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Virginia M. Barry, Ph.D.
Commissioner of Education
Tel. 603-271-3144

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Deputy Commissioner of Education
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**STATE OF NEW HAMPSHIRE
DEPARTMENT OF EDUCATION
101 Pleasant Street
Concord, N.H. 03301
FAX 603-271-1953
Citizens Services Line 1-800-339-9900**

May 14, 2014

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, NH 03301

REQUESTED ACTION

Authorize the Department of Education to grant funds to the Family Resource Center, Gorham, NH (Vendor Code 162412), to offer extended day programming for youth and their families effective upon Governor and Council approval from July 1, 2014 through June 30, 2015 in an amount not to exceed \$220,000.00. **100% Federal Funds.**

Funding is available in account titled 21st Century Community Learning Center.

FY 15

06-56-56-562010-32770000-072-500577

\$220,000.00

Subject to Governor and Council approval, authorize the Department of Education to exercise a renewal option on this grant for up to four additional fiscal years.

Explanation

The United States Department of Education legislation allows for five year 21st Century Community Learning Center grants to serve youth and their families during the out of school time hours. Grants are annually pending the receipt of an Annual Performance Report that indicates sufficient progress and the availability of federal funds.

New Hampshire anticipates a FY 2015 grant award in the amount of \$5,643,199.00 from the United States Department of Education under the 21st Century Community Learning Center program. This program provides grants to inner city and rural schools, community based organizations, youth development agencies and other educational agencies to provide expanded learning opportunities outside of regular school hours for children in a safe environment. The programs will offer students a broad array of

Her Excellency, Governor Margaret Wood Hassan
and The Honorable Council

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May 14, 2014

additional services, programs, and activities such as tutorial services, youth development activities, drug and violence prevention, counseling programs, art, music, recreation programs, and technology education. These programs and services are designed to reinforce and complement the regular academic program of the participating students.

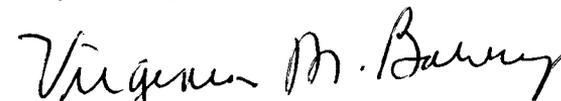
The program services provided by the grant cited above will be coordinated by the Family Resource Center in Gorham, NH in collaboration with the Gorham School District. This collaborative approach will serve elementary and middle school Gorham School District youth and their families.

Funding for this grant is provided by the 21st Century Community Learning Center program under Part B of Title IV of the Elementary and Secondary Education Act (ESEA) of 1965, as amended. In January 2014 the New Hampshire Department of Education issued a Request for Proposals (RFP) soliciting proposals for these funds. School Districts, Community Based Organizations, and Extended Day Programs were notified through e-mail about the Bidders' Conference and publication of the online RFP. The projects funded demonstrated that partnerships between school districts and community based organizations have promise to help youth improve academic achievement. Fourteen proposals were received and six were funded based on a peer review process. Peer Reviewers worked in teams of three to rate proposals based on the RFP's matrix criteria. Each team had an experienced 21st Century Community Learning Center member to help steer the review and two other experienced professionals to create well-balanced teams. The twelve peer reviewers were represented by experienced 21st Century Community Learning Center and school day professionals, higher education, the Department of Health and Human Services, and community based organizations. A list of reviewers and the results are included in this packet.

We request a renewal option for four additional fiscal years since those selected for funding are eligible for five years of funding based on previous successful progress.

This is the first year of a five year grant. In the event Federal Funds are no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



Virginia M. Barry, Ph.D.
Commissioner

VMB:SBS
Enclosures

**New Hampshire Department of Education
21st Century Community Learning Center Program
2014 Competition Reviewers**

Name	Organization/Role
Caroline Butler	Somersworth School District, Title I and Retired Principal
Scot Foster	DHHS, Physical Activity Coordinator
Christine Gingerella	Laconia School District, 21st CCLC Program Director
Elyse Harris	World Affairs Council of NH, Program Coordinator
Janice Hastings	New Heights, Director of Marketing and Development
Debra Hathaway	VT 21st CCLC Program Director
Katrina Kretschmar	Health and Safety Council of Strafford County, 21st CCLC Site Director
Tessa McDonnell	Granite State College, Retired Dean of Learner Services
Jen Rainone	RI 21st CCLC Program Director
Jenn Steinfeld	RI 21st CCLC Program Director
Lisa Strout	Rivier University, Instructor and Faculty Advisor
Hilary Swank	Plymouth State University, Assistant Professor of Education

