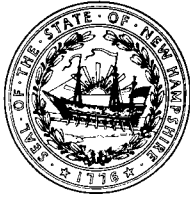


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STATE OF NEW HAMPSHIRE  
 DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 OFFICE OF HUMAN SERVICES  
 BUREAU OF HOMELESS AND HOUSING SERVICES

Nicholas A. Toumpas  
 Commissioner

Mary Ann Cooney  
 Associate Commissioner

129 PLEASANT STREET, CONCORD, NH 03301-3857  
 603-271-9196 1-800-852-3345 Ext. 9196  
 FAX: 603-271-5139 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

October 28, 2014

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

**REQUESTED ACTION**

Authorize the New Hampshire Department of Health and Human Services, Office of Human Services, Bureau of Homeless and Housing Services to enter into an agreement with Families in Transition, Inc. (Vendor #157730-B001), 122 Market Street, Manchester, NH 03101, to provide affordable permanent housing and supportive services to chronically homeless individuals with disabilities in an amount not to exceed \$156,421, effective January 1, 2015, or upon Governor and Executive Council approval, whichever is later, through December 31, 2015. 100% Federal Funding.

Funds are available in the following accounts for State Fiscal Year 2015 and anticipated to be available in State Fiscal Year 2016, with the ability to adjust encumbrances between State Fiscal Years without further approval from the Governor and Executive Council if needed and justified.

**05-095-042-79270000 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS  
 DEPT OF, HHS: HUMAN SERVICES, HOMELESS & HOUSING, HOUSING-SHELTER  
 PROGRAM**

| State Fiscal Year | Class/Object | Class Title                    | Activity Number        | Amount              |
|-------------------|--------------|--------------------------------|------------------------|---------------------|
| 2015              | 102-500731   | Contracts for Program Services | 42306040               | \$78,210.50         |
| 2016              | 102-500731   | Contracts for Program Services | 42306040               | \$78,210.50         |
|                   |              |                                | <b>Contract Total:</b> | <b>\$156,421.00</b> |

**EXPLANATION**

The purpose of this request is for the provision of housing and support services to chronically homeless individuals, as defined by the U.S. Department of Housing and Urban Development in 24 CFR 578.3, with funds available through the Home At Last Project.

The Home At Last project is a permanent supportive housing project funded through the Balance of State Continuum of Care 2013 Housing and Urban Development Notice of Funding

Availability. The Department was notified of the funding amount available through the Balance of State Continuum of Care 2013 Housing and Urban Development Notice of Funding Availability in July of 2014.

The purpose of the Home At Last project is to provide affordable permanent supportive housing to chronically homeless individuals with disabilities using the Housing First model. Individuals are identified as chronically homeless if they have been homeless for a year or more or have had four episodes of homelessness in the past three years. Funds for the Home At Last project must be used to provide permanent supportive housing for chronically homeless individuals with disabilities. The Home At Last project provides rental assistance and requires program participants to pay 30% of their income toward rent.

The project provides supportive services that assist with household needs and stabilization services. Supportive services include assessing housing availability in the participant's geographic location; conducting housing searches for affordable and appropriate housing; establishing rapport with landlords; and assisting participants to secure and maintain stable housing. The Contractor will carry out all aspects of providing these supportive services.

This contract was competitively bid. The Department published a Request for Proposals (15-DHHS-OHS-BHHS-03) on the Department of Health and Human Services website from July 30, 2014 through August 29, 2014. Although several letters of intent were received, the Department received only two (2) proposals. The proposals were scored by an evaluation team consisting of individuals with expertise in the field of chronic homelessness; disabled individuals; community based services; and financial management.

Families in Transition submitted the proposal receiving the highest score, and was selected as the Contractor for the aforementioned services. Please see the attached scoring sheet.

The Department assures contract compliance and provider performance through the following:

- 1) Annual compliance reviews are performed, including the collection of data relating to compliance with administrative rules and contractual agreements.
- 2) Annual Progress Reports are submitted on a semi-annual basis from all funded providers, including various demographic information reports, as well as income and expense reports, including match dollars.
- 3) All providers funded for shelter, transitional housing, or outreach services will be required to maintain timely and accurate data entry on the New Hampshire Homeless Management Information System, unless they are required by law to use an alternate data collection. The New Hampshire Homeless Management Information System will be the primary reporting tool for outcomes and activities of shelter and housing programs funded through these contracts.

