



Theodoros Panagiotopoulos, Treasurer
Stephanie Hunter, Assistant Tax Collector
Dustin Poirier, Assistant Treasurer

**Outstanding Accounts Payable Checks Over 90 Days Old
as of February 9, 2026**

PAYEE	CHECK DATE	AMOUNT
1011 AVS PROPERTIES LLC	09/26/2025	15.77
ABDUR-RAHMAN, TAYMULLAH	10/03/2025	8.01
ACHARYA, SOUMITA	04/26/2024	39.96
ADCARE EDUCATIONAL INSTITUTE, INC.	07/19/2024	40.00
AKOPIAN, VERONIKA	09/06/2024	6.33
ALES, ANGELA M	04/26/2024	33.96
ALESHAMAR HOLDINGS LLC	09/26/2025	30.59
ALMO'S FLOWER & GARDEN CENTER	05/16/2025	100.75
AMERPRISE FINANCIAL SERVICE, INC	06/12/2025	1,676.00
ASAFO AKOWIAH, ADU	11/07/2025	5.08
AYOUBI, SHABEER	06/27/2024	67.25
BAKER, KATELYN MARY	10/17/2025	60.20
BARBOZA DA SILVA, JULIANA	04/26/2024	160.24
BARBOZA DA SILVA, JULIANA	04/26/2024	123.24
BBQ CHICKEN LOWELL	01/11/2024	500.00
BERGERON, GORDEN	06/18/2025	89.99
BERLUS, VICTOR	03/21/2025	125.00
BERRIOS, YENISSA MARIE	04/05/2024	9.05
BERRIOS, YENISSA MARIE	04/12/2024	15.81
BIRUNGI, SHEILA	09/06/2024	6.39
BLACK, DARCY BLAIR	10/03/2025	53.09
BOISVERT, SHELBY E.	07/19/2024	19.95
BOISVERT, STEVEN A	11/07/2025	5.78
BOWLEY, JOHN FRANCIS	02/29/2024	8.04
BRAZUKINHA TRANSPORT AND CARE INC.	10/31/2025	158.00
BROTHERS, MICHAEL	05/16/2025	75.00
BRUCE ENTERTAINMENT	01/10/2025	2,932.50
BURBANK, CATHERINE J.	07/26/2024	110.67
BUTLER, ILYA	06/27/2024	125.00
BUXTON, CAITLIN	07/19/2024	19.95
C/O LAW KENNEDY RALPH	11/07/2025	37.91
CARUCCI, STEPHEN J.	01/24/2025	75.00
CARUCCI, STEPHEN J.	03/07/2025	75.00
CEBALLO, JAYDEN	06/27/2024	100.00
CHANG KANG KHUNG	09/19/2025	53.00
CHAU, SOKHARY C.	02/09/2024	46.00
CHEA, CHANDARA	04/18/2025	5.65
CHERRY TREE TITLE LLC	01/31/2025	925.87
CHHY, TOUCH	08/15/2025	175.85
CHIM, REGINALD CHANTREA	09/20/2024	7.14
CIESLA, MELISSA	07/19/2024	19.95