PROJECT APPLICATION BUDGET AND DESIGNATION OF APPLICATION MANAGER/ PROJECT MANAGER

PROJECT # _____
CHANGE # _____
PAGE 1 of _____

Federal/State Program Title: 21st Century Community Learning Center Grant

FROM: Project Youth Afterschool Programs
123 Main Street
Gorham, NH 03581

TO: Suzanne Birdsall-Stone
NH Department of Education
State Office Park South
101 Pleasant Street
Concord, New Hampshire 03301-3860

SAURA: _____

Proposed Project Title: Project Youth Gorham Afterschool Program

Project Period: July 1, 2014 to: June 30, 2014

The following information is required for all projects

PROJECT MANAGER: NAME: Naomi Levesque
ADDRESS: 123 Main Street Gorham, NH 03581
E-MAIL ADDRESS: naomi.levesque@frc123.org

TITLE: Program Director
TELEPHONE: 603-466-5190 ext. 306
FAX: 603-466-9022

FINANCIAL CONTACT: NAME: Marie Demers
E-MAIL ADDRESS: marie.demers@frc123.org

TELEPHONE: 603-466-5190 ext. 300
FAX: 603-466-9022

The above named person is designated as Project Manager. I hold the Project Manager responsible for implementing the project in accordance with the approved project, for remaining within the budget limitations, for ensuring that only authorized items required to implement the project are charged to the project, and for initiating request to amend the approved project. No services or supplies will be ordered or charged to the project without written approval of the Project Manager.

THE APPLICANT AGENCY AGREES AND CERTIFIES THAT:

- This grant will be administered in accordance with the applicable provisions of the following federal laws and regulations:
 - Education Department General Administrative Regulations (EDGAR) in Title 34 Code of Federal Regulations (CFR), Parts 74, 75, 76, 77, 79, 80, 82, 85, 86; Civil Rights Regulations in 34 CFR, Parts 100 through 106, and specific program laws and regulations.
 - Any amendments in effect on the date of this grant award or to become effective during the project period are incorporated.
- Grant accounting and financial reporting will be in accordance with New Hampshire Department of Education "Federal Funds Financial Management Manual".
- Authorized funds will be obligated and expended only for the purpose described in the approved project proposal and budget.
- Audits will be in compliance with the Single Audit Act Amendments of 1996 (P.L. 104-156) and U.S. Office of Management and Budget (OMB) Circulars.
- Project approval, if given, will be on the condition that full funding of the Approved Budget and payment by the grantor are contingent upon the availability of a Federal Grant and Appropriation Authority approved by the General Court of New Hampshire or the Governor and Council of this State for this purpose. Neither the State nor the Department of Education shall be liable for payments under this grant except from such funds.

FISCAL AGENT - MAKE CHECKS PAYABLE TO:

APPROVED INDIRECT COST RATE: 5.50% %

The Family Resource Center
123 Main Street
Gorham, NH 03581

Hon. James B. Michalik, Retired
Family Resource Director
Family Resource Center
or RA/CHIEF FINANCIAL OFFICER

SIGNATURE SAU SUPERINTENDENT OF SCHOOLS
or RA/CHIEF FINANCIAL OFFICER

5/16/14
DATE

BUDGET SUMMARY BY OBJECT AND FUNCTION CODES

(See NH Financial Accounting Handbook 1999 Edition pages A-38 through A-75)

OBJECT CODE	1000 INSTRUCTION	2000 SUPPORT	2 ADMIN	5000 INDIRECT	TOTAL
100		137,198.32			137,198.32
200		18,930.77			18,930.77
300	4,849.35	4,302.65			9,152.00
400			4,800.00		4,800.00
500	14,924.00	7,380.00	2,700.00		25,004.00
600	9,861.00				9,861.00
700			5,000.00		5,000.00
800			300.00		300.00
900			9,753.91		9,753.91
TOTALS	29,634.35	167,811.74	22,553.91	-	220,000.00

DETAIL OF PROPOSED BUDGET

FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION	FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION
1100	110	137,198.32	Key Staff Salaries	2300	930	9,753.91	Indirect Cost
1100	211	3,641.00	Health Insurance				
1100	220	10,495.68	Social Security				
1100	239	1,136.00	IRA				
1100	250	2,129.90	Unemployment				
1100	260	1,528.19	Worker's Comp				
1400	320	1,468.35	Licensing/Bkgrnd				
1400	330	3,381.00	Student Mentorship				
2830	330	2,500.00	Prof Dev				
2814	330	300.00	CIPAS				
2516	330	1,502.65	Audit				
2320	441	4,800.00	Occupancy				
2700	510	10,110.00	Transportation				
2620	520	2,614.00	Liability				
1000	531	2,200.00	Telephone				
2820	532	1,000.00	Cayen				
2823	534	1,500.00	Postage				
2540	550	1,200.00	Printing				
1100	580	6,380.00	Travel/lodging/mea				
1100	600	9,861.00	Food/Supply				
2520	730	5,000.00	Equipment				
5100	810	300.00	NSF (Bank Fees)				
SUB TOTAL/TOTAL		210,246.09	//////////	SUB TOTAL/TOTAL		9,753.91	//////////