It is expected that six (6) participants receiving services will come directly from the streets and other places not meant for human habitation. Another six (6) participants receiving services will come from emergency homeless shelters. The goal of this program is to facilitate the movement of homeless individuals with disabilities to permanent housing and maximum self-sufficiency.

The Department reserves the option to renew contracted services contingent upon requirements set forth by the Department of Housing and Urban Development Notice of Funding Availability and approval from the Governor and Executive Council.

Should the Governor and Executive Council not approve this request, shelter and homeless prevention resources for chronically homeless disabled people may not be available in local communities, resulting in a statewide increase in demand for these services on the local welfare authorities. People who are without housing and resources will resort to seeking local shelter in places not fit for habitation, or will attempt to travel to shelters in other communities. This will increase the likelihood that homeless people will be in danger of injury or death, and will be cut off from basic supports for shelter, health, education and treatment. Numerous jobs would also be lost since the shelter and/or resource agencies would have to close their doors or drastically reduce staff.

Area Served: Statewide

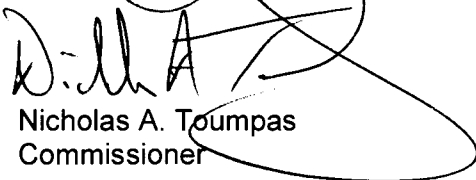
Source of Funds: 100% Federal Funds from the United States Department of Housing and Urban Development Continuum of Care Program, Office of Community Planning and Development, Code of Federal Domestic Assistance Number (CFDA) #14.267. Grant Award #NH0081L1T001300.

In the event that federal funds become no longer available, general funds will not be requested to support this request.

Respectfully submitted,

  
Mary Ann Cooney  
Associate Commissioner

Approved by:

  
Nicholas A. Toumpas  
Commissioner



**New Hampshire Department of Health and Human Services  
Office of Business Operations  
Contracts & Procurement Unit  
Summary Scoring Sheet**

**Continuum of Care Permanent  
Housing, Home at Last Project**

**15-DHHS-OHS-BHHS-03**

RFP Name

RFP Number

Reviewer Names

1. Adina L. Bernier, DFA Program Specialist II (Tech)
2. Sharon Drake, CEO Serenity Place (Tech)
3. Diane Fontneau, BHHS, Program Administrator (Tech)
4. Kenneth Merrifield, BHHS, Finance Administrator IV (Cost)
5. Lori Anderson, CSD, Program Specialist IV (Cost)

**Bidder Name**

1. **Cross Roads, Inc.**
2. **Families in Transition**
3. **0**

| Pass/Fail | Maximum Points | Actual Points |
|-----------|----------------|---------------|
|           | 185            | 148           |
|           | 185            | 157           |
|           | 185            | 0             |

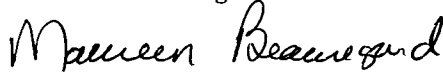
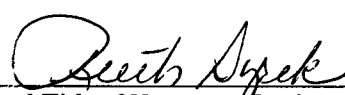
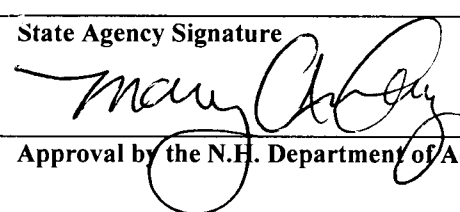
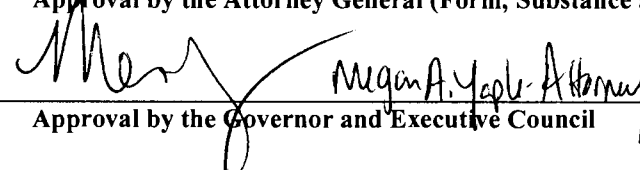
Subject: Continuum of Care - Home At Last

**AGREEMENT**

The State of New Hampshire and the Contractor hereby mutually agree as follows:

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

|   |  |   |  |
|---|--|---|--|
| <b>1.1 State Agency Name</b><br>Department of Health & Human Services<br>Bureau of Homeless and Housing Services  |  | <b>1.2 State Agency Address</b><br>129 Pleasant Street<br>Concord, NH 03301                       |  |
| <b>1.3 Contractor Name</b><br>Families in Transition  |  | <b>1.4 Contractor Address</b><br>122 Market Street<br>Manchester, NH 03101                        |  |
| <b>1.5 Contractor Phone Number</b><br>(603) 641-9441 Ext 222  | <b>1.6 Account Number</b><br>05-095-042-423010-<br>79270000-102-500731 | <b>1.7 Completion Date</b><br>December 31, 2015   | <b>1.8 Price Limitation</b><br>\$156,421 |
| <b>1.9 Contracting Officer for State Agency</b><br>Eric D. Borrin   |  | <b>1.10 State Agency Telephone Number</b><br>(603) 271-9558                                       |  |
| <b>1.11 Contractor Signature</b><br>   |  | <b>1.12 Name and Title of Contractor Signatory</b><br>Maureen Beauregard, President               |  |
| <b>1.13 Acknowledgement:</b> State of <u>NH</u> , County of <u>Hillsborough</u><br>On <u>10/23/14</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12. |  |   |  |
| <b>1.13.1 Signature of Notary Public or Justice of the Peace</b><br>[Seal]  <b>RUTH A. SYREK, Notary Public</b><br>My Commission Expires October 16, 2018  |  |   |  |
| <b>1.13.2 Name and Title of Notary or Justice of the Peace</b><br>Ruth Syrek, Administrative Assistant, Notary Public   |  |   |  |
| <b>1.14 State Agency Signature</b><br>   |  | <b>1.15 Name and Title of State Agency Signatory</b><br>MARY ANN CONWAY<br>Associate Commissioner |  |
| <b>1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b><br>By: _____ Director, On: _____   |  |   |  |
| <b>1.17 Approval by the Attorney General (Form, Substance and Execution)</b><br>By:  Megan A. York, Attorney On: 11/10/14  |  |   |  |
| <b>1.18 Approval by the Governor and Executive Council</b><br>By: _____ On: _____   |  |   |  |

**2. EMPLOYMENT OF CONTRACTOR/SERVICES TO BE PERFORMED.** The State of New Hampshire, acting through the agency identified in block 1.1 ("State"), engages contractor identified in block 1.3 ("Contractor") to perform, and the Contractor shall perform, the work or sale of goods, or both, identified and more particularly described in the attached EXHIBIT A which is incorporated herein by reference ("Services").

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**  
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").  
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.** Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds, and in no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to terminate this Agreement immediately upon giving the Contractor notice of such termination. The State shall not be required to transfer funds from any other account to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**  
6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.  
6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.  
6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 8. EVENT OF DEFAULT/REMEDIES.

8.1 Any one or more of the following acts or omissions of the Contractor shall constitute an event of default hereunder ("Event of Default"):

8.1.1 failure to perform the Services satisfactorily or on schedule;

8.1.2 failure to submit any report required hereunder; and/or

8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

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

8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;

8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or

8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

## 9. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

9.2 All data and any property which has been received from the State or purchased with funds provided for that purpose under this Agreement, shall be the property of the State, and shall be returned to the State upon demand or upon termination of this Agreement for any reason.

9.3 Confidentiality of data shall be governed by N.H. RSA chapter 91-A or other existing law. Disclosure of data requires prior written approval of the State.

**10. TERMINATION.** In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall deliver to the Contracting Officer, not later than fifteen (15) days after the date of termination, a report ("Termination Report") describing in detail all Services performed, and the contract price earned, to and including the date of termination. The form, subject matter, content, and number of copies of the Termination

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

**11. CONTRACTOR'S RELATION TO THE STATE.** In the performance of this Agreement the Contractor is in all respects an independent contractor, and is neither an agent nor an employee of the State. Neither the Contractor nor any of its officers, employees, agents or members shall have authority to bind the State or receive any benefits, workers' compensation or other emoluments provided by the State to its employees.

**12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.** The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written consent of the N.H. Department of Administrative Services. None of the Services shall be subcontracted by the Contractor without the prior written consent of the State.

**13. INDEMNIFICATION.** The Contractor shall defend, indemnify and hold harmless the State, its officers and employees, from and against any and all losses suffered by the State, its officers and employees, and any and all claims, liabilities or penalties asserted against the State, its officers and employees, by or on behalf of any person, on account of, based or resulting from, arising out of (or which may be claimed to arise out of) the acts or omissions of the Contractor. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

## 14. INSURANCE.

14.1 The Contractor shall, at its sole expense, obtain and maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

14.2 The policies described in subparagraph 14.1 herein shall be on policy forms and endorsements approved for use in the State of New Hampshire by the N.H. Department of Insurance, and issued by insurers licensed in the State of New Hampshire.

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

15.1 By signing this agreement, the Contractor agrees, certifies and warrants that the Contractor is in compliance with or exempt from, the requirements of N.H. RSA chapter 281-A ("Workers' Compensation").

