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Form 990



Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public

▶ Information about Form 990 and its instructions is at www.irs.gov/foi/m990

OMB No 1545-0047

2015

Open to Public Inspection

A For the 2015 calendar year, or tax year beginning 09-01-2015, and ending 08-31-2016

B Check if applicable

☐ Address change

☐ Name change

☐ Initial return

☐ Final return/terminated

☐ Amended return

☐ Application pending

C Name of organization
Manchester Alcoholism Rehabilitation Center

Doing business as
Farnum Center and Farnum Center North

Number and street (or P O box if mail is not delivered to street address)Room/suite
140 Queen City Avenue

City or town, state or province, country, and ZIP or foreign postal code
Manchester, NH 03104

D Employer identification number
02-0349962

E Telephone number
(603) 622-3020

G Gross receipts \$ 10,824,322

F Name and address of principal officer
Larry J Gammon
555 Auburn Street
Manchester, NH 03103

H(a) Is this a group return for subordinates?

No

☐ Yes ☒

H(b) Are all subordinates included?

☐ Yes ☐ No

If "No," attach a list (see instructions)

H(c) Group exemption number ▶

I Tax-exempt status

☒ 501(c)(3) ☐ 501(c) () ◀ (insert no) ☐ 4947(a)(1) or ☐ 527

J Website: ▶ www.farnumcenter.org

K Form of organization

☒ Corporation ☐ Trust ☐ Association ☐ Other ▶

L Year of formation 1974

M State of legal domicile NH

Part I Summary				
Activities & Governance	1 Briefly describe the organization's mission or most significant activities Helping individuals and families find their way to a life free of the effects of alcohol and other drugs through comprehensive treatment and recovery services open to all			
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets			
	3 Number of voting members of the governing body (Part VI, line 1a)	3	10	
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	10	
	5 Total number of individuals employed in calendar year 2015 (Part V, line 2a)	5	125	
Revenue	6 Total number of volunteers (estimate if necessary)	6	12	
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0	
	b Net unrelated business taxable income from Form 990-T, line 34	7b	0	
			Prior Year	Current Year
	8 Contributions and grants (Part VIII, line 1h)	105,308		448,618
Expenses	9 Program service revenue (Part VIII, line 2g)	8,487,993		10,274,068
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	45,488		58,277
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	990		440
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	8,639,779		10,781,403
	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	17,486		32,948
Net Assets or Fund Balances	14 Benefits paid to or for members (Part IX, column (A), line 4)	0		0
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)	3,530,412		4,939,696
	16a Professional fundraising fees (Part IX, column (A), line 11e)	0		0
	b Total fundraising expenses (Part IX, column (D), line 25) ▶22,110			
	17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	2,640,877		3,388,604
	18 Total expenses Add lines 13–17 (must equal Part IX, column (A), line 25)	6,188,775		8,361,248
	19 Revenue less expenses Subtract line 18 from line 12	2,451,004		2,420,155
			Beginning of Current Year	End of Year
	20 Total assets (Part X, line 16)	13,312,616		16,766,381
	21 Total liabilities (Part X, line 26)	6,341,737		7,411,788
	22 Net assets or fund balances Subtract line 21 from line 20	6,970,879		9,354,593

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

Signature of officer

Elin A Treanor CFO

Type or print name and title

2017-07-14

Date

Prnt/Type preparer's name
Joseph R Byrne CPA

Preparer's signature
Joseph R Byrne CPA

Date
2017-07-14

Check ☐ if self-employed

PTIN
P01289281

Firm's name ▶ Berry Dunn McNeil & Parker LLC

Firm's EIN ▶ 01-0523282

Phone no (207) 775-2387

Firm's address ▶ PO Box 1100

Portland, ME 041041100

Paid Preparer Use Only

May the IRS discuss this return with the preparer shown above? (see instructions)

For Paperwork Reduction Act Notice, see the separate instructions.

Cat No 11282Y

Form990(2015)

Part III

Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

☐

☒

1

Briefly describe the organization's mission

Helping individuals and families find their way to a life free of the effects of alcohol and other drugs through comprehensive treatment and recovery services open to all

2

Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

☐ Yes

☒ No

If "Yes," describe these new services on Schedule O

3

Did the organization cease conducting, or make significant changes in how it conducts, any program services?

☐ Yes

☒ No

If "Yes," describe these changes on Schedule O

4

Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a

(Code) (Expenses \$ 7,585,789 including grants of \$ 32,948) (Revenue \$ 10,274,508)

See Additional Data

4b

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4c

(Code) (Expenses \$ including grants of \$) (Revenue \$)

4d



















Other program services (Describe in Schedule O)

(Expenses \$ including grants of \$) (Revenue \$)








4e

Total program service expenses ▶ 7,585,789

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> 	1 Yes	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> (see instructions)? 	2 Yes	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	No
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	No
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	No
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> 	6	No
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 	7	No
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> 	8	No
9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> 	9	No
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i> 	10 Yes	
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> 	11a Yes	
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> 	11b	No
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> 	11c	No
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> 	11d Yes	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> 	11e Yes	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> 	11f Yes	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> 	12a	No
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> 	12b Yes	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	No
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	No
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b	No
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	No
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16	No
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i> (see instructions) 	17	No
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> 	18 Yes	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> 	19	No
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	No
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	

Part IV Checklist of Required Schedules *(continued)*

21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> 	21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> 	22	Yes	
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> 	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		No
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		No
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
a	A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b		No
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> 	33		No
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> 	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		No
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> 	36		No
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> 	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	Yes	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☒

		Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable.		
1b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return.		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions).	Yes	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		No
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O.		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		No
b	If "Yes," enter the name of the foreign country: _____ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		No
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		No
c	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		No
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	Yes	
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	Yes	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		No
d	If "Yes," indicate the number of Forms 8282 filed during the year.		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		No
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		No
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter		
a	Initiation fees and capital contributions included on Part VIII, line 12.		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities.		
11	Section 501(c)(12) organizations. Enter		
a	Gross income from members or shareholders.		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them).		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year.		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans.		
c	Enter the amount of reserves on hand.		
14a	Did the organization receive any payments for indoor tanning services during the tax year?		No
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O.		