5/16/14

Hon. James E. Mitchell, Retired
Executive Director,
Family Resources Center

State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that THE FAMILY RESOURCE CENTER AT GORHAM is a New Hampshire nonprofit corporation formed April 3, 1997. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 9th day of April A.D. 2014

A handwritten signature in cursive script, appearing to read "William M. Gardner".

William M. Gardner
Secretary of State

Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

FOR THE YEARS ENDED JUNE 30, 2013 AND 2012
AND
INDEPENDENT AUDITORS' REPORT

*Leone,
McDonnell
& Roberts*
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

FAMILY RESOURCE CENTER AT GORHAM

FINANCIAL STATEMENTS

JUNE 30, 2013

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To the Board of Directors
Family Resource Center at Gorham
Gorham, New Hampshire

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of Family Resource Center at Gorham, (a nonprofit organization) which comprise the statements of financial position as of June 30, 2013 and 2012, and the related cash flows, and notes to financial statements for the years then ended, and the related statement of activities and statement of functional expenses for the year ended June 30, 2013.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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 or not due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Resource Center at Gorham as of June 30, 2013 and 2012, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2013 in accordance with accounting principles generally accepted in the United States of America.

*Leone, McDonnell & Roberts,
Professional Association*

October 17, 2013
North Conway, New Hampshire

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
CURRENT ASSETS		
Cash and cash equivalents	\$ 74,176	\$ 98,083
Certificates of deposit	79,330	79,089
Investments	183,992	174,274
Grants receivable	128,257	133,564
Prepaid expenses	9,830	6,160
	<hr/>	<hr/>
Total current assets	475,585	491,170
PROPERTY		
Leasehold improvements	72,362	70,231
Furniture and equipment	51,575	40,175
	<hr/>	<hr/>
Total	123,937	110,406
Less: accumulated depreciation	(54,888)	(48,478)
	<hr/>	<hr/>
Property, net	69,049	61,928
	<hr/>	<hr/>
Total assets	<u>\$ 544,634</u>	<u>\$ 553,098</u>
<u>LIABILITIES AND NET ASSETS</u>		
CURRENT LIABILITIES		
Accounts payable	\$ 3,034	\$ 6,647
Accrued expenses	6,382	1,874
Agency deposits	22,175	22,172
Refundable advances	98,326	72,428
	<hr/>	<hr/>
Total current liabilities	129,917	103,121
NET ASSETS		
Unrestricted		
Designated for long-term building maintenance	8,496	9,057
Undesignated	204,367	245,178
Permanently restricted - endowment	201,854	195,742
	<hr/>	<hr/>
Total net assets	414,717	449,977
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 544,634</u>	<u>\$ 553,098</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR 2012**

	2013			2012 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
REVENUE AND SUPPORT				
Grants		\$ 935,879		\$ 935,879
Donations	\$ 22,455		\$ 7,641	\$ 30,096
Agency rents	36,468			36,468
Investment income			4,940	4,940
Interest income	348			348
Net unrealized investment gain			6,304	6,304
Net realized investment gain			4,495	4,495
Net assets released from restrictions	949,002	(935,879)	(13,123)	
	<u>1,008,273</u>	<u> </u>	<u>10,257</u>	<u>1,018,530</u>
Total revenues, support and net assets released from restrictions				<u>1,026,134</u>
EXPENSES				
Program services	861,031			861,031
Management and general	188,614		4,145	192,759
	<u>1,049,645</u>	<u> </u>	<u>4,145</u>	<u>1,053,790</u>
Total expenses				<u>1,019,513</u>
(DECREASE) INCREASE IN NET ASSETS	(41,372)		6,112	(35,260)
NET ASSETS - BEGINNING OF YEAR	<u>254,235</u>		<u>195,742</u>	<u>443,356</u>
NET ASSETS - END OF YEAR	<u>\$ 212,863</u>	<u>\$</u>	<u>\$ 201,854</u>	<u>\$ 414,717</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2013 AND 2012**