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PAYEE	CHECK DATE	AMOUNT
CLINICAL REHAB SPECIALISTS, LLC	11/07/2025	459.28
COLEMAN ESTHER	09/19/2025	912.27
COMCAST	01/05/2024	707.13
COMCAST	04/18/2025	475.00
COMISKEY DANIEL R	09/26/2025	540.80
COMMONWEALTH OF MASS/DEPT. OF CONSERVATION	01/11/2024	120.00
COMMONWEALTH OF MASSACHUSETTS	04/18/2025	7.60
CONLON, KILEY CATHERINE	08/29/2025	294.70
COULTER, CAVONNA	08/29/2025	509.60
CREWE, PETER	10/11/2024	153.95
CROWLEY, LIZETTE	03/21/2025	101.09
CROWN TROPHY	05/30/2025	227.50
CURRAN, RICHARD P	09/06/2024	7.11
DAMORE LAW	09/12/2025	84.33
DE OLIVEIRA, MARCOS PEREIRA	04/26/2024	60.00
DE OLIVEIRA, MARCOS PEREIRA	05/31/2024	60.00
DELGADO, CALVIN	05/09/2025	150.00
DEPARTMENT OF VETERANS AFFAIRS	08/16/2024	4,150.00
DIALLO, RUGUIATU	08/29/2025	255.00
DONOVAN, AMY	07/31/2025	240.00
DONOVAN, HOLLY ELIZABET	10/03/2025	8.63
DORMER, MICHAEL J.	12/20/2024	124.19
DOSSANTOS VOLMIR JOSE LIMONIA	09/19/2025	1,353.34
DOZIER, RICHARD LEON	04/18/2025	406.12
DUNKIN DONUTS	05/10/2024	268.58
DUONG, DONALD	11/07/2025	50.00
ELDER, MATTHEW	10/03/2025	625.00
ENCORE FIRE PROTECTION	07/31/2025	489.00
ENCORE HOLDING, LLC d/b/a B.E.F. ENTERPRISE	07/03/2025	2,373.00
ESPINOLA DIMAS M	10/17/2025	62.23
FINNEGAN, NEAL	10/17/2025	35.70
FLANDERS, JOY E.	07/19/2024	19.95
FLORENCE, JOHN	12/06/2024	726.54
FOLEY, JAMES	05/03/2024	7.84
FORESTEIRE, THOMAS	02/21/2025	1,218.00
FUSION AUTO FINANCE LLC	11/22/2024	52.41
FUSION AUTO FINANCE LLC	09/05/2025	6.14
GARCIA, ALEXANDER	05/09/2025	150.00
GARCIA, MICHELLE LEE	09/05/2025	42.60
GARCIA-VARGAS, DEYANIRYS DEL CARM	06/27/2024	5.03
GASTROENTEROLOGY CONSULTANTS OF	10/31/2025	40.00
GERTZ, EVA	02/09/2024	120.00
GIRAGOSIAN, ASHLEY JUNE	07/31/2025	240.00
GLEN, WILLIAM J.	05/02/2025	125.00
GOODWIN, DARLENE P.	10/17/2025	15.75
GOSELIN, CONNOR	05/16/2025	42.53
GRAINGER, W.W.	01/10/2025	291.48
GRANT, ALEXANDRA	02/09/2024	2.35



