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STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

29 HAZEN DRIVE, CONCORD, NH 03301-6527
603-271-4493 1-800-852-3345 Ext. 4493
Fax: 603-271-0525 TDD Access: 1-800-735-2964



Nicholas A. Toumpas
Commissioner

José Thier Montero
Director

July 8, 2014

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

SOLE SOURCE
100% Other funds

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Public Health Services, to exercise a **sole source** amendment to an agreement with the City of Franklin, Purchase Order #1034390, Vendor #177390-B002, 316 Central Street, Franklin, NH 03235, by increasing the Price Limitation by \$50,000 from \$50,000 to \$100,000 to provide planning, training, and equipment to the Northern New England Metropolitan Medical Response System Strike Team in New Hampshire to enhance the overall medical surge/mass prophylaxis, mass care services, public health and medical services and first responder health and safety capabilities, and extend the Completion Date from August 31, 2014 to June 30, 2015, effective at the date of Governor and Council approval. This agreement was originally approved by Governor and Council on December 4, 2013, Item #43.

Funds are available in the following account for SFY 2015 with authority to adjust amounts within the price limitation and amend the related terms of the contract without further approval from Governor and Executive Council.

05-95-90-902510-5917 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SERVICES, HHS: DIVISION OF PUBLIC HEALTH, BUREAU OF INFECTIOUS DISEASE CONTROL, MMRS.

Fiscal Year	Class / Account	Class Title	Job Number	Current Modified Budget	Increased (Decrease d) Amount	Revised Modified Budget
SFY 14	102-500731	Contracts for Prog Svc	90079100	46,417	0	46,417
SFY 15	102-500731	Contracts for Prog Svc	90079100	3,583	50,000	53,583
			Total	\$50,000	\$50,000	\$100,000

EXPLANATION

This request is to continue the **sole source** agreement based on the recent grant award to New Hampshire from the US Department of Homeland Security specifically allocating these funds for support of activities of the federally-designated Northern New England Metropolitan Medical Response System to enhance local and regional coordination. The City of Franklin has agreed to continue to administer these funds for the federally-designated Northern New England Metropolitan Medical Response System in New Hampshire.

Funds in this amendment will be used to recruit, train, and equip NH's advanced medical strike team. The Northern New England Metropolitan Medical Response System functions to coordinate resources arriving in response to the health and medical consequences of a weapon of mass destruction attack impacting New Hampshire. The Northern New England Metropolitan Medical Response System also serves as a resource for other mass casualty events, mass sheltering events or significant disease outbreaks in the region, including serving as a structure to help local communities take advantage of arriving federal assets. In planning, exercising and responding, the Northern New England Metropolitan Medical Response System provides a system through which cooperative, regionalized, as well as cross-border, activities can take place.

Should Governor and Executive Council not authorize this request, there would be diminished ability to quickly activate advanced medical strike teams in the event of large-scale threats to public health.

During FY 2014, the Metropolitan Medical Response System – NH Task Force 1 met the expected performance measures through the following:

- Conducted training for the NH Public Health Regions to facilitate Low-Flow Oxygen Workshops throughout NH to increase the regional capacity to provide low-flow oxygen at Alternate Care Sites which may be activated during a medical surge incident. Participants attended from local EMS/Fire, area hospitals, local oxygen vendors, home health care agencies and other partner agencies with roles in the provision of low-flow oxygen.
- Provided medical/logistical staff for the Capital Area Public Health Network to administer vaccine at Hepatitis A Clinic in Hopkinton & Bow.
- Provided medical support to the City of Keene during the Pumpkin Fest.
- Provided medical staff for the Division of Public Health Services to administer flu vaccine during the Volunteer Conference.
- Participated in a joint, full-scale exercise with the Maine Medical Task Force 1, Maine National Guard Civil Support Team, NH National Guard Civil Support
- Participated in After Action Reviews to assess response activities and mitigate gaps in policy, procedures and equipment.
- Provide to the Department of Health and Human Services/Emergency Management Unit, the roster of volunteers available to respond during an emergency deployment within 24 hours after notification of need, unless specific time frame given;
- Process to resupply cache is started three days after demobilization;
- All response equipment checked, cleaned and/or replaced 96 hours after demobilization,

- 90% of training attendees will rate the monthly training sessions on medical and emergency response procedures, equipment operations and maintenance, and emergency management policies and procedures as “excellent” or “very good” in an evaluation survey;
- Number of Northern New England Metropolitan Medical Response System volunteers who have met training requirements and are deemed eligible to respond to an emergency;
- Percent of requests for deployment during emergencies met by the Northern New England Metropolitan Medical Response System strike teams.

In addition, during FY 2015, the Metropolitan Medical Response System – NH Task Force 1 will continue to meet performance expectations through the following:

- Increase regional capacity to respond to chemical, biological, radiological, nuclear and explosive incidents by continuing statewide training for partners and stakeholders involved with public health, mass care and sheltering and/or medical surge responsibilities.
- Continue to recruit new members to further enhance the State’s medical response capacity.

Area served: Statewide

Source of Funds: 100% Other Funds originally awarded to the New Hampshire Department of Safety as 100% Federal Funds from the U.S. Department of Homeland Security.

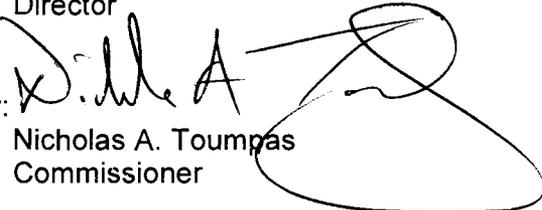
In the event that the Other Funds become no longer available, General Funds will not be requested to support this program.

Respectfully submitted,



José Thier Montero, MD, MHCDS
Director

Approved by:



Nicholas A. Toumpas
Commissioner



**State of New Hampshire
Department of Health and Human Services
Amendment #1 to the
City of Franklin**

This 1st Amendment to the City of Franklin, contract (hereinafter referred to as "Amendment One") dated this 8 day of JULY, 2014, is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and the City of Franklin, (hereinafter referred to as "the Contractor"), a corporation with a place of business at 316 Central Street, Franklin, NH 03235.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 4, 2013, the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, the State and the Contractor have agreed to make changes to the scope of work, payment schedules and terms and conditions of the contract; and

WHEREAS, pursuant to the General Provisions, Paragraph 18, the State may modify the scope of work and the payment schedule of the contract by written agreement of the parties;

WHEREAS, the Department desires to extend the sole source Memorandum of Agreement with the City of Franklin to continue to plan, train and equip emergency Northern New England Metropolitan Medical Response System strike teams in New Hampshire in order to enhance the overall medical surge capacity in response to a large-scale health event.

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Contract and set forth herein, the parties hereto agree as follows:

To amend as follows:

- Form P-37, to change:
Block 1.7 to read: June 30, 2015
Block 1.8 to read: \$100,000.00
- Exhibit B, Purchase of Services, Contract Price, to add:

Paragraph 1.1 to Paragraph 1:
The contract price shall increase by \$50,000.00 for SFY 2015.

Paragraph 1.2 to Paragraph 1:
Funding is available as follows:
 - \$50,000.00 from 05-95-90-90250-5917-102-500731, 100% Other Funds originally awarded to the New Hampshire Department of Safety as 100% Federal Funds from the U.S. Department of Homeland Security.
- Budget, to add:
Exhibit B-1 (2015) - Amendment 1



- Exhibit C, Special Provisions:
 - Delete Exhibit C, Special Provisions
 - Replace with Exhibit C, Special Provisions, dated 06/27/14

- Exhibit G, Certification Regarding the Americans with Disabilities Act Compliance:
 - Delete Exhibit G, Certification Regarding the Americans with Disabilities Act Compliance
 - Replace with Exhibit G, Certification of Compliance with Requirements Pertaining to Federal Nondiscrimination, Equal Treatment of Faith-based Organizations and Whistleblower Protection, dated 06/27/14

This amendment shall be effective upon the date of Governor and Executive Council approval.



IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

7/15/14

Date

State of New Hampshire
Department of Health and Human Services

Brook Dupee

Brook Dupee
Bureau Chief

City of Franklin

7-8-14

Date

Elizabeth Dragon

Name: Elizabeth Dragon
Title: City Manager

Acknowledgement:

State of New Hampshire County of Merimaack on July 8, 2014, before the undersigned officer, personally appeared the person identified above, or satisfactorily proven to be the person whose name is signed above, and acknowledged that s/he executed this document in the capacity indicated above.

Holly A Burbank

Signature of Notary Public or Justice of the Peace

Holly A Burbank, Notary Public
Name and Title of Notary or Justice of the Peace

**My Commission Expires
July 10, 2018**

Commission Expiration Date

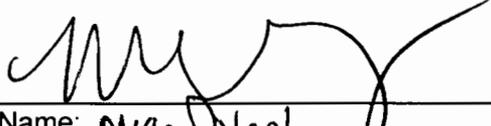
Contractor Initials: EAD
Date: 7-8-14



The preceding Amendment, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

7/23/14
Date


Name: Megan Doyle
Title: Attorney, NH AG's Office - Civil Bureau

I hereby certify that the foregoing Amendment was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on: _____ (date of meeting)

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title:

Exhibit B-1 (2015) - Amendment 1

Budget

New Hampshire Department of Health and Human Services

Bidder/Contractor Name: City of Franklin

Budget Request for: MMRS
(Name of RFP)

Budget Period: Date of G&C Approval through June 30, 2015

1. Total Salary/Wages		\$ 2,500.00	\$ 2,500.00
2. Employee Benefits	\$ -	\$ -	\$ -
3. Consultants	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -
Repair and Maintenance	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ 15,000.00		\$ 15,000.00
5. Supplies:	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -
Pharmacy	\$ 6,000.00		\$ 6,000.00
Medical	\$ 15,000.00		\$ 15,000.00
Office	\$ -	\$ -	\$ -
6. Travel	\$ 2,500.00	\$ -	\$ 2,500.00
7. Occupancy	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 9,000.00	\$ -	\$ 9,000.00
12. Subcontracts/Agreements	\$ -	\$ -	\$ -
13. Other (specific details mandatory):	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
	\$ -	\$ -	\$ -
TOTAL	\$ 47,500.00	\$ 2,500.00	\$ 50,000.00