	<u>2013</u>	<u>2012</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
(Decrease) increase in net assets	\$ (35,260)	\$ 6,621
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments	(6,304)	(456)
Depreciation	6,410	4,215
(Increase) decrease in assets		
Grants receivable	5,307	(46,987)
Prepaid expenses	(3,670)	1,286
Increase (decrease) in liabilities		
Accounts payable	(3,613)	548
Accrued expenses	4,508	982
Agency deposits	3	5
Refundable advances	25,898	(9,846)
	<u>(6,721)</u>	<u>(43,632)</u>
NET CASH USED IN OPERATING ACTIVITIES		
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property and equipment	(13,531)	(15,962)
Proceeds from sale of investments		77,339
Purchase of investments and certificates of deposit	(3,655)	(11,170)
	<u>(17,186)</u>	<u>50,207</u>
NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES		
NET (DECREASE) INCREASE IN CASH AND EQUIVALENTS	(23,907)	6,575
CASH AND EQUIVALENTS - BEGINNING OF YEAR	98,083	91,508
CASH AND EQUIVALENTS - END OF YEAR	<u>\$ 74,176</u>	<u>\$ 98,083</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

**STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013
WITH COMPARATIVE TOTALS FOR 2012**

	2013			2012 Total
	Program Services	Management and General	Total	
Personnel Costs				
Salaries and wages	\$ 481,211	\$ 143,823	\$ 625,034	\$ 596,635
Payroll taxes	37,651	11,997	49,648	44,197
Employee benefits	41,265	24,388	65,653	84,175
Contractors and consultants	99,300		99,300	97,814
Program activities	37,923		37,923	50,335
Program travel	31,387	120	31,507	21,176
Heat and utilities	20,394		20,394	21,882
Maintenance and inspections	18,791		18,791	7,677
Training	18,403		18,403	7,629
Food and supplies	12,280	917	13,197	20,642
Conferences and meetings	12,274	96	12,370	11,354
Telephone, internet, fax and cable	10,341	1,493	11,834	10,606
Accounting fees		8,800	8,800	13,285
Depreciation	6,410		6,410	4,215
Printing	5,752	618	6,370	5,265
Liability insurance	6,300		6,300	5,499
Rent	6,000		6,000	1,400
Bank charges	4,502	383	4,885	2,816
Cleaning	2,892		2,892	4,458
Small equipment	2,481		2,481	
Program materials	2,315		2,315	113
Postage and shipping	1,248	124	1,372	2,137
Property insurance	1,168		1,168	884
Advertising and promotion	739		739	543
Technology	4		4	2,976
Other				1,800
Total	<u>\$ 861,031</u>	<u>\$ 192,759</u>	<u>\$ 1,053,790</u>	<u>\$ 1,019,513</u>

See Notes to Financial Statements

FAMILY RESOURCE CENTER AT GORHAM

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2013 AND 2012

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

The Family Resource Center at Gorham (the Resource Center) is a voluntary, not-for-profit corporation incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax exempt charitable and educational purposes. The principal activity of the Resource Center is to deliver programming that empowers and educates children and families so that can overcome obstacles to healthy family development while providing access to social and educational services to underserved North Country populations. Primary programs include:

home visiting programs that deliver evidence based early child development and parenting support curricula which empowers parents and gives them the motivations and skills to improve parenting and foster healthy family dynamics;

afterschool programs that supports the academic, social and emotional developmental of students in grades K-8; and,

an IRS sanctioned Volunteer Income Tax Assistance (VITA) program that provides free tax preparation services to a continuum of the population with a focus on maximizing income tax refunds and earned income tax credits for all individuals entitled to claim such credits.

Basis of Accounting

The financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

The Resource Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions.

Unrestricted: Net assets that are not subject to donor-imposed stipulations. Board designated unrestricted net assets consist of cash and cash equivalents which are to be used only with a specific vote of the board.

Temporarily Restricted: Net assets whose use is limited by donor-imposed stipulations that will either expire with the passage of time or be fulfilled or removed by actions of the Resource Center. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Absent explicit donor

stipulations about how long long-lived assets must be maintained or the manner of their disposition, the Resource Center reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service. The Resource Center reports expirations of continuing donor restrictions regarding use or disposition of long-lived assets over the assets' expected useful lives.

Permanently Restricted: Net assets that are subject to donor-imposed stipulations that they be maintained permanently by the Resource Center. Generally, the donors of these assets permit the Resource Center to use all or part of the income earned on related investments for general or specific purposes.