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year	1a	10	
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent	1b	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
a	The governing body?	8a	Yes	
b	Each committee with authority to act on behalf of the governing body?	8b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a		No
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b	Yes	
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17	List the States with which a copy of this Form 990 is required to be filed	NH
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O)	
19	Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year	
20	State the name, address, and telephone number of the person who possesses the organization's books and records Elin A Treanor 555 Auburn Street Manchester, NH 03103 (603) 621-3475	

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Peter Anderson Esq Director	2 00 0 00	X						0	0	0
(2) James Barry Esq Director	2 00 0 00	X						0	0	0
(3) Lori Levesque Director	2 00 0 00	X						0	0	0
(4) Ian MacDermott Chairman	2 00 0 00	X		X				0	0	0
(5) Timm Runnion Director	2 00 0 00	X						0	0	0
(6) Rob Wieczorek Past Chairman	2 00 0 00	X		X				0	0	0
(7) Nancy Hacking Secretary	2 00 0 00	X		X				0	0	0
(8) Jane Brown Sparks Director	2 00 0 00	X						0	0	0
(9) Knss Blevens Director	2 00 0 00	X						0	0	0
(10) Tom Bullock Director	2 00 0 00	X						0	0	0
(11) Melissa Crews Past Director	2 00 0 00	X						0	0	0
(12) Brian Mikol Past Director	2 00 0 00	X						0	0	0
(13) Larry J Gammon President & CEO	7 00 48 00			X				70,339	470,728	22,920
(14) Elin A Treanor CFO	7 00 48 00			X				38,304	256,344	14,152

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W- 2/1099-MISC)	(E) Reportable compensation from related organizations (W- 2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former			
(15) Susan C Ryan COO	7 00 48 00			X				23,098	154,579	17,738
(16) Karen A Van Der Beken Chief Development Officer	3 00 52 00				X			12,625	197,799	19,122
(17) Tina M Sharby Chief Human Resources Officer	7 00 48 00				X			21,108	141,260	6,013
(18) Cheryl A Wilkie Senior Vice President Program Svcs	55 00 0 00					X		187,980	0	11,138
(19) Roland A Lavallee Med Director Substance Abuse Svcs	55 00 0 00					X		131,933	0	16,998
(20) Michael J Bonfanti Senior VP Information Technology	7 00 48 00					X		21,110	141,276	27,243
(21) James A Fahey Senior VP Program Services	7 00 48 00					X		17,733	118,675	19,414
(22) Claire H Gagnon Senior VP, Controller	7 00 48 00					X		15,309	102,456	3,859

1b	Sub-Total	▶			
c	Total from continuation sheets to Part VII, Section A	▶			
d	Total (add lines 1b and 1c)	▶	539,539	1,583,117	158,597

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 2

		Yes	No
3	Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		No
4	For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	Yes	
5	Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		No

Section B. Independent Contractors

1	Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year		
	(A) Name and business address	(B) Description of services	(C) Compensation
2	Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 0		

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns . . .	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c	75,905				
	d	Related organizations . . .	1d					
	e	Government grants (contributions)	1e	2,250				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	370,463				
	g	Noncash contributions included in lines 1a-1f \$		5,591				
	h	Total. Add lines 1a-1f			448,618			
Program Service Revenue	2a	Inpatient/Outpatient Revenue	Business Code					
			621990	10,194,339	10,194,339			
	b	Miscellaneous Revenue	900099	79,729	79,729			
	c							
	d							
	e							
	f	All other program service revenue						
	g	Total. Add lines 2a-2f			10,274,068			
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		34,246			34,246	
	4	Income from investment of tax-exempt bond proceeds . .						
	5	Royalties						
	6a	(i) Real		(ii) Personal				
		Gross rents	440					
		b Less rental expenses	0					
		c Rental income or (loss)	440					
	d	Net rental income or (loss)		440	440			
	7a	(i) Securities		(ii) Other				
		Gross amount from sales of assets other than inventory	26,218					
		b Less cost or other basis and sales expenses	0	2,187				
		c Gain or (loss)	26,218	-2,187				
	d	Net gain or (loss)		24,031			24,031	
	8a	Gross income from fundraising events (not including \$ 75,905 of contributions reported on line 1c) See Part IV, line 18 . . .						
		a	40,732					
		b Less direct expenses . . .	b	40,732				
	c	Net income or (loss) from fundraising events . .		0				
	9a	Gross income from gaming activities See Part IV, line 19 . . .						
		a						
		b Less direct expenses . . .	b					
c	Net income or (loss) from gaming activities . . .							
10a	Gross sales of inventory, less returns and allowances .							
	a							
	b Less cost of goods sold . .	b						
	c	Net income or (loss) from sales of inventory . .						
	Miscellaneous Revenue		Business Code					
11a								
b								
c								
d	All other revenue							
e	Total. Add lines 11a-11d							
12	Total revenue. See Instructions			10,781,403	10,274,508	0	58,277	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX



Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21.				
2	Grants and other assistance to domestic individuals. See Part IV, line 22.	32,948	32,948		
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16.				
4	Benefits paid to or for members.				
5	Compensation of current officers, directors, trustees, and key employees.	174,528	25,404	135,351	13,773
6	Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B).				
7	Other salaries and wages.	3,796,388	3,764,106	24,652	7,630
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions).	43,610	43,470		140
9	Other employee benefits.	655,583	654,151		1,432
10	Payroll taxes.	269,587	269,039		548
11	Fees for services (non-employees):				
a	Management.				
b	Legal.				
c	Accounting.				
d	Lobbying.				
e	Professional fundraising services. See Part IV, line 17.				
f	Investment management fees.				
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O).	843,311	839,375	3,936	
12	Advertising and promotion.	36,067	36,067		
13	Office expenses.	683,604	682,246	321	1,037
14	Information technology.				
15	Royalties.				
16	Occupancy.	519,731	519,731		
17	Travel.	53,860	53,782		78
18	Payments of travel or entertainment expenses for any federal, state, or local public officials.				
19	Conferences, conventions, and meetings.	26,993	26,963		30
20	Interest.	244,535	244,535		
21	Payments to affiliates.				
22	Depreciation, depletion, and amortization.	385,288	385,288		
23	Insurance.	8,684	8,684		
24	Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O).				
a	Management Fees/Direct	586,531		589,089	-2,558
b					
c					
d					
e	All other expenses				
25	Total functional expenses. Add lines 1 through 24e.	8,361,248	7,585,789	753,349	22,110
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

