

Frank Edelblut  
Commissioner



Paul Leather  
Deputy Commissioner

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 1, 2017

His Excellency, Governor Christopher T. Sununu  
and the Honorable Executive Council  
State House  
Concord, New Hampshire 03301

#### REQUESTED ACTION

Authorize the Department of Education, to amend a grant agreement on a **sole source** basis with Family Resource Center, Gorham, NH (Vendor Code #162412), by increasing the price limitation by \$187,000.00 from \$487,500.00 to \$674,500.00 and extending the end date from June 30, 2017 to June 30, 2018 to continue to offer extended day programming for youth and their families, upon Governor and Council approval. Item originally approved by Governor and Council on 6/18/14 (Item #150), renewed on 6/24/15 (Item #160), and renewed on 6/29/16 (Item #103). 100% Federal Funds.

Funds to support this request are anticipated to be available in the account titled 21<sup>st</sup> Century Community Title IV as follows, contingent upon legislative approval of the next biennium budget:

06-56-56-563010-75380000-072-500577	Grants-Federal	FY18 \$187,000.00
-------------------------------------	----------------	----------------------

#### EXPLANATION

The Department went out to RFP for these grant funds in January 2014 with the intent of including a renewal option. The renewal option was included in the Governor and Council letter but not stated in the contract warranting that this amendment be submitted on a **sole source** basis. This is the fourth year of a five year grant. The United States Department of Education legislation allows for five-year 21<sup>st</sup> Century Community Learning Center grants to serve youth and their families during the out-of-school-time hours. Grants are awarded annually pending the receipt of an Annual Performance Report that indicates sufficient progress and the availability of federal funds.

New Hampshire anticipates a FY 2018 grant award in the amount of \$4,900,000.00 from the United States Department of Education under Title IVB, the 21<sup>st</sup> 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 for children outside of regular school hours in a safe environment. The programs will offer students a broad array of 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.

6B  
133

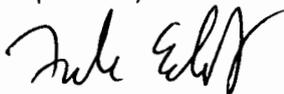
His Excellency, Governor Christopher T. Sununu  
and the Honorable Executive Council  
Page 2 of 2  
May 1, 2017

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.

This is the fourth 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,



Frank Edelblut  
Commissioner of Education

AMENDMENT TO GRANT AGREEMENT

Now come the New Hampshire Department of Education, Bureau of Integrated Programs, hereinafter "the Agency," and the Family Resource Center, Gorham, NH, hereinafter "the Grantee", and, pursuant to an agreement between the parties that was approved by Governor and Council on 6/18/14 (Item #150), renewed on 6/24/15 (Item #160), and renewed on 6/29/16 (Item #103) hereby agree to modify same as follows:

- 1. Agreement, General Provisions, Block 1.6, remove June 30, 2017 and replace with June 30, 2018.
2. Agreement, General Provisions, Block 1.8, remove \$487,500.00.00 and replace with \$674,500.00.
3. Replace OBM Form 1 with B-1 - Budget.
4. All other provisions of this agreement shall remain in full force and effect.
5. This amendment shall commence upon Governor and Council approval and shall terminate on June 30, 2018.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year first above written.

THE STATE OF NEW HAMPSHIRE
Department of Education (Agency)

Division of Commissioner's Office
By: [Signature] 5-15-17
Commissioner of Education Date

Family Resource Center
Name of Entity (Grantee)
By: [Signature] President 4/21/2017
Signature, Title Date

STATE OF New Hampshire
County of Coos

On this the 21st day of April, 2017 before me, Peggy Lee Brickley, the undersigned officer, personally appeared Heidi Barker known to me (or satisfactory proven) to be the person whose name is subscribed to the within instrument and acknowledged that he/she executed the same for the purposes therein contained.

In witness whereof, I hereto set my hand and official seal.

[Signature]
Notary Public/Justice of the Peace

05/04/2021
Commission Expires

PEGGY LEE BRICKLEY
Notary Public, State of New Hampshire
My Commission Expires May 4, 2021

Approved as to form, substance and execution by the Attorney General this 25th day of May, 2017.

[Signature]
Division of Attorney General Office

Approved by the Governor and Council this \_\_\_\_\_ day of \_\_\_\_\_, 2017

By: \_\_\_\_\_

**EXHIBIT B-1**

**BUDGET**

Expenditure Line Items	FY18
	July 1, 2017-June 30, 2018
Salaries and wages (directly related to service)	\$146,439.50
Employee Benefits	\$26,032.60
Supplies	\$4,205.50
Subtotal	\$176,677.60
Indirect Costs (not to exceed 8%)	10,322.40
Project Total	\$187,000.00

**Source of Funding:** Funding for this contract is 100% Federal Funds from the account titled 21<sup>st</sup> Century Community, Title IVB, as follows, contingent upon legislative approval of the next biennium budget:

	<u>FY 18</u>
06-56-56-563010-75380000-072-500577	\$187,000.00
Grants Federal	

**Limitation on price:** Upon mutual agreement between the 21<sup>st</sup> CCLC State Coordinator and the grantee, line items in this budget may be adjusted but in no case shall the total budget exceed the price limitation of \$187,000.00.

**Method of Payment:** Payment is to be made monthly on the basis of invoices which are supported by a summary of activities that have taken place in accordance with the terms of the approved grant proposal, along with a detailed listing of expenses incurred. If otherwise correct and acceptable, payments will be made for 100% of the expenditures listed. Invoices and reports shall be submitted to the 21<sup>st</sup> CCLC State Coordinator.

# 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 registered to transact business in New Hampshire on April 03, 1997. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 270161



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 28th day of April A.D. 2017.

A handwritten signature in black ink, appearing to read "William M. Gardner".

William M. Gardner  
Secretary of State

WITHOUT SEAL

**CERTIFICATE OF VOTE**

I, Lucie Remillard, of The Family Resource Center at Gorham, do hereby certify that:

I am the duly elected Secretary of the Family Resource Center at Gorham Board of Directors

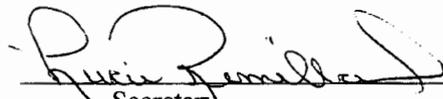
1. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the corporation, duly held on January 18, 2017

RESOLVED: That this corporation enters into a contracts with the State of New Hampshire, acting through its Department of Education.

RESOLVED: That Heidi Barker, President of the Family Resource Center at Gorham Board of Directors is hereby authorized on behalf of the agency to enter into said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as she may deem necessary, desirable, or appropriate.

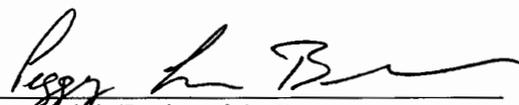
3. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of April 21, 2017.
4. Heidi Barker is the duly elected President of the corporation.

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary of the corporation this 21th day of April, 2017.

  
Secretary

STATE OF NEW HAMPSHIRE  
COUNTY OF COOS

The foregoing instrument was acknowledged before me this 21th day of April, 2017 by Lucie Remillard.

  
Notary Public/Justice of the Peace  
My Commission Expires:  
**PEGGY LEE BRICKLEY**  
Notary Public, State of New Hampshire  
My Commission Expires May 4, 2021



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/3/2017

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> <b>E &amp; S Insurance Services LLC</b> 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME:</b> Fairley Kenneally <b>PHONE (A/C. No. Ext):</b> (603) 293-2791 <b>E-MAIL ADDRESS:</b> fairley@esinsurance.com	<b>FAX (A/C. No):</b> (603) 293-7188
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> <b>Family Resource Center at Gorham</b> 123 Main Street Gorham NH 03581	<b>INSURER A:</b> Great American Ins Group	
	<b>INSURER B:</b> Travelers Property Casualty Co of	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

<b>COVERAGES</b>	<b>CERTIFICATE NUMBER: 2017</b>	<b>REVISION NUMBER:</b>
------------------	---------------------------------	-------------------------

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:		MAC3793560-13	5/10/2017	5/10/2018	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 AbMol Daycare, Inc Ano PA \$ 1,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		MAC3793560-13	5/10/2017	5/10/2018	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		UMB113778403	5/10/2017	5/10/2018	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N <input type="checkbox"/> N/A	6JUB2B64693-3-17	1/1/2017	1/1/2018	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b> NH Department of Education State Park South 101 Pleasant Street Concord, NH 03301-3860	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE F Kenneally/FAIRLE <i>Fairley Kenneally</i>
--	---

© 1988-2014 ACORD CORPORATION. All rights reserved.



# The Family Resource Center

123 Main Street  
Gorham, NH 03581  
603-466-5190 (T)  
603-466-9022 (F)

Patricia Stolte  
Executive Director  
[www.frc123.org](http://www.frc123.org)

*Satellite Offices in Lancaster, Colebrook and Littleton, NH*

## The Family Resource Center at Gorham 2017 BOARD OF DIRECTORS

---

**Heidi Barker, President**

UNH Cooperative Extension  
Lancaster, NH  
59 Gore Road  
Lancaster, NH 03584  
603-631-0978

**Debbie Martin, Treasurer**

Accountant, TCCAP  
Berlin, NH  
773 Kent Street  
Berlin, NH 03570  
530-526-7212

**Nathan Morin, Vice President**

Tri-County CAP, AOD  
Bethlehem, NH  
54 Whittemore Avenue  
Berlin, NH 03570  
603-752-3509

**Bridget Laflamme**

Coos County Family Health Adm.  
Berlin, NH  
54 Willow Street  
Berlin, NH 03570  
603-752-2040

**Lucie Remillard, Secretary**

Casa NH / Berlin City Councilor  
Berlin, NH  
58 Hinchey Street  
Berlin, NH 03570  
603-723-2617

**Anne Barber**

Family Attorney-at-Law  
North Conway, NH  
P.O. Box 312  
Conway, NH 03818  
603-236-6724

**Donna Piet**

NH-DHHS Berlin  
Family Services Specialist  
405 Norway Street  
Berlin, NH 03570  
603-752-7026

**Karen Moore**

Edward Fenn Elementary, Gorham  
Teacher/past Principal  
220 North Road  
Shelburne, NH 03582  
603-723-5056

**Betty Dube\***

North Country Educational Services  
300 Gorham Hill Road  
Gorham, NH 03581  
603-466-5437

*\*position open as of May*

# JAMIE KNIGHT

---

700 6212

## OBJECTIVE

---

To create a nurturing environment for children to pursue enrichment learning in an afterschool setting.

## EDUCATION AND AWARDS

---

### **Rivier University**

June 2013- May 2015

Masters of Arts in Teaching Secondary Education Social Studies

Current G.P.A. 4.0

- Academic studies include early field observation hours at local high schools
- Prominent courses: The Social Studies Curriculum, Adolescent Development, Graduate Colloquium, Teaching in Inclusion Settings, Economic Analysis, Global Geography, Methods in Teaching Social Studies

### **Boston University, Center for Professional Education**

June 2012- September 2012

Certificate of Paralegal Studies

- Completed a 14-week online course with emphasis on online legal research and related technology
- Courses: Legal Research, Legal Writing, Technology, Probate/Family Law, Real Estate, Corporate Law, Litigation

### **Unity College, Unity ME**

May 2011

Bachelor of Science

G.P.A. 3.91

- Completed degree in 3 years while maintaining Dean's List honors and Presidential Scholarship
- Challenged with graduate-level seminars to strengthen research and writing skills
- Experienced in professional presentations and publications through internships and extra-curricular activities

*President's Award*

2011

*Women Environmental Leadership Program Purple Backpack Award*

2010

*Environmental Professionals Award*

2010

## PROFESSIONAL HIGHLIGHTS

---

### **Family Resource Center, Gorham NH**

January 2015 to Present

Currently employed as a Site Director for the Project Youth Edward Fenn Morning and Afterschool Programs maintaining day to day operation of the programs, including developing programming and enrichment activities for elementary students.

### **Berlin School District, Berlin NH**

November 2014 to June 2016

Employed as a full-time educational assistant at the Berlin Middle School working one-on-one with students for behavioral and academic support.

### **Desmarais, Ewing & Johnston, PLLC, Manchester NH**

July 2012 to October 2014

Employed as a full-time paralegal to assist attorneys in civil litigation matters; main duties include training new hires, organizing case files, communicating with clients, and drafting reports and critical analyses.

### **Peer Tutor, Unity College**

September 2008 to May 2011

Provided supplemental instruction and research assistance for students of all levels and referred students to appropriate resources.

## Jacob Daniel Buteau

### Occupational History

---

Winters of 2011-2013                      Bretton Woods                      Carroll, NH

#### **Tubing and Skating Supervisor**

- Overseeing the tubing and skating center at the resort.
- Creating a clean and family friendly environment.

Summer of 2012                      Fox Ridge Resort                      North Conway, NH

#### **Houseman**

- Cleaning and maintaining the cleanliness of the resort.
- Taking care of the resort grounds.

2014-2016                      The Family Resource Center/Project Youth                      Gorham, NH

#### **Afterschool Program Group Leader**

- Planning of academic enrichment activities.
- Aiding in homework help.
- Supervision of students of groups 10 or larger.

2016-present                      The Family Resource Center/Project Youth                      Gorham, NH

#### **Middle School Afterschool Program Site Director**

- Overseeing the Gorham middle school program.
- Helping students maintain good grades.
- Planning of academic enrichment activities.
- Planning of monthly activity calendars.
- Creating a monthly report on the stats and news of my program.
- Collaboration with school day teachers to maximize the success of students.

### Education

---

2012- 2016                      White Mountain Community College                      Berlin, NH

- **Associates Degree in Teacher Education**
- **Special Education Certificate**

2017-Present

Liberty University Online

Lynchburg, VA

- **Currently working towards Bachelors Degree in Elementary Education Interdisciplinary Studies**

#### **Special Training/Certification**

---

- **Special Education Certification**
- **CPR/First Aid Certified**
- **Afterschool Direct Service Level 3**

#### **Personal Experience**

---

- I have worked in and with the Afterschool Programs for 3 years now.

#### **References**

---

References upon request.

*Financial Statements*

---

**FAMILY RESOURCE CENTER AT GORHAM**

**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015  
AND  
INDEPENDENT AUDITORS' REPORT**

**FAMILY RESOURCE CENTER AT GORHAM**  
**FINANCIAL STATEMENTS**  
**FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statement of Activities	4 - 5
Statements of Cash Flows	6
Statement of Functional Expenses	7 - 8
Notes to Financial Statements	9 - 15
Schedule of Expenditures of Federal Awards	16
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	17 - 18
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control over Compliance Required by Uniform Guidance	19 - 20
Schedule of Findings and Questioned Costs	21

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

**Leone,  
McDonnell  
& Roberts**  
PROFESSIONAL ASSOCIATION  
CERTIFIED PUBLIC ACCOUNTANTS  
WOLFEBORO • NORTH CONWAY  
DOVER • CONCORD  
STRATHAM

## **INDEPENDENT AUDITORS' REPORT**

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements.

### **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 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 17, 2016, on our consideration of Family Resource Center at Gorham's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Family Resource Center at Gorham's internal control over financial reporting and compliance.

*Leone, McDonnell, & Roberts  
Professional Association*

October 17, 2016  
North Conway, New Hampshire

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2016 AND 2015**

**ASSETS**

	<u>2016</u>	<u>2015</u>
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 88,968	\$ 39,247
Certificates of deposit	79,807	79,647
Investments	177,573	177,349
Grants receivable	214,936	187,526
Prepaid expenses	12,892	3,851
	<hr/>	<hr/>
Total current assets	574,176	487,620
<b>PROPERTY</b>		
Leasehold improvements	74,932	72,362
Furniture and equipment	51,575	51,575
	<hr/>	<hr/>
Total	126,507	123,937
Less: accumulated depreciation	(77,845)	(70,128)
	<hr/>	<hr/>
Property, net	48,662	53,809
<b>OTHER ASSETS</b>		
Agency deposits - cash	26,321	22,179
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 649,159</b>	<b>\$ 563,608</b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Demand note payable	\$ -	\$ 29,500
Accounts payable	13,743	11,427
Accrued expenses	18,557	10,412
Agency deposits	26,321	22,179
Refundable advances	22,448	41,887
	<hr/>	<hr/>
Total current liabilities	81,069	115,405
<b>NET ASSETS</b>		
Unrestricted		
Designated for long-term building maintenance	14,627	12,219
Undesignated	353,699	239,647
Permanently restricted - endowment	199,764	196,337
	<hr/>	<hr/>
Total net assets	568,090	448,203
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 649,159</b>	<b>\$ 563,608</b>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>				
Grants	\$ -	\$ 1,240,184	\$ -	\$ 1,240,184
Donations	18,453	-	-	18,453
Agency rents	34,763	-	-	34,763
Investment income	-	-	4,448	4,448
Interest income	188	-	-	188
Net unrealized investment gain (loss)	-	-	(787)	(787)
Net realized investment gain	-	-	2,789	2,789
Net assets released from restrictions	<u>1,240,184</u>	<u>(1,240,184)</u>	<u>-</u>	<u>-</u>
Total revenues, support and net assets released from restrictions	<u>1,293,588</u>	<u>-</u>	<u>6,450</u>	<u>1,300,038</u>
<b>EXPENSES</b>				
Program services	1,011,324	-	-	1,011,324
Management and general	<u>165,804</u>	<u>-</u>	<u>3,023</u>	<u>168,827</u>
Total expenses	<u>1,177,128</u>	<u>-</u>	<u>3,023</u>	<u>1,180,151</u>
<b>INCREASE IN NET ASSETS</b>	116,460	-	3,427	119,887
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>251,866</u>	<u>-</u>	<u>196,337</u>	<u>448,203</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 368,326</u>	<u>\$ -</u>	<u>\$ 199,764</u>	<u>\$ 568,090</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2015**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>				
Grants	\$ -	\$ 1,098,729	\$ -	\$ 1,098,729
Donations	42,771	-	-	42,771
Agency rents	33,167	-	-	33,167
Investment income	-	-	4,243	4,243
Interest income	182	-	-	182
Net unrealized investment gain (loss)	-	-	(5,255)	(5,255)
Net realized investment gain	-	-	7,296	7,296
Net assets released from restrictions	<u>1,113,358</u>	<u>(1,098,729)</u>	<u>(14,629)</u>	<u>-</u>
 Total revenues, support and net assets released from restrictions	<u>1,189,478</u>	<u>-</u>	<u>(8,345)</u>	<u>1,181,133</u>
 <b>EXPENSES</b>				
Program services	990,600	-	-	990,600
Management and general	<u>172,064</u>	<u>-</u>	<u>5,183</u>	<u>177,247</u>
 Total expenses	<u>1,162,664</u>	<u>-</u>	<u>5,183</u>	<u>1,167,847</u>
 <b>INCREASE (DECREASE) IN NET ASSETS</b>	26,814	-	(13,528)	13,286
 <b>NET ASSETS - BEGINNING OF YEAR</b>	<u>225,052</u>	<u>-</u>	<u>209,865</u>	<u>434,917</u>
 <b>NET ASSETS - END OF YEAR</b>	<u>\$ 251,866</u>	<u>\$ -</u>	<u>\$ 196,337</u>	<u>\$ 448,203</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2016 AND 2015**