Indirect As A Percent of Direct

5.3%

Contractor Initials: EAD

Date: 7-8-14



SPECIAL PROVISIONS

Contractors Obligations: The Contractor covenants and agrees that all funds received by the Contractor under the Contract shall be used only as payment to the Contractor for services provided to eligible individuals and, in the furtherance of the aforesaid covenants, the Contractor hereby covenants and agrees as follows:

1. **Compliance with Federal and State Laws:** If the Contractor is permitted to determine the eligibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
2. **Time and Manner of Determination:** Eligibility determinations shall be made on forms provided by the Department for that purpose and shall be made and remade at such times as are prescribed by the Department.
3. **Documentation:** In addition to the determination forms required by the Department, the Contractor shall maintain a data file on each recipient of services hereunder, which file shall include all information necessary to support an eligibility determination and such other information as the Department requests. The Contractor shall furnish the Department with all forms and documentation regarding eligibility determinations that the Department may request or require.
4. **Fair Hearings:** The Contractor understands that all applicants for services hereunder, as well as individuals declared ineligible have a right to a fair hearing regarding that determination. The Contractor hereby covenants and agrees that all applicants for services shall be permitted to fill out an application form and that each applicant or re-applicant shall be informed of his/her right to a fair hearing in accordance with Department regulations.
5. **Gratuities or Kickbacks:** The Contractor agrees that it is a breach of this Contract to accept or make a payment, gratuity or offer of employment on behalf of the Contractor, any Sub-Contractor or the State in order to influence the performance of the Scope of Work detailed in Exhibit A of this Contract. The State may terminate this Contract and any sub-contract or sub-agreement if it is determined that payments, gratuities or offers of employment of any kind were offered or received by any officials, officers, employees or agents of the Contractor or Sub-Contractor.
6. **Retroactive Payments:** Notwithstanding anything to the contrary contained in the Contract or in any other document, contract or understanding, it is expressly understood and agreed by the parties hereto, that no payments will be made hereunder to reimburse the Contractor for costs incurred for any purpose or for any services provided to any individual prior to the Effective Date of the Contract and no payments shall be made for expenses incurred by the Contractor for any services provided prior to the date on which the individual applies for services or (except as otherwise provided by the federal regulations) prior to a determination that the individual is eligible for such services.
7. **Conditions of Purchase:** Notwithstanding anything to the contrary contained in the Contract, nothing herein contained shall be deemed to obligate or require the Department to purchase services hereunder at a rate which reimburses the Contractor in excess of the Contractors costs, at a rate which exceeds the amounts reasonable and necessary to assure the quality of such service, or at a rate which exceeds the rate charged by the Contractor to ineligible individuals or other third party funders for such service. If at any time during the term of this Contract or after receipt of the Final Expenditure Report hereunder, the Department shall determine that the Contractor has used payments hereunder to reimburse items of expense other than such costs, or has received payment in excess of such costs or in excess of such rates charged by the Contractor to ineligible individuals or other third party funders, the Department may elect to:
 - 7.1. Renegotiate the rates for payment hereunder, in which event new rates shall be established;
 - 7.2. Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

EAD

7-8-14



- 7.3. Demand repayment of the excess payment by the Contractor in which event failure to make such repayment shall constitute an Event of Default hereunder. When the Contractor is permitted to determine the eligibility of individuals for services, the Contractor agrees to reimburse the Department for all funds paid by the Department to the Contractor for services provided to any individual who is found by the Department to be ineligible for such services at any time during the period of retention of records established herein.

RECORDS: MAINTENANCE, RETENTION, AUDIT, DISCLOSURE AND CONFIDENTIALITY:

8. **Maintenance of Records:** In addition to the eligibility records specified above, the Contractor covenants and agrees to maintain the following records during the Contract Period:
 - 8.1. **Fiscal Records:** books, records, documents and other data evidencing and reflecting all costs and other expenses incurred by the Contractor in the performance of the Contract, and all income received or collected by the Contractor during the Contract Period, said records to be maintained in accordance with accounting procedures and practices which sufficiently and properly reflect all such costs and expenses, and which are acceptable to the Department, and to include, without limitation, all ledgers, books, records, and original evidence of costs such as purchase requisitions and orders, vouchers, requisitions for materials, inventories, valuations of in-kind contributions, labor time cards, payrolls, and other records requested or required by the Department.
 - 8.2. **Statistical Records:** Statistical, enrollment, attendance or visit records for each recipient of services during the Contract Period, which records shall include all records of application and eligibility (including all forms required to determine eligibility for each such recipient), records regarding the provision of services and all invoices submitted to the Department to obtain payment for such services.
 - 8.3. **Medical Records:** Where appropriate and as prescribed by the Department regulations, the Contractor shall retain medical records on each patient/recipient of services.
9. **Audit:** Contractor shall submit an annual audit to the Department within 60 days after the close of the agency fiscal year. It is recommended that the report be prepared in accordance with the provision of Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non Profit Organizations" and the provisions of Standards for Audit of Governmental Organizations, Programs, Activities and Functions, issued by the US General Accounting Office (GAO standards) as they pertain to financial compliance audits.
 - 9.1. **Audit and Review:** During the term of this Contract and the period for retention hereunder, the Department, the United States Department of Health and Human Services, and any of their designated representatives shall have access to all reports and records maintained pursuant to the Contract for purposes of audit, examination, excerpts and transcripts.
 - 9.2. **Audit Liabilities:** In addition to and not in any way in limitation of obligations of the Contract, it is understood and agreed by the Contractor that the Contractor shall be held liable for any state or federal audit exceptions and shall return to the Department, all payments made under the Contract to which exception has been taken or which have been disallowed because of such an exception.
10. **Confidentiality of Records:** All information, reports, and records maintained hereunder or collected in connection with the performance of the services and the Contract shall be confidential and shall not be disclosed by the Contractor, provided however, that pursuant to state laws and the regulations of the Department regarding the use and disclosure of such information, disclosure may be made to public officials requiring such information in connection with their official duties and for purposes directly connected to the administration of the services and the Contract; and provided further, that the use or disclosure by any party of any information concerning a recipient for any purpose not directly connected with the administration of the Department or the Contractor's responsibilities with respect to purchased services hereunder is prohibited except on written consent of the recipient, his attorney or guardian.



Notwithstanding anything to the contrary contained herein the covenants and conditions contained in the Paragraph shall survive the termination of the Contract for any reason whatsoever.

11. **Reports: Fiscal and Statistical:** The Contractor agrees to submit the following reports at the following times if requested by the Department.
 - 11.1. **Interim Financial Reports:** Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
 - 11.2. **Final Report:** A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.

12. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.

13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
 - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.

14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.

15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.

16. **Equal Employment Opportunity Plan (EEO):** The Contractor will provide an Equal Employment Opportunity Plan (EEO) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

CONTRACTOR EMPLOYEE WHISTLEBLOWER RIGHTS AND REQUIREMENT TO INFORM EMPLOYEES OF WHISTLEBLOWER RIGHTS (SEP 2013)

(a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.

(b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.

(c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.

When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:

- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
- 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
- 19.3. Monitor the subcontractor's performance on an ongoing basis



- 19.4. Provide to DHHS an annual schedule identifying all subcontractors, delegated functions and responsibilities, and when the subcontractor's performance will be reviewed
- 19.5. DHHS shall, at its discretion, review and approve all subcontracts.

If the Contractor identifies deficiencies or areas for improvement are identified, the Contractor shall take corrective action.

DEFINITIONS

As used in the Contract, the following terms shall have the following meanings:

COSTS: Shall mean those direct and indirect items of expense determined by the Department to be allowable and reimbursable in accordance with cost and accounting principles established in accordance with state and federal laws, regulations, rules and orders.

DEPARTMENT: NH Department of Health and Human Services.

FINANCIAL MANAGEMENT GUIDELINES: Shall mean that section of the Contractor Manual which is entitled "Financial Management Guidelines" and which contains the regulations governing the financial activities of contractor agencies which have contracted with the State of NH to receive funds.

PROPOSAL: If applicable, shall mean the document submitted by the Contractor on a form or forms required by the Department and containing a description of the Services to be provided to eligible individuals by the Contractor in accordance with the terms and conditions of the Contract and setting forth the total cost and sources of revenue for each service to be provided under the Contract.

UNIT: For each service that the Contractor is to provide to eligible individuals hereunder, shall mean that period of time or that specified activity determined by the Department and specified in Exhibit B of the Contract.

FEDERAL/STATE LAW: Wherever federal or state laws, regulations, rules, orders, and policies, etc. are referred to in the Contract, the said reference shall be deemed to mean all such laws, regulations, etc. as they may be amended or revised from the time to time.

CONTRACTOR MANUAL: Shall mean that document prepared by the NH Department of Administrative Services containing a compilation of all regulations promulgated pursuant to the New Hampshire Administrative Procedures Act. NH RSA Ch 541-A, for the purpose of implementing State of NH and federal regulations promulgated thereunder.

SUPPLANTING OTHER FEDERAL FUNDS: The Contractor guarantees that funds provided under this Contract will not supplant any existing federal funds available for these services.



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND
WHISTLEBLOWER PROTECTIONS**

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex

Exhibit G - Certification of Compliance with Requirements
Pertaining to Federal Nondiscrimination, Equal Treatment
of Faith-based Organizations and Whistleblower Protections
Page 1 of 2

Contractor Initials

SAD

Date

7-8-14

New Hampshire Department of Health and Human Services
Exhibit G



against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

The Contractor identified in Section 1.3 of the General Provisions agrees by signature of the Contractor's representative as identified in Sections 1.11 and 1.12 of the General Provisions, to execute the following certification:

1. By signing and submitting this proposal (contract) the Contractor agrees to comply with the provisions indicated above.

