City Solicitor

Peter R. Chiesa
Deputy City Solicitor

Gregory T. Muller. Esq.
John G. Blanchard, Esq.
Jeremy A. Harmon, Esq.
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Jessica L.Cain, Esq.
Amy H. Manchester, Esq.
Donald F. Shedd, Paralegal

CITY OF MANCHESTER
Office of the City Solicitor

Ms. Mary Sullivan Heath, Chair
Committee on Accounts
One City Hall Plaza
Manchester, NH 03103

RE: FY 2022 Audit

Dear Chairwoman Heath,

I write seeking your Committee's recommendation the Board of Mayor and Aldermen approve the attached agreement to audit the City's books and accounts for the fiscal year 2022.

By way of background, the City Charter obligates the Independent City Auditor to conduct an audit of the City's books and accounts at least once a year. Charter 6.12 c). Since the last Independent Auditor retired in 2019, a replacement has not been hired. To fulfill the annual audit requirement, this office extended the then existing agreement with Melanson (f/k/a Melanson Heath) under the same price, terms, and conditions per MCO 39.10 (7). The agreement has now been extended three times, however Melanson now requests an increase due to inflationary pressures. Specifically, they ask for the following adjustments to their cost of services:

	FY2021	FY2022
Audit services	$146,500	$151,000
Assistance in compiling the following:		
Annual Comprehensive Report	$5,000	$15,000
Environmental Protection Division Statements	$2,000	$7,000
Dep. Of Aviation Financial Statements	$2,000	$7,000
Total Fees	$155,5000	$180,000

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

As some long standing Aldermen may confirm, Melanson's services over the last eight years have been exemplary. Since there is current no Independent Auditor, this new agreement for specialized services requires approval of the Board of Mayor per MCO 39.11. The Finance Officer approves this request and we will both be available to answer any questions your Committee may have.

Very truly yours,

Peter R. Chiesa, Dep. City Solicitor

MELANSON

April 14, 2022

Ms. Sharon Wickens, Finance Director
City of Manchester, New Hampshire
One City Hall Plaza - East
Manchester, New Hampshire 03101

Dear Ms. Wickens:

You have requested that we audit the basic financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of City of Manchester, New Hampshire (the City) as of December 31, 2021, and for the year then ended, and the related notes to the financial statements. In addition, we will audit the City's compliance over major federal award programs for the year ended December 31, 2021. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit of our financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and, in accordance with *Government Auditing Standards,* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and *Government Auditing Standards* , if any, and perform procedures to address those requirements.

Accounting principles generally accepted in the United States of America, (U.S. GAAP,) as promulgated by the Governmental Accounting Standards Board (GASB) require that management's discussion and analysis (MD&A), the budgetary comparison for the general fund and major special revenue funds, and various pension and other post-employment benefits

Merrimack, New Hampshire
Andover, Massachusetts
Greenfield, Massachusetts
Ellsworth, Maine

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(OPEB) schedules, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the *Governmental Accounting Standards Board*, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America, (GAAS). These limited procedures will consist primarily of inquiries of management regarding their methods of measurement and presentation, and comparing the information for consistency with management's responses to our inquiries. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary information other than RSI will accompany the City's basic financial statements. Such information, which is the responsibility of management, will be subject to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the supplementary information in relation to the financial statements as a whole.

Also, the document we submit to you will include the following other additional information that will not be subjected to the auditing procedures applied in our audit of the financial statements:

- Introductory Section
- Statistical Section

Auditor Responsibilities

We will conduct our audit(s) in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). As part of an audit in accordance with those standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk that some material misstatements or noncompliance may not be detected exists, even though the audit is properly planned and performed in accordance with U.S. GAAS and *Government Auditing Standards* of the Comptroller General of the United States of America. Please note that the determination of abuse is subjective and *Government Auditing Standards* does not require auditors to detect abuse.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any other periods.

Compliance with Laws and Regulations

As previously discussed, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we will perform tests of the City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Single Audit

Schedule of Expenditures of Federal Awards

We will subject the Schedule of Expenditures of Federal Awards (the Schedule) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the Schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the Schedule of Expenditures of Federal Awards is presented fairly in all material respects in relation to the financial statements as a whole.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The Data Collection Form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, Schedule of Expenditure of Federal Awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Audit of Major Program Compliance

Our audit of the City's major federal award programs compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the Uniform Guidance, and will include tests of accounting records, a determination of major programs in accordance with the Uniform Guidance and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether material noncompliance with applicable laws and regulations, the provisions of contracts and grant agreements applicable to major federal award programs, and the applicable compliance requirements occurred, whether due to fraud or error, and express an opinion on the City's compliance based on the audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the federal programs as a whole.