	<u>2016</u>	<u>2015</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 119,887	\$ 13,286
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized loss on investments	787	5,255
Depreciation	7,717	7,620
(Increase) decrease in assets		
Grants receivable	(27,410)	(117,140)
Prepaid expenses	(9,041)	(326)
Increase (decrease) in liabilities		
Accounts payable	2,316	4,155
Accrued expenses	8,145	1,808
Agency deposits	4,142	2
Refundable advances	(19,439)	(28,235)
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>87,104</u>	<u>(113,575)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of equipment	(2,570)	-
Sale of investments and certificates of deposit	(1,171)	6,041
<b>NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES</b>	<u>(3,741)</u>	<u>6,041</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net (repayments) borrowings on line of credit	(29,500)	29,500
<b>NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES</b>	<u>(29,500)</u>	<u>29,500</u>
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS</b>	53,863	(78,034)
<b>CASH AND EQUIVALENTS - BEGINNING OF YEAR</b>	<u>61,426</u>	<u>139,460</u>
<b>CASH AND EQUIVALENTS - END OF YEAR</b>	<u>\$ 115,289</u>	<u>\$ 61,426</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid for interest	<u>\$ 182</u>	<u>\$ 47</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2016**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Personnel Costs			
Salaries and wages	\$ 602,428	\$ 130,228	\$ 732,656
Payroll taxes	45,332	9,800	55,132
Employee benefits	61,478	13,313	74,791
Contractors and consultants	30,992	-	30,992
Program activities	54,662	-	54,662
Program travel	44,964	382	45,346
Heat and utilities	18,720	985	19,705
Program materials	5,800	-	5,800
Food and supplies	29,486	1,504	30,990
Small equipment	12,333	1,902	14,235
Accounting fees	12,242	-	12,242
Telephone, internet, fax and cable	13,796	81	13,877
Liability insurance	8,027	-	8,027
Conferences and meetings	22,541	150	22,691
Depreciation	7,717	-	7,717
Rent	8,995	-	8,995
Advertising	5,135	250	5,385
Training	5,045	-	5,045
Bank charges	-	3,205	3,205
Printing	5,672	299	5,971
Maintenance and inspections	10,191	2,150	12,341
Postage and shipping	2,146	76	2,222
Payroll processing service	-	2,165	2,165
Property insurance	989	335	1,324
Technology	2,500	1,745	4,245
Interest expense	-	182	182
Other	133	75	208
Total	<u>\$ 1,011,324</u>	<u>\$ 168,827</u>	<u>\$ 1,180,151</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015**

	<b><u>Program Services</u></b>	<b><u>Management and General</u></b>	<b><u>Total</u></b>
Personnel Costs			
Salaries and wages	\$ 541,313	\$ 122,826	\$ 664,139
Payroll taxes	35,102	12,194	47,296
Employee benefits	76,229	29,557	105,786
Contractors and consultants	92,454	1,435	93,889
Program activities	83,227	-	83,227
Program travel	43,450	1,103	44,553
Heat and utilities	24,631	-	24,631
Food and supplies	9,041	1,880	10,921
Small equipment	10,365	-	10,365
Accounting fees	9,200	-	9,200
Telephone, internet, fax and cable	8,952	19	8,971
Liability insurance	8,374	-	8,374
Conferences and meetings	7,632	97	7,729
Depreciation	7,620	-	7,620
Rent	7,480	-	7,480
Program materials	7,260	-	7,260
Training	5,908	-	5,908
Bank charges	-	5,345	5,345
Printing	4,629	69	4,698
Maintenance and inspections	3,824	-	3,824
Postage and shipping	2,005	302	2,307
Property insurance	1,333	-	1,333
Technology	-	1,321	1,321
Administrative	-	827	827
Interest expense	-	47	47
Other	571	225	796
Total	<u>\$ 990,600</u>	<u>\$ 177,247</u>	<u>\$ 1,167,847</u>

See Notes to Financial Statements

## FAMILY RESOURCE CENTER AT GORHAM

### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2016 AND 2015

#### 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 they 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, 2016 and 2015, 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 \$2,500 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.

### **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 2012.

### **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 approximately \$10 - \$14 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, 2016 and 2015 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, 2016, which is the date that the financial statements were available to be issued.

### **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, 2016 and 2015, 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, 2016 and 2015.

*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 provides for maximum borrowings up to \$75,000 and is collateralized by a 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, 2016 and 2015, the interest rate on the revolving line of credit was stated at the bank's prime rate of 3.20%. There was no balance outstanding as of June 30, 2016. The balance outstanding at June 30, 2015 was \$29,500.

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, 2016 and 2015 were \$22,181 and \$22,179, respectively.

The Resource Center began serving as a fiscal agent for the North Country Veterans Committee during the year ended June 30, 2016. The committee has done extensive outreach, education and awareness throughout the North Country of New Hampshire in building a stronger safety net for North Country veterans and their families. The amount held on behalf of the committee as of June 30, 2016 was \$4,140.

4. **REFUNDABLE ADVANCES**

Refundable advances from program grants and contract advances at June 30, 2016 and 2015 totaled \$22,448 and \$41,887, respectively.

5. **CONCENTRATION OF CREDIT RISK - CASH**

The Resource Center maintains cash balances that, at times, may exceed federally insured limits. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank at June 30, 2016 and 2015. 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, 2016 and 2015, there were no cash balances in excess of FDIC coverage.

**6. UNRESTRICTED NET ASSETS - DESIGNATED**

By vote of the Board of Directors funds have been designated for long term building maintenance. Unrestricted net assets designated by the board was \$14,627 and \$12,219 at June 30, 2016 and 2015, respectively.

**7. OPERATING LEASE OBLIGATIONS**

The Organization has entered into a one year operating lease agreement to rent satellite office space. The Organization also rents various other office space on a month to month basis. Rent expense under these agreements aggregated \$8,995 and \$7,480 for the years ended June 30, 2016 and 2015, respectively.

The approximate future minimum lease payments on the above leases is as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2017	<u>\$ 5,500</u>

**8. 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, 2016 and 2015 is presented as follows:

<u>Year</u>	<u>Investment</u>	<u>Cost</u>	<u>Market Value</u>	<u>Excess of Market Over Cost</u>	<u>Investment Income</u>
2016	Bank of America	\$153,586	\$177,573	\$23,987	\$4,448
2015	Bank of America	\$152,575	\$177,349	\$24,774	\$4,243

**9. 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 endowment 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 endowment fund at any given time.

As of June 30, 2016 and 2015, the endowment fund was entirely composed of permanently restricted net assets.

Fund activity for June 30, 2016 and 2015 was as follows:

	<b>Balances as of June 30, 2015</b>	<b>Activity for the Year Ended June 30, 2016</b>	<b>Balances as of June 30, 2016</b>
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	34,016	4,448	38,464
Realized gain	24,951	2,789	27,740
Transfer to unrestricted	(41,590)	-	(41,590)
Investment expense	(21,623)	(3,023)	(24,646)
Unrealized gain (loss)	<u>24,774</u>	<u>(787)</u>	<u>23,987</u>
	<u>\$ 196,337</u>	<u>\$ 3,427</u>	<u>\$ 199,764</u>

	<b>Balances as of June 30, 2014</b>	<b>Activity for the Year Ended June 30, 2015</b>	<b>Balances as of June 30, 2015</b>
Permanent gifts	\$ 175,809	\$ -	\$ 175,809
Investment earnings	29,733	4,243	34,016
Realized gain	17,655	7,296	24,951
Transfer to unrestricted	(26,961)	(14,629)	(41,590)
Investment expense	(16,440)	(5,183)	(21,623)
Unrealized gain	<u>30,029</u>	<u>(5,255)</u>	<u>24,774</u>
	<u>\$ 209,865</u>	<u>\$ (13,528)</u>	<u>\$ 196,337</u>

**FAMILY RESOURCE CENTER AT GORHAM**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2016**

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/ PROGRAM TITLE</b>	<b>FEDERAL CFDA NUMBER</b>	<b>PASS THROUGH GRANTOR NUMBER</b>	<b>FEDERAL EXPENDITURES</b>
<b><u>U.S. DEPT. OF HEALTH AND HUMAN SERVICES</u></b>			
Passed through State of New Hampshire			
Department of Health and Human Services, Office of Human Services, Division of Children, Youth and Families			
Stephanie Tubbs Jones Child Welfare Services Program	93.645	42106802	\$ 7,447
Promoting Safe and Stable Families	93.556	42107306	34,262
Social Services Block Grant	93.667	42106603	128,468
Temporary Assistance for Needy Families	93.558	45030206	60,417
Maternal & Child Health Services Block Grant for States	93.994	90004009	9,145
ACA Maternal, Infant and Early Childhood Home Visiting Program	93.505	102500731	198,226
Passed through Easter Seals			
Medical Assistance Program	93.778	None	56,703
Total U.S. Department of Health and Human Services			<u>\$ 494,668</u>
<b><u>U.S. DEPARTMENT OF EDUCATION</u></b>			
Passed through State of New Hampshire			
Twenty-First Century Community Learning Centers	84.287	66272	\$ 211,385
Twenty-First Century Community Learning Centers	84.287	66282	170,271
Total			<u>\$ 381,656</u>
<b><u>U.S. DEPARTMENT OF TREASURY</u></b>			
Passed through United Way			
VITA-IRS	21.009	None	\$ 3,316
<b><u>U.S. DEPARTMENT OF VETERAN AFFAIRS</u></b>			
Passed through Harbor Homes, Inc.			
VA Supportive Service for Veterans Families Program	64.033	None	\$ 5,006
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>			
Rural Development - Community Facility Grant	10.766	RD 1940-1	\$ 9,000
Total expenditures of federal awards			<u>\$ 893,646</u>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Family Resource Center at Gorham under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Family Resource Center at Gorham, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Resource Center.

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, where in certain types of expenditures are not allowable or are limited to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C - INDIRECT COST RATE**

Family Resource Center at Gorham has elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

## FAMILY RESOURCE CENTER AT GORHAM

### **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Family Resource Center at Gorham (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2016 and 2015, and the related statements of activities, cash flows and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 17, 2016.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Family Resource Center at Gorham's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Resource Center at Gorham's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Resource Center at Gorham's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during

our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Family Resource Center at Gorham's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Leane, McDonnell ; Roberts  
Professional Association*

October 17, 2016  
North Conway, New Hampshire

## **FAMILY RESOURCE CENTER AT GORHAM**

### **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

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

#### **Report on Compliance for Each Major Federal Program**

We have audited Family Resource Center at Gorham's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Family Resource Center at Gorham's major federal programs for the year ended June 30, 2016. Family Resource Center at Gorham's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### **Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Family Resource Center at Gorham's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Family Resource Center at Gorham's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Family Resource Center at Gorham's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, Family Resource Center at Gorham complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2016.

### **Report on Internal Control Over Compliance**

Management of Family Resource Center at Gorham is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Family Resource Center at Gorham's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Family Resource Center at Gorham's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

October 17, 2016  
North Conway, New Hampshire

*Leane, McAnnell & Roberts  
Professional Association*

**FAMILY RESOURCE CENTER AT GORHAM**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2016**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statements of Family Resource Center at Gorham.
2. No significant deficiencies relating to the audit of the financial statements reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Family Resource Center at Gorham, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by Uniform Guidance*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Family Resource Center at Gorham expresses an unmodified opinion on all major federal programs.
6. There were no audit findings that are required to be reported in accordance with 2 CFR 200.516(a).
7. The program tested as a major program was: U.S. Department of Education; 21<sup>st</sup> Century Community Learning Centers, CFDA – 84.287.
8. The threshold for distinguishing between Type A and B programs was \$750,000.
9. Family Resource Center at Gorham was determined to not be a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

**C. FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAM AUDIT**

None





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

Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

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

June 13, 2016

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

**REQUESTED ACTION**

Authorize the Department of Education, Bureau of Integrated Programs to amend grant agreement on a **sole source** basis with the Family Resource Center, Gorham, NH (Vendor Code #162412), by increasing the price limitation by \$244,500.00 from \$243,000.00 to \$487,500.00 and extending the end date from June 20, 2016 to June 30, 2017 to continue to offer extended day programming for youth and their families, effective upon Governor and Council approval for the period of July 1, 2016 through June 30, 2017. Item originally approved by Governor and Council on June 18, 2014 (Item #150) and renewed on June 24, 2015 (Item #160). 100% Federal Funds.

Funding is available in the account titled 21st Century Community Title IV, as follows:

		<u>FY 17</u>
06-56-56-563010-75380000-072-500577	Grants – Federal	\$244,500.00

**EXPLANATION**

The Department went out to RFP for these grant funds in January 2014 with the intent of including a renewal option. The renewal option was included in the Governor and Council letter but not stated in the contract warranting that this amendment be submitted on a **sole source** basis. This is the third year of a five year grant. The United States Department of Education legislation allows for five-year 21<sup>st</sup> Century Community Learning Center grants to serve youth and their families during the out-of-school-time hours. Grants are awarded annually pending the receipt of an Annual Performance Report that indicates sufficient progress and the availability of federal funds.

New Hampshire anticipates a FY 2017 grant award in the amount of \$5,716,698.00 from the United States Department of Education under Title IVB, the 21<sup>st</sup> Century Community Learning Center program. This program provides grants to inner city and rural schools, community based

Her Excellency, Governor Margaret Wood Hassan  
and The Honorable Council  
Page 2 of 2  
June 13, 2016

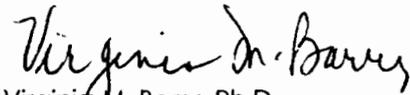
organizations, youth development agencies and other educational agencies to provide expanded learning opportunities for children, outside of regular school hours in a safe environment. The programs will offer students a broad array of additional services, programs, and activities such as tutorial services, 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 this grant 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.

The competition process includes a Bidders Conference, publication of the RFP, technical support during the proposal writing process, review and scoring of the proposal by three reviewers, and award determinations based on this review process. The reviewers for all proposals include representation from experienced 21st Century Community Learning Center and school day professionals, higher education, state agencies and community based organizations.

In the event Federal Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,

  
Virginia M. Barry, Ph.D.  
Commissioner

VMB:sbs  
Enclosures

**AMENDMENT TO  
GRANT AGREEMENT**

Now come the New Hampshire Department of Education, Bureau of Integrated Programs, hereinafter "the Agency," and Family Resource Center, Gorham, NH, hereinafter "the Grantee", and, pursuant to an agreement between the parties that was approved by Governor and Council on June 18, 2014 (Item #150) and renewed on June 24, 2015 (Item #160), hereby agree to modify same as follows:

1. Agreement, General Provisions, Block 1.6, remove June 30, 2016 and replace with June 30, 2017.
2. Agreement, General Provisions, Block 1.8, remove \$243,000 and replace with \$487,500.
3. Remove OBM Form 1, Project Application Budget and Designation of Application Manager/Project Manager, with Project Period July 1, 2015 through June 30, 2016 with a Budget of \$243,000.00 and Insert OBM Form 1, Project Application Budget and Designation of Application Manager/Project Manager, with Project Period July 1, 2016 through June 30, 2017 with a budget of \$244,500.00
4. All other provisions of the agreement shall remain in full force and effect.

This modification of an existing agreement is hereby incorporated by reference to the existing agreement by the parties and must be attached to the said agreement. This modification shall be effective upon the date of approval from the Governor and the Executive Council for the period of July 1, 2016 through June 30, 2017.

IN WITNESS WHEREOF, the parties, hereto have set their hands as of the day and year below written.

THE STATE OF NEW HAMPSHIRE  
Department of Education (Agency)

By: Virginia M. Barry  
Virginia M. Barry, Ph. D., Commissioner of Education

\_\_\_\_\_  
Family Resource Center  
Name of Entity (Grantee)

By: Nathan Morin  
Nathan Morin, Board President

STATE OF New Hampshire  
County of Coos

On this the 25 day of May, 2016 before me, Peggy Lee Brickley, the undersigned officer, personally appeared Nathan Morin who acknowledged himself/herself to be the President of ERC a 501C3, and that (s)he as such elected, being authorized so to do, executed the foregoing instrument for the purposes therein contained, by signing the name of the President by himself/herself as Nathan Morin.

In witness whereof, I hereto set my hand and official seal.

**PEGGY LEE BRICKLEY**  
Notary Public, State of New Hampshire  
My Commission Expires May 4, 2021

Peggy Lee Brickley  
Notary Public/Justice of the Peace

Approved as to form, substance and execution by the Attorney General this 1st day of June 2016.

Division of Attorney General Office

By: 

Approved by the Governor and Council this \_\_\_\_\_ day of \_\_\_\_\_, 2016

By: \_\_\_\_\_

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:

NH Department of Education  
State Office Park South  
101 Pleasant Street  
Concord, New Hampshire 03301-3860

SAU/IRA:

Proposed Project Title: Project Youth Afterschool Programs

Project Period: 1-Jul-16 to: 30-Jun-17

\*\*\*The following information is required for all projects\*\*\*

PROJECT MANAGER:

NAME: Judy Arsenault  
ADDRESS: 123 Main Street  
E-MAIL ADDRESS: judy.arsenault@irc123.org

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

FINANCIAL CONTACT:

NAME: Marie Demers  
E-MAIL ADDRESS: marie.demers@irc123.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:

The Family Resource Center  
123 Main Street  
Gorham, NH 03581

APPROVED INDIRECT COST RATE: 8 %

*not to exceed*

Patricia Stolle, Executive Director Family Resource Center  
PRINT NAME AND TITLE OF SAU SUPERINTENDENT OF SCHOOLS  
or RAICHIE FINANCIAL OFFICER

*Patricia Stolle*  
SIGNATURE SAU SUPERINTENDENT OF SCHOOLS  
or RAICHIE FINANCIAL OFFICER

DATE

TYPE OF CHANGE	
BUDGET	
FUND AUTH	
FISCAL AGENT	
OTHER	

**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		152,418.70			152,418.70
200		28,472.10			28,472.10
300	3,000.00	5,500.00			8,500.00
400			4,800.00		4,800.00
500	13,314.00	5,000.00	2,500.00		20,814.00
600	10,000.00				10,000.00
700			1,500.00		1,500.00
800					-
900			17,995.20		17,995.20
<b>TOTALS</b>	<b>26,314.00</b>	<b>191,390.80</b>	<b>26,795.20</b>	<b>-</b>	<b>244,500.00</b>

**DETAIL OF PROPOSED BUDGET**

FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION	FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION
1100	110	152,418.70	Key Staff Salaries	2300	930	17,995.20	Indirect Cost
1100	211	12,865.01	Health Insurance				
1100	220	10,713.90	FICA				
1100	239	1,136.00	IRA				
1100	250	2,129.00	Unemployment				
1100	260	1,628.19	Worker's Comp				
1400	320	1,000.00	Licensing/Bkgrd				
1400	330	2,000.00	Contract Service				
2830	330	1,500.00	Prof. Dev.				
2516	330	2,500.00	Audit				
2814	330	1,500.00	CIPAS				
2320	441	4,800.00	Occupancy				
2700	510	8,500.00	Transportation				
2620	520	2,614.00	Liability				
1000	531	2,200.00	Telephone				
2823	534	1,000.00	Postage				
2540	550	1,500.00	Printing				
1100	580	4,000.00	Travel/lodg/meal				
2820	532	1,000.00	Cayen				
1100	600	10,000.00	Food/Supply				
2520	730	1,500.00	Equipment				
	<b>SUB TOTAL/TOTAL</b>	<b>226,504.80</b>	//////////		<b>SUB TOTAL/TOTAL</b>	<b>17,995.20</b>	//////////

*Mattew Stone*  
*Director*

WITHOUT SEAL

**CERTIFICATE OF VOTE**

I, Katherine Baublis, of The Family Resource Center at Gorham, do hereby certify that:

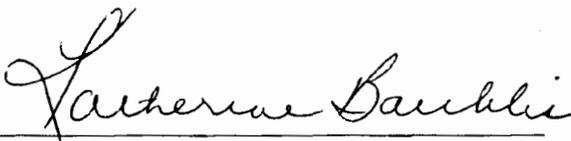
1. I am the duly elected Secretary/Treasurer of the Family Resource Center at Gorham Board of Directors
2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the corporation, duly held on March 16, 2016.