Contractor Name: City of Franklin

7-8-14
Date

Elizabeth Dragon
Name: Elizabeth Dragon
Title: City Manager

CERTIFICATE OF VOTE/AUTHORITY

I Holly A. Burbank, of the City of Franklin, do hereby certify that:

1. I am the duly appointed City Clerk of the City of Franklin;
2. By unanimous vote at the May 6, 2013 Council Meeting, the City Council authorized the City Manager to sign the MOU and Grant related documents between New Hampshire Metropolitan Medical Response System (NHMMRS), Lakes Region General Hospital, and the City of Franklin, in minutes duly dated May 6, 2013;

IN WITNESS WHEREOF, I have hereunto set my hand as the City Clerk of the City of Franklin, NH this 9th day of July, 2014.

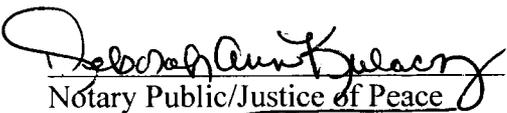


Holly A. Burbank, City Clerk

STATE OF NEW HAMPSHIRE

COUNTY OF MERRIMACK

The foregoing instrument was acknowledged before me this 9th day of July, 2014 by
HollyA. Burbank, City Clerk of the City of Franklin, NH.



Notary Public/Justice of Peace

My Commission Expires: 7-10-18

CERTIFICATE OF COVERAGE

This certificate evidences the limits of liability in effect at the inception of the Coverage Agreement(s) (also known as the Member Agreement(s)) described below. This certificate is issued as a matter of information only and confers no rights on the certificate holder and does not amend, extend, or alter the coverage afforded by the Member Agreements(s) except to the extent provided in the Additional Covered Party box or Loss Payee box below, if checked.

THIS IS TO CERTIFY THAT THE ENTITY NAMED BELOW HAS BEEN ISSUED THE MEMBER AGREEMENT(S) FOR THE AGREEMENT TERM(S) 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 COVERAGE AFFORDED BY THE MEMBER AGREEMENT(S) IS SUBJECT TO ALL THE EXCLUSIONS, EXTENSIONS, TERMS, AND CONDITIONS OF SUCH MEMBER AGREEMENT(S). AGGREGATE LIMITS MAY HAVE BEEN REDUCED BY PAID CLAIMS

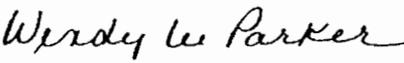
Member: City of Franklin Member Number: 027-090186-15		Company Affording Coverage (the "Company"): Property-Liability Trust, Inc. PO Box 2008, Concord, NH 03302-2008		
Coverage (Occurrence basis only):	Effective Date (mm/dd/yy)	Expiration Date (mm/dd/yy)	Limits (subject to applicable NH Statutory limits)	
<input checked="" type="checkbox"/> General Liability (Member Agreement Section III.A)	7/1/2014	6/30/2015	Each Occurrence	\$5,000,000
			General Aggregate	\$
			Personal & Adv Injury	\$
			Med Exp (any one person)	\$
			Products-Comp/Op Agg	\$
			Fire Damage (each fire)	\$
<input checked="" type="checkbox"/> Automobile Liability (Member Agreement Section III.A) <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 <input type="checkbox"/> Other	7/1/2014	6/30/2015	Each Occurrence	\$5,000,000
			Bodily Injury (per person)	\$
			Bodily Injury (per accident)	\$
			Property Damage (per accident)	\$
<input type="checkbox"/> Excess Liability			Each Occurrence	\$N/A
			Aggregate	\$N/A
<input checked="" type="checkbox"/> Property (All Risk including Theft) (Member Agreement Section I) Deductible: \$1,000	7/1/2014	6/30/2015		\$ Per Scheduled limits and Member Agreement
<input type="checkbox"/> Workers' Compensation (Coverage A) Employer's Liability (Coverage B)			Cov. A	Statutory
			Cov. B: Each Accident	\$2,000,000
			Disease - Each Employee	\$2,000,000
			Disease - Policy Limit	\$2,000,000

Description: State of New Hampshire is named as Additional Covered Party relative to proof of coverage for the TCSP Grant. (Includes Vehicle Liability Coverage)

CANCELLATION: If any of the above coverages under the Member Agreement are cancelled before the expiration date, the Company will endeavor to mail 30 days written notice to the Certificate Holder named below, but failure to mail such notice shall impose no obligation or liability of any kind upon the Company.

<input checked="" type="checkbox"/> Additional Covered Party	<input type="checkbox"/> Loss Payee, as his, her or its interests appear
--	--

Coverage for the Additional Covered Party is limited to "bodily injury" or "property damage" caused by, an only to the extent of, the sole negligence of the Member, and no protection is available for the negligence of others, including the Additional Covered Party and its directors, officers, employees, or agents. Available limits of coverage are shared between the Member and the Additional Covered Party. Terms in quotes are defined in the Member Agreement.**

Certificate Holder: State of New Hampshire Attn: Department of Health & Human Services c/o NHMMSR 129 Pleasant Street Concord, NH 03302-0483	By:  Authorized Representative Date Issued: 7/11/2014	Please direct inquiries to: Debra A. Lewis 603.230.3332
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CERTIFICATE OF COVERAGE

The New Hampshire Public Risk Management Exchange (Primex³) is organized under the New Hampshire Revised Statutes Annotated, Chapter 5-B, Pooled Risk Management Programs. In accordance with those statutes, its Trust Agreement and bylaws, Primex³ is authorized to provide pooled risk management programs established for the benefit of political subdivisions in the State of New Hampshire.

Each member of Primex³ is entitled to the categories of coverage set forth below. In addition, Primex³ may extend the same coverage to non-members. However, any coverage extended to a non-member is subject to all of the terms, conditions, exclusions, amendments, rules, policies and procedures that are applicable to the members of Primex³, including but not limited to the final and binding resolution of all claims and coverage disputes before the Primex³ Board of Trustees. The Additional Covered Party's per occurrence limit shall be deemed included in the Member's per occurrence limit, and therefore shall reduce the Member's limit of liability as set forth by the Coverage Documents and Declarations. The limit shown may have been reduced by claims paid on behalf of the member. General Liability coverage is limited to Coverage A (Personal Injury Liability) and Coverage B (Property Damage Liability) only. Coverage's C (Public Officials Errors and Omissions), D (Unfair Employment Practices), E (Employee Benefit Liability) and F (Educator's Legal Liability Claims-Made Coverage) are excluded from this provision of coverage.

The below named entity is a member in good standing of the New Hampshire Public Risk Management Exchange. The coverage provided may, however, be revised at any time by the actions of Primex³. As of the date this certificate is issued, the information set out below accurately reflects the categories of coverage established for the current coverage year.

This Certificate is issued as a matter of information only and confers no rights upon the certificate holder. This certificate does not amend, extend, or alter the coverage afforded by the coverage categories listed below.

<i>Participating Member:</i> City of Franklin 316 Central Street Franklin, NH 03235		<i>Member Number:</i> 175	<i>Company Affording Coverage:</i> NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624		
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, if Not		
General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence			Each Occurrence	\$	
			General Aggregate	\$	
			Fire Damage (Any one fire)	\$	
			Med Exp (Any one person)	\$	
Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)		
			Aggregate		
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	7/1/2014	7/1/2015	<input checked="" type="checkbox"/> Statutory		
			Each Accident	\$2,000,000	
			Disease – Each Employee	\$2,000,000	
			Disease – Policy Limit	\$	
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)		
Description: Proof of Primex Member coverage only.					

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ – NH Public Risk Management Exchange
State of New Hampshire Division of Health and Human Services 129 Pleasant Street Concord, NH 03301			By: <i>Tammy Denver</i>
			Date: 7/15/2014 tdenver@nhprimex.org Please direct inquiries to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax



CITY OF FRANKLIN, NEW HAMPSHIRE

FINANCE OFFICE
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Franklin, NH 03235
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Melissa Newton, Finance Assistant
mnewton@franklinnh.org

July 9, 2014

Ms. Sandy Weld
Department of Human Services
129 Pleasant Street
Concord, NH 03301

Dear Ms. Weld,

I am writing to you today in response to your email request dated July 10, 2014 regarding the status of the City's audit and A-133 report for the most recent fiscal year end. The City of Franklin's audit fieldwork for FY12 is substantially complete and for FY13 is in progress; however, our dependent school district has not completed their audit for FY12. I must include the dependent school district as a component unit on the City's financial statements. Therefore, we are unable to issue final financials or single audit report for FY12 & FY13 at this time. I understand from the Business Administrator of the school district that he expects to be completed with their audit by August 31, 2014.

Our (City & School District) auditor is Steve Grzelak should you wish to confirm with him. His contact information is as follows:

Steve Grzelak
Grzelak & Co
PO Box 8
Laconia, NH 03247-0008
Ph: 524-6734

As soon as I have audited financial statements available for June 30, 2012 and June 30, 2013, I will forward them to you immediately. I have already forwarded FY11 audited financials and A-133 report to you. If you require another copy or have any additional questions, please contact me.

I appreciate your understanding and patience.

Take Care,

Judie Milner,
Finance Director

CITY OF FRANKLIN
Franklin, New Hampshire

Financial Statements

June 30, 2011

CITY OF FRANKLIN

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GRZELAK AND COMPANY, P.C.

Certified Public Accountants

Members – American Institute of CPA's (AICPA)
Member – AICPA Government Audit Quality Center (GAQC)
Member – AICPA Private Company Practice Section (PCPS)
Members – New Hampshire Society of CPA's

P.O. Box 8
Laconia, New Hampshire 03247-0008
Tel (603) 524-6734
GCO-Audit@gcocpas.com

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and City Council
City of Franklin
Franklin, New Hampshire

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of City of Franklin as of and for the year ended June 30, 2011, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of City of Franklin's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, each major fund, and the aggregate remaining fund information of the City of Franklin, as of June 30, 2011, and the respective changes in financial position and cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2013, on our consideration of the City of Franklin'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* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 through 23 and 52 through 55 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the basic financial statements that collectively comprise the City of Franklin's financial statements as a whole. The combining nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is also not a required part of the basic financial statements. The combining nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate 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 basic 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 basic financial statements as a whole.