☒

				(A)		(B)
				Beginning of year		End of year
Assets	1	Cash—non-interest-bearing		702	1	700
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net		123,157	3	231,120
	4	Accounts receivable, net		1,044,820	4	2,759,463
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L.			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L.			6	
	7	Notes and loans receivable, net		492,000	7	0
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		9,636	9	11,453
	10a	Land, buildings, and equipment—cost or other basis. Complete Part VI of Schedule D.	10a 11,942,245			
	b	Less: accumulated depreciation	10b 963,980	7,491,076	10c	10,978,265
	11	Investments—publicly traded securities		788,533	11	768,175
	12	Investments—other securities. See Part IV, line 11.			12	
	13	Investments—program-related. See Part IV, line 11.			13	
	14	Intangible assets		198,782	14	165,652
	15	Other assets. See Part IV, line 11.		3,163,910	15	1,851,553
	16	Total assets. Add lines 1 through 15 (must equal line 34).		13,312,616	16	16,766,381
Liabilities	17	Accounts payable and accrued expenses		290,265	17	170,986
	18	Grants payable			18	
	19	Deferred revenue		117,329	19	0
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D.			21	
	22	Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L.			22	
	23	Secured mortgages and notes payable to unrelated third parties		5,836,762	23	7,205,995
	24	Unsecured notes and loans payable to unrelated third parties		80,847	24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D.		16,534	25	34,807
	26	Total liabilities. Add lines 17 through 25.		6,341,737	26	7,411,788
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.					
	27	Unrestricted net assets		6,295,830	27	8,706,274
	28	Temporarily restricted net assets		84,183	28	57,453
	29	Permanently restricted net assets		590,866	29	590,866
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.					
	30	Capital stock or trust principal, or current funds			30	
	31	Paid-in or capital surplus, or land, building or equipment fund			31	
	32	Retained earnings, endowment, accumulated income, or other funds			32	
	33	Total net assets or fund balances		6,970,879	33	9,354,593
	34	Total liabilities and net assets/fund balances		13,312,616	34	16,766,381

Part XI

Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,781,403
2	Total expenses (must equal Part IX, column (A), line 25)	2	8,361,248
3	Revenue less expenses Subtract line 2 from line 1	3	2,420,155
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	6,970,879
5	Net unrealized gains (losses) on investments	5	-36,441
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	9,354,593

Part XII

Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1	Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		No
2b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	Yes	
2c	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	Yes	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	Yes	
3b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	Yes	

Additional Data

Software ID:
Software Version:
EIN: 02-0349962
Name: Manchester Alcoholism Rehabilitation Center

Form 990, Part III, Line 4a

4a	(Code) (Expenses \$ 7,585,789 including grants of \$ 32,948) (Revenue \$ 10,274,508)
	<p>The Manchester Alcoholism Rehabilitation Center, doing business as the Farnum Center, is committed to providing effective, dignified care and support for adults seeking recovery from alcohol and other drugs. We are located in Manchester and Franklin NH. In Manchester we offer a medical detox unit for 20 individuals and 40 beds for residential treatment that can last up to 30 days. In Franklin we are located on the historic Daniel Webster Farm. The Ray House with 21 beds and Webster Place with 42 beds are both located on this property. Our programs teach Health Realization and our staff are training by experts in this field. We also offer other recovery options including yoga, acupuncture and self-help meetings. Our Core Values are safety, hope, compassion, respect, dignity, honesty, responsibility, accountability, fairness, peer support, professionalism and ethics. Members of our alumni community stay strongly connected with Webster Place. Often, alumni return to share their experience, strength, and hope with our new residents. They stay connected through weekly alumni meetings and self-help meetings at Webster Place for those in treatment and in the community. Many reach out to each other for ongoing support and encouragement via phone, email, and social networking. The broader community also plays a major role in supporting our residents and alumni with self-help meetings, employment and friendship. They provide rides to meetings, volunteer, and make donations to help those in need. We offer each resident the opportunity to fill out anonymous surveys which allows us to gather feedback and make improvements if necessary. Medical Detoxification: The Farnum Center's Medical Detoxification unit is open 24 hours a day. It is medically supervised by our Medical Director, nurses, counselors, licensed mental health clinicians, and master level alcohol and drug counselors. The Medical Detoxification unit will serve individuals 17 and older needing help to safely and medically stop using alcohol and other drugs. The average length of stay is six days. Once screened and accepted, a specific medical treatment plan will be developed according to the established protocols. Each protocol calls for a certain medication to help alleviate the symptoms of withdrawal. A very important piece of the detoxification is the frequency of monitoring withdrawal symptoms. If problems are detected that are not part of the detox, which could be a medical issue the client may have and need help with, we would transfer them to our receiving hospital Catholic Medical Center (CMC). We have a strong relationship with CMC and they handle our client's physical issues not generated by the withdrawal from alcohol and other drugs. The client will be transferred to CMC for any intervention that may be needed, however, this cost is not covered by the Farnum Center. It can be billed to the individuals insurance. The detoxification process consists of three essential components: evaluation, stabilization, and fostering patient readiness for entry into treatment. The Medical Detoxification unit also receives individuals from hospital emergency rooms who present with the need for detoxification. We then offer a level of care that appropriately fits the needs of the individual. We are happy to work with anyone who wants to make a referral. It may come from family members, EAP Programs, other treatment facilities, and courts. Evaluation: Our screening and assessment is completed to treat your family member or yourself with the best care we can deliver. We will complete a unanalysis to detect the presence and concentration of substances. We will identify any co-occurring medical and psychological conditions. We can determine the individual's social situation in order to select appropriate level of treatment after detoxification. Our goal is to gain as much information from the individual and their family members to be thorough and kind throughout their stay with us at any of our Farnum facilities. Stabilization: We want to help your family member feel better as soon as possible because the sooner they are feeling better, the sooner they can start to attend groups and begin the process of learning about themselves. We will assist the individual through acute withdrawal. We then begin to introduce individuals to treatment and their role in recovery. It is very important to us that we include significant others in the treatment process, understanding we need to maintain any confidentiality, requested by the client. Individuals may go on to one of our other facilities for up to a 30 day stay or into an Intensive Outpatient Program at one of our facilities or one closer to their home. Once detox has been completed it is time to get into treatment and recovery from this disease. It is important the client understands detox is NOT treatment. Treatment begins after the physical withdrawals have subsided and the client moves into the 30 day residential program or an Intensive Outpatient Program. Operating Principles: Detoxification is a set of interventions that manage an individual safely through the process of acute withdrawal. A detoxification program is NOT designed to resolve long-standing psychological, social, and behavioral problems associated with substance abuse. Detoxification does not offer a "cure." However, it is often the first step toward recovery. Substance use disorders are treatable. Substance use disorders are brain disorders, NOT evidence of moral weakness. Client are treated with respect and dignity at all times, in a nonjudgmental and supportive manner, and their individual background, culture, vulnerabilities, and strengths are always considered. Services are planned in partnership with patients and their support network. Client caregivers will provide linkages to treatment after detoxification. Active involvement of family/support systems is encouraged, while respecting patient privacy and confidentiality. Inpatient Program: The Inpatient Program is a 30-day, gender-specific treatment procedure with the capacity to serve 40 adults who have primary substance abuse issues, or mental health and substance use problems. This program is for clients who require the structure and intensive support of an inpatient setting. We have a very unique approach to treatment by using Health Realization (HR) in all of our programs and start with the premise that each client is healthy and has it within themselves to guide their own life with the help and support of our trained staff. Our staff not only learn the ideas of HR, but they practice it in their daily lives, too. We feel strongly that self-help meetings be free and should not be the model of treatment in the programs we offer on a daily basis, but feel they are a great option for individuals. Partial Hospitalization Program (PHP): The Farnum Center recognizes there are individuals who will succeed in treatment by coming to Farnum on a daily basis from 9-3pm. Clients are offered the same program other Farnum facilities are delivering with the twist, they have other outside stressors they are dealing with each day. Living at home and coming to our PHP program allows for the client to manage the stressors of living at home and addressing these issues on a daily basis with professionals. This level of care is appropriate in many ways for those who have the support of family members and significant others. At times, Farnum will have clients participate in PHP and have them live at one of the Farnum facilities so they can still get the support of the program and the pseudo Farnum family at night. We work closely with insurance companies to determine what can be covered for each individual. Outpatient: Outpatient Services are available to clients who are transitioning from a higher level of care, or those who need brief services for a specific purpose such as license restoration, court-ordered LADC evaluations, or the solution of personal issues. Outpatient Services consist of individual counseling and group therapy. All of our services are different from what you would typically find in other programs because we are looking for the innate health in each person to help them regain their own inner strength. We have learned after many years of doing treatment looking at the past does not help a person live in the now and create the future they are hoping for, instead looking at the past leaves the client in a hopeless state. We have heard countless times our approach is new to our clients and they are very inspired by our use of Health Realization.</p>