RESOLVED: That this corporation enters into a contracts with the State of New Hampshire, acting through its Department of Health and Human Services, Division of Children Youth and Families.

RESOLVED: That the President of the Family Resource Center at Gorham Board of Directors is hereby authorized on behalf of this corporation to enter into said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate. Nathan Morin is the duly elected President of the corporation.

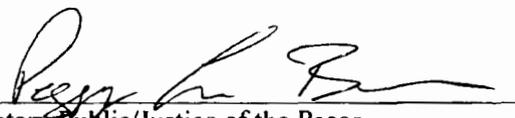
3. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of May 25, 2016.

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary/Treasurer of the corporation this 25th day of May, 2016.

  
Secretary/Treasurer

STATE OF NEW HAMPSHIRE  
COUNTY OF COOS

The foregoing instrument was acknowledged before me this 25th day of May, 2016 by Katherine Baublis.

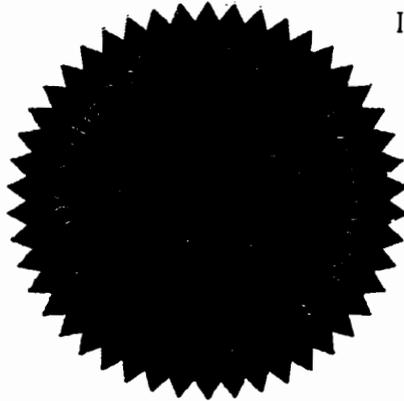
  
Notary Public/Justice of the Peace  
My Commission Expires:

**PEGGY LEE BRICKLEY**  
Notary Public, State of New Hampshire  
My Commission Expires May 4, 2021

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 27<sup>th</sup> day of January A.D. 2016

A handwritten signature in cursive script, appearing to read "William Gardner", written in black ink.

William M. Gardner  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

3/25/2016

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME:</b> Fairley Kenneally <b>PHONE (A/C, No, Ext):</b> (603) 293-2791 <b>E-MAIL ADDRESS:</b> fairley@esinsurance.com	<b>FAX (A/C, No):</b> (603) 293-7188
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> Family Resource Center at Gorham 123 Main Street Gorham NH 03581	<b>INSURER A:</b> Great American Ins Group	
	<b>INSURER B:</b> Travelers Property Casualty Co of	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
<b>INSURER F:</b>		<b>NAIC #</b> 25674

**COVERAGES**                      **CERTIFICATE NUMBER:** 2016                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADOL	SUBR	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:				5/10/2016	5/10/2017	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/OP AGG \$ 3,000,000 AbMol Daycare, Inc/AnoPA \$ 1,000,000
A	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS				05/10/2016	05/10/2017	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$				5/10/2016	5/10/2017	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000 \$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A		1/1/2016	1/1/2017	PER STATUTE    OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

<b>CERTIFICATE HOLDER</b> NH Department of Education State Park South 101 Pleasant Street Concord, NH 03301-3860	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b> F Kenneally/FAIRLE <i>Fairley Kenneally</i>

*Financial Statements*

---

**FAMILY RESOURCE CENTER AT GORHAM**

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014  
AND  
INDEPENDENT AUDITORS' REPORT

**FAMILY RESOURCE CENTER AT GORHAM**

**FINANCIAL STATEMENTS**

**JUNE 30, 2015**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1
Financial Statements:	
Statements of Financial Position	2
Statement of Activities	3
Statements of Cash Flows	4
Statement of Functional Expenses	5
Notes to Financial Statements	6 - 13

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

**Leone,  
McDonnell  
& Roberts**  
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS  
WOLFEBORO • NORTH CONWAY  
DOVER • CONCORD

**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, 2015 and 2014, and the related statements of 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, 2015.

**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 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 auditors' 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, 2015 and 2014, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2015 in accordance with accounting principles generally accepted in the United States of America.

**Report on Summarized Comparative Information**

We have previously audited the Family Resource Center at Gorham's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 5, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone, McDonnell & Roberts  
Professional Association*

October 16, 2015  
North Conway, New Hampshire

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 61,426	\$ 139,460
Certificates of deposit	79,647	79,488
Investments	177,349	188,804
Grants receivable	187,526	70,386
Prepaid expenses	3,851	3,525
	<u>509,799</u>	<u>481,663</u>
<b>PROPERTY</b>		
Leasehold improvements	72,362	72,362
Furniture and equipment	51,575	51,575
	<u>123,937</u>	<u>123,937</u>
Total	123,937	123,937
Less: accumulated depreciation	<u>(70,128)</u>	<u>(62,508)</u>
Property, net	<u>53,809</u>	<u>61,429</u>
Total assets	<u>\$ 563,608</u>	<u>\$ 543,092</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Demand note payable	\$ 29,500	\$ -
Accounts payable	11,427	7,272
Accrued expenses	10,412	8,604
Agency deposits	22,179	22,177
Refundable advances	41,887	70,122
	<u>115,405</u>	<u>108,175</u>
Total current liabilities	<u>115,405</u>	<u>108,175</u>
<b>NET ASSETS</b>		
Unrestricted		
Designated for long-term building maintenance	12,219	9,210
Undesignated	239,647	215,842
Permanently restricted - endowment	196,337	209,865
	<u>448,203</u>	<u>434,917</u>
Total net assets	<u>448,203</u>	<u>434,917</u>
Total liabilities and net assets	<u>\$ 563,608</u>	<u>\$ 543,092</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE TOTALS FOR 2014**

	2015			2014 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<b>REVENUE AND SUPPORT</b>				
Grants	\$ -	\$ 1,098,729	\$ -	\$ 1,098,729
Donations	42,771	-	-	42,771
Agency rents	33,167	-	-	33,167
Investment income	-	-	4,243	4,243
Interest income	182	-	-	182
Net unrealized investment gain	-	-	(5,255)	(5,255)
Net realized investment gain	-	-	7,296	7,296
Net assets released from restrictions	<u>1,113,358</u>	<u>(1,098,729)</u>	<u>(14,629)</u>	<u>-</u>
Total revenues, support and net assets released from restrictions	<u>1,189,478</u>	<u>-</u>	<u>(8,345)</u>	<u>1,181,133</u>
<b>EXPENSES</b>				
Program services	990,600	-	-	990,600
Management and general	<u>172,064</u>	<u>-</u>	<u>5,183</u>	<u>177,247</u>
Total expenses	<u>1,162,664</u>	<u>-</u>	<u>5,183</u>	<u>1,167,847</u>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	26,814	-	(13,528)	13,286
<b>NET ASSETS - BEGINNING OF YEAR</b>	<u>225,052</u>	<u>-</u>	<u>209,865</u>	<u>434,917</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 251,866</u>	<u>\$ -</u>	<u>\$ 196,337</u>	<u>\$ 448,203</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase in net assets	\$ 13,286	\$ 20,200
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments	5,255	(12,007)
Depreciation	7,620	7,620
(Increase) decrease in assets		
Grants receivable	(117,140)	57,871
Prepaid expenses	(326)	6,305
Increase (decrease) in liabilities		
Accounts payable	4,155	4,238
Accrued expenses	1,808	2,222
Agency deposits	2	2
Refundable advances	(28,235)	(28,204)
<b>NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES</b>	<u>(113,575)</u>	<u>58,247</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Sale of investments and certificates of deposit	<u>6,041</u>	<u>7,037</u>
<b>NET CASH PROVIDED BY INVESTING ACTIVITIES</b>	<u>6,041</u>	<u>7,037</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net borrowings on line of credit	<u>29,500</u>	<u>-</u>
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<u>29,500</u>	<u>-</u>
<b>NET (DECREASE) INCREASE IN CASH AND EQUIVALENTS</b>	(78,034)	65,284
<b>CASH AND EQUIVALENTS - BEGINNING OF YEAR</b>	<u>139,460</u>	<u>74,176</u>
<b>CASH AND EQUIVALENTS - END OF YEAR</b>	<u>\$ 61,426</u>	<u>\$ 139,460</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>		
Cash paid for interest	<u>\$ 47</u>	<u>\$ -</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2015  
WITH COMPARATIVE TOTALS FOR 2014**

	<u>2015</u>			<u>2014</u>
	<u>Program</u>	<u>Management</u>	<u>Total</u>	<u>Total</u>
	<u>Services</u>	<u>and</u>		
		<u>General</u>		
Personnel Costs				
Salaries and wages	\$ 541,313	\$ 122,826	\$ 664,139	\$ 596,491
Payroll taxes	35,102	12,194	47,296	44,168
Employee benefits	76,229	29,557	105,786	97,151
Contractors and consultants	92,454	1,435	93,889	67,830
Program activities	67,118	-	67,118	80,226
Program travel	43,450	1,103	44,553	43,411
Heat and utilities	24,631	-	24,631	22,981
Program materials	23,369	-	23,369	15,067
Food and supplies	9,041	1,880	10,921	10,907
Small equipment	10,365	-	10,365	2,659
Accounting fees	9,200	-	9,200	9,000
Telephone, Internet, fax and cable	8,952	19	8,971	11,453
Liability insurance	8,374	-	8,374	7,694
Conferences and meetings	7,632	97	7,729	8,184
Depreciation	7,620	-	7,620	7,620
Rent	7,480	-	7,480	7,250
Training	5,908	-	5,908	5,479
Bank charges	-	5,345	5,345	4,382
Printing	4,629	69	4,698	5,233
Maintenance and inspections	3,824	-	3,824	7,244
Postage and shipping	2,005	302	2,307	1,653
Property insurance	1,333	-	1,333	1,200
Technology	-	1,321	1,321	3,977
Administrative	-	827	827	1,415
Interest expense	-	47	47	-
Other	571	225	796	987
Total	<u>\$ 990,600</u>	<u>\$ 177,247</u>	<u>\$ 1,167,847</u>	<u>\$ 1,063,662</u>

See Notes to Financial Statements

## FAMILY RESOURCE CENTER AT GORHAM

### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

#### 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 they 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, 2015 and 2014, 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 \$2,500 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.

### **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 2011.

### **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 approximately \$10 - \$14 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, 2015 and 2014 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 16, 2015, 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, 2014, 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, 2015 and 2014, 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, 2015 and 2014.

*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 provides for maximum borrowings up to \$75,000 and is collateralized by a 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, 2015 and 2014, the interest rate on the revolving line of credit was stated at the bank's prime rate of 3.10% and 3.20%, respectively. The balance outstanding at June 30, 2015 was \$29,500. There was no balance outstanding as of June 30, 2014.

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, 2015 and 2014 were \$22,179 and \$22,177, respectively

4. **REFUNDABLE ADVANCES**

Refundable advances from program grants and contract advances at June 30, 2015 and 2014 totaled \$41,887 and \$70,122, respectively.

5. **CONCENTRATION OF CREDIT RISK - CASH**

The Resource Center maintains cash balances that, at times, may exceed federally insured limits. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank at June 30, 2015 and 2014. 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, 2015 and 2014, there were no cash balances in excess of FDIC coverage.

6. **UNRESTRICTED NET ASSETS - DESIGNATED**

By vote of the Board of Directors funds have been designated for long term building maintenance. Unrestricted net assets designated by the board was \$12,219 and \$9,210 at June 30, 2015 and 2014, respectively.

7. **OPERATING LEASE OBLIGATIONS**

The Organization has entered into a one year operating lease agreement to rent satellite office space. The Organization also rents various other office space on a month to month basis. Rent expense under these agreements aggregated \$7,480 and \$7,250 for the years ended June 30, 2015 and 2014, respectively.

The approximate future minimum lease payments on the above leases is as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2016	<u>\$ 6,000</u>
Total	<u>\$ 6,000</u>

8. **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, 2015 and 2014 is presented as follows:

<u>Year</u>	<u>Investment</u>	<u>Cost</u>	<u>Market Value</u>	<u>Excess (Deficiency) of Market Over Cost</u>	<u>Investment Income</u>
2015	Bank of America	\$152,575	\$177,349	\$24,774	\$4,243
2014	Bank of America	\$158,775	\$188,804	\$30,029	\$4,139

**9. 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 endowment 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 endowment fund at any given time.

As of June 30, 2015 and 2014 the endowment fund was entirely composed of permanently restricted net assets.

Fund activity for June 30, 2015 and 2014 was as follows:

	Balances as of <u>June 30, 2014</u>	Activity for the Year Ended <u>June 30, 2015</u>	Balances as of <u>June 30, 2015</u>
Permanent gifts	\$175,809	\$ -	\$175,809
Investment earnings	29,773	4,243	34,016
Realized gain	17,655	7,296	24,951
Transfer to unrestricted	(26,961)	(14,629)	(41,590)
Investment expense	(16,440)	(5,183)	(21,623)
Unrealized gain (loss)	<u>30,029</u>	<u>(5,255)</u>	<u>24,774</u>
	<u>\$209,865</u>	<u>\$(13,528)</u>	<u>\$196,337</u>

	Balances as of <u>June 30, 2013</u>	Activity for the Year Ended <u>June 30, 2014</u>	Balances as of <u>June 30, 2014</u>
Permanent gifts	\$175,809	\$ -	\$175,809
Investment earnings	25,634	4,139	29,773
Realized gain	7,796	9,859	17,655
Transfer to unrestricted	(13,123)	(13,838)	(26,961)
Investment expense	(12,284)	(4,156)	(16,440)
Unrealized gain	<u>18,022</u>	<u>12,007</u>	<u>30,029</u>
	<u>\$201,854</u>	<u>\$ 8,011</u>	<u>\$209,865</u>



## 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

The Family Resource Center at Gorham Board Members FY16												
LAST	FIRST	ADDRESS	ADDRESS 2	CITY	STATE	ZIP	PHONE	Title	E-MAIL	YEAR	Employer	Committee
Barker	Heidi			Lancaster	NH	03584		Vice-President		2013		Executive, Strategic, Policy
Baublis	Katherine			Berlin	NH	03570		Interim Treasurer		2010		Executive/Financial/Compensation
Piel	Donna			Berlin	NH	03570				2015		
Morin	Nathan			Berlin	NH	03570		President		2013		Finance/Compensation/Policy
Remillard	Lucie			Berlin	NH	03570		Secretary		2013		Fundraising/Planned Giving
Porter	Andrew			Gorham	NH	03581				2015		

update 1.20.16

## List of Key Personnel and Salaries

**Program Director:** Judy Arsenault

Salary: \$17,399.20 (50% of total salary based on a 35 hour work week for 52 weeks)

Benefits: \$7,750.00

**Assistant Program Director:** Naomi Levesque

Salary: \$15,515.50 (50% of total salary based on a 35 hour work week for 52 weeks)

Benefits: \$3,500.00

**Site Director (Edward Fenn Elementary) (K-5):** TBA

Salary: \$23,660.00 (35 hour work week for 52 weeks)

Benefits: \$5,000.00

**Group Leader #1 Edward Fenn Elementary (K-2):** Joanne Gajewski

Salary: \$9,000 (25 hour work week for 36 weeks)

Benefits: \$840.49

**Group Leader #2 Edward Fenn Elementary (K-2):** Samantha Newton

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Teacher Edward Fenn Elementary Homework (K-2) :** Nicole Palmieri

Salary: \$5,600.00 (8 hour work week for 35 weeks)

Benefits: \$540.30

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

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Group Leader #2 Edward Fenn Elementary (3-5):** Cassie DeMontigny

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Teacher Edward Fenn Elementary Homework (3-5) :** Karen Moore

Salary: \$5,600 (8 hour work week for 35 weeks)

Benefits: \$540.30

**Assistant Group Leader Edward Fenn Elementary:**

Salary: \$2,304.00 (\$8 per hour X 8 hours per week X 36 weeks)

Benefits: \$317.77

**Site Director (Gorham Middle School):** Jacob Buteau  
Salary: \$23,660.00 (35 hour work week for 52 weeks)  
Benefits: \$5,000.00

**Gorham Middle School Group Leader #1 (6-8):** Monica Remillard  
Salary: \$7,416.00 (20 hour work week for 36 weeks)  
Benefits: \$740.49

**Gorham Middle School Group Leader #2 (6-8):** Ann Leblanc  
Salary: \$7,416.00 (20 hour work week for 36 weeks)  
Benefits: \$740.49

**Gorham Middle School Homework Teacher (6-8) :** TBA  
Salary: \$5,600.00 (8 hour work week for 35 weeks)  
Benefits: \$540.30

**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: \$740.04 (\$185.01 X 4 staff)

## **JUDY A. ARSENAULT**

**OBJECTIVE:** A challenging career in the Human Service Field

### **EMPLOYMENT:**

Program Director Family Resource Center – Project Youth	July 2014 -Present
Family Service Worker Family Resource Center – Family Support Program	September 2013 – July 2014
Assistant Director NFI -North Country Shelter	September 2010 – April 2013
Assistant Director NFI - Davenport School	September 2004 - October 2009 Jefferson, NH
Director TLC Child Care Center	August 1999 - April 2004 Berlin, NH
Lead Teacher Tri- County Head Start	September 1993 - June 1999 Berlin, NH

### **EDUCATION:**

Bachelor's Degree in Child & Family Studies College For Lifelong Learning	2003 Berlin, NH
Associate's Degree in Early Childhood Education College For Lifelong Learning	1998 Berlin, NH
Coos County Family Mediation Certificate	1994
Associate's Degree in Office Technology New Hampshire Community College	1981 Berlin, NH
Dipolma Berlin High School	1978 Berlin, NH

### **QUALIFICATIONS:**

- 30 years experience working with children and families
- 20 years experience working with Special Education

- 3 years experience as an Assistant Director at NFI - Davenport / provided supervision for 31 Employees and served over 80 families
- 5 years experience as a Director of a child care center / provided supervision for 13 employees and served over 51 families
- Qualified in Early Childhood Assessment
- Developed Individualized Behavioral Plans

**SKILLS:**

- Excellent organizational and communication skills
- Advocate for Children and Families

**AWARDS:**

In May of 2003 received the Exemplary Leadership and Service Award given to a Child Care Program by DCYF

**REFERENCES:**

Linda Pivin

NH Department of Health and Human Services  
752-7800 ext. 329 or 752-5776 (Home)

Brenda Letellier

TLC Child Care Center  
449-6692

Heather Perry, Past Director

NFI - Davenport School  
586-7856 (Home)

Tara MacKillop, NFI North Supervisor

North Country Shelter  
Jefferson, NH 03583  
586-7161

## NAOMI LEVESQUE

- 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
- EMPLOYMENT**
- Assistant Program Director** (February 2016-present)  
**Site Director** (September 2014-February 2016)  
**Interim Program Director** (November 2013-September 2014)  
**Site Director** (2009-2013)  
**Group Leader and Administrative Assistant** (November 2005-2009)  
The Family Resource Center- Project Youth, Gorham, NH
- Leadership of the Project Youth Afterschool and Summer Programs for 5 schools serving grades K-8; some duties include on-site, hands-on staff development for 25 staff serving @180 students, coordinating the introduction of evidence-based programming such as Let's Go 5-2-1-0 and managing associated grant budgets, strengthening and expanding community partnerships, maintaining database and billing systems, overseeing family/community events, data collection and analysis
  - Directing the Project Youth Afterschool and Summer Programs for 4 schools serving grades K-8 on an interim basis; some duties included leading and managing 18 staff and services for @120 students, projecting and balancing budgets, performing background checks, maintaining databases, fundraising, co-writing grants and fulfilling the terms there-in
    - While offered the opportunity to retain the Program Director position, I chose to hold a management position which allowed more opportunities to impact children directly through hands-on specialized programming and quality staff development
  - 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 35-45 students, creating scaffolded lesson plans linking to Common Core Standards, cultivating relationships with school day staff, preparing daily USDA approved snacks, fundraising, event planning and implementation, partnership development with local companies and organizations, and collaborating with three other Afterschool Program Site Directors, stationed at other local schools, for consistent practices
  - Administrative Assistant to the Project Youth Program Director continued for a period of time, in addition to my new Site Director duties. Primary administrative duties included 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 the Project Youth Brown School Afterschool Program grades 1-3 in 2005 in the afternoons, and in 2006 was selected as the Project Youth Program Director's Administrative Assistant in the mornings. In 2007, converted to full time Administrative Assistant and staff back-up for all Afterschool Programs grades 1-8 before becoming a full time Site Director in 2009. Primary duties as Group Leader were creating and implementing age-appropriate, standards based lesson plans for students.