GRZELAK & COMPANY, P.C., CPA's

Laconia, New Hampshire

October 22, 2013

City of Franklin, New Hampshire DRAFT - For Discussion Purposes Only
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2011

As management of the City of Franklin, we offer readers of the City of Franklin's financial statements this narrative overview and analysis of the financial activities of the City of Franklin for the fiscal year ended June 30, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Financial Highlight

- The assets of the City of Franklin exceeded its liabilities at the close of the most recent fiscal year by \$26.4 million (net assets). Of this amount, \$2.8 million (unrestricted net assets) may be used to meet the government's ongoing obligations to citizens and creditors. Total net assets for governmental activities were \$16.3 million (\$1.3 million unrestricted) and total net assets for business like activities were \$10.1 million (\$1.6 million unrestricted).
- As of the close of the current fiscal year, the City of Franklin's governmental funds reported combined ending fund balances of \$4.4 million, an increase of \$189 thousand over the prior year. Of the combined ending fund balances, \$1.9 million is available for spending at the government's discretion (unassigned fund balance).
- At the end of the current fiscal year, unassigned fund balance for the general fund was \$1.89 million, or 8.2 percent of total general fund expenditures.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Franklin's basic financial statements. The City of Franklin's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the City of Franklin's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the City of Franklin's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City of Franklin is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused sick leave).

Both of the government-wide financial statements distinguish functions of the City of Franklin that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the City of Franklin include general government, public safety, highways and streets, sanitation, economic development, and culture and recreation. The business-type activities of the City of Franklin include Water, Sewer, and Fuel Depot Activities.

City of Franklin, New Hampshire DRAFT - For Discussion Purposes Only
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2011

The government-wide financial statements include not only the City of Franklin (known as the primary government), but also a legally separate dependent school district, Franklin School District, which the City of Franklin is financially accountable. Financial information for this *component unit* is blended with the financial information presented for the primary government itself.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Franklin, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Franklin can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The City of Franklin maintains seventeen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund, capital fund and capital reserve funds which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

The City of Franklin adopts an annual appropriated budget for its general fund. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

Proprietary funds. The City of Franklin maintains only two types of proprietary funds: enterprise and internal service fund. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The City of Franklin uses enterprise funds to account for its water and sewer activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer operations, both of which are considered to be major funds of the City of Franklin.

Internal service funds report "any activity that provides goods and services to other funds, departments or agencies of the primary government and its component units, or to other governments, on a cost reimbursement basis". The City of Franklin uses an internal service fund to account for the fuel depot. Because the nature of these funds is internal, internal service funds are combined with governmental activities on the government-wide financial statements.

City of Franklin, New Hampshire DRAFT - For Discussion Purposes Only
 Management's Discussion and Analysis
 Fiscal Year Ended June 30, 2011

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the City of Franklin's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the City of Franklin's Non-GAAP Budgetary Basis Reporting.

The combining statements referred to earlier in connection with non-major governmental funds are presented immediately following the required supplementary information.

Government-Wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the City of Franklin, assets exceeded liabilities by \$26.4 million at the close of fiscal year 2011 and \$26.1 million at the close of fiscal year 2010. Governmental activities assets exceeded liabilities by \$16.3 million and \$16.6 million at the close of fiscal years 2011 and 2010, respectively.

The largest portion of the City of Franklin's net assets (79.7%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment); less any related debt used to acquire those assets that are still outstanding. The City of Franklin uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the City of Franklin's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Current and other assets	12,593	12,204	2,056	1,445	14,649	13,649
Capital assets	18,515	19,387	12,235	9,640	30,750	29,027
Total assets	31,108	31,591	14,291	11,085	45,399	42,676
Current liabilities	8,996	8,208	3,386	621	12,382	8,829
Long term liabilities outstanding	5,830	6,778	789	926	6,619	7,704
Total liabilities	14,826	14,986	4,175	1,547	19,001	16,533
Net Assets:						
Invested in capital assets, net of related debt	12,738	12,860	8,296	8,308	21,034	21,168
Restricted	2,263	1,735	263		2,526	1,735
Unrestricted	1,281	2,010	1,557	1,230	2,838	3,240
Total net assets, as restated	16,282	16,605	10,116	9,538	26,398	26,143

City of Franklin, New Hampshire DRAFT - For Discussion Purposes Only
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2011

An additional portion of the City of Franklin's net assets (10%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* (\$2.8 million) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City of Franklin is able to report positive balances in all three categories of net assets, both for the government as a whole, as well as for its separate governmental and business-type activities.

City of Franklin, New Hampshire Changes in Net Assets (in Thousands)						
	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Revenues						
Program Revenue:						
Charges for Services	1,654	931	2,514	2,315	4,168	3,246
Operating Grants and Contributions	10,185	10,664	10	10	10,195	10,674
Capital Grants and Contributions	-	332	-	-	-	332
General Revenues:					-	-
Property Taxes	10,119	9,953	-	-	10,119	9,953
Other Taxes	319	319	-	-	319	319
Licenses and Permits	972	960	-	-	972	960
Grants and Contributions not restricted to specific programs	547	733	-	-	547	733
Interest Earnings	342	165	-	-	342	165
Miscellaneous	221	448	-	-	221	448
Total Revenues	24,359	24,505	2,524	2,325	26,883	26,830
Expenses						
Functional Expenditures:						
General Government	1,555	1,575	-	-	1,555	1,575
Public Safety	4,354	3,769	-	-	4,354	3,769
Highway and Streets	1,590	1,530	-	-	1,590	1,530
Sanitation	793	980	-	-	793	980
Health	117	57	-	-	117	57
Welfare	179	191	-	-	179	191
Culture and Recreation	658	626	-	-	658	626
Conservation	-	-	-	-	-	-
Economic Development	46	45	-	-	46	45
School	15,336	14,945	-	-	15,336	14,945
Debt Service	54	307	-	-	54	307
Capital Outlay	-	-	-	-	-	-
Proprietary Activities	-	-	1,946	1,870	1,946	1,870
Total Expenses	24,682	24,025	1,946	1,870	26,628	25,895
Change in net assets before transfers	(323)	480	578	454	255	934
Transfers	-	(1)	-	1	-	-
Increase (Decrease) in net assets	(323)	479	578	455	255	934
Net Assets, Beginning, as restated	16,605	16,126	9,538	9,082	26,143	25,208
Net Assets, Ending, as restated	16,282	16,605	10,116	9,538	26,398	26,143

City of Franklin, New Hampshire DRAFT - For Discussion Purposes Only
Management's Discussion and Analysis
Fiscal Year Ended June 30, 2011

Governmental activities. Governmental activities decreased the City of Franklin's net assets by \$322,796.

Business-type activities. Business-type activities increased the City of Franklin's net assets by \$577,491, which, net with the decrease in net assets from governmental activities, accounts for the City's total increase in net assets.

Financial Analysis of the Government's Funds

As noted earlier, the City of Franklin uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The focus of the City of Franklin's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the City of Franklin's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the close of the current fiscal year, the City of Franklin's governmental funds reported combined ending fund balances of \$4.4 million, an increase of \$189 thousand over the prior year. Of the combined ending fund balances, \$1.9 million is available for spending at the government's discretion (unassigned fund balance). The remainder of fund balance is *nonspendable, restricted committed or assigned* to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$218,077), 2) legally restricted for permanent fund and capital purchase purposes (\$2,263,442), or 3) for a variety of other restricted purposes (\$26,778).

The general fund is the chief operating fund of the City of Franklin. At the end of the current fiscal year, unassigned fund balance of the general fund was \$1.9 million, while total fund balance reached \$2.9 million. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 8.2 percent of total general fund expenditures, while total fund balance represents 11.2 percent of that same amount.

Proprietary funds. The City of Franklin's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the proprietary funds at the end of the year amounted to \$1,556,430. The total growth in net assets was \$577,491. Other factors concerning the finances of this fund have already been addressed in the discussion of the City of Franklin's business-type activities.

General Fund Budgetary Highlights

Differences between the original budget and the final amended budget were relatively large (\$156,220 increase in appropriations) and can be briefly summarized as follows:

- \$125,000, Drug Free Communities Support Program Grant, allocated to Franklin Mayor's Drug Task Force
- \$30,000 Contingent Grant Line, allocated to general government
- \$1,220 for carbon monoxide blood hemoglobin reader, allocated to fire

Of this increase, \$155,000 was funded from grant sources and \$1,220 from City trust funds. No supplemental appropriation was budgeted from available fund balance in fiscal year 2011.

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Capital Asset and Debt Administration

Capital Assets. The City of Franklin's investment in capital assets for its governmental and business type activities as of June 30, 2011, amounts to \$30,750,492 (net of accumulated depreciation). This investment in capital assets includes monuments, land, land improvements, buildings, infrastructure and utility systems, improvements, machinery and equipment, park facilities, roads, highways, bridges, and construction in progress.