15.2 To the extent the Contractor is subject to the requirements of N.H. RSA chapter 281-A, Contractor shall maintain, and require any subcontractor or assignee to secure and maintain, payment of Workers' Compensation in connection with activities which the person proposes to undertake pursuant to this Agreement. Contractor shall furnish the Contracting Officer identified in block 1.9, or his or her successor, proof of Workers' Compensation in the manner described in N.H. RSA chapter 281-A and any applicable renewal(s) thereof, which shall be attached and are incorporated herein by reference. The State shall not be responsible for payment of any Workers' Compensation premiums or for any other claim or benefit for Contractor, or any subcontractor or employee of Contractor, which might arise under applicable State of New Hampshire Workers' Compensation laws in connection with the performance of the Services under this Agreement.

**16. WAIVER OF BREACH.** No failure by the State to enforce any provisions hereof after any Event of Default shall be deemed a waiver of its rights with regard to that Event of Default, or any subsequent Event of Default. No express failure to enforce any Event of Default shall be deemed a waiver of the right of the State to enforce each and all of the provisions hereof upon any further or other Event of Default on the part of the Contractor.

**17. NOTICE.** Any notice by a party hereto to the other party shall be deemed to have been duly delivered or given at the time of mailing by certified mail, postage prepaid, in a United States Post Office addressed to the parties at the addresses given in blocks 1.2 and 1.4, herein.

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

**19. CONSTRUCTION OF AGREEMENT AND TERMS.**

This Agreement shall be construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party.

**20. THIRD PARTIES.** The parties hereto do not intend to benefit any third parties and this Agreement shall not be construed to confer any such benefit.

**21. HEADINGS.** The headings throughout the Agreement are for reference purposes only, and the words contained therein shall in no way be held to explain, modify, amplify or aid in the interpretation, construction or meaning of the provisions of this Agreement.

**22. SPECIAL PROVISIONS.** Additional provisions set forth in the attached EXHIBIT C are incorporated herein by reference.

**23. SEVERABILITY.** In the event any of the provisions of this Agreement are held by a court of competent jurisdiction to be contrary to any state or federal law, the remaining provisions of this Agreement will remain in full force and effect.

**24. ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire Agreement and understanding between the parties, and supersedes all prior Agreements and understandings relating hereto.





Exhibit A

SCOPE OF SERVICES

**Continuum of Care Program**

1. **CONDITIONAL NATURE OF AGREEMENT**

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon receipt of federal funds under the Balance of State Continuum of Care (BoSCoC) 2013 HUD Notice of Funding Availability (NOFA). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the State's receipt of federal funds applied for in the Continuum of Care Grant.
- 1.2. The Contractor shall submit a detailed description of the language assistance services they will provide to persons with Limited English Proficiency to ensure meaningful access to their programs and/or services, within ten (10) days of the contract effective date.

2. **SERVICES**

- 2.1. Based on the continued receipt/availability of federal funds from the U.S. Department of Housing and Urban Development (HUD) Continuum of Care Program, the Contractor shall provide a permanent housing program that shall serve twelve (12) chronically homeless individuals with disabilities using the Housing First model.
- 2.2. The goal of this program is to facilitate the movement of homeless individuals to permanent housing and maximum self-sufficiency.
- 2.3. To be eligible for contract services, individuals must be chronically homeless as defined in HUD regulations. The Contractor must obtain and retain appropriate documentation.
- 2.4. The Contractor shall provide these services according to HUD regulations as outlined in Public Law 102-550, 24 CFR Part 578 Homeless Emergency Assistance and Rapid Transition to Housing: Continuum of Care Program interim rule, and other written HUD policies and directives.
- 2.5. Each program participant shall have an employment assessment and employment goals included in the individual service plan, as appropriate.

3. **PROGRAM REPORTING REQUIREMENTS**

- 3.1. The Contractor shall submit the following reports:
  - 3.1.1. Annual Performance Report: Within thirty (30) days after the Completion Date, an Annual Performance Report (APR) shall be submitted to the BHHS that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.
  - 3.1.2. Other Reports as requested by the State.
- 3.2. All programs under this contract are required to be licensed to provide client level data into the New Hampshire Homeless Management Information System (NH HMIS). Programs under this contract must be familiar with and follow NH HMIS policy, including specific information that is required for data entry, accuracy of data entered, and time

*MB*



**Exhibit A**

required for data entry. Current NH HMIS policy can be accessed electronically through the following website: <http://www.nh-hmis.org>.