### **Machine Operator Specialist/Secretary**

Car Freshner Corporation, Berlin, NH- May 1993-November 2005

- Filled in administratively as the 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
- Supported the manufacturing team as a lead operator mastering all machine operating positions within the plant and trained most incoming personnel. Consistently met and exceeded work quota receiving highest payout of bonus

### **Receptionist**

Gallus & Green Realtors, Berlin, NH- August 1992-March 1993

- Managed administrative duties in a high paced environment during a period where two realty offices were merging. 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, meeting the needs of the Principal Broker as well as other brokers, agents and realtors.

### **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 StoryLand in Glen, NH- 1991

### **CREDENTIALS/ CERTIFICATIONS**

- ◆ NH DHHS Afterschool Professional Development Credential- Afterschool Direct Service Level 4- April 2013 (expires 04/2016)
- ◆ Water Safety- July 2, 2015 (expires 07/2016)
- ◆ First Aid/CPR/AED- January 28, 2014 (expires 08/2017)
- ◆ New Hampshire Coverts Cooperator 2012-present
- ◆ Courage to Care Instructor- December 14, 2011
- ◆ NH 4-H Shooting Sports Leader Class II Archery Instructor- May 22, 2011
- ◆ Project WILD and WILD Aquatic Instructor- 2010-present
- ◆ Project Learning Tree Instructor- 2009-present

### **ACTIVITIES /VOLUNTEER**

- ◆ Attend regular environmental and youth related trainings, workshops and presentations- Ongoing
- ◆ New Hampshire Volunteer River Assessment Program participant 2012-present
- ◆ Board member and Secretary for Ammonoosuc Chapter of NH Audubon 2011-present
- ◆ Scotland Brook in Landaff, NH trail maintenance 2012-present
- ◆ Committee member and Secretary for The Medallion Opera House 2011-present
- ◆ NH Fish & Game Winter Weather and White-tailed Deer Data Collection Project participant and youth instructor 2010-present
- ◆ NH Audubon Bird Survey participant 2009-present
- ◆ Loki Clan Wolf Refuge in Chatum, NH- grounds crew, wolf-dog care and integration, education booths 2005-2013
- ◆ Loki Clan Wolf Refuge Board member 2011-2012
- ◆ Leadership North Country alumni 2010-2011
- ◆ High Pond Farm in Plymouth, NH- participated in work study to attend 3-day Avian Ecology workshop July 2009
- ◆ Pondicherry Wildlife Refuge in Whitefield, NH- mapped trails GPS/GIS July 2009
- ◆ Watershed to Wildlife, Inc in Littleton, NH- job shadow June 2008 and co-presenter for NH Association of Natural Resource Scientists Workshop May 2010

- ◆ Mentored a 16 year old and fostered his interest in nature- December 2007-2009
- ◆ Lake Umbagog Wildlife Refuge in Errol, NH- catalogued resources August 2007-2009
- ◆ Heritage Park in Berlin, NH- Gift shop volunteer Summer 2003

## **SKILLS**

Mentoring, leading, collaborating, community involvement, event planning, education, communicating, researching, strategizing, taking initiative, self-driven to succeed  
Microsoft Office Excel, Word Publisher, Powerpoint; QuickBooks; GIS (beginner)

1/31/2016

## **Joanne M. Gajewski**

### **Objectives**

To obtain a position where I can begin to use my skills in Elementary Education that provides stability, growth, and a connection to the community.

### **Education**

Grand Canyon University  
3300 W. Camel Back Rd  
Phoenix, AZ 85017

**Estimated Graduation April, 2017** | Bachelor of Science Elementary Education/Special Education K-12

- Dean's List 2016

### **Experience**

**Lead Closing Server** – October 2014

Portland Pie Company | Nashua, NH 03064

Customer Service, handle monetary transactions, preparation and serving of food and beverage, making sure all Servers completed their work before the end of their shift, make sure that restaurant was ready for opening, takeout and delivery orders.

**Server** – January, 2012 to May 2012

99 Restaurant | Nashua, NH 03064

Customer Service, handling monetary transactions, preparation and serving of food and beverage, making sure that daily side work was completed, answer take out phone, take call ahead seating.

**Door Server** May 2009 – October 2011

99 Restaurant | Falmouth, Ma

First line of customer service, meet, greet, and seat all guests, in charge of Curbside Takeout, responsible for cash register, maintaining a cash drawer, and issuing gift certificates, assist in preparation and packaging take out orders.

### **Skills**

- Computer Skills including Microsoft Word, Power Point, and Excel.
- Computer Hardware Skills including installing and maintenance of hardware and software.
- Extensive Customer Service skills both on the phone and in person.
- Able to work well in a team environment.
- Ability to Multitask
- Ability to work well under pressure and meet critical deadlines
- Passion for working with children
- Advocate for my 11-Year-Old Child with ASD for over 11 years.
- Extensive IEP experience in creating and working as part of the team
- Dedicated and Reliable.
- Able to take the lead when needed in a critical situation.
- Ability to schedule and oversee tasks

# Samantha Newton

## Objective:

Currently I am attending White Mountains Community College in a 4 year program to become an elementary teacher.

## Special Skills:

I am certified in CPR for adults, children and infants. Having a younger brother with autism, I have the ability to learn to adapt to children with special needs and to teach them. I've had the opportunity to go out on internships for grades 1-3 & 5.

## Education Background:

Edward Fenn Elementary School (K-5) & Gorham Middle-High School (6-12).

## Work Experience:

### E&E Teacher Prep Job Studies

- 3rd Grade (Mrs. Blair)
- 5th Grade (Ms. Stockbridge)

### School-To-Career

- 3rd Grade (Mrs. Blair)
- 2nd Grade (Mrs. Dube)
- 1st Grade (Mrs. Palmieri & Ms. Walsh)

### Subway Restaurant

- Sandwich Artist

### Town & Country Inn & Resort

- Housekeeping

### Babysitting

- Infants/preemies up to 13 years old

### Pebbles

- Clothing Sales

## Activities/Interests

- Gorham Fire & EMS Explorer Post 60
- Working with young children in a safe & healthy environment

## NICOLE PALMIERI

Address:

**EDUCATION:** Bachelor of Arts in Mathematics, Castleton State College, December 2008  
New Hampshire State Licensure in Elementary Education (K-6), 2009-Current  
Reading Recovery Teacher, Training Completed Spring 2012

### EDUCATIONAL AND CHILD-BASED EXPERIENCE

**First Grade Teacher: Edward Fenn Elementary School, Gorham, NH.**

**August 2009 – Current, Principal: Chris Blair**

- Two years experience teaching in a self-contained classroom, and three years experience in a co-teaching model. During two of these years, I also provided Reading Recovery services to struggling learners.

**Daycare Supervisor: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2008 – July 2009, Daycare Manager: Jean Edwards**

- Supervised operations of daycare for 38 children ages 6 months to 4 years. Provided a safe and clean environment for children and staff. Took guest reservations and provided information about daycare.

**Daycare Teacher: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2006 – April -2008, Daycare Manager: Jean Edwards**

- Provided age appropriate play for children ages 6 months to 4 years. Planned daily craft activities and “circle time” for children.

**Program Director: Park and Recreation Summer Track, Springfield VT.**

**Summers 2001-2008, Park and Recreation Director: Andy Bladyka**

- Designed and ran an eight week summer track program for children ages 2-14 that encouraged students to exercise and participate in friendly competition. Provided children with an introduction to a variety of track and field events.

**Camp Counselor: Summer Daze Children’s Camp, Springfield VT.**

**Summers 2006, 2007, 2008, Camp Director: Tami Stagner**

- Created and planned history curriculum for students in grades second through fourth that focused on the Revolutionary War. Engaged students in whole and small group activities both in a classroom setting and outside. Supervised students as they engaged in summer camp activities.

# Cassie DeMontigny

## **SUMMARY:**

Highly motivated and dedicated professional seeking entry level paraprofessional position. Previous work experience includes working with traditional and special education students. Strong technological skills and an understanding of analytic research and statistical analysis.

## **EDUCATION:**

Franklin Pierce University, Rindge NH

- Bachelor of the Arts in History and Education, May 2013

## **CERTIFICATION:**

State of New Hampshire

- Paraeducator 2
- EdID # 99171

## **CONFERENCES ATTENDED:**

North Country Education Services

- Differentiating Assessment Grading in a World Common Core Standards and Accountability

## **WORK EXPERIENCE:**

*Edward Fenn Elementary School* February 2014-current

Title 1 Aide

- Develop and taught individual plans to strengthening student reading and comprehension
- Work with many students on spelling and word recognition
- Promote literacy and learning with small groups through the Magic Tree House series

*Easter Seals Lancaster, NH* November 2013-February 2014

Teachers Assistant

- Participated in classroom activities focusing on life skills
- Worked with students with a range of learning disabilities in a small group environment
- Assisted in the preparation of daily lessons for students
- Transported and monitored two day students from home to school and back

*Franklin Pierce University*, September 2012-May 2013

Student Campus Safety Switchboard Operator

- Handle all incoming calls to the university and connect callers with appropriate departments
- Sign in all campus guests and maintain accurate visitor logs

*Franklin Pierce University*, January 2010-December 2012

Mail Carrier

- Picked up the campus mail at the Rindge post office and then delivered it safely back to the warehouse for sorting. Delivered student mail to campus post office

- Delivered packages, mail and supplies to faculty and administrative office on campus

*Franklin Pierce University, September 2011-December 2012*

Community Service Student Manager

Served as Student Manager for Telephone Tales and Senior Computer Tutoring

- Recruited student volunteers and worked closely with community members utilizing the programs
- Coordinated schedules and ensured that all events and shifts are covered
- Oversaw publicity for the programs including working with local newspapers
- Staffed information tables at Admissions Open Houses and other on-campus events
- Collected and tracked program data

*Franklin Pierce University, September 2011-May 2012*

Student Library Assistant

- Assisted library patrons in locating appropriate materials, using the catalog system or with printing/copying

**RELATED EXPERIENCE:**

Student Teaching: Overlook Middle School, Ashburnham, MA March 2013-May 2013

- Created lessons and unit plans for eighth grade team
- Participated in the discussions of Individual Education Plans
- Used data to inform instruction, and worked on a block schedule
- Attended LUK conference and Career Day Field Trips
- Collaborated in a Professional Learning Community
- Gained familiarity with the Common Core

Student Teaching, Murdock Middle School, Winchendon, MA January 2013-March 2013

- Attended professional development days
- Taught sixth grades about Egypt and Greek Myths
- Attended Parent Teacher Conferences and gave feedback to parents and guardians
- Developed and initiated a Greek Unit which involved reading, analyzing, and understanding the importance of myths

Classroom Observation: South Meadow Middle School, Peterborough, NH January 2012-March 2013

- Participated in daily classroom routines
- Created lessons on students literature books
- Assisted in grading exams and evaluated student performances

Classroom Observation: Conval High School, Peterborough, NH, September 2011- November 2011

- Participated in students classroom activities focused on the East
- Graded and evaluated student's projects
- Developed a lesson and activities on Imperialism and China focusing on the Boxer Rebellion and its significance

Classroom Observation: Conant High School, Jaffrey, NH, Spring 2011

- Observed and participated in daily activities in a special needs classroom
- Participated in classroom activities focusing on life skills and basic math skills

- Worked with students with learning disabilities in a small environment
- Developed a lesson focusing on math skills in a fun way through math bingo

**Classroom Observation:** Outlook Middle School/ Oakmont Regional High School, Ashburnham, MA, Fall 2010

- Participated in classroom procedures
- Worked with students by assisting them with their assignments
- Developed and taught lessons on the five themes of geography and another on King Louis the XVI

**LEADERSHIP POSITIONS**

- Student Government Association Executive Board Vice President of Clubs, January 2012- May 2013
- Student Government Association Club Representative, January 2010-December 2012

# Karen Walsh Moore

## Objective

To obtain the position of Principal of the Edward Fenn School in Gorham, NH

## Qualifications

NH Certified School Principal (Anticipated completion date Spring 2013)

Certified Reading Recovery Teacher, 1997

NH Certified Reading Specialist, 1992

NH Certified Elementary Educator, 1984

## Work History

Spring 2011 Facilitator for ED 5500 "Special Topics: Literacy Learning, K-5" Plymouth State University

- Collaborated with Plymouth State University's Graduate Program and designed, coordinated and facilitated a year long 3 credit graduate course in literacy for 15 teachers in order to build common language and understandings regarding literacy education as well as address SINI status.

2009-Present RTI Co-Coordinator-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH

- Created, and then adapted, streamlined and expanded the existing Title I student selection process to address areas of math and writing to allow for an efficient data collection process to be used in the identification and selection of students in need of intervention services.
- Currently involved in transitioning the current data collection process into a digital, data-based format.
- Evaluate, research and identify intervention tools, materials and instructional practices to meet the needs of students.
- Collaborate with staff in the development of schedules and the collection and review of data in order to provide services which supplement the regular curriculum.

2004-Present Title 1 Project Manager/Teacher-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH

- Assess and provide services for students in need of remedial help in reading through federal funding.
- Evaluate and design and monitor the Title I program annually.
- Attend regular meetings of the North Country Title I Project Managers to keep informed of issues in Title I and plan the North Country Title I Conference for teachers and parents.
- Collaborate with SAU staff in the writing of the Title I grant.
- Provide parent workshops in the area of literacy.

**2001-Present Assistant Principal-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH**

- Assist the Principal by handling discipline issues, staff concerns, programming, parent concerns at the request of the Principal and/or in her/his absence when needed.
- Participated in the review of data and the development of the SINI plan.

**1996-2011 Reading Recovery Teacher-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH**

- Traveled weekly to Plymouth, NH for a year to attend training in order to become certified as a Reading Recovery teacher.
- Provided intensive, individualized instruction to first graders.
- Attended monthly professional development in Plymouth, NH.
- Advocated for the continued support of the Reading Recovery program at the district and state level.
- Mentored new Reading Recovery teachers within the Edward Fenn School.

**1996-2011 Reading Curriculum Head-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH**

- Evaluated, researched and identified instructional tools, materials and practices for reading and language arts.
- Surveyed staff for curricular needs and completed requisitions for materials and supplies needed for the school's reading and language arts programs.

**1995-Present Reading Specialist-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH**

- Assess and provide services for students in need of remedial services in reading through district funding.
- Maintain regular and ongoing communication with teachers and parents regarding the progress of students and their needs in order to ensure academic progress.

**1992-1995 Grade 6 Teacher-Language Arts/Social Studies-Gorham Middle High School-GRS Cooperative-Gorham, NH**

- Was selected to be one of the original seven teachers responsible for forming the Gorham Middle School.
- Taught language arts and social studies as part of the middle school team and participated in the planning and organization of several school activities and programs.

**1984-1994 Girls Basketball Coach-Berlin Junior High/High School-Gorham High School**

- Coached a variety of teams ranging from junior high school to junior varsity level.

**1987-1992 Grade 1 Classroom Teacher-Edward Fenn Elementary School-GRS Cooperative-Gorham, NH**

**1984-1987 Grade 1 Classroom Teacher-Bartlett Elementary School-Berlin School District-Berlin, NH**

## Education

Spring 2012, "The Effective Literacy Coach" Training, Lesley University

Spring 2012, Graduate Course, Staff Development and Evaluation, Plymouth State University

Winter 2012, Graduate Course, Leadership in Curriculum Development and Assessment, Plymouth State University

1996-1997, Certified as Reading Recovery Teacher, University of New Hampshire

1988-1991, Master's of Education-Reading and Writing Specialist-Plymouth State College

1980-1984, Bachelor's of Education-Elementary Education-Plymouth State College

## References

Karen Cloutier, Principal, Edward Fenn School, (603) 466-3334

Wendy Mattson, Reading Recovery Teacher Leader, (603) 781-3766

Sandy Tilton, Reading Recovery Teacher Leader, (603) 466-5905

Patricia Weathers, Teacher, Edward Fenn School, (603) 466-3334

# Jacob Daniel Buteau

## Experience

---

Winters of 2011-2013                      Bretton Woods Ski Resort                      Bretton Woods, NH

### **Tubing/Skating Supervisor**

- Summer of 2014-2015
- Timeless Memories LLC
- Bretton Woods, NH

### **Photographer**

- I was the primary photographer for the company. We were housed at Bretton Woods. I would provide photography for the canopy tour in the summer and I shot family portraits in the winter at the resort.