Major capital asset events during the current fiscal year included the following:

- Land
- River Crossing Pipeline
- Hill Road Water Main
- Playground (partially grant funded)
- Daniel Webster Drive & Flaghole Road reclamation
- Acme Water Treatment Plant (in progress, partially grant funded)
- Cheney Street Retaining Wall
- Memorial Street Water Main Replacement
- Pleasant Street Paving
- Water Department Garage (in progress)
- Boat Ramp – Lagace Beach (grant funded)
- Downtown Transportation Project (in progress, grant funded)
- Partial Roof – City Hall
- Truck Lift Columns
- Tire Changer
- Haynes Brook Culvert (in progress)
- Elevator upgrades (school district)
- Miscellaneous equipment (school district)

City of Franklin, New Hampshire Capital Assets Net of Depreciation (in Thousands)

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
Land	906	906	49	34	955	940
Monuments	61	61	-	-	61	61
Construction in Progress	206	180	3,236	436	3,442	616
Land Improvements	181	186	-	-	181	186
Buildings and Improvements	12,797	13,741	85	90	12,882	13,831
Machinery, Vehicles and Equipment	2,939	2,927	335	369	3,274	3,296
Infrastructure	1,425	1,387	8,530	8,710	9,955	10,097
Total	18,515	19,388	12,235	9,639	30,750	29,027

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Long-term debt. At the end of the current fiscal year, the City of Franklin had total bonded debt outstanding of \$5,601,579 and 3,678,672 in notes. Of this amount, 100% comprises debt backed by the full faith and credit of the government; however, \$260,000 bonds & \$3,678,672 notes are attributable to the Water and Sewer proprietary funds, and \$350,000 is attributable to the District Courthouse. Of the \$3,678,672 proprietary note debt, the State of New Hampshire has agreed to offset \$133,135 in the form of a revolving loan. The City of Franklin is financially liable for the debt due and owing for the District Courthouse Building, but has been reimbursed annually by the State of New Hampshire. The City of Franklin is also financially liable for general obligation debt outstanding for its component unit, Franklin School District, which amounts to approximately \$4,381,579. Further information regarding the School District's indebtedness may be found in their annual audit report.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2011	2010	2011	2010	2011	2010
	General Obligation Bond	5,342	5,899	260	365	5,602
Accrued Landfill Postclosure	216	224	-	-	216	224
Compensated Absences	393	229	20	16	413	245
Capital Leases	833	1,027	-	-	833	1,027
Other Notes	-	-	3,678	967	3,678	967
Other Post Employment Benefits	595	402	-	-	595	402
Total	7,379	7,781	3,958	1,348	11,337	9,129

The City of Franklin's net total debt increased by \$1,208,322 (13 percent) during the current fiscal year. This increase is the net effect of current year debt service amounts paid (\$1,263,354) and increase in compensated absences (\$412,998), increase in other post employment benefits (\$327,077) and new state drinking water revolving fund loan for water treatment facility (\$2,742,684).

New Hampshire Municipal Finance Act, Chapter 33 of the State Statutes limit the amount of general obligation debt a local governmental entity may issue to 9.75 percent of its total equalized assessed valuation as computed by the Department of Revenue Administration. State statute allows certain debts (betterment of water and sewer systems, energy production projects, small scale power facilities, etc) to be excluded from the debt capacity computation. The current debt limitation for the City of Franklin is \$55 million, which is significantly in excess of the City of Franklin's outstanding general obligation debt.

Additional information on the City of Franklin's long-term debt can be found in the notes to financial statements, later in this document.

Economic Factors and Next Year's Budgets and Rates

Taxation Cap

Pursuant to Franklin City Charter, the city manager is responsible for preparing an annual budget and submitting the budget to the Franklin City Council one month prior to the start of the new fiscal year. The annual budget is to be presented to the city council for action no later than the 27th day of the first month of the fiscal year (July). If the city council does not take action within 30 days, the budget shall automatically become effective.

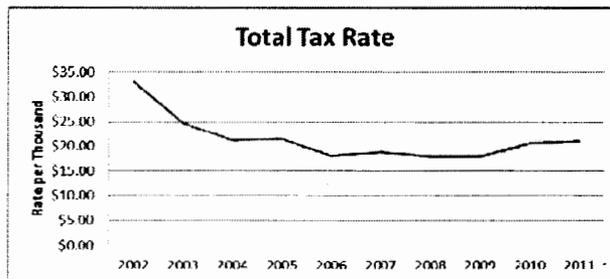
In November, 1989 the voters of the City of Franklin amended the budget procedures outlined under the city's charter §C-32 limiting the amount of taxes that can be raised to support annual operations. The formula limits the amount to be raised by the prior calendar year's Consumer Price Index (national average). The charter amendment provides cap exceptions with a 2/3 vote of the city council. Exceptions from the tax cap include school or city debt service or any capital expenditures deemed necessary by the council.

In October 2002, the Charter was amended again and the tax cap was modified to include a calculation to include newly assessed property value from the prior year (April 1). The calculation includes all new value from April 1 of the prior tax year multiplied by the prior calendar year's tax rate.

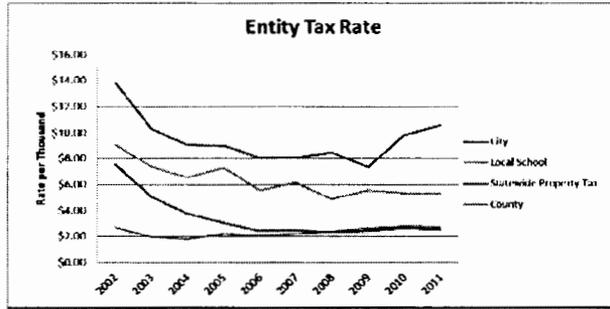
The amended tax cap formula is as follows:

	Total Amount of Property Taxes Assessed in the Prior Year As Calculated by Department of Revenue Administration (DRA)
X	National Consumer Price Index Average
+	Pick-Ups for new construction (as of April 1)
X	Prior Year's Tax Rate approved by DRA
=	Additional Revenues Allowed to be Raised with Property Taxes

The city's tax rate is set by the New Hampshire Department of Revenue Administration. The total tax rate is comprised of a statewide education property tax assessment, Merrimack County tax assessment and the local municipal and school rates. The Franklin City Council has authority over the school and municipal rate, but not the statewide property tax rate or the county tax rate.



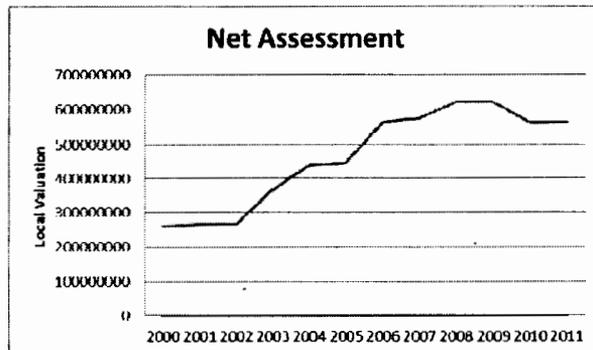
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The total city tax commitment as opposed to the city's gross budget reflects how much taxes were raised as a result of changes in the gross budget and property assessment.

Fiscal Year	Total Taxes	Percentage Change
2002	\$8,838,708	2.1%
2003	\$9,144,701	3.5%
2004	\$9,483,601	3.7%
2005	\$10,090,189	6.4%
2007	\$10,724,152	6.3%
2008	\$11,038,643	2.9%
2009	\$11,018,539	0.0%
2010	\$11,391,420	3.4%
2011	\$11,735,093	3.0%

The City's net valuation, or the taxable assessment on both land and buildings used to establish the tax rate, was \$563,925,990 in fiscal year 2011. The City has essentially maintained its valuation over the previous year where there was decreases for all property as a result of the housing market correction experienced by the entire Country.



Economics

The City of Franklin is at the confluence of the Pemigewasset and Winnepesaukee Rivers, forming the headwater for the Merrimack River. In its prime, Franklin was a thriving mill city with numerous factories. After the last of the large mills closed in the 1970's, the community is striving to reinvent itself.

As New Hampshire growth trends from south to north, Franklin has become more attractive to retirees and commuters seeking affordable homes within convenient driving distances to southern tier employers. Interest in Franklin's historic housing stock, proximity to Interstate 93, and other Lake Region recreation destinations has renewed interest in the community and drawn attention to revitalizing its main street corridor. The community promotes a stabilized tax rate, access to various recreation amenities, and its historic downtown.

The City welcomes Big Cat Coffee who purchased the old Freudenberg-NOK building. In addition, the City has seen interest in another industrial park building (old Polyclad). These changes are a welcome addition to the once stagnant but now growing industrial park. In addition, there has been renewed commercial interest in other City owned properties.

Franklin City Mayor, Ken Merrifield, was instrumental in securing a 5 year \$625,000 federal drug free communities program grant and developing the Franklin Mayor's Drug Task Force to address underage drinking and illegal drug problems that plague many U.S. communities to make Franklin a safer community.

Franklin City Council approved the acceptance of \$784,000 in federal earmark grants to improve the downtown area. Bids are currently out on this project with construction expected to start in early July 2012.

As expected, residential growth has remained flat after the sharp decrease last year as a result of the nationwide downturn in the housing markets. However, slight growth did occur as both retirees and commuting professionals seek property tax stability, a commutable location to southern tier employers, affordable housing stock, and recreational access. The City experienced foreclosures similar to the nationwide trend.

As expected, the City has experienced an increase in need for welfare. The City continuously works to assist people in getting into the correct programs in order to minimize City exposure. This area will continue to be monitored closely in fiscal year 2012.

Water and Sewer Rates

The City has continued efforts to improve the quality and delivery of water. In FY09, the City had received 49% grant funding (\$3,555,000) through USDA Rural Development utilizing American Recovery & Reinvestment Act of 2009 funding for the construction of a water treatment facility that will significantly reduce the iron and manganese in the city's drinking water causing various aesthetic and mechanical issues. The city secured funding (\$3,345,000) through the state drinking water revolving fund for the remainder of the project. By the end of fiscal year 2011, the City is well underway is the construction portion of this project.

Ongoing water meter replacement program continues in order to replace old, faulty and stop meters often preventing the city from obtaining valid water usage information. Some aging water equipment was replaced in the current fiscal year.

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The City septage is treated by the Winnepesaukee River Basin Program (WRBP); a state owned and operated facility. Users of the municipal sewer system pay a shared assessment for the operation and maintenance of WRBP treatment and collection system. The WRBP is approximately 76% of the City's current sewer budget. Although some capital improvement expenditures have been passed on to the City by the WRBP, several large capital improvements are expected in the coming years that will impact the rate payer. The City participates in the advisory board for the WRBP which works with NHDES to review budget operations and capital projects of the program. Due to the age of WRPB facilities, the advisory board has been more active in issues facing the WRBP.

All of the above factors were considered in preparing the City of Franklin's budget for the 2012 fiscal year.