- 3.3. Failure to submit the above reports or enter data into NH-HMIS in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

**4. CONTRACT ADMINISTRATION**

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.
- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3. The Contractor shall inform BHHS of any staffing changes.
- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.
- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.

**5. FINANCIAL**

- 5.1. Based on the continued receipt/availability of federal funds, the Contractor shall utilize Continuum of Care Program agreement value specified in Exhibit B of this agreement from the HUD Continuum of Care Program, for contract services.

**5.1.1. Operating expenses**

- 5.1.1.1. Eligible operating expenses include maintenance and repair of housing, property taxes and insurance (including property and car), scheduled payments to reserve for replacement of major systems of the housing (provided that the payments must be based on the useful life of the system and expected replacement cost), building security for a structure where more than fifty percent of the units or area is paid for with grant funds, utilities (including electricity, gas and water), furniture and equipment.

- 5.1.1.2. Ineligible costs include rental assistance and operating costs in the same project, operating costs of emergency shelter- and supportive service-only facilities, maintenance and repair of housing where the costs of maintaining and repairing the housing are included in the lease.

**5.1.2. Supportive services**

- 5.1.2.1. Eligible supportive services costs must comply with all HUD regulations in 24 CFR 578.53. Eligible services are available to those individuals actively participating in the permanent housing program.

- 5.1.2.2. Eligible costs include mental health services, case management services, salaries of Contractor staff providing supportive services,



Exhibit A

reasonable one-time moving costs (truck rental and hiring a moving company), child-care costs for establishing and operating child care, and providing child-care vouchers for children from families experiencing homelessness (including providing meals and snacks and comprehensive and coordinated developmental activities), education services, employment assistance and job training skills, housing search and counseling services, legal services (fees charged by licensed attorneys and by person(s) under the supervision of licensed attorneys, for advice and representation in matters that interfere with the homeless individual or family's ability to obtain and retain housing), outpatient health services, transportation services, and utility deposits.

- 5.1.2.3. Ineligible costs include staff training, fundraising, conference attendance, and court fines incurred by participants.

5.1.3. Rental Assistance

- 5.1.3.1. Grant funds may be used for rental assistance for Chronically Homeless individuals and families. Rental assistance cannot be provided to a program participant who is already receiving rental assistance, or living in a housing unit receiving rental assistance or operating assistance through other federal, State, or local sources.
- 5.1.3.2. The rental assistance may be short term, up to 3 months of rent; medium term, for 3-24 months; or long-term, for longer than 24 months of rent and must be administered in accordance with the policies and procedures established by the Continuum as set forth in 24 CFR 578.7(a)(9) and 24 CFR 578.51.
- 5.1.3.3. Grant funds may be used for security deposits in an amount not to exceed 2 months of rent. An advance payment of the last month's rent may be provided to the landlord, in addition to the security deposit and payment of first month's rent.
- 5.1.3.4. Rental assistance will only be provided for a unit if the rent is reasonable. The contractor must determine whether the rent charged for the unit receiving rental assistance is reasonable in relation to rents being charged for comparable unassisted units, taking into account the location, size, type, quality, amenities, facilities, and management and maintenance of each unit.
- 5.1.3.5. The Contractor may use grant funds in an amount not to exceed one month's rent to pay for any damage to housing due to the action of a program participant.
- 5.1.3.6. Housing must be in compliance with all State and local housing codes, licensing requirements, the Lead-Based Paint Poisoning Prevention Act, and any other requirements of the jurisdiction in which the housing is located regarding the condition of the structure and operation of the housing or services.
- 5.1.3.7. The Contractor must provide one of the following types of rental assistance: Tenant-based, Project-based, or Sponsor-based rental assistance as described by HUD in 24 CFR 578.51.