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PAYEE	CHECK DATE	AMOUNT
GROTON MEDICAL ASSOCIATES	01/11/2024	428.13
HALL, MICHAEL J.	11/15/2024	300.00
HICKEY, KAITLYN	09/12/2025	41.30
HILL, PIMNIPA YONGPRAY	04/01/2024	10.73
HOFFMANN, MICHAEL JOSEPH	09/20/2024	5.94
HOLT JOANNE L	09/26/2025	33.86
HONDA LEASE TRUST	06/27/2024	198.18
HONDA LEASE TRUST	11/22/2024	151.43
HONDROS-MCCARTHY MIKAELA	01/31/2025	2,314.85
HUYNH THANH	09/19/2025	1,891.39
HUYNH, DAVID	06/06/2025	39.89
JALLOH, CHERNO S	11/22/2024	103.97
JALLOH, CHERNO S	11/22/2024	96.20
JUMP, VICTORIA	01/11/2024	36.43
KAMAU, MOSES MBUGUA	12/13/2024	5.00
KAREN CHRISTIANS	02/29/2024	96.02
KARIMI, ZABIULLAH	09/05/2025	8.38
KAWERE JOHN B	02/09/2024	1,949.35
KEARNEY, SHARON	07/26/2024	19.95
KELLEY, SCOTT ALAN	04/18/2025	47.25
KEO, PHAKDEY	09/20/2024	8.72
KEVIN P DILLON	03/21/2025	150.00
KHEAM SAEM	09/26/2025	15.07
KIBUUKA, ESTHER NKABIDWA	09/05/2025	36.28
KORCH, ALLAN F	04/26/2024	159.09
KORCH, ALLAN F	04/26/2024	147.22
KOROMA, KABINEH SALIM	07/26/2024	96.74
LAMARRE, BRIAN	01/26/2024	13.28
LANS REALTY TRUST	09/26/2025	170.08
LAW OFFICE OF	09/12/2025	2,030.37
LEATHERMAN MAX ANDREW	01/31/2025	606.40
LEBRON TORRES, JOSELYN A.	05/23/2025	67.50
LENZ, MARK J.	09/06/2024	5.10
LGH MEDICAL GROUP, INC.	05/10/2024	98.77
LGH MEDICAL GROUP, INC.	05/17/2024	230.59
LI, MING	09/06/2024	6.88
LIAO, YONG	04/18/2025	6.84
LIVINGSTONE, MICHAEL	05/09/2025	150.00
LONG, MICHAEL BENJAMIN	09/05/2025	5.03
LOWELL HOUSING AUTHORITY	12/06/2024	117.60
LPL FINANCIAL	09/26/2025	360.00
LUMBARD, KATHERINE	04/11/2025	360.00
LUSWATA, MORRIS	05/16/2025	102.42
MAI BONNA SAM	01/31/2025	105.93
MARCHALL, TAMI ESTHER	07/26/2024	19.95
MARKGREN DAVID M	09/26/2025	15.75
MARKGREN DAVID M	09/26/2025	18.51
MARTINEZ, YAHAIRA I	07/26/2024	7.95



PAYEE	CHECK DATE	AMOUNT
MASS MUTUAL	08/22/2024	50.00
MASSACHUSETTS CEMETERY ASSOCIATION	09/19/2025	75.00
MASSACHUSETTS ENVIRONMENTAL	09/12/2025	50.00
MASSACHUSETTS MUNICIPAL AUDITORS AND	04/01/2024	45.00
MASSACHUSETTS PUBLIC SCHOOL	06/06/2025	1,410.00
MATTHEWS, CINDY L.	07/19/2024	19.95
MAWANDA, JADA	06/27/2025	116.25
MAY, ENOS D.	09/05/2025	25.07
MAYANCELA MAYANC, JOSE RAMIRO	08/23/2024	58.17
MCCAFFERY AND MCCAFFERY LAW OFFICE	06/18/2025	705.40
MCCARTHY, SHAUN	06/27/2025	80.92
MCTEAGUE, ETHAN JOSEPH	07/26/2024	5.13
MEJIAS CARAGENA, MIGUEL ANGEL	09/05/2025	27.87
MENDIZABAL, GISELLA PAOLA	10/17/2025	27.29
MERRIMACK RADIOLOGY ~ CRA LLC	12/20/2024	45.20
MERRIMACK RADIOLOGY ~ CRA LLC	11/07/2025	68.60
MICHAEL & ROSEMARY DUFFY	10/24/2025	1,382.11
MILIEN, PIERRELENE LOUIS	05/30/2025	95.71
MILIEN, PIERRELENE LOUIS	05/30/2025	164.83
MILL CITY MEDICAL GROUP LTD	05/02/2025	98.77
MINUTEMAN PRESS OF LOWELL	05/24/2024	375.52
MITCHELL, PETER C.	08/16/2024	78.46
MONTIJO, GUILLERMO	03/07/2024	75.00
MONTIJO, GUILLERMO	03/22/2024	75.00
MOORE, CARSON C.	04/05/2024	250.00
MORRIS, EMMA	10/03/2025	125.00
MUSOKE, NAMANDE H.	09/06/2024	5.03
NEVES LUIZ CLAUDIO ALVES	09/26/2025	422.56
NGUYEN, NGHIEP LAC	05/16/2025	59.06
NICHOLAS C. SARRIS, INC.	12/13/2024	255.11
NIETTO, FRANCESCO RAMOS	06/27/2024	175.00
NIETTO, FRANCESCO RAMOS	06/27/2025	123.75
NKANSAH, EMMANUEL	10/03/2025	5.79
NKINZI, GABRIELLA	10/17/2025	15.58
NOREAST CUSTOM APPAREL	11/08/2024	2,265.00
NOREAST CUSTOM APPAREL	04/18/2025	1,893.00
NORMANDIE, ROBERT	10/17/2025	28.88
NORMANDIE, ROBERT	10/17/2025	22.68
NORMANDIE, ROBERT	10/17/2025	30.38
OGANDO, YAZMIN	06/27/2024	150.00
OLIVEIRA, SABRINA M.	09/06/2024	5.22
ORTHOPAEDIC SURGICAL ASSOCIATES OF LOWELL PC	06/27/2024	100,601.75
ORTHOPAEDIC SURGICAL ASSOCIATES OF LOWELL PC	11/07/2025	8,179.65
ORTHOPEDIC CLINICAL ASSOC., INC.	05/10/2024	400.00
ORTIZ, NYDIA	03/22/2024	200.31
PAGAN, WILLIAM	08/15/2025	66.74
PAGE KATHRYN A	01/31/2025	26.86
PANTALEON, EMERSON F	03/22/2024	5.54