Water rates remained constant for fiscal 2012 budget year as increases were made to support capital projects during the previous budget years as discussed in FY08 financial statements. Sewer rates were increased for the 2012 budget year by 10.28% (or \$.54 per 100 gallons) for all customers. These rate increases were necessary to finance increased operating expenses and debt service on the Winnepesaukee River Basin Program.

Requests for Information

This financial report is designed to provide a general overview of the City of Franklin's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Judie Milner, Finance Director, City of Franklin, Finance Office, 316 Central Street Franklin, NH 03235.

City of Franklin, New Hampshire
Statement of Net Assets
June 30, 2011

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Assets			
Cash and equivalents	\$ 7,269,679	\$ -	\$ 7,269,679
Investments	2,615,264	-	2,615,264
Receivables, net of allowances for uncollectables			
Taxes	1,621,553	-	1,621,553
Accounts	287,300	538,088	825,389
Intergovernmental receivable, current	1,584,561	204,704	1,789,265
Internal Balances	(1,261,576)	1,261,576	-
Prepaid items	26,541	-	26,541
Inventory	46,052	51,331	97,383
Tax dedeed property, subject to resale	397,344	-	397,344
Other Assets	5,784		5,784
Capital assets not being depreciated			
Monuments	61,000	-	61,000
Land	905,806	49,399	955,205
Construction in progress	206,228	3,236,077	3,442,305
Capital assets, net of accumulated depreciation			
Land improvements	181,191	-	181,191
Buildings and improvements	12,797,270	84,484	12,881,754
Machinery, equipment, and vehicles	2,938,553	335,101	3,273,654
Infrastructure	1,425,403	8,529,981	9,955,384
Total assets	31,107,954	14,290,740	45,398,694
LIABILITIES			
Classified Liabilities			
Accounts Payable	1,239,876	46,179	1,286,056
Accrued payroll and benefits	164,332	6,504	170,836
Contracts payable	97,918	-	97,918
Retainage payable	-	-	-
Accrued interest payable	19,647	30,924	50,571
Intergovernmental payable	870	-	870
Unearned revenues	5,924,465	133,446	6,057,911
Noncurrent liabilities:			
Due within one year:			
Bonds	557,105	105,000	662,105
Notes	-	3,044,881	3,044,881
Leases	176,687	-	176,687
Landfill postclosure care costs	10,244	-	10,244
Compensated absences	208,965	19,705	228,670
Other post employment benefits	594,519	-	594,519
Due in more than one year:			
Bonds, long term	4,784,476	155,000	4,939,476
Compensated absences	184,328	-	184,328
Notes, long term	-	633,791	633,791
Leases	656,724	-	656,724
Landfill postclosure care, long term	205,492	-	205,492
Total Liabilities	14,825,648	4,175,431	19,001,079
NET ASSETS			
Net Assets			
Invested in capital assets, net of related debt	12,737,803	8,296,369	21,034,172
Restricted net assets	2,263,442	262,510	2,525,952
Unrestricted	1,281,061	1,556,430	2,837,491
Total net assets	\$ 16,282,306	\$ 10,115,309	\$ 26,397,615

The accompanying notes to the basic financial statements are an integral part of this statement.

DRAFT - For Discussion Purposes Only
Statement B

City of Franklin, New Hampshire
Statement of Activities
For the Fiscal Year Ended June 30, 2011

	Program Revenues			Net (Expense) Revenue and Changes in Net Assets			
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Expenses	Governmental Activities	Business-Type Activities	Total
Primary government:							
Primary government							
Governmental activities:							
General Government	\$ 1,555,020	\$ 8,411	\$ -	\$ -	\$ (1,546,609)	\$ -	\$ (1,546,609)
Public Safety	4,354,263	373,989	123,396	-	(3,856,878)	-	(3,856,878)
Highways and streets	1,590,069	3,371	205,308	-	(1,381,390)	-	(1,381,390)
Sanitation	792,672	209,265	-	-	(583,407)	-	(583,407)
Health	117,030	-	71,589	-	(45,441)	-	(45,441)
Welfare	178,657	2,204	-	-	(176,453)	-	(176,453)
Culture and recreation	658,335	106,497	17,550	-	(534,288)	-	(534,288)
Conservation	320	-	-	-	(320)	-	(320)
Economic Development	46,050	-	-	-	(46,050)	-	(46,050)
School	15,335,463	950,265	9,767,600	-	(4,617,598)	-	(4,617,598)
Interest on long term debt	53,511	-	-	-	(53,511)	-	(53,511)
Capital Outlay	-	-	-	-	-	-	-
Total governmental activities:	24,681,390	1,654,002	10,185,443	-	(12,841,945)	-	(12,841,945)
Business-type activities:							
Water operations	975,121	1,273,757	4,000	-	-	\$ 302,636	302,636
Sewer operations	971,011	1,239,853	6,014	-	-	274,855	274,855
Total business-type activities	1,946,132	2,513,609	10,014	-	-	577,491	577,491
Total primary government	26,627,522	4,167,611	10,195,457	-	(12,841,945)	577,491	(12,264,454)
General Revenues:							
Property Taxes					10,118,764		10,118,764
Other Taxes					318,858		318,858
Licenses and Permits					972,158		972,158
Grants Not Restricted to Specific Programs					546,986		546,986
Interest Earnings					70,068		70,068
Change in Fair Market Value					271,608		271,608
Miscellaneous					220,708		220,708
Transfers - Internal Activity					-		-
Total General Revenues					12,519,149		12,519,149
Change in Net Assets					(322,796)	577,491	254,695
Net Assets - Beginning, as restated					16,605,102	9,537,818	26,142,920
Net Assets - Ending					\$ 16,282,306	\$ 10,115,309	\$ 26,397,615

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Balance Sheet
Governmental Funds
June 30, 2011

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash and equivalents	\$ 6,930,548	\$ 100	\$ 339,031	7,269,679
Investments	742,557	-	1,872,707	2,615,264
Receivables, net of allowances for uncollectables				
Taxes	1,621,553	-	-	1,621,553
Accounts	270,672	-	945	271,617
Intergovernmental receivable	166,874	897,093	163,750	1,227,717
Interfund receivable	743,923	-	87,093	831,017
Prepaid items	26,541	-	-	26,541
Inventory	237	-	13,759	13,996
Other Assets	\$ 5,784	\$ -	\$ -	5,784
Total assets	\$ 10,508,689	\$ 897,193	\$ 2,477,285	13,883,168
LIABILITIES AND FUND BALANCES				
Classified Liabilities				
Accounts payable	\$ 538,827	\$ 172,815	\$ 528,235	1,239,876
Accrued payroll and benefits	113,407	-	5,336	118,743
Contracts payable	-	-	-	-
Retainage payable	-	97,918	-	97,918
Intergovernmental payable	870	-	-	870
Interfund payable	1,357,052	626,461	117,463	2,100,976
Deferred revenues	5,916,547	-	7,918	5,924,465
Total liabilities	7,926,703	897,193	658,951	9,482,848
Fund balances:				
Nonspendable:	26,778	-	1,107,344	1,134,122
Restricted:	-	-	503,952	503,952
Committed:	445,108	-	61,792	506,900
Assigned:	218,077	-	145,245	363,322
Unassigned	1,892,023	-	-	1,892,023
Total fund balances	2,581,986	-	1,818,334	4,400,320
Total liabilities and fund balances	\$ 10,508,689	\$ 897,193	\$ 2,477,285	\$ 13,883,168

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets
June 30, 2011

Total Fund Balances - Governmental Funds	\$ 4,400,320
Amounts reported for governmental activities in the Statement of Net Assets are different because:	
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds, net of accumulated depreciation.	18,515,452
Certain long term assets are not available to pay for current fund liabilities and, therefore, are deferred in the funds:	
Tax Deeded Property	397,344
Receivables from individuals	6,785
Receivables from other governments	356,844
Internal service funds are used by management to account for fuel, gasoline and diesel, used by City vehicles. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	
	49,338
Certain long term liabilities are not due and payable from current financial resources and, therefore, are not reported in the funds:	
Accrued interest payable	(65,236)
Due to other governments	-
Capital lease obligations payable	(833,411)
General obligation bonds payable	(5,341,581)
Landfil postclosure Costs	(215,736)
Accrued compensated absences	(393,293)
Other post employment benefits	(594,519)
Deferred revenue	-
	(7,443,777)
Total Net Assets - Governmental Activities	\$ 16,282,306

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2011

	General	Capital Projects	Other Governmental Funds	Total Governmental Funds
Revenues:				
Taxes	\$ 10,437,621	\$ -	\$ -	\$ 10,437,621
Licenses and Permits	972,158	-	-	972,158
Intergovernmental	10,179,449	19,122	505	10,199,076
Charges for Services	1,462,680	-	725,875	2,188,555
Miscellaneous	246,767	-	6,057	252,824
Interest	31,792	-	38,276	70,068
Change in fair market value	-	-	271,608	271,608
Total Revenues	23,330,468	19,122	1,042,321	\$ 24,391,910
Expenditures:				
General Government	1,337,395	-	8,718	1,346,113
Public Safety	4,148,826	-	6,214	4,155,039
Highways and Streets	1,497,640	-	-	1,497,640
Sanitation	920,963	-	-	920,963
Health	117,030	-	-	117,030
Welfare	178,568	-	-	178,568
Culture and Recreation	239,911	-	372,760	612,671
Conservation	-	-	320	320
Economic Development	46,050	-	-	46,050
School	13,755,327	-	671,386	14,426,713
Debt Service	883,046	-	-	883,046
Capital Outlay	-	19,239	-	19,239
Total Expenditures	23,124,755	19,239	1,059,397	24,203,391
Excess of Revenues Over Expenditures	205,713	(117)	(17,077)	188,519
Other Financing Sources (Uses):				
Transfers In	3,005	2,742,684	376,216	3,121,905
Transfers Out	(322,293)	(2,742,684)	(56,927)	(3,121,905)
Total Other Financing Sources(Uses)	(319,288)	-	319,288	0
Net Change in Fund Balances	(113,576)	(117)	302,212	188,519
Fund Balances, Beginning as restated	2,695,562	117	1,516,122	4,211,801
Fund Balances, Ending	\$ 2,581,986	\$ -	\$ 1,818,334	\$ 4,400,320

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2011

Total Net Change in Fund Balances - Governmental Funds **\$ 188,519**

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:

Capital asset purchases capitalized	336,637
Loss on disposal of capital assets	-
Depreciation expense	(1,208,601)
	(871,964)

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds:

Tax Deeded Properties	(510)
Deferred revenue	-
Accounts receivable	(1,200)
	(1,710)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long term liabilities in the Statement of Net Assets. Repayment of debt principle is an expenditure in the governmental funds, but the repayment reduces long term liabilities in the Statement of Net Assets:

Capital lease proceeds received	-
Capital lease obligation principle payments	193,356
General obligation bond principle payments	506,158
	699,514

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:

Transfer to enterprise funds	12,017
Accrued interest payable	8,249
Landfill postclosure	19,728
Accrued compensated absences	(184,328)
Severance bonus provision	(192,072)
Other post employment benefits	(336,405)
	(749)

Internal Services Funds are used by management to account for the cost of fuel charged to individual departments. The net revenue (expense) of the internal service funds is reported with governmental activities.