*MB*



**Exhibit A**

- 5.1.3.8. Tenant-based rental assistance is rental assistance in which program participants choose housing of an appropriate size in which to reside. When necessary to facilitate the coordination of supportive services, recipients and sub recipients may require program participants to live in a specific area for their entire period of participation, or in a specific structure for the first year and in a specific area for the remainder of their period of participation. Short and medium term rental assistance provided under the Rapid Re - Housing program component must be tenant based rental assistance.
- 5.1.3.9. Sponsor-based rental assistance is provided through contracts between the recipient and sponsor organization. A sponsor may be a private, nonprofit organization, or a community mental health agency established as a public nonprofit organization. Program participants must reside in housing owned or leased by the sponsor.
- 5.1.3.10. Project-based rental assistance is provided through a contract with the owner of an existing structure, where the owner agrees to lease the subsidized units to program participants. Program participants will not retain rental assistance if they move.
- 5.1.3.11. For project-based, sponsor-based, or tenant-based rental assistance, program participants must enter into a lease agreement for a term of at least one year, which is terminable for cause. The leases must be automatically renewable upon expiration for terms that are a minimum of one month long, except on prior notice by either party.
- 5.1.4. Administrative costs.
- 5.1.4.1. Administrative costs include: Preparing program budgets, schedules and amendments, developing systems for assuring compliance with program requirements, developing interagency agreements and agreements with sub recipients and contractors to carry out program activities, preparing reports and other documents related to the program for submission to HUD, evaluating program results against stated objectives, travel costs incurred for official business in carrying out the program, administrative services performed under third party contracts or agreements (including such services as general legal services, accounting services, and audit services), and other costs for goods and services required for administration of the program (including such goods and services as rental or purchase of equipment, insurance, utilities, office supplies, and rental and maintenance, but not purchase, of office space).
- 5.2. The Contractor shall provide sufficient matching funds, as required by HUD regulations and policies described in 24 CFR 578.73 (a) (b) (c).
- 5.2.1. The contractor must match all grant funds except for leasing funds, with no less than twenty-five percent of funds or in-kind contributions from other sources.
- 5.2.2. Match requirements are to be documented with each payment request.
- 5.3. The Contractor shall only be reimbursed for those costs designated as eligible and allowable costs as stated in Section 4.1. The Contractor must have written approval from the State prior to billing for any other expenses.



**Exhibit A**

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- 5.4. The Contractor may charge program participants rent and utilities (heat, hot water); however, the amount charged may not exceed the maximum amounts specified in HUD regulations (24 CFR 583.315). Other services such as cable, air conditioning, telephone, Internet access, cleaning, parking, pool charges, etc. are at the participant's option.
- 5.5. The contractor shall have any staff charged in full or part to this contract or counted as match complete weekly or bi-weekly timesheets.



Exhibit B

**METHOD AND CONDITIONS PRECEDENT TO PAYMENT**

**Continuum of Care Program**

The following financial conditions apply to the scope of services as detailed in Exhibit A – Continuum of Care Program.

This contract is funded by the New Hampshire General Fund and/or by federal funds made available under the Catalog of Federal Domestic Assistance (CFDA), as follows:

NH General Fund: Not applicable

Federal Funds:

CFDA #: 14.267

Federal Agency: U.S. Department of Housing & Urban Development

Program Title: Continuum of Care Program

Total Amount Continuum of Care Program;

January 1, 2015 – December 31, 2015: not to exceed \$156,421

Funds allocation under this agreement for Continuum of Care Program;

Long-Term Rental Assistance: \$110,928

Supportive Services: \$ 43,431

Administrative: \$ 2,062

Total Program Funding: \$156,421

1. Subject to the General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for operations, supportive services, leasing, rental assistance and administration utilizing funds provided through the U.S. Department of Housing and Urban Development (HUD) Continuum of Care Program, in an amount not to exceed and for the time period specified above.

**2. REPORTS**

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.

2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.



Exhibit B

3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

- 3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.
- 3.2. Payment of Project Costs: Subject to the General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for operations, supportive services, leasing, rental assistance and administration utilizing funds provided through the U.S. Department of Housing and Urban Development Title XIV Housing programs under the Homeless Emergency Assistance and Rapid Transition to Housing Act (HEARTH Act), Subtitle A-Housing Assistance (Public Law 102-550) in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.
- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture pursuant to 24 CFR Subsection 576.55. The funds authorized to be expended under this Agreement shall be used only for operations, supportive services, leasing, rental assistance and administration or reimbursement for expenditures for operations, supportive services, leasing, and rental assistance and administration, provided by the Contractor for the project period and operating years of the Continuum of Care Program as approved by HUD and in accordance with the Continuum of Care Program Regulations, published at 24 CFR Part 578.

4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Continuum of Care Program as specified in this Exhibit, as defined by HUD under the provisions of P.L. 102-550 and applicable regulations.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.

*MB*



Exhibit B

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- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.
5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM
  - 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
  - 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.