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PECH, DAVID	08/23/2024	135.86
PEREZ, FLORENTINO	06/06/2025	12.06
PEREZ-RODRIGUEZ, EDISON	02/07/2025	117.40
PHACHANSIRI, JULIUS	05/09/2025	100.00
PHANEKHAM, ANULAK ANDREW	06/13/2025	46.85
PHAY, SARINA MOM	06/07/2024	81.23
PIRES, MALINDA K.	04/18/2025	19.95
PLANTE, JOANN	07/19/2024	19.95
PLANTE, JOANN	12/20/2024	295.00
POURIET, STEVEN	04/18/2025	25.38
PRO REHAB, INC.	01/26/2024	1,039.28
PROEUNG, SOK SAMOEUN	09/05/2025	5.58
PROVENCHER, DAVID J.	04/05/2024	150.00
QUINTON, CRYSTAL	06/21/2024	405.00
RANA YOGESH S	09/26/2025	956.37
RENDON MANUEL	02/09/2024	1,104.53
RENDON MANUEL	01/31/2025	989.35
RIVERA ROBERTO	09/26/2025	21.88
RIZZO'S ROAST BEEF	06/18/2025	227.70
ROBLES, LUIS	04/11/2025	150.00
ROCKLAND TRUST COMPANY	11/07/2025	63.02
RODRIGUES, ALANA DOS SANT	04/11/2025	136.79
ROSE, MATTISON MIC	06/07/2024	45.00
ROSTOM, FADIA	07/03/2025	4,500.00
RUBIO, RAUL F	07/26/2024	125.83
RUGGED BOOKS INC	03/21/2025	2,952.00
RYAN, MARY T.	08/22/2025	205.00
RYDER TRUCK RENTAL LT	06/06/2025	232.82
SALDANA, VLADIMIR L	08/23/2024	10.22
SANCHEZ, YAMIL	05/09/2025	100.00
SANN, ANNIE SOPHEAP	06/14/2024	6.85
SANTOS, CARMEN L.	01/11/2024	5.58
SANTOS, PETERSON G.	09/05/2025	6.11
SAUV, SOPHEAK RITH	09/06/2024	5.21
SAVINON, TYLER	05/09/2025	250.00
SCANLON, ANNE M.	03/03/2023	16.00
SENG, SOTHEA	10/25/2024	5.98
SILK, MARIAN C.	10/10/2025	675.00
SILVEIRA CONSTRUCTION LIMITED PARTNERSHI	06/06/2025	77.50
SLUMBERKINS INC	04/18/2025	465.80
SLUMBERKINS INC	08/29/2025	574.29
SLUMBERKINS INC	09/05/2025	163.80
SMALLS, LANISHA KIER	09/05/2025	675.70
SMITH COLIN	09/12/2025	2,156.92
SOUND OUTREACH TO SCHOOLS PROGRAM	02/07/2025	200.00
SPORTS MADNESS LLC	10/10/2025	100.00
SR MASONRY CORP	05/17/2024	167.22
ST. CYR, PAUL	03/14/2025	39.20