September 2014 –                      Family Resource Center/Project Youth                      Gorham, NH  
December 2015

### **After School Program Group Leader**

- In this job I did daily lesson planning, led structured activities for students, aided the students with homework help, and monitored the bus after program ended.

January 4, 2016 - Present

### **After School Site Director**

- The leader of the program.

## Education

---

2011- present                      White Mountain Community College                      Berlin, NH

## References

---

Lindsay Demers

Phone: (603)915-0041

Rev. Paul Lavigne

Phone: (603)723-4350

# Monica L. Remillard

## Professional Experience

### Manager

**Maureen's Boutique, Berlin, NH**

**2001 – 2010**

- Manage sales, merchandising and general store operations for an independently owned tanning and clothing store
- Supervise a professional team of four sales staff
- Design window displays, floor displays, and visual merchandising.
- Open and close store, calculate accounts receivables, and complete daily deposits.  
Prepare and complete daily paperwork, including store gross and daily goals.

### Assistant Manager

**Aldo Group, Burlington, MA**

**2008**

- Inventory control and book keeping in order to make and plan weekly sales budgets
- Hiring, training and supervising staff
- Set weekly and daily goals for staff
- Any and all management responsibilities

### Assistant Manager

**Pacific Sunwear, North Conway, NH**

**2011-2012**

- Manage and develop a staff of 10+
- Create competitive daily, weekly and monthly sales goals
- Organize and create and list of daily tasks for myself and staff, making sure that all time is being utilized to promote better business
- Construct a weekly schedule built around projected sales and hourly budgets
- Travel within district to help store teams develop higher visual standards

### Assistant Manager

**Lucky Brand Jeans, Merrimack, NH**

**2012-2013**

- Took the role as assistant manager as well as acting manager in order to hire and train a full staff for the new store opening in Merrimack NH.
- Created a weekly schedule and productivity plan in order to maximize production
- Each week I have been in the top 5 for sales and sales per hour company wide.
- Leading and coaching sales team to not only make but exceed all sales goals.
- Travel throughout the country to train trouble stores how to become more productive and profitable using product knowledge and customer service.

### Cashier

**Rudy's Market, Berlin, NH**

**2013-2014**

- Cash out customers while providing them any customer service they may need.

- Take sandwich or other food orders by phone or in person and make sure that are properly seen and done.
- Execute sandwich orders quickly and efficiently
- Prep ,clean and organize kitchen at beginning and end of day

## **Education**

**International Academy of Tech & Design, Montreal, Quebec  
Fashion Merchandising Program**

**2005**

- Fashion Phenomenon
- Marketing Research
- Purchasing Fashion Products
- Budget Management
- Introduction to Fashion Merchandising: Merchandising Principals & Practices

**Berlin High School, Berlin, NH**

**2005**

- Graduated with Academic Honors

# **Ann LeBlanc**

## **Objective**

*Looking for a career that will let me use my strong organizational skills, ability to multi-task, provide excellent customer service and be part of a team that works well together.*

## **Qualifications**

- *Answering phones*
- *Scheduling appointments on computer program & appointment book*
- *Customer service*
- *Bookkeeping*
- *Computer skills Microsoft, Excel, Quickbooks*
- *Spreadsheets*
- *Purchase & sales*
- *Money transactions cash, credit & debit*
- *Inventory*
- *Following state sterilization laws and regulations for NH board of Barbering and cosmetology*
- *Licensed in hair cutting, perming, multidimensional coloring, waxing, manicure and pedicures, extensions, facials*
- *Follow laws pertaining to booth rental state of NH*
- *follow confidentiality policies*
- *Instruct children with learning disabilities*
- *Instruct children ages 18 months to 18 years*
- *Assist children with disabilities to obtain goals according to their Individualized Educational Program*
- *provide proper social emotional support and assist with everyday life skills with patient and friendly guidance*

## **Certifications**

*Paraeducator 1 EdID#107625*

*Cosmetologist license #4542 state of NH*

## **Education**

*Gorham High School 1990*

*Maine state academy of hair design – Cosmetologist 1992*

## **Work History**

*JCPenney 1992-2002*

*Hands & Tans 2002-2004*

*Wavelengths Hair & Nail Salon 2004-current*

*Home Health Care 2012*

*Gorham High school – Paraeducator 10/2012- present*

*Gorham Community Learning Center 10/2012- present*

## **Relevant Experience**

*Having worked independently as a cosmetologist for the past 20 years I have a demonstrated track record in working effectively with people in a service oriented capacity. Accordingly, I believe the qualities and capabilities developed over the years as a responsible and independent worker will prove to be an asset to your program and the clients you serve.*



1600

05/26/2015



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

Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

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 26, 2015

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

**REQUESTED ACTION**

Authorize the Department of Education to exercise a renewal option to grant funds to the Family Resource Center, Gorham, NH (Vendor Code 162412), originally approved by Governor and Council on 06/18/14, item #150, to continue to offer extended day programming for youth and their families, effective upon Governor and Council approval for the period of July 1, 2015 through June 30, 2016 in an amount not to exceed \$243,000.00. 100% Federal Funds.

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

FY 16

06-56-56-563010-75380000-072-500577

\$243,000.00

Subject to Governor and Council approval and pending approval of the next biennium budget authorize the Department of Education to exercise a renewal option on this grant for up to three additional fiscal years.

**Explanation**

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

Her Excellency, Governor Margaret Wood Hassan  
and The Honorable Council

Page Two  
May 26, 2015

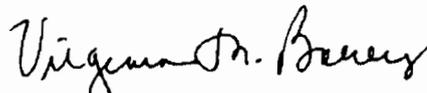
New Hampshire anticipates a FY 2016 grant award in the amount of \$5,643,198.00 from the United States Department of Education under Title IVB, the 21<sup>st</sup> Century Community Learning Center program. This program provides grants to inner city and rural schools, community based organizations, youth 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 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.

The competition process includes: a Bidders Conference, publication of the RFP, technical support during the proposal writing process, review and scoring of the proposal by three reviewers, and award determinations based on this review process. The reviewers for all proposals include representation from: experienced 21st Century Community Learning Center and school day professionals, higher education, state agencies and community based organizations.

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

Respectfully submitted,



Virginia M. Barry, Ph.D.  
Commissioner

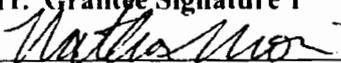
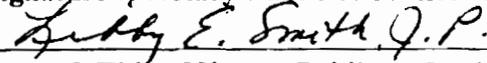
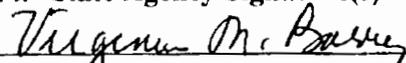
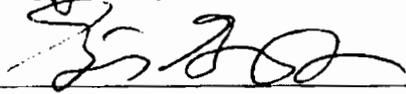
VMB:SBS  
Enclosures

# GRANT AGREEMENT

The State of New Hampshire and the Grantee hereby  
Mutually agree as follows:

## GENERAL PROVISIONS

### I. Identification and Definitions.

<b>1.1. State Agency Name</b> NH Department of Education		<b>1.2. State Agency Address</b> 101 Pleasant Street Concord, NH 03301	
<b>1.3. Grantee Name</b> Family Resource Center Town/City of (VC#) at Gorham, Gorham NH		<b>1.4. Grantee Address</b> 123 Main Street Gorham, NH 03581	
<b>1.5. Effective Date</b> G&C Approval	<b>1.6. Completion Date</b> 6.30.16	<b>1.7. Audit Date</b> N/A	<b>1.8. Grant Limitation</b> \$ 243,000.00
<b>1.9. Grant Officer for State Agency</b> Suzanne Birdsall-Stone		<b>1.10. State Agency Telephone Number</b> 603-520-6263	
"By signing this form we certify that we have complied with any public meeting requirement for acceptance of this grant, including if applicable RSA 31:95-b."			
<b>1.11. Grantee Signature 1</b> 		<b>1.12. Name &amp; Title of Grantee Signor 1</b> Nathan Morin, Board President	
<b>Grantee Signature 2</b>		<b>Name &amp; Title of Grantee Signor 2</b>	
<b>Grantee Signature 3</b>		<b>Name &amp; Title of Grantee Signor 3</b>	
<b>1.13. Acknowledgment:</b> State of New Hampshire, County of Coos, on 6/10/15, before the undersigned officer, personally appeared the person identified in block 1.12., known to me (or satisfactorily proven) to be the person whose name is signed in block 1.11., and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
<b>1.13.1. Signature of Notary Public or Justice of the Peace</b> (Seal) 			
<b>1.13.2. Name &amp; Title of Notary Public or Justice of the Peace</b> Libby E. Smith, Justice of the Peace			
<b>1.14. State Agency Signature(s)</b> 		<b>1.15. Name &amp; Title of State Agency Signor(s)</b> VIRGINIA M. BARRY, Commissioner	
<b>1.16. Approval by Attorney General (Form, Substance and Execution)</b>			
By: 		Assistant Attorney General, On: 6/11/15	
<b>1.17. Approval by Governor and Council</b>			
By:		On: 1/1	

**2. SCOPE OF WORK:** In exchange for grant funds provided by the State of New Hampshire, acting through the Agency identified in block 1.1 (hereinafter referred to as "the State"), pursuant to RSA 21-P:36, the Grantee identified in block 1.3 (hereinafter referred to as "the Grantee"), shall perform that work identified and more particularly described in the scope of work attached hereto as EXHIBIT A (the scope of work being hereinafter referred to as "the Project").

Grantee Initials   NM    
Page 1 of 3

Date   6/10/15

3. AREA COVERED. Except as otherwise specifically provided for herein, the Grantee shall perform the Project in, and with respect to, the State of New Hampshire.

4. EFFECTIVE DATE; COMPLETION OF PROJECT.

4.1. This Agreement, and all obligations of the parties hereunder, shall become effective on the date in block 1.5 or on the date of approval of this Agreement by the Governor and Council of the State of New Hampshire whichever is later (hereinafter referred to as "the effective date").

4.2. Except as otherwise specifically provided herein, the Project, including all reports required by this Agreement, shall be completed in ITS entirety prior to the date in block 1.6 (hereinafter referred to as "the Completion Date").

5. GRANT AMOUNT; LIMITATION ON AMOUNT; VOUCHERS; PAYMENT.

5.1. The Grant Amount is identified and more particularly described in EXHIBIT B, attached hereto.

5.2. The manner of, and schedule of payment shall be as set forth in EXHIBIT B.

5.3. In accordance with the provisions set forth in EXHIBIT B, and in consideration of the satisfactory performance of the Project, as determined by the State, and as limited by subparagraph 5.5 of these general provisions, the State shall pay the Grantee the Grant Amount. The State shall withhold from the amount otherwise payable to the Grantee under this subparagraph 5.3 those sums required, or permitted, to be withheld pursuant to N.H. RSA 80:7 through 7-c.

5.4. The payment by the State of the Grant amount shall be the only, and the complete payment to the Grantee for all expenses, of whatever nature, incurred by the Grantee in the performance hereof, and shall be the only, and the complete, compensation to the Grantee for the Project. The State shall have no liabilities to the Grantee other than the Grant Amount.

5.5. Notwithstanding anything in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made, hereunder exceed the Grant limitation set forth in block 1.8 of these general provisions.

6. COMPLIANCE BY GRANTEE WITH LAWS AND REGULATIONS. In connection with the performance of the Project, the Grantee shall comply with all statutes, laws regulations, and orders of federal, state, county, or municipal authorities which shall impose any obligations or duty upon the Grantee, including the acquisition of any and all necessary permits.

7. RECORDS and ACCOUNTS.

7.1. Between the Effective Date and the date three (3) years after the Completion Date the Grantee shall keep detailed accounts of all expenses incurred in connection with the Project, including, but not limited to, costs of administration, transportation, insurance, telephone calls, and clerical materials and services. Such accounts shall be supported by receipts, invoices, bills and other similar documents.

7.2. Between the Effective Date and the date three (3) years after the Completion Date, at any time during the Grantee's normal business hours, and as often as the State shall demand, the Grantee shall make available to the State all records pertaining to matters covered by this Agreement. The Grantee shall permit the State to audit, examine, and reproduce such records, and to make audits of all contracts, invoices, materials, payrolls, records of personnel, data (as that term is hereinafter defined), and other information relating to all matters covered by this Agreement. As used in this paragraph, "Grantee" includes all persons, natural or fictional, affiliated with, controlled by, or under common ownership with, the entity identified as the Grantee in block 1.3 of these general provisions.

8. PERSONNEL.

8.1. The Grantee shall, at its own expense, provide all personnel necessary to perform the Project. The Grantee warrants that all personnel engaged in the Project shall be qualified to perform such Project, and shall be properly licensed and authorized to perform such Project under all applicable laws.

8.2. The Grantee shall not hire, and it shall not permit any subcontractor, subgrantee, or other person, firm or corporation with whom it is engaged in a combined effort to perform the Project, to hire any person who has a contractual relationship with the State, or who is a State officer or employee, elected or appointed.

8.3. The Grant Officer shall be the representative of the State hereunder. In the event of any dispute hereunder, the interpretation of this Agreement by the Grant Officer, and his/her decision on any dispute, shall be final.

9. DATA; RETENTION OF DATA; ACCESS.

9.1. As used in this Agreement, the word "data" shall mean all information and things developed or obtained during the performance of, or acquired or developed by reason of, this Agreement, including, but not limited to, all studies, reports, files, formulae, surveys, maps, charts, sound recordings, video recordings, pictorial reproductions, drawings, analyses, graphic representations.

9.2. computer programs, computer printouts, notes, letters, memoranda, paper, and documents, all whether finished or unfinished

9.3. Between the Effective Date and the Completion Date the Grantee shall grant to the State, or any person designated by it, unrestricted access to all data for examination, duplication, publication, translation, sale, disposal, or for any other purpose whatsoever.

9.4. No data shall be subject to copyright in the United States or any other country by anyone other than the State.

9.5. On and after the Effective Date all data, and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason, whichever shall first occur.

10. The State, and anyone it shall designate, shall have unrestricted authority to publish, disclose, distribute and otherwise use, in whole or in part, all data.

10. CONDITIONAL NATURE OR AGREEMENT. Notwithstanding anything in this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability or continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available or appropriated funds. In the event of a reduction or termination of those funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Grantee notice of such termination.

11. EVENT OF DEFAULT; REMEDIES.

11.1. Any one or more of the following acts or omissions of the Grantee shall constitute an event of default hereunder (hereinafter referred to as "Events of Default"):

11.1.1 Failure to perform the Project satisfactorily or on schedule; or

11.1.2 Failure to submit any report required hereunder; or

11.1.3 Failure to maintain, or permit access to, the records required hereunder; or

11.1.4 Failure to perform any of the other covenants and conditions of this Agreement.

11.2. Upon the occurrence of any Event of Default, the State may take any one, or more, or all, of the following actions:

11.2.1 Give the Grantee a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Grantee notice of termination; and

11.2.2 Give the Grantee a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the Grant Amount which would otherwise accrue to the grantee during the period from the date of such notice until such time as the State determines that the Grantee has cured the Event of Default shall never be paid to the Grantee; and

11.2.3 Set off against any other obligation the State may owe to the Grantee any damages the State suffers by reason of any Event of Default; and

12. Treat the agreement as breached and pursue any of its remedies at law or in equity, or both.

12.1. TERMINATION.

12.2. In the event of any early termination of this Agreement for any reason other than the completion of the Project, the Grantee shall deliver to the Grant Officer, not later than fifteen (15) days after the date of termination, a report (hereinafter referred to as the "Termination Report") describing in detail all Project Work performed, and the Grant Amount earned, to and including the date of termination.

12.3. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall entitle the Grantee to receive that portion of the Grant amount earned to and including the date of termination.

12.4. In the event of Termination under paragraphs 10 or 12.4 of these general provisions, the approval of such a Termination Report by the State shall in no event relieve the Grantee from any and all liability for damages sustained or incurred by the State as a result of the Grantee's breach of its obligations hereunder.

13. Notwithstanding anything in this Agreement to the contrary, either the State or, except where notice default has been given to the Grantee hereunder, the Grantee, may terminate this Agreement without cause upon thirty (30) days written notice.

13. CONFLICT OF INTEREST. No officer, member of employee of the Grantee, and no representative, officer or employee of the State of New Hampshire or of the governing body of the locality or localities in which the Project is to be performed, who exercises any functions or responsibilities in the review or

Grantee Initials  
Page 2 of 3

NM

Date 6/10/15

- approval of the undertaking or carrying out of such Project, shall participate in any decision relating to this Agreement which affects his or her personal interest or the interest of any corporation, partnership, or association in which he or she is directly or indirectly interested, nor shall he or she have any personal or pecuniary interest, direct or indirect, in this Agreement or the proceeds thereof.
14. GRANTEE'S RELATION TO THE STATE. In the performance of this Agreement the Grantee, its employees, and any subcontractor or subgrantee of the Grantee are in all respects independent contractors, and are neither agents nor employees of the State. Neither the Grantee nor any of its officers, employees, agents, members, subcontractors or subgrantees, shall have authority to bind the State nor are they entitled to any of the benefits, workmen's compensation or emoluments provided by the State to its employees.
15. ASSIGNMENT AND SUBCONTRACTS. The Grantee shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the State. None of the Project Work shall be subcontracted or subgranted by the Grantee other than as set forth in Exhibit A without the prior written consent of the State.
16. INDEMNIFICATION. The Grantee shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based on, resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Grantee or Subcontractor, or subgrantee or other agent of the Grantee. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant shall survive the termination of this agreement.
17. INSURANCE AND BOND.
- 17.1 The Grantee shall, at its own expense, obtain and maintain in force, or shall require any subcontractor, subgrantee or assignee performing Project work to obtain and maintain in force, both for the benefit of the State, the following insurance:
- 17.1.2 Statutory workmen's compensation and employees liability insurance for all employees engaged in the performance of the Project, and Comprehensive public liability insurance against all claims of bodily injuries, death or property damage, in amounts not less than \$2,000,000 for bodily injury or death any one incident, and \$500,000 for property damage in any one incident, and
- 17.2. The policies described in subparagraph 17.1 of this paragraph shall be the standard form employed in the State of New Hampshire, issued by underwriters acceptable to the State, and authorized to do business in the State of New Hampshire. Each policy shall contain a clause prohibiting cancellation or modification of the policy earlier than ten (10) days after written notice thereof has been received by the State.
18. WAIVER OF BREACH. No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event, or any subsequent Event. No express waiver of any Event of Default shall be deemed a waiver of any provisions hereof. No such failure of waiver shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other default on the part of the Grantee.
19. NOTICE. Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses first above given.
20. AMENDMENT. This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Council of the State of New Hampshire.
21. CONSTRUCTION OF AGREEMENT AND TERMS. This Agreement shall be construed in accordance with the law of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assignees. The captions and contents of the "subject" blank are used only as a matter of convenience, and are not to be considered a part of this Agreement or to be used in determining the intent of the parties hereto.
22. THIRD PARTIES. The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.
23. ENTIRE AGREEMENT. This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings relating hereto.
24. SPECIAL PROVISIONS. The additional provisions set forth in Exhibit C hereto are incorporated as part of this agreement.