Change in Net Assets of Governmental Activities **\$ (322,796)**

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire Statement of Net Assets Proprietary Funds June 30, 2011				
	Enterprise Funds		Total Enterprise Funds	Governmental Activity - Fuel Depot Internal Service Fund
	Water	Sewer		
ASSETS				
Current Assets:				
Accounts Receivable, Net of Allowance for Uncollectible	\$ 256,730	\$ 281,359	\$ 538,088	\$ 8,898
Intergovernmental Receivable	-	204,704	204,704	-
Interfund Receivable	1,002,387	259,188	1,261,576	8,383
Inventory	49,631	1,700	51,331	32,056
Total Current Assets	1,308,748	746,951	2,055,699	49,338
Noncurrent Assets:				
Capital Assets:				
Land	49,399	-	49,399	-
Construction in Progress	3,236,077	-	3,236,077	-
Buildings	111,209	-	111,209	70,737
Accumulated Depreciation, Buildings	(26,725)	-	(26,725)	(70,737)
Machinery and Equipment	416,891	171,477	588,367	-
Accumulated Depreciation, M&E	(208,185)	(45,081)	(253,267)	-
Infrastructure	9,376,564	2,764,057	12,140,621	-
Accumulated Depreciation, Infra	(3,170,513)	(440,128)	(3,610,641)	-
Total Capital Assets, Net	9,784,717	2,450,324	12,235,041	-
Total Assets	11,093,465	3,197,275	14,290,740	49,338
LIABILITIES				
Current liabilities:				
Accounts Payable	44,822	1,357	46,179	-
Accrued Payroll and Benefits	4,474	2,031	6,504	-
Accrued Interest Payable	14,908	16,015	30,924	-
Interfund Payable	-	-	-	-
Unearned Revenue	192	133,254	133,446	-
General Obligation Debt Payable, Current:				
Notes and Bonds	3,104,001	45,880	3,149,881	-
Compensated Absences	14,186	5,519	19,705	-
Total Current Liabilities	3,182,584	204,056	3,386,640	-
Noncurrent Liabilities:				
General Obligation Bonds Payable	127,500	27,500	155,000	-
General Obligation Notes Payable	-	633,791	633,791	-
Total Noncurrent Liabilities	127,500	661,291	788,791	-
Total Liabilities	3,310,084	865,347	4,175,431	-
NET ASSETS:				
Invested in Capital Assets, Net of Related Debt	6,553,215.45	1,743,154	8,296,369	-
Restricted	223,056	39,454	262,510	-
Unrestricted	1,007,109	549,321	1,556,430	49,338
Total Net Assets	\$ 7,783,380	\$ 2,331,929	\$ 10,115,309	\$ 49,338

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Statement of Revenues, Expenditures, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2011

	<u>Enterprise Funds</u>		Total Enterprise Funds	Governmental Activity - Fuel Depot Internal Service Fund
	Water Fund	Sewer Fund		
Operating revenues:				
User Charges	\$ 1,263,081	\$ 1,239,652	\$ 2,502,732	\$ 256,988
Miscellaneous	14,676	-	14,676	-
Grants	-	6,215	6,215	-
Sale of Municipal Property	-	-	-	-
Total operating revenues	<u>1,277,757</u>	<u>1,245,867</u>	<u>2,523,623</u>	<u>256,988</u>
Operating expenses:				
Salaries, wages and benefits	408,786	119,067	527,853	-
Purchased services, professional and technical	7,427	6,059	13,486	101
Purchased services, property and miscellaneous	347,452	792,611	1,140,063	257,636
Depreciation	190,332	32,821	223,153	-
Total operating expenses	<u>953,997</u>	<u>950,558</u>	<u>1,904,556</u>	<u>257,737</u>
Operating income (loss)	<u>323,760</u>	<u>295,308</u>	<u>619,068</u>	<u>(749)</u>
Nonoperating revenues (expenses):				
Interest	(21,124)	(20,453)	(41,577)	-
Capital contributions	-	-	-	-
Total nonoperating revenues (expenses)	<u>(21,124)</u>	<u>(20,453)</u>	<u>(41,577)</u>	<u>-</u>
Income (loss) before transfers	<u>302,636</u>	<u>274,855</u>	<u>577,491</u>	<u>(749)</u>
Transfers:				
In	2,742,684	-	2,742,684	-
Out	(2,742,684)	-	(2,742,684)	-
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in net assets	302,636	274,855	577,491	(749)
Net assets, beginning	7,480,744	2,057,073	9,537,818	50,087
Net assets, ending	<u>\$ 7,783,380</u>	<u>\$ 2,331,929</u>	<u>\$ 10,115,309</u>	<u>\$ 49,338</u>

The accompanying notes to the basic financial statements are an integral part of this statement.

DRAFT - For Discussion Purposes Only **Statement I**

City of Franklin, New Hampshire
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2011

	Enterprise Funds			Governmental
	Water Fund	Sewer Fund	Total Enterprise Funds	Activity - Fuel Depot Internal Service Fund
Cash Flows from Operating Activities				
Receipts from Users	\$ 1,263,081	\$ 1,239,652	\$ 2,502,732	\$ 256,988
Payments to Providers	(953,997)	(950,558)	(1,904,556)	(257,737)
Other Receipts (Payments)	(318,502)	(255,615)	(574,116)	749
Net Cash Provided by (Used in) Operating Activities	(9,418)	33,479	24,061	-
Cash Flows from Noncapital Financing Activities				
Transfers from Other Funds	2,742,684	-	2,742,684	-
Transfers to Other Funds	(2,742,684)	-	(2,742,684)	-
Net Cash Provided by (Used in) Noncapital Financing Activities	-	-	-	-
Cash Flows from Capital and Related Financing Activities				
Capital Assets	(2,627,867)	32,821	(2,595,046)	-
Long Term Debt	2,658,409	(45,846)	2,612,563	-
Interest	(21,124)	(20,453)	(41,577)	-
Capital Contributions	-	-	-	-
Net Cash Provided by (Used in) Capital and Related Financing Activities	9,418	(33,479)	(24,061)	-
Net Increase (Decrease) in Cash and Cash Equivalents	(0)	(0)	(0)	-
Balances - Beginning of Year	-	-	-	-
Balances - End of Year	\$ (0)	\$ (0)	\$ (0)	\$ -
Reconciliation of operating income (loss) to net cash provided by operating activities:				
Operating Income (Loss)	\$ 323,760	\$ 295,308	\$ 619,068	\$ (749)
Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities:				
Change in Assets and Liabilities:				
Inventory	3,595	119	3,713	(5,918)
Receivables, net	39,669	(16,747)	22,923	2,312
Deferred Revenue	(743)	(6,639)	(7,381)	-
Due from Other Funds	(399,990)	(237,541)	(637,531)	21,970
Accounts Payable	20,656	(3,948)	16,708	(17,615)
Accrued Payroll	1,567	1,054	2,621	-
Due to Other Funds	-	-	-	-
Due from Other Governments	-	60	60	-
Accrued Compensated Absences	2,068	1,812	3,880	-
Net Cash Provided By (Used in) Operating Activities	\$ (9,418)	\$ 33,479	\$ 24,061	\$ -

The accompanying notes to the basic financial statements are an integral part of this statement.

City of Franklin, New Hampshire
Statement of Net Assets
Fiduciary Funds
June 30, 2011

	Agency Funds			Private Purpose Trust Funds		
	Engineering Escrow	Student Activities	Total	Charity	School Scholarship	Total
ASSETS						
Cash and Cash Equivalents	\$ 61,742	\$ 140,302	\$ 202,044	\$ -	\$ -	\$ -
Investments	-	-	-	186,671	654,352	841,023
Total Assets	61,742	140,302	202,044	186,671	654,352	841,023
LIABILITIES						
Accounts Payable	82	-	82	-	-	-
Due to Developers	61,660	-	61,660	-	-	-
Due to Student Groups	-	140,302	140,302	-	-	-
Total Liabilities	61,742	140,302	202,044	-	-	-
NET ASSETS						
Held in Trust for Special Purposes	\$ -	\$ -	\$ -	\$ 186,671	\$ 654,352	\$ 841,023

The accompanying notes to the basic financial statements are an integral part of this statement.

Statement K

City of Franklin, New Hampshire
Statement of Changes in Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2011

	Private Purpose Trust Funds		
	Charity	School Scholarship	Total
ADDITIONS			
Investment earnings:			
Interest and dividends	\$ 3,840	\$ 17,522	\$ 21,362
Net increase in fair market value of investments	51,408	180,203	231,611
New Funds	-	4,800	4,800
DEDUCTIONS			
Scholarship and charity distributions			
	994	16,750	17,744
Change in net assets	54,253	185,776	240,029
Net assets, beginning	132,418	468,576	600,994
Net assets, ending	<u>\$ 186,671</u>	<u>\$ 654,352</u>	<u>\$ 841,023</u>

The accompanying notes to the basic financial statements are an integral part of this statement.