SCHEDULE A
(Form 990 or 990EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization Manchester Alcoholism Rehabilitation Center	Employer identification number 02-0349962
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Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2

☐

A school described in **section 170(b)(1)(A)(ii).**(Attach Schedule E (Form 990 or 990-EZ))

3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____

5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)

6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7

☐

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)

8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)

9

☒

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See**section 509(a)(2).** (Complete Part III)

10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**

11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g

a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**

b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**

c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**

d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**

e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization

f

Enter the number of supported organizations _____

g

Provide the following information about the supported organization(s)

(i) Name of supported organization	(ii)EIN	(iii) Type of organization (described on lines 1- 9 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support						
Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any unusual grants)						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support						
Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part VI)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years.If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage		
14	Public support percentage for 2015 (line 6, column (f) divided by line 11, column (f))	14
15	Public support percentage for 2014 Schedule A , Part II, line 14	15
16a	33 1/3% support test—2015.If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	
b	33 1/3% support test—2014.If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	
17a	10%-facts-and-circumstances test—2015.If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	
b	10%-facts-and-circumstances test—2014.If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test The organization qualifies as a publicly supported organization	
18	Private foundation.If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.")	104,723	916,618	276,180	105,308	448,618	1,851,447
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	1,956,543	2,407,040	6,830,402	8,487,993	10,274,068	29,956,046
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5	2,061,266	3,323,658	7,106,582	8,593,301	10,722,686	31,807,493
7a Amounts included on lines 1, 2, and 3 received from disqualified persons				12,500		12,500
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						0
c Add lines 7a and 7b				12,500		12,500
8 Public support. (Subtract line 7c from line 6.)						31,794,993

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a)2011	(b)2012	(c)2013	(d)2014	(e)2015	(f)Total
9 Amounts from line 6	2,061,266	3,323,658	7,106,582	8,593,301	10,722,686	31,807,493
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	19,200	27,667	18,825	18,193	34,686	118,571
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b	19,200	27,667	18,825	18,193	34,686	118,571
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)	2,080,466	3,351,325	7,125,407	8,611,494	10,757,372	31,926,064
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ► <input type="checkbox"/>						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2015 (line 8, column (f) divided by line 13, column (f))	15	99.590 %
16 Public support percentage from 2014 Schedule A, Part III, line 15	16	99.530 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2015 (line 10c, column (f) divided by line 13, column (f))	17	0.370 %
18 Investment income percentage from 2014 Schedule A, Part III, line 17	18	0.420 %

- 19a 33 1/3% support tests—2015.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ► ☒
- b 33 1/3% support tests—2014.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization. ► ☐
- 20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions. ► ☐

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part II of Schedule L (Form 990).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

	Yes	No
<div>1</div> <div>Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i></div>		
<div>2</div> <div>Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.</i></div>		

Section C. Type II Supporting Organizations

	Yes	No
<div>1</div> <div>Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i></div>		

Section D. All Type III Supporting Organizations

	Yes	No
<div>1</div> <div>Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?</div>		
<div>2</div> <div>Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i></div>		
<div>3</div> <div>By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i></div>		

Section E. Type III Functionally-Integrated Supporting Organizations

	Yes	No
<div>1</div> <div>Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions)</div> <div><div><div><input type="checkbox"/></div><div>The organization satisfied the Activities Test. Complete line 2 below.</div></div><div><div><input type="checkbox"/></div><div>The organization is the parent of each of its supported organizations. Complete line 3 below.</div></div><div><div><input type="checkbox"/></div><div>The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).</div></div></div>		
<div>2</div> <div>Activities Test. Answer (a) and (b) below.</div> <div><div><div><div>2a</div><div>Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i></div></div><div><div>2b</div><div>Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i></div></div></div></div>		
<div>3</div> <div>Parent of Supported Organizations. Answer (a) and (b) below.</div> <div><div><div><div>3a</div><div>Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i></div></div><div><div>3b</div><div>Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i></div></div></div></div>		

Part V

Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1

Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

☐

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year)	1	
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI) _____		
2	Acquisition indebtedness applicable to non-exempt use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions). <input type="checkbox"/>		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI) See instructions	
7 Total annual distributions. Add lines 1 through 6	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions	
9 Distributable amount for 2015 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2015	(iii) Distributable Amount for 2015
1 Distributable amount for 2015 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2015 (reasonable cause required--see instructions)			
3 Excess distributions carryover, if any, to 2015			
a			
b			
c			
d From 2013.			
e From 2014.			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2015 distributable amount			
i Carryover from 2010 not applied (see instructions)			
j Remainder Subtract lines 3g, 3h, and 3i from 3f			
4 Distributions for 2015 from Section D, line 7 \$			
a Applied to underdistributions of prior years			
b Applied to 2015 distributable amount			
c Remainder Subtract lines 4a and 4b from 4			
5 Remaining underdistributions for years prior to 2015, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions)			
6 Remaining underdistributions for 2015 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions)			
7 Excess distributions carryover to 2016. Add lines 3j and 4c			
8 Breakdown of line 7			
a			
b			
c Excess from 2013.			
d From 2014.			
e From 2015.			