**SPECIAL PROVISIONS**

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

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



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

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

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



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

11. **Reports:** Fiscal and Statistical: The Contractor agrees to submit the following reports at the following times if requested by the Department.
  - 11.1. Interim Financial Reports: Written interim financial reports containing a detailed description of all costs and non-allowable expenses incurred by the Contractor to the date of the report and containing such other information as shall be deemed satisfactory by the Department to justify the rate of payment hereunder. Such Financial Reports shall be submitted on the form designated by the Department or deemed satisfactory by the Department.
  - 11.2. Final Report: A final report shall be submitted within thirty (30) days after the end of the term of this Contract. The Final Report shall be in a form satisfactory to the Department and shall contain a summary statement of progress toward goals and objectives stated in the Proposal and other information required by the Department.
  
12. **Completion of Services: Disallowance of Costs:** Upon the purchase by the Department of the maximum number of units provided for in the Contract and upon payment of the price limitation hereunder, the Contract and all the obligations of the parties hereunder (except such obligations as, by the terms of the Contract are to be performed after the end of the term of this Contract and/or survive the termination of the Contract) shall terminate, provided however, that if, upon review of the Final Expenditure Report the Department shall disallow any expenses claimed by the Contractor as costs hereunder the Department shall retain the right, at its discretion, to deduct the amount of such expenses as are disallowed or to recover such sums from the Contractor.
  
13. **Credits:** All documents, notices, press releases, research reports and other materials prepared during or resulting from the performance of the services of the Contract shall include the following statement:
  - 13.1. The preparation of this (report, document etc.) was financed under a Contract with the State of New Hampshire, Department of Health and Human Services, with funds provided in part by the State of New Hampshire and/or such other funding sources as were available or required, e.g., the United States Department of Health and Human Services.
  
14. **Prior Approval and Copyright Ownership:** All materials (written, video, audio) produced or purchased under the contract shall have prior approval from DHHS before printing, production, distribution or use. The DHHS will retain copyright ownership for any and all original materials produced, including, but not limited to, brochures, resource directories, protocols or guidelines, posters, or reports. Contractor shall not reproduce any materials produced under the contract without prior written approval from DHHS.
  
15. **Operation of Facilities: Compliance with Laws and Regulations:** In the operation of any facilities for providing services, the Contractor shall comply with all laws, orders and regulations of federal, state, county and municipal authorities and with any direction of any Public Officer or officers pursuant to laws which shall impose an order or duty upon the contractor with respect to the operation of the facility or the provision of the services at such facility. If any governmental license or permit shall be required for the operation of the said facility or the performance of the said services, the Contractor will procure said license or permit, and will at all times comply with the terms and conditions of each such license or permit. In connection with the foregoing requirements, the Contractor hereby covenants and agrees that, during the term of this Contract the facilities shall comply with all rules, orders, regulations, and requirements of the State Office of the Fire Marshal and the local fire protection agency, and shall be in conformance with local building and zoning codes, by-laws and regulations.
  
16. **Equal Employment Opportunity Plan (EEOP):** The Contractor will provide an Equal Employment Opportunity Plan (EEOP) to the Office for Civil Rights, Office of Justice Programs (OCR), if it has received a single award of \$500,000 or more. If the recipient receives \$25,000 or more and has 50 or



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

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.
  
18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

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

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

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

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

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

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

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



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

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

#### DEFINITIONS

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

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

**DEPARTMENT:** NH Department of Health and Human Services.

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
  
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**ALTERNATIVE I - FOR GRANTEES OTHER THAN INDIVIDUALS**

**US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS**  
**US DEPARTMENT OF EDUCATION - CONTRACTORS**  
**US DEPARTMENT OF AGRICULTURE - CONTRACTORS**

This certification is required by the regulations implementing Sections 5151-5160 of the Drug-Free Workplace Act of 1988 (Pub. L. 100-690, Title V, Subtitle D; 41 U.S.C. 701 et seq.). The January 31, 1989 regulations were amended and published as Part II of the May 25, 1990 Federal Register (pages 21681-21691), and require certification by grantees (and by inference, sub-grantees and sub-contractors), prior to award, that they will maintain a drug-free workplace. Section 3017.630(c) of the regulation provides that a grantee (and by inference, sub-grantees and sub-contractors) that is a State may elect to make one certification to the Department in each federal fiscal year in lieu of certificates for each grant during the federal fiscal year covered by the certification. The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment. Contractors using this form should send it to:

Commissioner  
NH Department of Health and Human Services  
129 Pleasant Street,  
Concord, NH 03301-6505