PROJECT APPLICATION BUDGET AND DESIGNATION OF APPLICATION MANAGER/ PROJECT MANAGER

PROJECT # \_\_\_\_\_  
CHANGE # \_\_\_\_\_  
PAGE 1 of \_\_\_\_\_

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

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

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

TYPE OF CHANGE	BUDGET
	FUND AUTH
	FISCAL AGENT
	OTHER

SAURA: \_\_\_\_\_  
Proposed Project Title: Project Youth Gorham Afterschool Programs

Project Period: 1-Jul-15 to: 30-Jun-16

\*\*\*The following information is required for all projects\*\*\*

PROJECT MANAGER: NAME: Judy Arsenault  
ADDRESS: 123 Main Street Gorham, NH 03581  
E-MAIL ADDRESS: Judy.arsenault@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.

APPROVED INDIRECT COST RATE: \_\_\_\_\_ 8 %

Pursuant to the formula contained in the 34 CFR 76.564 The Indirect Cost Rate will be determined by the Department of Education and will not exceed 8%.

FISCAL AGENT - MAKE CHECKS PAYABLE TO:

The Family Resource Center  
123 Main Street  
Gorham, NH 03581

PRINT NAME AND TITLE OF SAU SUPERINTENDENT OF SCHOOLS or RA/CHIEF FINANCIA \_\_\_\_\_  
 SIGNATURE SAU SUPERINTENDENT OF SCHOOLS \_\_\_\_\_ DATE \_\_\_\_\_  
 Hon. James E. Michalik, Retired  
 Executive Director,  
 Family Resource Center

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		137,710.12			137,710.12
200		28,144.23			28,144.23
300	1,000.00	3,002.65			4,002.65
400			4,800.00		4,800.00
500	14,924.00	4,380.00	2,700.00		22,004.00
600	15,899.00				15,899.00
700			11,000.00		11,000.00
800					
900			19,440.00		19,440.00
TOTALS	31,823.00	173,237.00	37,940.00	-	243,000.00

DETAIL OF PROPOSED BUDGET

FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION	FUNCTION CODE	OBJECT CODE	BUDGET AMOUNT	DETAILED INFORMATION
1100	110	137,710.12	Key Staff Salaries	2300	930	19,440.00	
1100	211	12,855.36	Health Insurance				
1100	220	10,495.68	FICA				
1100	239	1,136.00	IRA				
1100	250	2,129.00	Unemployment				
1100	260	1,528.19	Worker's Comp				
1400	320	1,000.00	Licensing/Bkgrd				
2830	330	1,500.00	Prof. Dev.				
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				
2520	730	11,000.00	Equipment				
2823	534	1,500.00	Postage				
2540	550	1,200.00	Printing				
1100	580	3,380.00	Travel/lodg/meal				
2820	532	1,000.00	Cayen				
1100	600	15,899.00	Food/Supply				
SUB TOTAL/TOTAL		223,560.00	//////////	SUB TOTAL/TOTAL		19,440.00	//////////

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 6<sup>th</sup> day of March A.D. 2015

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

William M. Gardner  
Secretary of State

WITHOUT SEAL

**CERTIFICATE OF AUTHORITY**

I, Katherine Baublis, of The Family Resource Center at Gorham, do hereby certify that:

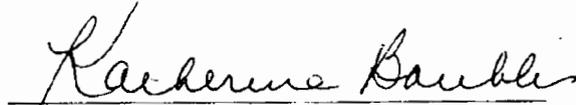
1. I am the duly elected Secretary/Treasurer of the Family Resource Center at Gorham Board of Directors
2. The following are true copies of two resolutions duly adopted at a meeting of the Board of Directors of the corporation, duly held on June 10, 2015

RESOLVED: That this corporation enters into a contract with the State of New Hampshire, acting through its Department of Education.

RESOLVED: That the President of the Family Resource Center at Gorham Board of Directors is hereby authorized on behalf of this corporation to enter into said contract with the State and to execute any and all documents, agreements, and other instruments; and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable, or appropriate. Nathan Morin is the duly elected President of the corporation.

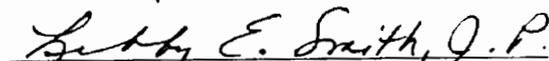
3. The foregoing resolutions have not been amended or revoked and remain in full force and effect as of June 10, 2015.

IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary/Treasurer of the corporation this 10th day of June, 2015.

  
Secretary/Treasurer

STATE OF NEW HAMPSHIRE  
COUNTY OF COOS

The foregoing instrument was acknowledged before me this 10th day of June, 2015 by Katherine Baublis.

  
Notary Public/Justice of the Peace  
My Commission Expires: 8/14/2018



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
2/27/2015

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME:</b> Fairley Kenneally <b>PHONE (A/C No. Ext.):</b> (603) 293-2791 <b>FAX (A/C No.):</b> (603) 293-7188 <b>E-MAIL ADDRESS:</b> fairley@esinsurance.com													
	<table border="1"> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> <tr> <td>INSURER A: Great American Ins Group</td> <td></td> </tr> <tr> <td>INSURER B: Travelers Property Casualty Co</td> <td>25674</td> </tr> <tr> <td>INSURER C: Mount Vernon</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Great American Ins Group		INSURER B: Travelers Property Casualty Co	25674	INSURER C: Mount Vernon		INSURER D:		INSURER E:		INSURER F:
INSURER(S) AFFORDING COVERAGE	NAIC #													
INSURER A: Great American Ins Group														
INSURER B: Travelers Property Casualty Co	25674													
INSURER C: Mount Vernon														
INSURER D:														
INSURER E:														
INSURER F:														
<b>INSURED</b> Family Resource Center at Gorham 123 Main Street Gorham NH 03581														

**COVERAGES**      **CERTIFICATE NUMBER:** 2014 wc      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC		MAC3793560-07	5/10/2014	5/10/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COM/PROP AGG \$ 3,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		MAC3793560-08	5/10/2014	5/10/2015	COMBINED SINGLE LIMIT (EA accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED RETENTION \$		UMB113778400	7/1/2014	5/10/2015	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below Y/N <input type="checkbox"/> Y <input checked="" type="checkbox"/> N	N/A	6JUB2E64693-3-15	1/1/2015	1/1/2016	WC STATUTORY LIMITS <input checked="" type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	Directors & Officers		NDO02003373H	04/06/14	04/06/2015	D & O liability \$1,000,000 EPL \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b> NH Department of Education State Office Park South 101 Pleasant Street Concord, NH 03301-3860	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE F Kenneally/FAIRLE <i>Fairley Kenneally</i>
---	---

ACORD 25 (2010/05)  
INS025 (2010/05/01)

© 1988-2010 ACORD CORPORATION. All rights reserved.  
The ACORD name and logo are registered marks of ACORD

*Financial Statements*

---

**FAMILY RESOURCE CENTER AT GORHAM**

**FOR THE YEARS ENDED JUNE 30, 2014 AND 2013  
AND  
INDEPENDENT AUDITORS' REPORT**

**FAMILY RESOURCE CENTER AT GORHAM**

**FINANCIAL STATEMENTS**

**JUNE 30, 2014**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1
Financial Statements:	
Statements of Financial Position	2
Statement of Activities	3
Statements of Cash Flows	4
Statement of Functional Expenses	5
Notes to Financial Statements	6 - 13

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

**Leone,  
McDonnell  
& Roberts**  
PROFESSIONAL ASSOCIATION  
CERTIFIED PUBLIC ACCOUNTANTS  
WOLFEBORO • NORTH CONWAY  
DOVER • PEMBROKE  
STRATHAM

### **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, 2014 and 2013, and the related statements of 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, 2014.

#### **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, 2014 and 2013, and its cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2014 in accordance with accounting principles generally accepted in the United States of America.

#### **Report on Summarized Comparative Information**

We have previously audited the Family Resource Center at Gorham's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 17, 2013. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

*Leone, McDonnell & Roberts,  
Professional Association*

November 5, 2014  
North Conway, New Hampshire

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF FINANCIAL POSITION  
AS OF JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 139,460	\$ 74,176
Certificates of deposit	79,488	79,330
Investments	188,804	183,992
Grants receivable	70,386	128,257
Prepaid expenses	3,525	9,830
	<hr/>	<hr/>
Total current assets	481,663	475,585
<b>PROPERTY</b>		
Leasehold improvements	72,362	72,362
Furniture and equipment	51,575	51,575
	<hr/>	<hr/>
Total	123,937	123,937
Less: accumulated depreciation	(62,508)	(54,888)
	<hr/>	<hr/>
Property, net	61,429	69,049
	<hr/>	<hr/>
Total assets	<u>\$ 543,092</u>	<u>\$ 544,634</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 7,272	\$ 3,034
Accrued expenses	8,604	6,382
Agency deposits	22,177	22,175
Refundable advances	70,122	98,326
	<hr/>	<hr/>
Total current liabilities	108,175	129,917
<b>NET ASSETS</b>		
Unrestricted		
Designated for long-term building maintenance	9,210	8,496
Undesignated	215,842	204,367
Permanently restricted - endowment	209,865	201,854
	<hr/>	<hr/>
Total net assets	434,917	414,717
	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 543,092</u>	<u>\$ 544,634</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE TOTALS FOR 2013**

	2014			2013 Total
	Unrestricted	Temporarily Restricted	Permanently Restricted	
<b>REVENUE AND SUPPORT</b>				
Grants		\$ 1,000,114		\$ 935,879
Donations	\$ 25,270			30,096
Agency rents	32,104			36,468
Investment income			\$ 4,139	4,940
Interest income	369			348
Net unrealized investment gain			12,007	6,304
Net realized investment gain			9,859	4,495
Net assets released from restrictions	1,013,952	(1,000,114)	(13,838)	
<b>Total revenues, support and net assets released from restrictions</b>	<b>1,071,695</b>		<b>12,167</b>	<b>1,018,530</b>
<b>EXPENSES</b>				
Program services	908,518			861,031
Management and general	150,988		4,156	192,759
<b>Total expenses</b>	<b>1,059,506</b>		<b>4,156</b>	<b>1,053,790</b>
<b>INCREASE (DECREASE) IN NET ASSETS</b>	<b>12,189</b>		<b>8,011</b>	<b>(35,260)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>212,863</b>		<b>201,854</b>	<b>449,977</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 225,052</b>	<b>\$</b>	<b>\$ 209,865</b>	<b>\$ 414,717</b>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013**

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ 20,200	\$ (35,260)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized gain on investments	(12,007)	(6,304)
Depreciation	7,620	6,410
(Increase) decrease in assets		
Grants receivable	57,871	5,307
Prepaid expenses	6,305	(3,670)
Increase (decrease) in liabilities		
Accounts payable	4,238	(3,613)
Accrued expenses	2,222	4,508
Agency deposits	2	3
Refundable advances	(28,204)	25,898
<b>NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES</b>	<u>58,247</u>	<u>(6,721)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Additions to property and equipment		(13,531)
Sale (purchase) of investments and certificates of deposit	7,037	(3,655)
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>7,037</u>	<u>(17,186)</u>
<b>NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS</b>	65,284	(23,907)
<b>CASH AND EQUIVALENTS - BEGINNING OF YEAR</b>	<u>74,176</u>	<u>98,083</u>
<b>CASH AND EQUIVALENTS - END OF YEAR</b>	<u>\$ 139,460</u>	<u>\$ 74,176</u>

See Notes to Financial Statements

**FAMILY RESOURCE CENTER AT GORHAM**

**STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2014  
WITH COMPARATIVE TOTALS FOR 2013**

	2014			2013 Total
	Program Services	Management and General	Total	
Personnel Costs				
Salaries and wages	\$ 487,787	\$ 108,704	\$ 596,491	\$ 625,034
Payroll taxes	38,075	10,303	48,378	49,648
Employee benefits	63,580	29,361	92,941	65,653
Program activities	80,226		80,226	36,066
Contractors and consultants	67,830		67,830	99,300
Program travel	42,366	1,025	43,411	31,507
Heat and utilities	22,981		22,981	20,394
Program materials	15,067		15,067	2,315
Food and supplies	9,495	1,412	10,907	13,197
Telephone, internet, fax and cable	11,042	411	11,453	11,834
Accounting fees	9,000		9,000	8,800
Conferences and meetings	7,454	730	8,184	12,370
Liability insurance	7,694		7,694	6,300
Depreciation	7,620		7,620	6,410
Rent	7,250		7,250	6,000
Maintenance and inspections	7,244		7,244	18,791
Training	5,479		5,479	18,403
Printing	5,008	225	5,233	6,370
Bank charges	4,382		4,382	4,885
Technology	3,489	488	3,977	1,861
Small equipment	1,646	1,013	2,659	2,481
Postage and shipping	1,596	57	1,653	1,372
Administrative		1,415	1,415	
Property insurance	1,200		1,200	1,168
Cleaning	987		987	2,892
Advertising and promotion				739
<b>Total</b>	<b>\$ 908,518</b>	<b>\$ 155,144</b>	<b>\$ 1,063,662</b>	<b>\$ 1,053,790</b>

See Notes to Financial Statements

## FAMILY RESOURCE CENTER AT GORHAM

### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2014 AND 2013

#### 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, 2014 and 2013, 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 \$2,500 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.

### **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 2010.

### **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, 2014 and 2013 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 November 5, 2014, 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, 2013, 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, 2014 and 2013, 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, 2014 and 2013.

*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 provides for maximum borrowings up to \$75,000 and is collateralized by a 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, 2014 and 2013, the interest rate on the revolving line of credit was stated at the bank's prime rate of 3.20% and 3.15%, respectively. There was no balance outstanding at June 30, 2014 and 2013.

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, 2014 and 2013 were \$22,177 and \$22,175, respectively

4. **REFUNDABLE ADVANCES**

Refundable advances from program grants and contract advances at June 30, 2014 and 2013 totaled \$70,122 and \$98,326, respectively.

**5. CONCENTRATION OF CREDIT RISK - CASH**

The Resource Center maintains cash balances that, at times, may exceed federally insured limits. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per bank at June 30, 2014 and 2013. 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, 2014 and 2013, there were no cash balances in excess of FDIC coverage.

**6. UNRESTRICTED NET ASSETS - DESIGNATED**

By vote of the Board of Directors funds have been designated for long term building maintenance. Unrestricted net assets designated by the board was \$9,210 and \$8,496 at June 30, 2014 and 2013, respectively.

**7. OPERATING LEASE OBLIGATIONS**

The Organization has entered into a one year operating lease agreement to rent satellite office space. The Organization also rents various other office space on a month to month basis. Rent expense under these agreements aggregated \$7,250 and \$6,000 for the years ended June 30, 2014 and 2013, respectively.

The approximate future minimum lease payments on the above leases is as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2015	\$ <u>6,000</u>
Total	\$ <u>6,000</u>

**8. 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, 2014 and 2013 is presented as follows:

<u>Year</u>	<u>Investment</u>	<u>Cost</u>	<u>Market Value</u>	<u>Excess (Deficiency) of Market Over Cost</u>	<u>Investment Income</u>
2014	Bank of America	\$158,775	\$188,804	\$30,029	\$4,139
2013	Bank of America	\$165,970	\$183,992	\$18,022	\$4,940

9. **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 endowment 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 endowment fund at any given time.

As of June 30, 2014 and 2013 the endowment fund was entirely composed of permanently restricted net assets.

Fund activity for June 30, 2014 and 2013 was as follows:

	Balances as of <u>June 30, 2013</u>	Activity for the Year Ended <u>June 30, 2014</u>	Balances as of <u>June 30, 2014</u>
Permanent gifts	\$175,809	\$ -	\$175,809
Investment earnings	25,634	4,139	29,773
Realized gain	7,796	9,859	17,655
Transfer to unrestricted	(13,123)	(13,838)	(26,961)
Investment expense	(12,284)	(4,156)	(16,440)
Unrealized gain	<u>18,022</u>	<u>12,007</u>	<u>30,029</u>
	<u>\$201,854</u>	<u>\$ 8,011</u>	<u>\$209,865</u>

	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>

**10. UNBILLED SERVICES FOR THE YEAR ENDED JUNE 30, 2013**

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 the fiscal year ended June 30, 2013, 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	Lancaster	NH	03584	Secretary	2013
Baublis	Katherine	[REDACTED]	Berlin	NH	03570	President	2010
Caron	Andre	[REDACTED]	Berlin	NH	03570		2011
Gauthier	Sharon	[REDACTED]	Berlin	NH	03570		2013
Gregory	Scott	[REDACTED]	Berlin	NH	03570		2011
Hoyt	Kim	[REDACTED]	Gorham	NH	03581		2013
Morin	Nathan	[REDACTED]	Berlin	NH	03570	Treasurer	2013
Remillard	Lucie	[REDACTED]	Berlin	NH	03570		2013
Stolle	Patti	[REDACTED]	Shelburne	NH	03581	Vice-Presid	2009

2/27/2015

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

## List of Key Personnel and Salaries

**Program Director:** Judy Arsenault

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

Benefits: \$8,697.88

**Administrative Assistant:** Deidre Blair

Salary: \$7,463.94 (40% of total salary based on a 30 hour work week for 52 weeks)

Benefits: \$2,628.86

**Site Director (Edward Fenn Elementary) (K-5):** Jessica Figueroa

Salary: \$21,840.00 (35 hour work week for 48 weeks)

Benefits: \$1,064.00

**Group Leader #1 Edward Fenn Elementary (K-2):** Kyleh Lurvey

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Group Leader #2 Edward Fenn Elementary (K-2):** Shannon Lavertu

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

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

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Teacher Edward Fenn Elementary Homework (K-2) :** Nicole Palmieri

Salary: \$4,200.00 (8 hour work week for 35 weeks)

Benefits: \$440.30

**Group Leader #1 Edward Fenn Elementary (3-5):** Cassie DeMontigny

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

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

Salary: \$7,416.00 (20 hour work week for 36 weeks)

Benefits: \$740.49

**Teacher Edward Fenn Elementary Homework (3-5) :** Meghan Merchant

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

Benefits: \$440.30

**Site Director (Gorham Middle School):** Naomi Levesque

Salary: \$29,993.06 (35 hour work week for 52 weeks)

Benefits: \$8,879.14

**Gorham Middle School Group Leader #1 (6-8):** Tammy Messineo

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

Benefits: \$740.49

**Group Leader #2 Gorham Middle School : TBD**

Salary: \$4,320 (12 hour work week for 36 weeks)

Benefits: \$740.49

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

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

Benefits: \$440.30

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

Salary: \$3,500.00 (\$1,750 X 2 staff at 35 hours/week for 5 weeks)

Benefits: \$370.02 (\$185.01 X 2 staff)

**JUDY A. ARSENAULT**



**OBJECTIVE:** A challenging career in providing quality afterschool and summer programming for the youth and families in the Berlin/Gorham Communities.