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ST. CYR, PAUL	05/23/2025	250.11
ST. CYR, PAUL	06/18/2025	95.67
STUTZ, KATHERYN	12/20/2024	19.95
SWEET, MARJORIE KATHLEEN	06/13/2025	45.69
TANAKA, SHIGEHITO	07/19/2024	19.95
TEVARI, LEKHA	05/16/2025	125.00
THACH, PAUL	06/06/2025	115.75
THE LOWELL GENERAL HOSPITAL/SAINTS	10/10/2025	110.00
THE LOWELL GENERAL HOSPITAL/SAINTS	10/17/2025	110.00
TIMBERLANE ATHLETIC COUNCIL	10/03/2025	200.00
TIMBERLANE REGIONAL SCHOOL DISTRICT	10/03/2025	350.00
TIN, SOKEA	10/25/2024	6.51
TODIS MELANIE A	09/26/2025	800.36
TODISCO, JAKE G.	09/20/2024	12.28
TORO VARGAS, RAMON LUIS	06/07/2024	28.14
TOUCHSTONE CLOSING	01/31/2025	2,271.19
TOUCHSTONE CLOSING	01/31/2025	937.94
TOYOTA LEASE TRUST	10/17/2025	349.25
TRAN, TRUNG TIN	10/17/2025	346.13
TRANSFINDER CORPORATION	07/31/2025	21,725.00
TRAVEL TRAIL CORP	10/25/2024	5.96
TRICOCHE, CHRIS J.	01/10/2025	69.00
TRS A&F REALTY TRUST	01/31/2025	282.90
TRS A&F REALTY TRUST	01/31/2025	242.65
TRS C&I MARTIN REALTY TRUST	09/26/2025	32.46
TRS HONG & KONG REALTY TRUST	09/26/2025	95.86
UMASS BOSTON/INSTITUTE FOR	04/26/2024	7,500.00
UMASS LOWELL INN & CONFERENCE CENTER	03/21/2025	1,151.26
UMASS LOWELL INN & CONFERENCE CENTER	03/21/2025	311.47
UONG-DOWNS, CASSANDRA	09/12/2025	11.44
UPTON, ERIN	07/19/2024	19.95
USAA MUTUAL FUNDS-403b	06/27/2024	50.00
VEMURI, BHASKAR R	01/11/2024	5.00
VERIZON WIRELESS	04/11/2025	139.47
VOLANTE, KRISTIE L.	07/19/2024	19.95
VOYA INSTITUTIONAL TRUST COMPANY	12/26/2024	960.00
WANG, XINWEN	04/05/2024	6.74
WATERS, YANCY	06/27/2024	100.00
WCAP NORTHEAST RADIO, INC.	03/15/2024	400.00
WEDGE-JOHNSTON, DENISE LOUISE	09/05/2025	33.30
WHITCROFT DANIEL M	01/31/2025	1,376.31
WILKES, JULIA	07/31/2025	11.90
WILKES, JULIA	10/24/2025	18.20
WILLS, JESSICA MARIE	10/10/2025	70.38
WINCHESTER HARVARD UN	04/12/2024	420.00
WINE, JULIAN	10/24/2025	50.00
XAYSANINE, STYLES	05/09/2025	150.00
XUN MENG	09/26/2025	898.89



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ZAHNER, KATRINA	05/10/2024	60.00
ZAHNER, KATRINA	08/16/2024	60.00
ZAPATA, YESENIA	01/11/2024	21.04
ZELAYA, ANA RUTH	04/26/2024	65.94