CITY OF FRANKLIN, NEW HAMPSHIRE
Fire Department
"The Three Rivers City"

59 West Bow Street • 03235

Tel : (603) 934-2205
FAX: (603) 934-7408

Kevin LaChapelle, Fire Chief

Robert F. Goodearl II, Deputy Chief

Franklin Fire Department Mission Statement

“To preserve life and property while ensuring our members safety and providing the highest level of service to our customers.”

Mayor Ken Merrifield

Ward I Councilors

Councilor Ted Startweather

Councilor George Dzujna

Councilor Tony Guinta

Ward II Councilors

Councilor Robert Desrochers, Sr.

Councilor Doug Boyd

Councilor Glen Feener

Ward III Councilors

Councilor Charles Cournoyer

Councilor Scott Clarenbach

Councilor Steve Barton

July 7, 2014

KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services
Division of Public Health Services

Agency Name: City of Franklin

Name of Bureau/Section: DHHS / Emergency Services Unit

BUDGET PERIOD:	SFY 15	Date of GC approval - 6/30/15	
Name & Title Key Administrative Personnel	Annual Salary Of Key Administrative Personnel	Percentage of Salary Paid By Contract	Total Salary Amount Paid By Contract
Elizabeth Dragon, City Manager	\$98,273	0.00%	\$0.00
Judie Milner, Finance Director	\$81,515	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$0.00

BUDGET PERIOD:	Annual Salary Of Key Administrative Personnel	Percentage of Salary Paid By Contract	Total Salary Amount Paid By Contract
Name & Title Key Administrative Personnel	Annual Salary Of Key Administrative Personnel	Percentage of Salary Paid By Contract	Total Salary Amount Paid By Contract
		0.00%	\$0.00
		0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
	\$0	0.00%	\$0.00
TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)			\$0.00

Key Administrative Personnel are top-level agency leadership (President, Executive Director, CEO, CFO, etc), and individuals directly involved in operating and managing the program (project director, program manager, etc.). These personnel **MUST** be listed, **even if no salary is paid from the contract**. Provide their name, title, annual salary and percentage of annual salary paid from agreement.

Elizabeth A. Dragon, C.P.M

- City Manager** June 2008-present City of Franklin Franklin, NH
- General management of the administration of the City and all departments thereof, the preparation of reports and information deemed necessary by the City Council, the attendance at all meetings of the City Council, whether formal meetings or “work sessions”, the attendance at all meetings of committees and subcommittees of the council, at the request of the Chair person of such committees. Supervises the administrative affairs of the City and carries out the policies enacted by the council. Charged with preservation of the public peace and health and safety of persons and property. Enforces ordinances of the City, the charter, and laws of the state. Informs the council of the condition and needs of the city and make reports and recommendations.
- Town Manager** Oct 2006-June 2008 Town of Bristol Bristol, NH
- Supervises all administrative functions of Town municipal operations. Organizes, continues, or discontinues, from time to time, such departments as the selectmen may from time to time determine. Appoints, upon merit and fitness alone, and removes, all subordinate officers and employees under her control, and to fix their compensation. Attends such regular or special meetings of the selectmen as they shall require. Keeps the selectmen fully advised as to the needs of the town, within the scope of her duties, and to furnish them a careful detailed estimate in writing of the probable expenditures of the town government for the ensuing year.
- Town Administrator** 2001-Oct 2006 Town of Plymouth Plymouth, NH
- Supervises all administrative functions of Town municipal operations under the direction of the Board of Selectmen. This includes, but is not limited to Town Hall office operations; municipal human resource policies and performance management; financial oversight of municipal budget; cognizance and compliance of the tax assessment process; line management of other Town Departmental operations; guides strategic planning, community planning, economic development activities; ensures enforcement of ordinances, regulations and agreements of the Town; supports other elected Town officials, appointed boards and committees; ensures timely inspections and maintenance of municipal structures, equipment, cemeteries, parks and public infrastructure.
- Finance/Personnel Officer** 1998-May 2001 Town of Plymouth Plymouth, NH
- Prepared and controlled maintenance of all Town accounting, payroll records; accounts receivable and accounts payable. Duties were performed independently. Work was reviewed through internal and external audits. Performed Town Administrator duties in his/her absence or as requested. Supervised and evaluated Financial Assistant.
- Accountant** 1993-1998 L.W. Packard & Co. Inc. Ashland, NH
- Performed a wide variety of general accounting duties.

Elizabeth A. Dragon, C.P.M

Lifelong Learning

- Leadership, Management and the key role of performance measurement
- Essentials of Risk Management for Supervisors
- Preventing workplace harassment & discrimination
- State Govt: Power, Authority, Structure & Legislative Process
- Applied Management Techniques
- Effective Speaking and Presentation Dynamics
- Using numbers to persuade and Inform
- Budget Development & Administration
- Hiring Practices
- Documenting Employee Performance
- Overview of the FLSA
- Workplace Issues in the Electronic Age
- Overview of Public Sector Labor Law
- Sexual Harassment/Hostile Work Environment

Formal Education

Certified Public Managers Program Public Management	2002	NH Division of Personnel
Bachelors Degree Accounting	1995	New Hampshire College Evening Division Laconia, NH
Associate Degree Accounting	1992	New Hampshire Technical Laconia, NH

Civic Involvement and Associations

- NH Government Finance Officers Assoc. (11 yrs)
- New Hampshire Municipal Manager's Association (9yrs)*currently president*
- New Hampshire Municipal Advocacy Committee-appointed Nov 2005
- ICMA-International City Managers Association-appointed May 2005
- New Hampshire Municipal Managers Association Executive board-appointed Nov 2007
- Lakes Region Planning Commission (TAC & Brownsfield)-appointed 2008
- Capital regional development Corporation (CRDC)- appointed 2009
- Franklin Mayor's Drug and Alcohol abuse task force-Project Director-appointed 2009-
- Choose Franklin Advisory board-appointed 2008
- Franklin Business Industrial Corp executive board (FBIDC)

Software Experience

Microsoft Office, Windows XP operating system, Business Management Systems Inc. (Fund accounting & payroll)

Skills

Highly motivated team player with excellent analytical and communication skills. Adept at public relations, formal presentations, and handling multiple priorities under strict deadlines.

Judith A. Milner

Highlights of Qualifications:

- Strong analytical skills; adept at identifying and solving problems
- Equally effective working independently or enthusiastically contributing to a team effort
- Able to handle the unexpected with confidence, expertise, and grace
- Highly motivated, reliable, confident, and committed to professional standards
- Software proficiency in Microsoft Office; Windows; Unix; Accufund & MUNIS accounting

Recent Employment Achievements:

1/09-present *City of Franklin, New Hampshire* **Finance Director (Finance Office)**

Responsible for recognizing, developing, directing and maintaining financial policy and internal control environment for the City in compliance with applicable promulgation and statute; supervises the daily operations of the finance office; produces financial reporting, including the City's dependent school district, in compliance with generally accepted accounting principles (GAAP) achieving an unqualified audit opinion; implement all GASB (Governmental Accounting Standards Board) statements and pronouncements; ensure external financial reporting and compliance with grant requirements for all City grants; coordinate annual financial, A-133, worker's compensation, compliance and other audits; orchestrate the tax rate setting process including applicable reporting for the City and the City's dependent school district; provide reliable data, reporting, assistance and recommendations to City management team including peer directors, City Manager, City Finance Committee, Joint City/School Finance Committee and City Council; develops annual budget and payroll projections for City; assists and recommends solutions to come under the City's annual tax cap; participates in all steps of annual budget process from committee meetings and Council adoption; ensure the prudent investment of City funds; provides support for the trustees of trust funds and library trustees through recordkeeping and financial reporting; provides assistance with competitive bidding and procurement; actively seeks and implements streamlining and cost saving measures; facilitates long term borrowing; writes financial related resolutions for adoption by City Council; supports Welfare Director in her absence; fulfills role of City Manager in her absence.

3/99-1/09 *Rockingham County, Brentwood NH* **Accounting Manager (Finance Office)**

Responsible for ensuring compliance with generally accepted accounting principles (GAAP) in the practices of all County divisions; successfully orchestrate and oversee implementation of all GASB (Governmental Accounting Standards Board) statements and pronouncements; led transition to fully accrual accounting under GASB Statement 34 which bridged the gap between governmental and corporate financial reporting; coordinate external financial, A-133 and Medicaid audits; audit, document, and ensure compliance with internal control procedures, unqualified audit opinion, and maintaining that opinion for the last six years; develop, draft, and implement financial and office policies and procedures; play an integral part of the sound financial practices which contributed to the County receiving Moody's highest short-term credit rating for last three years and maintaining the long-term credit rating while other similar governmental agencies' ratings deteriorated; train office members in proper accounting practices; develop and present finance/budgeting workshops for all County divisions; system administrator for County accounting software; develops and prepares Crystal Reports for

Judith A. Milner

decision making; report to Board of Commissioners, Executive Committee and County Delegation; supervises staff in absence of Finance Officer.

12/94-3/99 ***Rockingham County, Brentwood NH***

Associate Accounting Analyst (Finance Office)

Prepared budgetary analyses and projections; developed accounting policies and procedures; provided accounting support as integral member of Finance Office; supervised accounting and payroll staff in absence of Finance Officer and Accounting Manager; administered MUNIS accounting software, Unix file server, and Novell network for office and County; effectively communicated with all other County divisions and various outside agencies; analyzed/reconciled various budget, revenue, and balance sheet accounts.

Education/Professional Development:

- ❖ B.S., Accounting (Cum Laude), New Hampshire College (now SNHU)
- ❖ Passed Certified Public Accountant Examination
- ❖ Certificate of Professional Achievement, Telecommunications Systems Technology, Northeastern University
- ❖ Treasurer, New Hampshire Government Finance Officers Association
- ❖ Treasurer, Winnisquam Regional Middle School Parent Teacher Organization
- ❖ Regularly attend continuing education related to accounting

Activities/Interests:

- Gardening, quilting, farming, hiking, camping, swimming, boating

~ References attached ~