As part of a compliance audit in accordance with GAAS and in accordance with *Government Auditing Standards,* we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and, performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs, and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

As also required by the Uniform Guidance, we will obtain an understanding of the City's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the City's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you, regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the City's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance acknowledges and understands that they have responsibility:

a. For the preparation and fair presentation of the basic financial statements in accordance with accounting principles generally accepted in the United States of America;

b. For the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to error, fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;

c. To provide us with:

   - Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements including the disclosures, and relevant federal award programs, such as records, documentation, and other matters;

   - Additional information that we may request from management for the purpose of the audit;

   - Unrestricted access to persons within the City from whom we determine it necessary to obtain audit evidence;

   - A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and

   - A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

d. For including the auditors' report in any document containing financial statements that indicates that such financial statements have been audited by us;

e. For identifying and ensuring that the City complies with laws, regulations, rules, provisions of contracts or grant agreements, and contracts applicable to its activities;

f. For adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current year period(s) under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;

g. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work.;

h. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets;

i. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in internal control and others where fraud could have a material effect on the financials;

j. For the accuracy and completeness of all information provided; and

k. For confirming your understanding of your responsibilities as defined in this letter to us in your management representation letter.

l. Single audit –

- For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
- For maintaining records that adequately identify the source and application of funds for federally funded activities;
- For preparing the Schedule of Expenditures of Federal Awards (including notes and noncash assistance received) in accordance with the Uniform Guidance;
- For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
- For identifying and ensuring that the City complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;
- For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
- For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
- For taking prompt action when instances of noncompliance are identified;
- For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
- For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
- For submitting the reporting package and data collection form to the appropriate parties; and
- For making the auditor aware of any significant vendor/contractor relationships where the vendor/contractor is responsible for program compliance.

With regard to the Schedule of Expenditures of Federal Awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the Schedule of Expenditures of Federal Awards in accordance with the Uniform Guidance, (b) to provide us with the appropriate written representations regarding the Schedule of Expenditures of Federal Awards, (c) to include our report on the Schedule of Expenditures of Federal Awards in any document that contains the Schedule of Expenditures of Federal Awards and that indicates that we have reported on such schedule, and (d) to present the Schedule of Expenditures of Federal Awards with the audited financial statements, or if the Schedule will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the Schedule of Expenditures of Federal Awards no later than the date of issuance by you of the Schedule and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility (a) for the preparation of the supplementary information in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding supplementary information, (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information, and (d) to present the supplementary information with the audited financial statements, or if the supplementary information will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Nonattest Services

As part of this engagement we will perform the following nonattest services, based on information gathered during the audit process:

- Preparation of the financial statements in their entirety.
- Consolidating funds into governmental activities and converting to the accrual basis of accounting based on information from the City's accounting records.
- Preparation of the Data Collection Form (DCF).

We will not assume management responsibilities on behalf of the City. However, we will provide advice and recommendations to assist management of the City in performing its responsibilities.

The City's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

We are not hosts for any client information. You are expected to retain all financial and non-financial information to include anything you upload to a portal and are responsible for down-loading and retaining anything we upload in a timely manner. Portals, including ShareFile, are only meant as a method of transferring data, are not intended for the storage of client information, and may be deleted at any time. You are expected to maintain control over your accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of your data or records. Giving us access to your accounting system does not make us hosts of information contained within.

This engagement is limited to the services previously outlined. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account codings and approving journal entries.

Reporting

We will issue a written report upon completion of our audit of the City's basic financial statements. Our report will be addressed to appropriate addressee, e.g. the governing body of the City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add an emphasis-of-matter or other-matter paragraph(s) to our auditor's report, or if necessary, withdraw from the engagement. If our opinions on the basic financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Group Audit Considerations

Our audit will be a group audit as defined by AU-C Section 600. We have identified Manchester Employee's Contributory Retirement System, Manchester School District, and Manchester Transit Authority as components of our group audit. Other firms will act as the auditor for the components of the group and we will communicate to the other auditors our intention to rely on their opinion on the applicable components' financial statements. At the conclusion of our audit we will obtain this representation and approval to rely on such opinion.

Engagement Administration and Fees

Engagement Administration

Scott McIntire, CPA is the engagement principal for the audit services specified in this letter. Those responsibilities include supervising the City's services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

In order for us to complete this engagement, and to do so efficiently, we require unrestricted access to documents and individuals within your organization. We understand that your employees will prepare all cash and other confirmations we request and will locate and provide to us any documents selected by us for testing. Any failure to provide such cooperation, and to do so on a timely basis, will impede our services, and may require us to bill you for additional time, suspend our services, or withdraw from the engagement.

Fees

Our fee for audit services will be as follows:

Audit services	$151,000
Assistance in compiling the following:	
Annual Comprehensive Financial Report	$15,000
Environmental Protection Division Financial Statements	$7,000
Department of Aviation Financial Statements	$7,000
Total Fees	$180,000

This fee assumes the audit of three Federal programs (clusters). The uncertainty surrounding the affect the COVID-19 pandemic may result in an increase in the number of Federal programs (clusters) required to be audited in compliance with Uniform Guidance. As a result, additional fees may apply. We will discuss this with you once this determination is made.

Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. The above fees are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs. Our fee also anticipates that the City will prepare trial balances and supporting schedules. As part of the engagement, we will be available during the year to consult with you on financial management and accounting matters of a routine nature. Additional fees at our standard hourly rates will be charged for any other out-of-scope services.

As part of this engagement, bound copies of financial statements will not be provided unless specifically requested, and are limited to twenty (20) copies. Hard copies of the Management Letter, Governance Letter, Single Audit Report, will not be provided as part of this engagement. Additional copies of the financial statements, and hard copies of other reports are available upon request, with the associated costs of reproduction billed at our standard hourly rates plus out-of-pocket expenses.

Billing and Termination of Services for Nonpayment

We specifically reserve the right to cease providing services and, if necessary in our sole opinion, to withdraw from the engagement if any fees are unpaid for more than sixty (60) days from the date of our invoice. If we elect to terminate our services for nonpayment, or for any other reason provided for in this letter, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our engagement. You will be obligated to compensate us for all time expended, and to reimburse us for all of our out-of-pocket costs, through the date of termination.

Other Matters

Communications Via Email

In connection with this engagement, we request that you provide as much documentation as possible via our secure portal, ShareFile, instead of through email. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

Third-Party Service Provider

The firm may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, the firm will remain responsible for the work provided by any such third-party service providers.

Publishing of the Financial Statements

You are responsible to notify us in advance of your intent to reproduce our report for any reason, in whole or in part, and to give us the opportunity to review any printed material containing our report before its issuance. Such notification does not constitute an acknowledgement on our part of any third party's intent to rely on the financial statements. With regard to financial statements published electronically on your internet website, you understand that electronic sites are a means to reproduce and distribute information. We are not required to read the information contained in your sites, or to consider the consistency of other information in the electronic site with the original document.

Subsequent Events

You agree to inform us of facts that may affect the basic financial statements of which you may become aware during the period from the date of the auditor's report to the date the financial statements are issued.

Recommendations

During the course of the audit, we may observe opportunities for economy in, or improved controls over, your operations. We will bring such matters to the attention of the appropriate level of management, either orally or in writing.

Peer Review Report

In accordance with the requirements of *Government Auditing Standards*, a copy of our latest external peer review report of our firm is available upon request for your consideration and files.

Communication with Those Charged with Governance

At the conclusion of our audit engagement, we will communicate to those charged with governance the following significant findings from the audit:

- Our view about the qualitative aspects of the City's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;

- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit procedures;
- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence, with management.

Records and Records Retention
In connection with this engagement, we request that you provide as much documentation as possible via our secure portal, ShareFile, instead of providing hardcopies.

The audit documentation for this engagement is the property of Melanson and constitutes confidential information. However, we may be requested to make certain audit documentation available to regulators and federal agencies and the U.S. Government Accountability Office pursuant to authority given to it by law or regulation, or to peer reviewers. If requested, access to such audit documentation will be provided under the supervision of Melanson's personnel. Furthermore, upon request, we may provide copies of selected audit documentation to these agencies and regulators. The regulators and agencies may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies.

It is our policy to retain our audit documentation for a period of at least seven years from the date of our report.

MELANSON

Please sign and return a copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our audit of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your auditors and look forward to working with you and your staff.

Sincerely,

Scott C. McIntire

Scott McIntire, CPA
Principal

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RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of the City of Manchester, New Hampshire by:

Signature: ______________________________

Name: ______________________________

Title: ______________________________

Date: ______________________________

800.282.2440 | melansoncpas.com

City of Manchester
New Hampshire

In the year Two Thousand and Twenty-Two

AN ORDINANCE

"Amending Chapter 97 Streets and Sidewalks of the Code of Ordinances of the City of Manchester by changing the word street to city way in Section 97.03 and adding the Department of Public Works to Section 97.06."

Be it Ordained, by the Board of Mayor and Aldermen of the City of Manchester, as follows:

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

§ 97.03 THROWING OR PUTTING SNOW IN ~~STREETS~~ **THE CITY WAY** IS PROHIBITED.

No person shall throw**, place,** ~~or~~ put, **dispose of** or cause to be thrown, **placed,** ~~or~~ put, **or disposed of,** any snow**, slush** or ice ~~into any street in the city~~ **onto any city-owned sidewalk or upon any city way.**

(A) The term "way" as used herein shall mean the entire width between the boundary lines of any public highway, street, avenue, road, alley, park, parking lot, or parkway.

§ 97.06 POLICE CHIEF **AND DEPARTMENT OF PUBLIC WORKS** TO ENFORCE.

It shall be the duty of the Chief of Police **and Department of Public Works** to cause to be removed any awnings, shades, signs, advertisements, banners, overpasses, **thing, substance,** or other objects constructed **or placed** otherwise than as provided in this chapter and to prosecute any person offending against any of its provisions.

II. This ordinance shall take effect upon passage.