**EMPLOYMENT:**

Project Youth Program Director Family Resource Center	July 2014 - present Gorham, NH
Family Assessment/Support Worker Family Resource Center	July 2013 – July 2014 Gorham, NH
Assistant Director NFI – North Country Shelter	September 2010 – June 2013 Jefferson, NH
Assistant Director NFI - Davenport School	September 2004 - October 2009 Jefferson, NH
Director TLC Child Care Center	August 1999 - April 2004 Berlin, NH
Lead Teacher Tri- County Head Start	September 1993 - June 1999 Berlin, NH

**EDUCATION:**

Bachelor's Degree in Child & Family Studies College For Lifelong Learning	2003 Berlin, NH
Associate's Degree in Early Childhood Education College For Lifelong Learning	1998 Berlin, NH
Coos County Family Mediation Certificate	1994
Associate's Degree in Office Technology New Hampshire Community College	1981 Berlin, NH
Dipolma Berlin High School	1978 Berlin, NH

**QUALIFICATIONS:**

- 28 years experience working with children and families
- 20 years experience working with Special Education
- 6 years experience as an Assistant Director at NFI - / provided supervision for 31 Employees and served over 400 families
- 5 years experience as a Director of a child care center / provided supervision for 13 employees and served over 51 families
- Qualified in Early Childhood Assessment
- Developed Individualized Behavioral Plans

**SKILLS:**

- Excellent organizational and communication skills
- Advocate for Children and Families

**AWARDS:**

In May of 2003 received the Exemplary Leadership and Service Award given to a Child Care Program by DCYF

**REFERENCES:**

Linda Pivin  
NH Department of Health and Human Services  
752-7800 ext. 329 or 752-5776 (Home)

Brenda Letellier  
TLC Child Care Center  
449-6692

Heather Perry, Past Director  
NFI - Davenport School  
586-7856 (Home)

Tara MacKillop, NFI North Supervisor  
North Country Shelter  
Jefferson, NH 03583  
586-7161

Hon. James Michalik, Retired  
Executive Director, Family Resource Center  
(603) 466-5190 ext. 304

# Deidre Blair

---

## EDUCATION

**B.A.** Portland State University 2011

Major: Art Practices

**B.A.** University of Connecticut 1989

Major: Anthropology

**License of Massage Therapy** East-West College of Healing Arts 1997

**Registered Yoga Teacher** Training through The Movement Center 2010

## PROFESSIONAL EXPERIENCE

**Detox/Milieu Counselor** May 2013- May 2014

De Paul Treatment Centers. Portland, Oregon

- Screened potential alcohol/drug detox clientele; scheduled those that met detox criteria paying attention to treatment plans and insurance policies. Kept accurate record of all communication
- Administered UAs, pregnancy test, and breathalyzers.
- Administered and recorded medications given to adult residential clients; the facility served 85 residential clients.
- Facilitated day to day care of 4-7 detox clientele; this included care of clients belongings, meal service, room/bedding cleaning. Kept accurate record of clients' treatment progress.
- Communicated the medical needs of residential floor to medical team.
- Kept accurate record of milieu activities/interventions/issues.

**Youth Milieu Counselor** June 2010- September 2011

De Paul Treatment Centers. Portland, Oregon

- Supported and facilitated alcohol and drug treatment for youth in a residential treatment setting.

- Duties included: transporting clients; administering medication; keeping accurate documentation of client treatment; monitoring client behavior and intervening when appropriate.

**Yoga Teacher RYT** September 2010-present

- Community Yoga Instructor at The Movement Center
- Community Yoga Instructor at TaborSpace
- Taught yoga in a residential drug and alcohol treatment center for youth

**Licensed Massage Therapist (6184)** September 1997-December 2012

- Owned and operated private massage therapy practice
- Worked as independent contractor in chiropractic and therapeutic settings
- Trained and licensed in the following modalities: ONSEN, Prenatal Massage, Swedish Massage, Sports Massage, CranioSacral Therapy, Neuromuscular Therapy, Zero Balancing, Hot Stone Massage, Polarity, Reiki, Ayurvedic Massage
- Volunteer LMT working with homeless women

**Instructional Assistant Structured Learning Center- Behavior (SLC-B)**

North Clackamas School District, Wichita Elementary School 09/2006-12/2007

- Assisted teacher and students in a self contained behavior classroom with students from kindergarten through third grade.
- Led reading and math groups within a large range of reading abilities and math skills. Tested and documented students, both for Individual Education Plan (IEP) goals and state assessment.
- Was trained in Oregon Intervention System.
- Was trained with the Columbia Regional Program for Autism Spectrum Disorder.

**Volunteer Coordinator**

Rose Haven, Catholic Charities 05/2002-09/2003

- Recruited, trained, and scheduled large and diverse volunteer staff at Portland's only day center for homeless women.
- Coordinated a public health studies program with several area universities and colleges for nursing students.

- Trained and supported clientele in volunteering.

### **Job Facilitator**

Sherwood Work Activity Center 08/1994-05/1996

- Assisted and supported developmentally disabled adults in work activities.
- Planned and facilitated outings and activities for clients.
- Supported and documented behavior management programs for clients with behavior issues.

### **Barista/Bookseller**

Borders Books and Music Waikoloa, Hawaii 04/1993-04/1994

- Worked as a barista in coffee shop/deli of bookstore
- Assisted customers in bookstore
- Stocked and inventoried bookstore

## **COMMUNITY INVOLVMENT**

**Volunteer Coordinator and Board Member for Rahab's Sisters**, an ecumenical program serving prostituted, homeless, and marginalized women in SE Portland. January 2006-June 2009; Jan 2013-May 2014

- Hosted and led Friday evening hospitality program.
- Developed volunteer training program and recruited and trained new volunteers
- Solicited for donations and led fundraising events.
- Acted as liaison for the women of Rahab's Sisters with the 82<sup>nd</sup> Avenue Prostitution Advisory Council.

**Senior Warden** of Saints Peter and Paul Episcopal Church

January 2008-December 2009

- Head of administrative body for Episcopal congregation in SE Portland
- Planned and presented annual budget
- Hired and directed paid staff
- Facilitated monthly vestry meeting
- Acted as a liaison between Rector and community

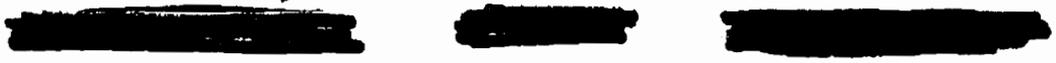
**Team Leader for Brigid's Table**, meal program serving those in need in SE Portland January 2006-July 2008.

- Led a once a month team of volunteers to serve 60+ meals on a Wednesday evening. Duties included shopping, preparing and serving food, set up and clean up, and general hospitality.

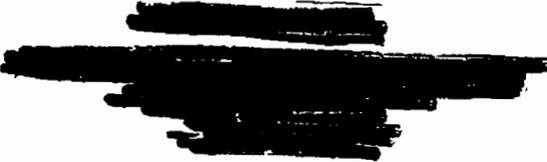
# Jessica Figueroa

*Over three years experience in planning, coordinating, supervising, and leading activities, field trips, fund raisers, and other community events for Project Youth. Passionate about student success and the introduction of advanced topics. Driven to complete assignments creatively and to fullest potential.*

Objective	Obtain a Site Director position with Project Youth After School Programs.	
Education	<b>Granite State College</b> Expected B.A. in Math Studies with Teacher Certification in Elementary Education, 2017	<b>White Mountains Community College</b> Associates in Teacher Education, 2013 Certificate in Special Education, 2013
Work Experience	<b>Family Resource Center, Project Youth</b> Site Coordinator <i>August 2014-Present</i>  <u>Primary Responsibility:</u> -Directly responsible for the day to day operation of the Afterschool Program including developing programming, and enrichment activities that link to the school day, grade level expectations and curriculum. Being a team leader for staff.	<b>Family Resource Center, Project Youth</b> Group Leader <i>December 2010-August 2014</i>  <u>Primary Responsibility:</u> -Lead afterschool activities as assigned by the Site Director for the day to day operation of the Afterschool Program.
Special Training	<b>American Academy of Pediatrics</b> Medication Administration in Early Education and Childcare [June 2014] <b>Face-Up First</b> Water Safety Education for Parents and Caregivers [June 2014] <b>UNH Cooperative Extensions</b> Conflict Management Training [April 2013] <b>American Heart Association</b> Heart Saver First Aid CPR AED [March 2013-2015] <b>NAMI NH</b> Connect Suicide Prevention Curriculum [February 2013] <b>BOOST NH</b> Afterschool Credential Work Session, Parts I & II [January/February 2013]	
Skills & Accomplishments	<ul style="list-style-type: none"> <li>◆ Broad range of lesson topics; Innovative approach to teaching</li> <li>◆ Community service raising Autism awareness</li> <li>◆ Ability to successfully modify others' lesson plans</li> <li>◆ Skilled with Scaffolding and Understanding by Design planning methods</li> <li>◆ Assistance in program hosted family nights and Lights On! events</li> <li>◆ Rapid advancements in responsibilities while employed with Storyland (2006-2012)</li> </ul>	



## NAOMI LEVESQUE



**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** **Site Director** (September 22, 2015-present)  
**Interim Program Director** (beginning November 2014-September 22, 2015)  
**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 on an interim basis; some duties include managing 18 staff and services for @120 students, projecting and balancing budgets, performing background checks, maintaining databases, fundraising and co-writing grants and fulfilling the terms there-in
- 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

**TAMMY L. MESSINEO**

[REDACTED]

[REDACTED]

[REDACTED]

---

**OBJECTIVE**

- \* Project Youth GMS Afterschool Program Position

**QUALIFICATION HIGHLIGHTS**

- \* Six years para-educator working with students in one-on-one and group settings
- \* Excellent communicator; patient and effective when working with diverse personalities
- \* Experience with behavior plans and data collection of student academic progress
- \* Provided positive reinforcement to motivate students and acknowledge proper behavior
- \* Assisted middle/high school students with development of social and academic skills
- \* Motivated students to overcome obstacles to learning resulting in academic success
- \* Incorporates techniques to effectively build rapport with learning disabled students
- \* Advocate for abused and neglected children in the State of New Hampshire
- \* Conducts home visits for CASA of New Hampshire to establish client well-being
- \* Collaborates with multiple agencies concerning abused and neglected children
- \* Advocate for abused and neglected children in the State of New Hampshire

**EDUCATION/PROFESSIONAL DEVELOPMENT**

- \* Bachelors in Behavioral Science, Granite State College, 2014
- \* Foster Parenting training which included Regulations of the DCYF system, the Developing Child, the Effects of Childhood Trauma, Experiencing Grief and Loss, Promoting Positive Behavior and Lifelong Connections, awarded 21 CEU's, 2013
- \* Attended Autism & Asperger's Syndrome Conference, awarded 6 CEUs, 2013

**EXPERIENCE**

- \* Paraprofessional for 6 years Gorham Middle/High School, 2008-present
- \* Tutor, Academic Consulting and Educational Services, 2013
- \* Administrative Personal Assistant to elderly, 2007
- \* Medical Transcriptionist, 2005-07
- \* H & R Block Tax Preparer, 2005- 2007
- \* Long Term Substitute Speech Therapy Millbrook School, (Gr. 4-8), Alabama, 2004-05
- \* Security Guard, Pinkerton Security, 1997-99
- \* United States Air Force (USAF), Structural Repair/Instructor, 1979-85

**COMMUNITY INVOLVEMENT**

- \* Court Appointed Special Advocate (CASA) 2011-present
- \* Internship, Child Advocacy Center of Coos County N.H., Jan-Mar 2012
- \* Habitat for Humanity, 1994, 2004
- \* Clothing drive for tornado victims, 2007

**AVAILABILITY**

- \* Available now



## References

### **Co-Director of Special Services**

Rebecca Hebert-Sweeny

E-mail: [rebecca.hebert-sweeny@sau20.org](mailto:rebecca.hebert-sweeny@sau20.org)

(603) 466-3632

### **Assistant Principal**

Tina Binette

E-mail: [tina.binette@sau20.org](mailto:tina.binette@sau20.org)

(603) 466-2776

### **Special Education Case Manager**

Katrina Fowler

E-mail: [katrina.fowler@sau20.org](mailto:katrina.fowler@sau20.org)

(603) 466-2776

### **Guidance Counselor**

Matthew Saladino

E-mail: [matthew.saladino@sau20.org](mailto:matthew.saladino@sau20.org)

(603) 466-2776

### **Program Manager CASA of New Hampshire**

Jerry Larson

(603) 237-8411

### **Tri-County CAP**

Andrea Gagne

30 Exchange St, Berlin, NH 03570

(603) 752-4103

November 18, 2014



The Family Resource Center  
123 Main St.  
Gorham, New Hampshire 03581

Dear Judy Arsenault,

I was very pleased to learn of the opening for the Project Youth GMS Afterschool Program position

I have over six years of experience as a paraprofessional at Gorham Middle School working with students who have learning disabilities. I provide positive reinforcement to motivate students to become successful learners in an academic environment on a daily basis. I have experience working with students in one-to-one and group settings. My experience also includes teaching students how to overcome obstacles to learning resulting in academic success. I really enjoy working with students in all age groups and have been successful in building rapport with every student I have encountered to help them become responsible citizens and successful learners.

A copy of my resume is enclosed. I look forward to the opportunity for an interview concerning this position.

Sincerely,

  
Tammy L. Messineo

# Shannon Lavertu

OBJECTIVE: to work in a position that would allow me to use my experience and education to assist families, and challenge me to continue to learn and develop as a person.

## EXPERIENCE

August 8, 2012 to Current

**Fortier Library, White Mountains community College**

Library Aide

- Assisting library customers
- Manning circulation desk
- Assist library staff in maintaining and operating the library
- Organizing and shelving materials

August 8, 2012 to Current

**Academic Support Center, White Mountains community College**

Peer Mentor/Tutor

- Assist peers with course assignments
- Support peers in on campus activities

December 1, 2012 to May 2014

**Kids Only Daycare Center**

Assistant Teacher per diem

- Assist lead teacher with daily lesson plans
- Assist students with activities
- Prepare meals

## EDUCATION

January 21, 2011 to Current

**White Mountains Community College**

Teachers Education

Autism Certificate

Degrees:

Associates degree Early Childhood Education May 2014

Associates degree Human Services December 2014

Certificate in special Education December 2014

References are available upon request.

## Cassie DeMontigny



### **SUMMARY:**

Highly motivated and dedicated professional seeking entry level paraprofessional position. Previous work experience includes working with traditional and special education students. Strong technological skills and an understanding of analytic research and statistical analysis.

### **EDUCATION:**

Franklin Pierce University, Rindge NH

- Bachelor of the Arts in History and Education, May 2013

### **CERTIFICATION:**

State of New Hampshire

- Paraeducator 2
- EdID # 99171

### **CONFERENCES ATTENDED:**

North Country Education Services

- Differentiating Assessment Grading in a World Common Core Standards and Accountability

### **WORK EXPERIENCE:**

*Edward Fenn Elementary School* February 2014-current

Title 1 Aide

- Develop and taught individual plans to strengthening student reading and comprehension
- Work with many students on spelling and word recognition
- Promote literacy and learning with small groups through the Magic Tree House series

*Easter Seals Lancaster, NH* November 2013-February 2014

Teachers Assistant

- Participated in classroom activities focusing on life skills
- Worked with students with a range of learning disabilities in a small group environment
- Assisted in the preparation of daily lessons for students
- Transported and monitored two day students from home to school and back

*Franklin Pierce University*, September 2012-May 2013

Student Campus Safety Switchboard Operator

- Handle all incoming calls to the university and connect callers with appropriate departments
- Sign in all campus guests and maintain accurate visitor logs

*Franklin Pierce University*, January 2010-December 2012

Mail Carrier

- Picked up the campus mail at the Rindge post office and then delivered it safely back to the warehouse for sorting. Delivered student mail to campus post office

- Worked with students with learning disabilities in a small environment
- Developed a lesson focusing on math skills in a fun way through math bingo

Classroom Observation: Outlook Middle School/ Oakmont Regional High School, Ashburnham, MA, Fall 2010

- Participated in classroom procedures
- Worked with students by assisting them with their assignments
- Developed and taught lessons on the five themes of geography and another on King Louis the XVI

**LEADERSHIP POSITIONS**

- Student Government Association Executive Board Vice President of Clubs, January 2012- May 2013
- Student Government Association Club Representative, January 2010-December 2012

## Kyleh Lurvey



### Education

Groveton High School  
Groveton, NH  
Graduating class of 2005  
High School Diploma

White Mountains Community College  
Berlin, NH  
Fall Term 2006 – Teacher Preparation  
16 Credits – 3.39 GPA

### Employment

- 2009-2011 Intake Worker for Tri-County Community Action Program in Lancaster, NH  
Here I scheduled appointments for clients, met with them, and worked closely with them in the completion of their application for Fuel Assistance benefits and Electric Discount eligibility. Also, I provided communication between TCCAP's main office and the clients, to address any questions, concerns, and/or requirements regarding applications.
- 2011-2011 Office Manager for Malletts Bay Marina in Colchester, VT  
At the Marina, I was in charge of communications between the Marina Manager, Owner, mechanics, staff, and customers. Keeping up with invoicing, payroll, accounts payable, and errands were part of my daily tasks.
- 2011-2013 Self-Employed  
During this time, I stayed home with my daughter and eventually opened my home to children during the day. I planned for and bought supplies for our scheduled weekly activities and crafts, and planned and shopped for snacks and meals. I kept logs of each child's progress with different milestones they were showing, and took notes about each child's interests. I included activities in our weeks that were specific to each child's interest. I also communicated my observations to parents, along with tracking payments and families schedules.
- 2013-2014 Bookkeeper/Office Manager for Landscaping With Styles in Berlin, NH  
My job description at the landscaping company is very extensive. I communicate frequently, daily with the owner about his finances, jobs, employees, and appointments. I'm responsible for all yearly and quarterly forms and payments, weekly time sheets and paychecks, invoicing customers for regular property maintenance, creating quotes for construction customers, invoicing construction customers for periodic installments on projects, ordering and purchasing materials, all accounts payable, customer communications, and communicating with each employee daily about schedules and expenses.