Part VI Supplemental Information.

Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

990 Schedule A, Supplemental Information

Return Reference	Explanation
Form 990, Schedule A, Part III, Line 1	During the fiscal year ended August 31, 2016, the Organization performed an in-depth analysis of all current government payments from its grants and contracts. Based on this analysis, and in conjunction with the Form 990 instructions relative to payments from governmental units, the Organization determined that a larger portion of its government funding should be reported as program service revenue. Accordingly, the Organization has revised amounts reported for 2011, 2012 & 2013 to accurately reflect payments from governmental units as program service revenues. The Organization has also revised the percentage shown on Schedule A, Part III, Section C, line 16 in order to accurately reflect the changes described above.

SCHEDULE D
(Form 990)

Supplemental Financial Statements

OMB No 1545-0047

2015

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

► Complete if the organization answered "Yes," on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990.
Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

Name of the organization
Manchester Alcoholism Rehabilitation Center

Employer identification number
02-0349962

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

1

Total number at end of year

(a) Donor advised funds

(b) Funds and other accounts

2

Aggregate value of contributions to (during year)

3

Aggregate value of grants from (during year)

4

Aggregate value at end of year

5

Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?

☐ Yes

☐ No

6

Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?

☐ Yes

☐ No

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

a

Total number of conservation easements

b

Total acreage restricted by conservation easements

c

Number of conservation easements on a certified historic structure included in (a)

d

Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register

2a

Held at the End of the Year

2b

2c

2d

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ►

4

Number of states where property subject to conservation easement is located ►

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes

☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
►

7

Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year
► \$

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4) (B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes

☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i)

Revenue included on Form 990, Part VIII, line 1

► \$

(ii)

Assets included in Form 990, Part X

► \$

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included on Form 990, Part VIII, line 1

► \$

b

Assets included in Form 990, Part X

► \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets

(continued)

3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)

a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other

4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII

5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII and complete the following table

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance

	Amount
1c	
1d	
1e	
1f	

2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No

b

If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a)Current year	(b)Prior year	b (c)Two years back	(d)Three years back	(e)Four years back
1a Beginning of year balance	590,866	590,866	590,866	590,866	590,866
b Contributions					
c Net investment earnings, gains, and losses	12,863	35,402	93,463	3,227	574
d Grants or scholarships					
e Other expenditures for facilities and programs	12,863	35,402	93,463	3,227	574
f Administrative expenses					
g End of year balance	590,866	590,866	590,866	590,866	590,866

2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as

a

Board designated or quasi-endowment ▶

0 %

b

Permanent endowment ▶

100 000 %

c

Temporarily restricted endowment ▶

0 %

The percentages on lines 2a, 2b, and 2c should equal 100%

3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by

(i) unrelated organizations

(ii) related organizations

3a(i)

☐ Yes

☐ No

3a(ii)

☐ Yes

☐ No

b

If "Yes" on 3a(ii), are the related organizations listed as required on Schedule R?

3b

☐ Yes

☐ No

4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	Accumulated (c) depreciation	(d) Book value
1a Land		397,567		397,567
b Buildings		10,544,953	501,569	10,043,384
c Leasehold improvements				
d Equipment		843,342	429,028	414,314
e Other		156,383	33,383	123,000
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)) ▶				10,978,265

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12			
a	Net unrealized gains (losses) on investments	2a		
b	Donated services and use of facilities	2b		
c	Recoveries of prior year grants	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12)		5	

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements		1	
2	Amounts included on line 1 but not on Form 990, Part IX, line 25			
a	Donated services and use of facilities	2a		
b	Prior year adjustments	2b		
c	Other losses	2c		
d	Other (Describe in Part XIII)	2d		
e	Add lines 2a through 2d		2e	
3	Subtract line 2e from line 1		3	
4	Amounts included on Form 990, Part IX, line 25, but not on line 1 :			
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b	Other (Describe in Part XIII)	4b		
c	Add lines 4a and 4b		4c	
5	Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18)		5	

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Return Reference	Explanation
See Additional Data Table	

Part XIII **Supplemental Information** *(continued)*

Return Reference	Explanation

Additional Data

Software ID:
Software Version:
EIN: 02-0349962
Name: Manchester Alcoholism Rehabilitation
Center

Supplemental Information

Return Reference	Explanation
Part V, Line 4	In accordance with our investment spending policy, we will use the proceeds earned on our endowment funds to maximize the extent to which we are able to fulfill our mission of providing free and reduced-price services to individuals and families who need services but cannot afford or otherwise access them

Supplemental Information

Return Reference	Explanation
Part X, Line 2	<p>Easter Seals New Hampshire, Inc , Easter Seals ME, Easter Seals VT, Easter Seals RI, Harbor Schools and Manchester Alcoholism Rehabilitation Center are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code. Agency Realty, Inc received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(2) of the Internal Revenue Code. Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with accounting principles generally accepted in the United States of America, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position. Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements. Easter Seals New Hampshire, Inc and its subsidiaries are no longer subject to income tax examinations by the federal or state tax authorities for years prior to 2013.</p>

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding
Fundraising or Gaming Activities

Complete if the organization answered "Yes" on Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a

Attach to Form 990 or Form 990-EZ

Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
Manchester Alcoholism Rehabilitation Center

Employer identification number
02-0349962

Part I Fundraising Activities

Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a ☐ Mail solicitations

e ☐ Solicitation of non-government grants

b ☐ Internet and email solicitations

f ☐ Solicitation of government grants

c ☐ Phone solicitations

g ☐ Special fundraising events

d ☐ In-person solicitations
- 2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No
- b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
-
-

Part II Fundraising Events.

Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

Revenue		(a)Event #1 Spirit of Hope (event type)	(b)Event #2 (event type)	(c)Other events (total number)	(d) Total events (add col (a) through col (c))
	1	Gross receipts	116,637		116,637
	2	Less Contributions	75,905		75,905
	3	Gross income (line 1 minus line 2)	40,732		40,732
Direct Expenses	4	Cash prizes			
	5	Noncash prizes			
	6	Rent/facility costs			
	7	Food and beverages	17,490		17,490
	8	Entertainment			
	9	Other direct expenses	23,242		23,242
	10	Direct expense summary Add lines 4 through 9 in column (d) ▶			40,732
	11	Net income summary Subtract line 10 from line 3, column (d) ▶			0

Part III Gaming.

Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

Revenue		(a)Bingo	(b)Pull tabs/Instant bingo/progressive bingo	(c)Other gaming	(d) Total gaming (add col (a) through col (c))
	1	Gross revenue			
Direct Expenses	2	Cash prizes			
	3	Noncash prizes			
	4	Rent/facility costs			
	5	Other direct expenses			
	6	Volunteer labor <div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	<div><input type="checkbox"/> Yes _____ % <input type="checkbox"/> No</div>	
	7	Direct expense summary Add lines 2 through 5 in column (d) ▶			
	8	Net gaming income summary Subtract line 7 from line 1, column (d). ▶			

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

- 11

Does the organization conduct gaming activities with nonmembers?

☐ Yes ☐ No
- 12

Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming?

☐ Yes ☐ No
- 13

Indicate the percentage of gaming activity conducted in

a	The organization's facility	13a	%
b	An outside facility	13b	%
- 14

Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ▶

Address ▶

- 15a

Does the organization have a contract with a third party from whom the organization receives gaming revenue?

☐ Yes ☐ No
- b

If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ and the amount of gaming revenue retained by the third party ▶ \$
- c

If "Yes," enter name and address of the third party

Name ▶

Address ▶

16 Gaming manager information

Name ▶

Gaming manager compensation ▶ \$

Description of services provided ▶

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17

Mandatory distributions
- a

Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?

☐ Yes ☐ No
- b

Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$

Part IV

Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

Return Reference	Explanation
------------------	-------------

2015

Schedule I (Form 990) 2015

Part III

Grants and Other Assistance to Domestic Individuals. Complete if the organization answered "Yes" on Form 990, Part IV, line 22
Part III can be duplicated if additional space is needed

(a)Type of grant or assistance	(b)Number of recipients	(c)Amount of cash grant	(d)Amount of non-cash assistance	(e)Method of valuation (book, FMV, appraisal, other)	(f)Description of non-cash assistance
(1) Residential	1821		30,896	FMV	Activities/special events, acupuncture/massage therapy, class/training registration, food, movies, personal hygiene supplies, prescriptions, and sports equipment
(2) Outpatient	2		15	FMV	Gift card and class registration
(3) Medical Detoxification	52		2,029	FMV	Activities/special events, class registration, massage therapy and prescriptions
(4) Suboxone Clinic Treatment	2		8	FMV	Gift card and class registration

Part IV

Supplemental Information. Provide the information required in Part I, line 2, Part III, column (b), and any other additional information.

Return Reference	Explanation
Part I, Line 2	Easter Seals assistance to individuals is intended to be a "hand up not a "hand out and is used as part of a comprehensive plan for achieving self-sufficiency and well-being Assistance provided to individuals is monitored by the Organization by the following methods 1 The individual is required to provide a receipt or some other sort of appropriate documentation which is then reviewed and approved by the Organization, and 2 Amounts are paid directly to the service provider and/or vendor to ensure funds are expended appropriately

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
▶ Attach to Form 990.
▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
Manchester Alcoholism Rehabilitation Center

Employer identification number
02-0349962

Part I Questions Regarding Compensation			Yes	No
1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <div><input type="checkbox"/> First-class or charter travel</div> <div><input type="checkbox"/> Travel for companions</div> <div><input type="checkbox"/> Tax idemnification and gross-up payments</div> <div><input type="checkbox"/> Discretionary spending account</div> <div><input type="checkbox"/> Housing allowance or residence for personal use</div> <div><input type="checkbox"/> Payments for business use of personal residence</div> <div><input type="checkbox"/> Health or social club dues or initiation fees</div> <div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div>				
b If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain.			1b	
2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?			2	
3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <div><input type="checkbox"/> Compensation committee</div> <div><input type="checkbox"/> Independent compensation consultant</div> <div><input type="checkbox"/> Form 990 of other organizations</div> <div><input type="checkbox"/> Written employment contract</div> <div><input type="checkbox"/> Compensation survey or study</div> <div><input type="checkbox"/> Approval by the board or compensation committee</div>				
4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization:				
a Receive a severance payment or change-of-control payment?			4a	No
b Participate in, or receive payment from, a supplemental nonqualified retirement plan?			4b	Yes
c Participate in, or receive payment from, an equity-based compensation arrangement?			4c	No
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.				
Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.				
5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:				
a The organization?			5a	No
b Any related organization?			5b	No
If "Yes," on line 5a or 5b, describe in Part III.				
6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:				
a The organization?			6a	No
b Any related organization?			6b	No
If "Yes," on line 6a or 6b, describe in Part III.				
7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III.			7	Yes
8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III.			8	No
9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?			9	

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column(B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 Larry J Gammon President & CEO	(i)	47,522	20,542	2,275	676	2,303	73,318	0
	(ii)	318,032	137,471	15,225	4,527	15,414	490,669	0
2 Elin A TreanorCFO	(i)	31,609	4,420	2,275	640	1,200	40,144	0
	(ii)	211,539	29,580	15,225	4,279	8,033	268,656	0
3 Susan C RyanCOO	(i)	20,296	1,502	1,300	446	1,860	25,404	0
	(ii)	135,830	10,049	8,700	2,986	12,446	170,011	0
4 Karen A Van Der Beken Chief Development Officer	(i)	10,765	1,260	600	195	953	13,773	0
	(ii)	168,659	19,740	9,400	3,051	14,923	215,773	0
5 Tina M Sharby Chief Human Resources Officer	(i)	18,695	1,763	650	400	381	21,889	0
	(ii)	125,109	11,801	4,350	2,681	2,551	146,492	0
6 Cheryl A Wilkie Senior Vice President Program Svcs	(i)	158,180	24,800	5,000	3,143	7,995	199,118	0
	(ii)	0	0	0	0	0	0	0
7 Michael J Bonfanti Senior VP Information Technology	(i)	20,255	855	0	441	3,101	24,652	0
	(ii)	135,555	5,721	0	2,950	20,751	164,977	0
8 James A Fahey Senior VP Program Services	(i)	15,895	1,188	650	343	2,181	20,257	0
	(ii)	106,374	7,951	4,350	2,298	14,592	135,565	0