As of June 30, 2013 and 2012, the Resource Center has unrestricted and permanently restricted net assets.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

Cash and cash equivalents include all monies in banks and liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

Investments

Investments are accounted for according to Accounting Standards Codification (ASC) 958-320 *Not For Profit Entities – Investments – Debt and Equity Securities*. Under ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are valued at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Fair values of investments are based on quoted prices in active markets for identical investments.

Property and Equipment

Property and equipment is recorded at cost if purchased and at fair value if donated. Depreciation is computed using the straight line method over the estimated useful lives of the related assets as follows:

Furniture and equipment	5 - 15 years
Leasehold improvements	20 years

The Resource Center's policy is to capitalize all assets over \$500 with an expected life of one year or longer. Assets sold or otherwise disposed of are removed from the accounts, along with the related depreciation allowance, and any gain or loss is recognized.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor or time restrictions. A temporary restriction permits the Resource Center to use donated assets as specified for a particular purpose. Permanently restricted net assets are those that are required to be permanently maintained but income from such investments may be used for specified purposes. All donor restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Resource Center records donor restricted contributions whose restrictions are met in the same reporting period as unrestricted support.

Contributed Services

From time to time, the Resource Center receives donated services in carrying out the mission and fundraising activities of the Resource Center. Such donations do not meet the criteria for recognition under ASC 958 and accordingly no amounts are reflected in the financial statements for those services.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Refundable Advances

The Resource Center records grant/contract revenue as a refundable advance until it is expended for the purpose of the grant/contract, at which time it is recognized as revenue.

Income Taxes

The Resource Center is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. In addition, the Resource Center qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private foundation.

Management has evaluated the Resource Center's tax positions and concluded that the Resource Center has maintained its tax-exempt status and has taken no uncertain tax positions that would require adjustment to the financial statements. With few exceptions, the Resource Center is no longer subject to income tax examinations by the United States Federal or State tax authorities prior to 2009.

Leased Facilities

The Resource Center leases its current facility from the Town of Gorham. In lieu of rent, the Resource Center is responsible for the cost of repairs and maintenance, insurance, utilities and rubbish removal. The lease is for a 20 year period and expires on May 19, 2018. The Resource Center in turn sublets space in the facility to other nonprofit and community agencies at an average rate of \$10 per square foot. All participating organizations must provide services to a client base that is at least 66% low and moderate income.

Grants Receivable

Grants receivable from various public and other nonprofit organizations at June 30, 2013 and 2012 were considered fully collectable and therefore no provisions for bad debts have been made in these financial statements.

Advertising

Advertising costs are expensed as incurred.

Subsequent Events

Subsequent events have been evaluated through October 17, 2013, which is the date that the financial statements were available to be issued.

Prior Year's Information

The financial statements include certain prior year summarized comparative information in total but not by function. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Resource Center's financial statements for the year ended June 30, 2012, from which the summarized information was derived.

Reclassifications

Certain amounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements.

Fair Value of Financial Instruments

ASC Topic No. 820-10, *Financial Instruments*, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market based measurement, not an entity specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820-10, the Resource Center may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, ASC Topic 820-10 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under ASC Topic 820-10 are described as follows:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At June 30, 2013 and 2012, the Resource Center's investments were all classified as Level 1 and were based on fair value.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2013 and 2012.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the Resource Center at year end.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Resource Center believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

2. DEMAND NOTE PAYABLE

In April 2013 the Resource Center entered into a revolving line of credit with a bank. The revolving line of credit provided for maximum borrowings up to \$75,000 and is collateralized by the certificate of deposit held at the same bank. The revolving line of credit, and the certificate of deposit, both renew every six months. At June 30, 2013 the interest rate on the revolving line of credit was stated at the bank's prime rate of 3.15% and no amount was outstanding.

3. AGENCY DEPOSITS

The Resource Center serves as a fiscal agent for the Androscoggin Valley Community Partners (formerly the Berlin Area Healthcare Consortium), a collaborative effort of area health and social services agencies intended to provide health related education, information and communications to the communities of Berlin and Gorham. The amounts held on behalf of the consortium as of June 30, 2013 and 2012 were \$22,175 and \$22,172, respectively.

4. REFUNDABLE ADVANCES

Refundable advances from program grants and contract advances at June 30, 2013 and 2012 totaled \$98,326 and \$72,428, respectively.

5. CONCENTRATION OF CREDIT RISK - CASH

The Resource Center maintains cash balances that, at times, may exceed federally insured limits. The balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 at June 30, 2013. At June 30, 2012 non-interest bearing accounts

were fully insured and interest bearing accounts were insured up to \$250,000. The Resource Center has not experienced any losses in such accounts and believes it is not exposed to any significant risk with these accounts. At June 30, 2013 and 2012 there were no cash balances in excess of FDIC coverage.