Kyleh Lurvey



## References

Mark Lurvey  
Previous Supervisor/Marina Manager  
Malletts Bay Marina in Colchester, VT  
802-338-2408

Deborah Stewart  
Professor of Teacher Education  
White Mountains Community College in Berlin, NH  
603-752-1113 x3023

Amy Nelson  
Previous Supervisor/Co-worker  
Tri-County Community Action Program in Lancaster, NH  
603-631-0105

*Megan Merchant*

---

**Objective:** To obtain a teaching position at the Elementary level.

**Education:** Keene State College, Keene, NH  
Bachelor of Science Degree in Elementary Education, Dec. 2002  
Bachelor of Arts Degree in Music, May 2002

**Work Experience:**

- 09/04-Present      **First Grade Teacher, Berlin School District**  
Brown School  
Berlin, NH
- Assumed all responsibilities and duties as the first grade teacher
  - Such responsibilities included curriculum planning, daily preparation, parent interactions, teacher conferences and meetings.
- 09/03-06/04      **Long-Term Substitute, Berlin School District**  
Brown School  
Berlin, NH
- Was asked by administrator to assume roll for long term substitute of second grade.
  - Assumed all responsibilities and duties as the second grade teacher in regular classroom teacher's absence.
  - Such responsibilities included planning, daily preparation, parent interactions, teacher conferences and meetings.
- 01/03-06/03      **Educational Assistant, Berlin School District**  
Brown School  
Berlin, NH
- Worked one-on-one with a special needs child in a first grade classroom.
  - Worked with other students in classroom when needed.
  - Received a letter of recommendation and accomplishment from classroom teacher. (attached)
  - Visited Keene State College in the spring and spoke with a teacher education class about working with a student with special needs.
  - Attended a summer class on Teaching Diverse Populations to strengthen my classroom knowledge.

10/01 – 12/02

**Mason Library, Keene State College**

Keene, NH

Kathy Halverson (603) 358-2712

- Circulation desk
- Checking books in and out, re-shelving books and assisting students and community members with library materials and services.

Winter

01/02

**Substitute teaching, Berlin School District**

Hillside Elementary, Brown School and Berlin High School Berlin, NH

- Supervised students and assisted them with their classroom work in teacher aid's absence for kindergarten.
- Supervised students and assisted them with their classroom work in teacher's absence for grade one.
- Supervised high school students and assisted them with their homework for grades nine through twelve in the disciplines of Math and English.

Winter

00/01

**Substitute teaching, Berlin School District**

Bartlett School and Hillside Elementary

Berlin, NH

- Supervised students and assisted them with their homework in teacher aid's absence for grades two and three
- Supervised students in special education at the elementary and junior high level

Winter

98/99

**Substitute teaching, Colebrook Middle School**

Colebrook, NH

- Supervised students and assisted them with their homework in teacher's absence
- Worked with students in sixth, seventh and eighth grade as well as in music classes

Summers

1996 – 2005

**Story Land, Glen, NH**

Bob Grant (603) 383-4293

- Ride operator (3 years)
- Grounds maintenance; including mowing lawns and landscaping (3 years)
- Ride trainer; instruction of proper operation and safety procedures of the rides (1 year)
- Ride coordinator; public and employee relations, supervisor of specified areas and further instruction of proper operation and safety procedures of the rides (3 years)

## NICOLE PALMIERI



**EDUCATION:** Bachelor of Arts in Mathematics, Castleton State College, December 2008  
New Hampshire State Licensure in Elementary Education (K-6), 2009-Current  
Reading Recovery Teacher, Training Completed Spring 2012

### EDUCATIONAL AND CHILD-BASED EXPERIENCE

**First Grade Teacher: Edward Fenn Elementary School, Gorham, NH.**

**August 2009 – Current, Principal: Chris Blair**

- Two years experience teaching in a self-contained classroom, and three years experience in a co-teaching model. During two of these years, I also provided Reading Recovery services to struggling learners.

**Daycare Supervisor: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2008 – July 2009, Daycare Manager: Jean Edwards**

- Supervised operations of daycare for 38 children ages 6 months to 4 years. Provided a safe and clean environment for children and staff. Took guest reservations and provided information about daycare.

**Daycare Teacher: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2006 – April -2008, Daycare Manager: Jean Edwards**

- Provided age appropriate play for children ages 6 months to 4 years. Planned daily craft activities and “circle time” for children.

**Program Director: Park and Recreation Summer Track, Springfield VT.**

**Summers 2001-2008, Park and Recreation Director: Andy Bladyka**

- Designed and ran an eight week summer track program for children ages 2-14 that encouraged students to exercise and participate in friendly competition. Provided children with an introduction to a variety of track and field events.

**Camp Counselor: Summer Daze Children’s Camp, Springfield VT.**

**Summers 2006, 2007, 2008, Camp Director: Tami Stagner**

- Created and planned history curriculum for students in grades second through fourth that focused on the Revolutionary War. Engaged students in whole and small group activities both in a classroom setting and outside. Supervised students as they engaged in summer camp activities.

## NICOLE PALMIERI



**EDUCATION:** Bachelor of Arts in Mathematics, Castleton State College, December 2008  
New Hampshire State Licensure in Elementary Education (K-6), 2009-Current  
Reading Recovery Teacher, Training Completed Spring 2012

### EDUCATIONAL AND CHILD-BASED EXPERIENCE

**First Grade Teacher: Edward Fenn Elementary School, Gorham, NH.**

**August 2009 – Current, Principal: Chris Blair**

- Two years experience teaching in a self-contained classroom, and three years experience in a co-teaching model. During two of these years, I also provided Reading Recovery services to struggling learners.

**Daycare Supervisor: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2008 – July 2009, Daycare Manager: Jean Edwards**

- Supervised operations of daycare for 38 children ages 6 months to 4 years. Provided a safe and clean environment for children and staff. Took guest reservations and provided information about daycare.

**Daycare Teacher: Penguin Playground, Okemo Mountain Resort, VT.**

**November 2006 – April -2008, Daycare Manager: Jean Edwards**

- Provided age appropriate play for children ages 6 months to 4 years. Planned daily craft activities and “circle time” for children.

**Program Director: Park and Recreation Summer Track, Springfield VT.**

**Summers 2001-2008, Park and Recreation Director: Andy Bladyka**

- Designed and ran an eight week summer track program for children ages 2-14 that encouraged students to exercise and participate in friendly competition. Provided children with an introduction to a variety of track and field events.

**Camp Counselor: Summer Daze Children’s Camp, Springfield VT.**

**Summers 2006, 2007, 2008, Camp Director: Tami Stagner**

- Created and planned history curriculum for students in grades second through fourth that focused on the Revolutionary War. Engaged students in whole and small group activities both in a classroom setting and outside. Supervised students as they engaged in summer camp activities.

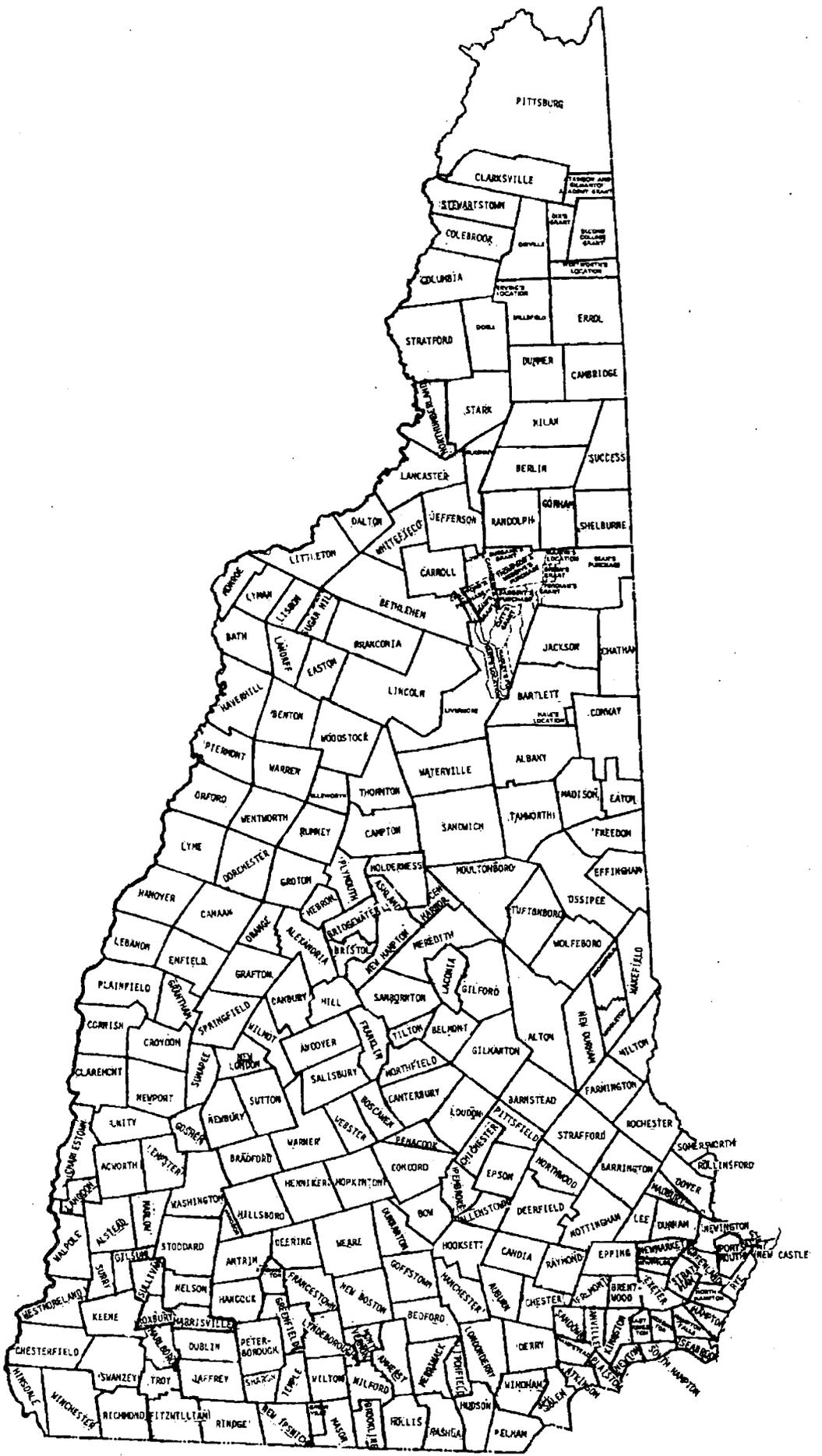
## **SPECIAL INTEREST TEACHING**

**History Teacher: Variety of Vermont Schools, 2004 – 2009**

- Created and provided Civil War and Revolutionary War presentations for student grades kindergarten to twelfth grade. Provided age appropriate hands-on activities for students as an alternative way to discover history. **Portfolio available.**

## **REFERENCES**

- Karen Moore, Former Edward Fenn Elementary School Principal, Current Title One Teacher, 603-466-3334
- Tricia Walsh, First Grade Teacher at Edward Fenn Elementary School, 603-466-3334
- Karen Cloutier, Former Edward Fenn Elementary School Principal, 603-723-2640



W 150



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

Paul Leather  
Deputy Commissioner of Education  
Tel. 603-271-3801

STATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
101 Pleasant Street  
Concord, N.H. 03301  
FAX 603-271-1963  
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 21<sup>st</sup> 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 21<sup>st</sup> 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

Page Two  
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.

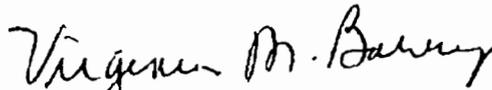
The program services provided by the grant cited above will be coordinated by the Family Resource Center in Gorham, NH in collaboration with the Gorham School District. This collaborative approach will serve elementary and middle school Gorham School District youth and their families.

Funding for this grant is provided by the 21<sup>st</sup> 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 21<sup>st</sup> 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 21<sup>st</sup> 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

21st Century Community Learning Center Program

2014 Competition Results

21st Century Community Learning Center Applicant	Complete Application (5)	Priority Points (5)	Need (10)	Program Design (25)	Resources (15)	Management (15)	Evaluation (15)	Budget (15)	TOTAL (105)	Award Amount
Awarded:										
Berlin	4.00	5.00	8.00	21.00	15.00	15.00	11.00	12.67	91.67	\$ 182,920.00
Winchester	5.00	0.00	8.67	22.33	14.67	15.00	11.00	14.00	90.67	\$ 78,735.00
Gorham	5.00	0.00	10.00	21.00	13.00	13.33	14.33	12.33	89.00	\$ 220,000.00
Concord	5.00	0.00	10.00	23.33	13.00	13.33	11.33	12.67	88.67	\$ 220,000.00
Manchester	5.00	5.00	5.00	20.33	13.00	12.67	13.67	13.33	88.00	\$ 670,386.64
Barnstead	4.00	0.00	10.00	20.67	14.00	13.67	11.33	13.00	86.67	\$ 136,000.00
Not Awarded:										
Monadnock	5.00	0.00	10.00	19.00	13.33	14.00	11.00	13.00	85.33	
Milton	4.00	5.00	6.67	18.00	11.67	11.00	10.00	10.00	76.33	
Rochester	3.00	5.00	8.67	14.67	11.67	12.67	9.67	11.00	76.33	
Seabrook	5.00	0.00	9.33	14.33	14.67	12.33	8.67	11.33	75.67	
Hillsboro-Deering	4.00	0.00	7.00	16.33	12.67	11.00	8.00	13.67	72.67	
Keene	5.00	0.00	7.33	14.67	11.00	11.33	7.33	11.00	67.67	
Claremont	4.00	0.00	5.00	18.67	8.67	10.33	10.00	9.33	66.00	
Nashua	2.00	0.00	7.67	15.67	9.00	10.33	8.67	6.33	59.67	

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

<b>Name</b>	<b>Organization/Role</b>
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

TYPE OF CHANGE	
BUDGET	
FUND AUTH	
FISCAL AGENT	
OTHER	

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:

The Family Resource Center  
123 Main Street  
Gorham, NH 03581

APPROVED INDIRECT COST RATE: \_\_\_\_\_ 5.50% %

Hon. James B. Michalik, Retired  
PRINT NAME AND TITLE of SAU SUPERINTENDENT OF SCHOOLS  
or RACHIEF FINANCIAL OFFICER  
Family Resource Center

SIGNATURE SAU SUPERINTENDENT OF SCHOOLS  
or RACHIEF FINANCIAL OFFICER  
  
DATE: 5/16/14

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		COST BELOW CANNOT	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	////////////////////

*[Handwritten signature]*  
5/11/14  
Hon. James B. McHugh, Retired  
Executive Director  
Family Resource 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 9<sup>th</sup> day of April A.D. 2014

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

William M. Gardner  
Secretary of State



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
5/12/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> E & S Insurance Services LLC 21 Meadowbrook Lane P O Box 7425 Gilford NH 03247-7425	<b>CONTACT NAME:</b> Fairley Kenneally <b>PHONE (AC No. Ext.):</b> (603)293-2791 <b>FAX (AC No.):</b> (603)293-7188 <b>E-MAIL ADDRESS:</b> fairley@esinsurance.com	
	<b>INSURER(S) AFFORDING COVERAGE</b> INSURER A: Great American Ins Group INSURER B: INSURER C: INSURER D: INSURER E: INSURER F:	<b>NAIC #</b>
<b>INSURED</b> Family Resource Center at Gorham 123 Main Street Gorham NH 03581		

**COVERAGES**      **CERTIFICATE NUMBER: 2014-15**      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDITIONAL SUBR INSR NYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GENL AGGREGATE LIMIT APPLIES PER <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC		MAC3793560-08	5/10/2014	5/10/2015	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (EA occurrence) \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMPROP AGG \$ 3,000,000
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS		MAC3793560-08	5/10/2014	5/10/2015	COMBINED SINGLE LIMIT (EA ACCIDENT) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED <input type="checkbox"/> RETENTION \$					EACH OCCURRENCE \$ AGGREGATE \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N/A				WC STATUTORY LIMITS <input type="checkbox"/> OTHER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b> NH Department of Education State Office Park South 101 Pleasant Street Concord, NH 03301-3860	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE F Kenneally/FAIRLE <i>Fairley Kenneally</i>
---	---

Client#: 973175

FAMILRESS

**ACORD**

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)  
5/12/2014

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> USI Insurance Services LLC-SCL PO Box 406 Portland, ME 04112-0406	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 800 723-2873		FAX (A/C, No): 603-825-1100
	<b>E-MAIL ADDRESS:</b>		
<b>INSURED</b> The Family Resource Center 123 Main Street Gorham, NH 03581-0225	<b>INSURER(S) AFFORDING COVERAGE</b>		<b>NAC #</b>
	<b>INSURER A:</b> Travelers Property Cas. Co. of		25674
	<b>INSURER B:</b>		
	<b>INSURER C:</b>		
	<b>INSURER D:</b>		
	<b>INSURER E:</b>		

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSUR LTR	TYPE OF INSURANCE	ADDL SUBR		POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
		INSR	INVD					
	<b>GENERAL LIABILITY</b> <input type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC.						EACH OCCURRENCE \$ DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ PERSONAL & ADV INJURY \$ GENERAL AGGREGATE \$ PRODUCTS - COMP/OP AGG \$ \$	
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$	
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$	
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y	N/A	6KUB9866L683	01/01/2014	01/01/2015	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$100,000 E.L. DISEASE - EA EMPLOYEE \$500,000 E.L. DISEASE - POLICY LIMIT \$100,000	

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)

<b>CERTIFICATE HOLDER</b> NH Department of Education State Office Park South 101 Pleasant Street Concord, NH 03301-3860	<b>CANCELLATION</b> SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
---	--

© 1988-2010 ACORD CORPORATION. All rights reserved.

*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**

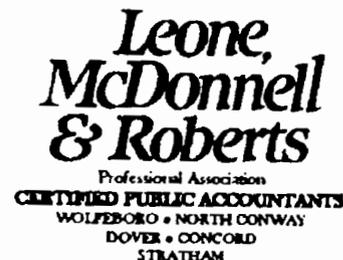
**FINANCIAL STATEMENTS**

**JUNE 30, 2013**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1
Financial Statements:	
Statements of Financial Position	2
Statement of Activities	3
Statements of Cash Flows	4
Statement of Functional Expenses	5
Notes to Financial Statements	6 - 12

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>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
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
<b>PROPERTY</b>		
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	\$ 544,634	\$ 553,098
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
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
<b>NET ASSETS</b>		
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	\$ 544,634	\$ 553,098

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	
<b>REVENUE AND SUPPORT</b>				
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)	
Total revenues, support and net assets released from restrictions	1,008,273		10,257	1,018,530
<b>EXPENSES</b>				
Program services	861,031			861,031
Management and general	188,614		4,145	192,759
Total expenses	1,049,645		4,145	1,053,790
<b>(DECREASE) INCREASE IN NET ASSETS</b>	(41,372)		6,112	(35,260)
<b>NET ASSETS - BEGINNING OF YEAR</b>	254,235		195,742	449,977
<b>NET ASSETS - END OF YEAR</b>	\$ 212,863	\$	\$ 201,854	\$ 414,717

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>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(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>
<b>NET CASH USED IN OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
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>
<b>NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES</b>		
<b>NET (DECREASE) INCREASE IN CASH AND EQUIVALENTS</b>	(23,907)	6,575
<b>CASH AND EQUIVALENTS - BEGINNING OF YEAR</b>	<u>98,083</u>	<u>91,508</u>
<b>CASH AND EQUIVALENTS - END OF YEAR</b>	<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](http://www.linkedin.com/pub/naomi-levesque/37/498/910)

[omi@ncia.net](mailto: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 there-in
  - 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