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Return Reference	Explanation
Part I, Line 3	The CEO of Manchester Alcoholism Rehabilitation Center is compensated by a related organization, Easter Seals New Hampshire, Inc. Easter Seals New Hampshire uses a compensation committee, compensation survey or study, Form 990 of other organizations, and approval by the board or compensation committee to establish the compensation of the CEO.
Part I, Line 4b	Larry J. Gammon and Elin A. Treanor participated in a 457(f) plan during calendar year 2015, but no employer contributions were made to the plan during calendar year 2015 or the fiscal year ending August 31, 2016.
Part I, Line 7	Officer bonuses are awarded based upon the completion of goals established by the compensation committee. Key employee bonuses are awarded based upon the completion of goals established by the corporate officers.
Form 990, Schedule J, Part II	The officers, key employee, and highest compensated employees listed in Part VII-A, line 1 and Schedule J, Part II receive a single Form W-2 from Easter Seals New Hampshire, Inc. The compensation reported on that Form W-2 represents amounts received for services provided to Easter Seals New Hampshire, Inc. and its related organizations. Easter Seals New Hampshire, Inc. is the parent organization with oversight and responsibility for six (6) nonprofit subsidiary entities, each filing their own separate 990s: Easter Seals Maine, Inc., Easter Seals Rhode Island, Inc., Easter Seals Vermont, Inc., Harbor Schools, Inc., Manchester Alcoholism Rehabilitation Center, and Agency Realty, Inc. It should be noted 100% of the compensation for officers and key employees is paid by Easter Seals New Hampshire (a common paymaster), and the wages are allocated to the six (6) related organizations they support. These organizations benefit from all services of the officer and key employee functions, and this structure allows for major cost savings as a result of not hiring or filling officer or key employee positions in each of the subsidiary entities. A significant portion of the compensation is supported financially by the six (6) entities and reimbursed to Easter Seals New Hampshire for their proportionate share. The amounts reported in Part VII, Column (D) and Schedule J, Part II, row (i) reflect the compensation received with respect to services performed for the reporting entity only. The balance of the individual's compensation is reported in Part VII, column (E) and Schedule J, Part II, row (ii). The sum of Part VII columns (D) and (E) equal box 5 of the respective employee's 2015 Form W-2.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.
▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Name of the organization
Manchester Alcoholism Rehabilitation Center

Employer identification number
02-0349962

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part III, Line 4a	<p>Intensive Outpatient The Intensive Outpatient Program (IOP) enables adult clients who do not require an inpatient level of care, and gives them the opportunity to receive intensive treatment services while fulfilling their daily responsibilities such as parenting, working, or pursuing educational goals. In the first phase of treatment, clients participate in programming for three hours a day, three days a week, over the course of one month. Continuing care requires weekly group and individual counseling for eight weeks. The program consists of group health realization education, group therapy, individual counseling, friend/family education, aftercare planning, and case management. Suboxone Clinic The Farnum Center offers medically supervised outpatient services for opiate-addicted clients. Clinic participants are required to meet regularly with a medical doctor who specializes in addiction medicine and is specifically trained in the use of Suboxone. Participation in individual or group counseling is a required program component. We have groups in the morning and evenings, which the individual can participate in. We also have self-help meetings available and groups designated for suboxone clients to discuss the unique challenges of using opiate replacement therapy. Family Services Families are the most important people to an individual in treatment. We want families to feel like The Farnum Center is just as much their program as it is the clients. So what we have done is create programs on the weekends and invite family members to participate. We offer adult visits on Saturdays and Sundays from 1:00pm to 2:30pm. The visiting day is determined by the unit your loved one is on. We also have children visits so the client can see their children with the support of staff. On visiting day we expect each family member to participate in family education prior to the visit. Why? It is important to your loved ones that you understand what is happening with them and when they leave our facility we want everyone to be at least in the same book, if not on the same page. We also have an open meeting for families to continue participating in after their family member leaves treatment. There may be times during their stay with us that a family meeting is requested and we will accommodate this for children and adults. The goal is to establish positive relationships for all of our clients so when they leave our facility they have the love and support to be successful.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part V, Line 2a	<p>All employees of Manchester Alcoholism Rehabilitation Center, Inc , including officers, key employees, and highest compensated employees listed in Part VII-A, line 1, Schedule J, Part II, and Part IX, line 5 receive a single Form W-2 from Easter Seals New Hampshire, Inc , a related organization that acts as the common paymaster The number of employees who have compensation allocated to Manchester Alcoholism Rehabilitation Center, Inc is reported on Part V, Line 2a</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 6	Easter Seals New Hampshire, Inc , a New Hampshire voluntary corporation, is the sole member of the Manchester Alcoholism Rehabilitation Center, acting through its governing processes

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 7a	Easter Seals New Hampshire, Inc , a New Hampshire voluntary corporation, is the sole member of the Manchester Alcoholism Rehabilitation Center The member shall select the Board of Directors of this Corporation and shall have the power to remove any director or officer of this Corporation, with or without cause

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section A, line 7b	The Easter Seals New Hampshire, Inc Board of Directors Fiscal Committee review s and appro ves long term borrow ings up to \$100,000 and recommends to the full Board of Directors for approval amounts in excess of \$100,000 The Fiscal Committee is empow ered to adopt all rec ommended resolutions and to take all other actions to affect such borrow ings on behalf of the corporation and its Board of Directors

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 11	The Form 990 is prepared by an independent outside accounting firm and presented to the Audit Committee of Easter Seals New Hampshire, the parent organization, for review before filing with the IRS