6. UNRESTRICTED NET ASSETS - DESIGNATED

By vote of the Board of Directors designated long term building maintenance was \$8,496 and \$9,057 at June 30, 2013 and 2012, respectively.

7. INVESTMENTS

Investments held in the form of mutual funds at Bank of America are stated at fair value. Realized gains and losses are determined on the specific identification method. Gains and losses (realized and unrealized) are reported in the statement of activities as increases or decreases to unrestricted net assets, except for those investments for which their use is restricted. Information on investments at June 30, 2013 and 2012 is presented as follows:

<u>Year</u>	<u>Investment</u>	<u>Market Cost</u>	Excess (Deficiency) of Market Over <u>Value</u>	<u>Investment Cost</u>	<u>Income</u>
2013	Bank of America	\$165,970	\$183,992	\$18,022	\$4,940
2012	Bank of America	\$162,556	\$174,274	\$11,718	\$4,581

8. PERMANENTLY RESTRICTED NET ASSETS

In 2007, the Resource Center established a permanent endowment fund for the organization with the intent of accumulating donations and interest earnings of one million dollars. During 2013 the Resource Center began taking allowable distributions from the fund. Per the laws of the State of New Hampshire (RSA 292-B:4), 7% of the fair market value of the endowment fund, calculated on the basis of fair market value determined at least quarterly and averaged over a period of not less than three years may be appropriated for operating account expenditures.

The Not-for-Profit Entities Topic of the FASB ASC (ASC 958-205 and subsections) intends to improve the quality of consistency of financial reporting of endowments held by not-for-profit organizations. This Topic provides guidance on classifying the net assets associated with donor-restricted endowment funds held by organizations that are subject to an enacted version of the Uniform Prudent Management Institutional Funds Act (UPMIFA). New Hampshire has adopted UPMIFA. The Topic also requires additional financial statement disclosures on endowments and related net assets.

The Resource Center has followed an investment and spending policy to ensure a total return (income plus capital change) necessary to preserve the principal of the fund and at the same time, provide a dependable source of support to help build healthier families and stronger communities.

In recognition of the prudence required of fiduciaries, the Resource Center only invests the fund in cash and mutual funds. The Resource Center has taken a risk adverse approach to managing the Fund in order to mitigate financial market risk such as interest rate, credit and overall market volatility, which could substantially impact the fair value of the Fund at any given time.

As of June 30, 2013 and 2012 the endowment was entirely composed of permanently restricted net assets.

Fund activity for June 30, 2013 and 2012 was as follows:

	Balances as of <u>June 30, 2012</u>	Activity for the Year Ended <u>June 30, 2013</u>	Balances as of <u>June 30, 2013</u>
Permanent gifts	\$168,168	\$ 7,641	\$175,809
Investment earnings	20,694	4,940	25,634
Realized gain	3,301	4,495	7,796
Transfer to unrestricted		(13,123)	(13,123)
Investment expense	(8,139)	(4,145)	(12,284)
Unrealized gain	<u>11,718</u>	<u>6,304</u>	<u>18,022</u>
	<u>\$195,742</u>	<u>\$ 6,112</u>	<u>\$201,854</u>

	Balances as of <u>June 30, 2011</u>	Activity for the Year Ended <u>June 30, 2012</u>	Balances as of <u>June 30, 2012</u>
Permanent gifts	\$160,179	\$ 7,989	\$168,168
Investment earnings	16,113	4,581	20,694
Realized gain	1,130	2,171	3,301
Investment expense	(5,541)	(2,598)	(8,139)
Unrealized gain	<u>11,262</u>	<u>456</u>	<u>11,718</u>
	<u>\$183,143</u>	<u>\$ 12,599</u>	<u>\$195,742</u>

9. UNBILLED SERVICES

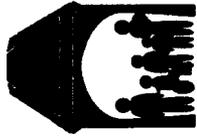
A delay by the State of New Hampshire's Department of Health and Human Services (DHHS) in approving, before July 1, 2012, the final contract documents for four grants awarded to the Resource Center resulted in no billings under these grants for the first quarter of the year ended June 30, 2013. For the four grants impacted, it amounted to approximately \$72,000 of unbilled services. Unlike prior years when such contract delays occurred, for this fiscal year DHHS prohibited retroactive billing for services provided.

**The Family Resource Center at Gorham
Board of Directors FY 2015**

LAST	FIRST	ADDRESS	CITY	STATE	ZIP	Title	YEAR
Barker	Heidi	Coos County, UNH Cooperative Extension 629A Main Street	Lancaster	NH	03584	Secretary	2013
Baublis	Katherine	436 Willard Street	Berlin	NH	03570	President	2010
Caron	Andre	Grandview Drive	Berlin	NH	03570		2011
Gauthier	Sharon	P.O. Box 336	Berlin	NH	03570		2013
Gregory	Scott	c/o Teabirds 151 Main Street	Berlin	NH	03570		2011
Hoyt	Kim	P.O. Box 193	Gorham	NH	03581		2013
Morin	Nathan	54 Whittemore Avenue	Berlin	NH	03570	Treasurer	2013
Remillard	Lucie	85 Hinchey Street	Berlin	NH	03570		2013
Stolte	Patti	1289 North Road	Shelburne	NH	03581	Vice-Presid	2009

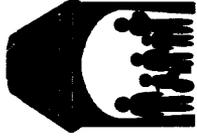
All positions are non-salaried

THE FAMILY RESOURCE CENTER



MISSION:

TO BUILD HEALTHIER FAMILIES AND STRONGER
COMMUNITIES THROUGH POSITIVE RELATIONSHIPS,
PROGRAMS AND COLLABORATIONS IN THE NORTH COUNTRY.



VISION:

FAMILIES ARE VALUED AND ENGAGED IN THEIR COMMUNITIES

CORE VALUES:

OPEN EXCHANGE OF IDEAS
CATALYST FOR POSITIVE CHANGE
PARTNER WITH INDIVIDUALS, FAMILIES AND COMMUNITY
BUILD LEADERSHIP CAPACITY

TAG LINE:

STRENGTHENING FAMILIES, BUILDING COMMUNITIES

Project Youth List of Key Personnel and Salaries

Program Director:

Naomi Levesque

Salary: \$13,497.12 (40% of total salary based on a 35 hour work week for 52 weeks)

Benefits: \$3,499.09

Administrative Assistant: TBA

Salary: \$6,159.40 (40% of total salary based on a 29 hour work week for 52 weeks)

Benefits: \$641.70

Site Director (Edward Fenn Elementary/Gorham Middle School): TBA

Salary: \$24,369.80 (35 hour work week for 52 weeks)

Benefits: \$5038.06

Program Coordinator (Edward Fenn Elementary) (K-5): TBA

Salary: \$15,540 (35 hour work week for 37 weeks)

Benefits: \$1624.24

Group Leader #1 Edward Fenn Elementary (K-2): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Group Leader #2 Edward Fenn Elementary (K-2): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Group Leader #3 Edward Fenn Elementary (K-2): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Teacher Edward Fenn Elementary Homework (K-2) : TBA

Salary: \$4,200 (8 hour work week for 35 weeks)

Benefits: \$446.06

Group Leader #1 Edward Fenn Elementary (3-5): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Group Leader #2 Edward Fenn Elementary (3-5): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Group Leader #3 Edward Fenn Elementary (3-5): TBA

Salary: \$7,200 (20 hour work week for 36 weeks)

Benefits: \$764.67

Teacher Edward Fenn Elementary Homework (3-5) : TBA

Salary: \$4,200 (8 hour work week for 35 weeks)

Benefits: \$446.06

Gorham Middle School Group Leader #1 (6-8): TBA

Salary: \$7,416 (20 hour work week for 36 weeks)

Benefits: \$769.98

Gorham Middle School Group Leader #2 (6-8): TBA

Salary: \$7,416 (20 hour work week for 36 weeks)

Benefits: \$769.98

Gorham Middle School Homework Teacher (6-8) : TBA

Salary: \$4,200 (8 hour work week for 35 weeks)

Benefits: \$446.06

Summer Program Group Leaders (K-8 based on enrollments): TBA

Salary: \$7,000 (\$1,750 X 4 staff at 35 hours/week for 5 weeks)

Benefits: \$661.52 (\$165.38 X 4 staff)

NAOMI LEVESQUE

780 Fourth Avenue

Berlin, NH 03570

www.linkedin.com/pub/naomi-levesque/37/498/910

omi@ncia.net

603-723-7253

OBJECTIVE

To serve the communities of Berlin and Gorham and provide quality afterschool and summer programming that meets the needs of children and their families.