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 12c	<p>It shall be against the policy of Manchester Alcoholic Rehabilitation Center to have conflicts of interest with its directors, officers, staff or members of their immediate families. In the event of a pecuniary benefit transaction as defined by NH Law in RSA 7:19-a, it shall be the policy of Manchester Alcoholic Rehabilitation Center to follow the statute included but not limited to the following, the procedure shall be that each director shall complete a questionnaire on the related entities and persons and business activities of the director and members of the director's immediate family as defined by statute and such questionnaire shall be on file at the office of the Corporation. In the event the Corporation or any director becomes aware of any potential pecuniary benefit transaction as defined by law, the Corporation shall follow the procedures prescribed by law and give notice of the transaction to the full Board with notice of its next meeting. At the meeting, the Board shall vote on whether the pecuniary benefit transaction is in the best interest of the corporation, after full explanation thereof and without the director being present and without any director who has had a pecuniary benefit transaction within the fiscal year being present. If two thirds (2/3rds) of the entire Board shall vote that the pecuniary benefit transaction is in the best interest of the Corporation, the transaction shall be allowed. Notice of any such pecuniary benefit transaction the value of which is \$5,000 or more shall be published according to statute. Notice of all pecuniary benefit transactions shall be given to the Director of Charitable Trusts of the State of New Hampshire annually with the reporting by the Corporation and individually for those transactions exceeding \$5,000.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section B, line 15	<p>Manchester Alcoholism Rehabilitation Center does not compensate its officers or top management officials. They are paid by a related organization, Easter Seals New Hampshire, Inc., the parent organization with oversight and responsibility for six (6) nonprofit subsidiary entities: Easter Seals Maine, Inc., Easter Seals Rhode Island, Inc., Easter Seals Vermont, Inc., Harbor Schools, Inc., Manchester Alcoholism Rehabilitation Center, and Agency Realty, Inc. Easter Seals New Hampshire, Inc. has an Executive Compensation Committee that is made up of the former Chair of the Board of Directors and other Directors. It meets annually and reviews data on comparable not-for-profit executives of similar sized organizations in the geographical area in which we operate. That data is compiled from information gathered by the Chief Human Resources Officer and submitted to the Committee. The Committee meets independently to review the performance of the President, meets with the President to obtain his input, and then recommends compensation levels. It then submits its report to the entire Board of Directors which meets in executive session to review the process and the recommendations. The Committee also reviews the compensation of the highest level employees and provides input to the President in setting their compensation. Contemporaneous substantiation of the deliberation and decision is recorded.</p>

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Section C, line 19	Copies of the IRS Form 990 and the non profit status determination documents are available by appointment for public inspection at the corporate office

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part IX, line 11g	Professional Fees Program service expenses 839,375 Management and general expenses 3,936 Fundraising expenses 0 Total expenses 843,311

990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part X, Line 10 Land, Buildings, and Equipment	Section 1 263(a)-3(n) Election Manchester Alcoholism Rehabilitation Center 140 Queen City Avenue Manchester, NH 03104 EIN 02-0349962 Section 1 263(a)-3(n) Election Manchester Al coholism Rehabilitation Center is electing to capitalize repair and maintenance costs unde r Regulation Section 1 263(a)-3(n)

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Name of the organization
Manchester Alcoholism Rehabilitation
Center

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990. ► Information about Schedule R (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2015

Open to Public Inspection

Employer identification number

02-0349962

Part I

Identification of Disregarded Entities

Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II

Identification of Related Tax-Exempt Organizations

Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
(1)Easter Seals New Hampshire Inc 555 Auburn Street Manchester, NH 03103 02-0272825	Provide services to individuals with special needs and their families	NH	501(c)(3)	Line 7			No
(2)Easter Seals Maine Inc 125 Presumpscot Street Portland, ME 04103 86-1073632	Provide services to individuals with special needs and their families	ME	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No
(3)Easter Seals Rhode Island Inc 213 Robinson Street Wakefield, RI 02879 26-0833287	Provide services to individuals with special needs and their families	RI	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No
(4)Harbor Schools Inc 555 Auburn Street Manchester, NH 03103 04-2523961	Provide services to individuals with special needs and their families	MA	501(c)(3)	Line 9	Easter Seals New Hampshire Inc		No
(5)Agency Realty Inc 555 Auburn Street Manchester, NH 03103 22-2586252	Leasing of property to nonprofit agencies	NH	501(c)(2)		Easter Seals New Hampshire Inc		No
(6)Easter Seals Vermont Inc 641 Comstock Road Berlin, VT 05602 27-2867988	Provide services to individuals with special needs and their families	VT	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No

Part III Identification of Related Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512- 514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete if the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end- of-year assets	(h) Percentage ownership	(i) Section 512 (b)(13) controlled entity?	
								Yes	No

Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		Yes	No
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a		No
b Gift, grant, or capital contribution to related organization(s)	1b		No
c Gift, grant, or capital contribution from related organization(s)	1c		No
d Loans or loan guarantees to or for related organization(s)	1d		No
e Loans or loan guarantees by related organization(s)	1e		No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	1g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	1i		No
j Lease of facilities, equipment, or other assets to related organization(s)	1j		No
k Lease of facilities, equipment, or other assets from related organization(s)	1k		No
l Performance of services or membership or fundraising solicitations for related organization(s)	1l		No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m		No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		No
o Sharing of paid employees with related organization(s)	1o		No
p Reimbursement paid to related organization(s) for expenses	1p	Yes	
q Reimbursement paid by related organization(s) for expenses	1q	Yes	
r Other transfer of cash or property to related organization(s)	1r		No
s Other transfer of cash or property from related organization(s)	1s		No

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

[illegible]

Part VII **Supplemental Information**

Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation
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Additional Data

Software ID:
Software Version:
EIN: 02-0349962
Name: Manchester Alcoholism Rehabilitation
Center

Form 990, Schedule R, Part II - Identification of Related Tax-Exempt Organizations

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c) (3))	(f) Direct controlling entity	(g) Section 512 (b)(13) controlled entity?	
						Yes	No
Easter Seals New Hampshire Inc 555 Auburn Street Manchester, NH 03103 02-0272825	Provide services to individuals with special needs and their families	NH	501(c)(3)	Line 7			No
Easter Seals Maine Inc 125 Presumpscot Street Portland, ME 04103 86-1073632	Provide services to individuals with special needs and their families	ME	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No
Easter Seals Rhode Island Inc 213 Robinson Street Wakefield, RI 02879 26-0833287	Provide services to individuals with special needs and their families	RI	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No
Harbor Schools Inc 555 Auburn Street Manchester, NH 03103 04-2523961	Provide services to individuals with special needs and their families	MA	501(c)(3)	Line 9	Easter Seals New Hampshire Inc		No
Agency Realty Inc 555 Auburn Street Manchester, NH 03103 22-2586252	Leasing of property to nonprofit agencies	NH	501(c)(2)		Easter Seals New Hampshire Inc		No
Easter Seals Vermont Inc 641 Comstock Road Berlin, VT 05602 27-2867988	Provide services to individuals with special needs and their families	VT	501(c)(3)	Line 7	Easter Seals New Hampshire Inc		No