EDUCATION

B.S. Environmental Science and Wildlife Studies, Graduated June 2012

Granite State College, Berlin, NH

GPA 3.91/4.0

summa cum laude

EXPERIENCE

Program Director (beginning November 2014-present)

Site Director and Administrative Assistant (2011-2014)

Group Leader (November 28, 2005-2011)

The Family Resource Center- Project Youth, Gorham, NH

- Directing the Project Youth Afterschool and Summer Programs for 4 schools serving grades K-8 (since 2014); some duties include managing 18 staff and services for @120 students, projecting and balancing budgets, performing background checks, maintaining databases, fundraising and writing grants and fulfilling the terms therein
- Managing the Project Youth Gorham Middle School Afterschool Program for grades 6-8 (since 2009); some duties include managing 4 staff, building a substitute list, coordinating and delivering services for 35-40 students, creating scaffolded lesson plans linking to Common Core Standards, preparing a daily USDA approved snack and fundraising
- Administrative Assistant position for the Project Youth Program Director added to my schedule in addition to my Site Director duties. Primary administrative duties include managing QuickBooks for old client accounts while converting to a new database for billing management, payment receiving, NH DHHS child care billing, managing student files, answering phones, communicating with parents and school personnel, creating all program documents including registration forms, monthly calendars and pamphlets with Microsoft Office Programs, press releases, and assisting all needs of the Program Director and Site Directors from 3 other schools.
- Began as Group Leader for Project Youth Brown School Afterschool Program grades 1-3 in 2005 in the afternoons and became the Administrative Assistant in the mornings in 2006. In 2007, was full time Administrative Assistant and staff back-up for grades 1-8 before becoming a full time Site Director in 2009

Production Worker/Back-up Secretary, Car Freshner Corporation, Berlin, NH- May 13, 1993-November 22, 2005

- Primary back-up secretary for the Plant Manager, Production Supervisors, and facilitated communication with the Head Plant in New York. Primary duties included QC of incoming paperwork for production and payroll data entry, inventory reporting, supply orders, truck receivables, answering phones and filling other needs of the Plant Manager and Production Supervisors in a high paced environment.
 - Trained secondary back-up secretary
 - Learned all machine operating positions within the plant and trained new personnel
- Receptionist**, Gallus & Green Realtors, Berlin, NH- August 21, 1992-March 19, 1993

- Primary duties included changing all Century 21 listings onto Gallus & Green letterhead during merger, meeting deadlines for newspaper advertisements and rotating through listings, file management, answering phones, client communication, and meeting the needs of the Principal Broker as well as the other brokers, agents and realtors.

COMPUTER SKILLS

Excel QuickBooks (some parts relevant to current position)
 Word GIS (beginner)
 Publisher
 PowerPoint

OTHER WORK EXPERIENCE

Moose Tour Guide for the Town of Gorham, NH- 2007
 Cashier/Food Preparer, StoryLand in Glen, NH- 1992
 Waitress/Cook/Baker, Milan Luncheonette in Milan, NH- 1991-1992
 Drama/Entertaining families at StoryLan in Glen, NH- 1991

CREDENTIALS/ CERTIFICATIONS

NH DHHS Afterschool Professional Development Credential- Afterschool Direct Service Level 4- April 2013
 Water Safety- April 11, 2013
 First Aid/CPR/AED- February 13, 2012
 Courage to Care Instructor- December 14, 2011
 NH 4-H Shooting Sports Leader Class II Archery Instructor- May 22, 2011

ACTIVITIES /VOLUNTEER

Attend regular environmental and youth related trainings, workshops and presentations- Ongoing
 New Hampshire Coverts Cooperator-2012-present
 Board member for Ammonoosuc Chapter of NH Audubon- 2011-present
 Committee member for The Medallion Opera House- 2011-present
 Participation in NH Fish & Game Winter Weather and Whit-tailed Deer Data Collection Project- 2010-present
 Project WILD and WILD Aquatic Instructor- 2010-present
 Project Learning Tree Instructor- 2009-present
 Participate in Bird Surveys for NH Audubon- 2009-present
 Volunteer at Loki Clan Wolf Refuge in Chatum, NH- Summer 2005-present
 Board member for Loki Clan Wolf Refuge- 2011-2012
 Participated in Leadership North Country- 2010-2011
 Participated in work study at High Pond Farm in Plymouth, NH to attend 3-day Avian Ecology workshop- July 2009
 Mapped trails for Pondicherry Wildlife Refuge in Whitefield, NH- July 2009
 Job shadowed at Watershed to Wildlife, Inc in Littleton, NH- June 2008
 Mentored a 16 year old and fostered his interest in nature- December 2007-2009
 Volunteered at Lake Umbagog Wildlife Refuge in Errol, NH- August 26, 2007-2009
 Volunteered in the gift shop at Heritage Park in Berlin, NH- Summer 2003