1. The grantee certifies that it will or will continue to provide a drug-free workplace by:
  - 1.1. Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession or use of a controlled substance is prohibited in the grantee's workplace and specifying the actions that will be taken against employees for violation of such prohibition;
  - 1.2. Establishing an ongoing drug-free awareness program to inform employees about
    - 1.2.1. The dangers of drug abuse in the workplace;
    - 1.2.2. The grantee's policy of maintaining a drug-free workplace;
    - 1.2.3. Any available drug counseling, rehabilitation, and employee assistance programs; and
    - 1.2.4. The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;
  - 1.3. Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);
  - 1.4. Notifying the employee in the statement required by paragraph (a) that, as a condition of employment under the grant, the employee will
    - 1.4.1. Abide by the terms of the statement; and
    - 1.4.2. Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;
  - 1.5. Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph 1.4.2 from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to every grant officer on whose grant activity the convicted employee was working, unless the Federal agency



- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
    - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
    - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
  - 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.
2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

Place of Performance (street address, city, county, state, zip code) (list each location)

Check  if there are workplaces on file that are not identified here.

Contractor Name: Families in Transition

10-23-14  
Date

Maureen Beauregard  
Name: Maureen Beauregard  
Title: President





**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

US DEPARTMENT OF HEALTH AND HUMAN SERVICES - CONTRACTORS  
US DEPARTMENT OF EDUCATION - CONTRACTORS  
US DEPARTMENT OF AGRICULTURE - CONTRACTORS

Programs (indicate applicable program covered):

- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under Title IV

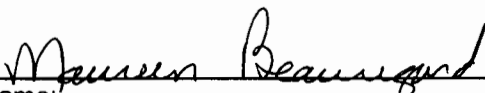
The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Name: Families in Transition

10-23-14  
Date

  
Name: Maureen Beauregard  
Title: President



**CERTIFICATION REGARDING DEBARMENT, SUSPENSION  
AND OTHER RESPONSIBILITY MATTERS**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Executive Office of the President, Executive Order 12549 and 45 CFR Part 76 regarding Debarment, Suspension, and Other Responsibility Matters, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

**INSTRUCTIONS FOR CERTIFICATION**

1. By signing and submitting this proposal (contract), the prospective primary participant is providing the certification set out below.
2. The inability of a person to provide the certification required below will not necessarily result in denial of participation in this covered transaction. If necessary, the prospective participant shall submit an explanation of why it cannot provide the certification. The certification or explanation will be considered in connection with the NH Department of Health and Human Services' (DHHS) determination whether to enter into this transaction. However, failure of the prospective primary participant to furnish a certification or an explanation shall disqualify such person from participation in this transaction.
3. The certification in this clause is a material representation of fact upon which reliance was placed when DHHS determined to enter into this transaction. If it is later determined that the prospective primary participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, DHHS may terminate this transaction for cause or default.
4. The prospective primary participant shall provide immediate written notice to the DHHS agency to whom this proposal (contract) is submitted if at any time the prospective primary participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
5. The terms "covered transaction," "debarred," "suspended," "ineligible," "lower tier covered transaction," "participant," "person," "primary covered transaction," "principal," "proposal," and "voluntarily excluded," as used in this clause, have the meanings set out in the Definitions and Coverage sections of the rules implementing Executive Order 12549: 45 CFR Part 76. See the attached definitions.
6. The prospective primary participant agrees by submitting this proposal (contract) that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by DHHS.
7. The prospective primary participant further agrees by submitting this proposal that it will include the clause titled "Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion - Lower Tier Covered Transactions," provided by DHHS, without modification, in all lower tier covered transactions and in all solicitations for lower tier covered transactions.
8. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower tier covered transaction that it is not debarred, suspended, ineligible, or involuntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Nonprocurement List (of excluded parties).
9. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and



information of a participant is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

10. Except for transactions authorized under paragraph 6 of these instructions, if a participant in a covered transaction knowingly enters into a lower tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, DHHS may terminate this transaction for cause or default.

**PRIMARY COVERED TRANSACTIONS**

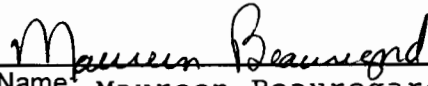
11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
  - 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  - 11.2. have not within a three-year period preceding this proposal (contract) been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or a contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
  - 11.3. are not presently indicted for otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (l)(b) of this certification; and
  - 11.4. have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State or local) terminated for cause or default.
12. Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal (contract).

**LOWER TIER COVERED TRANSACTIONS**

13. By signing and submitting this lower tier proposal (contract), the prospective lower tier participant, as defined in 45 CFR Part 76, certifies to the best of its knowledge and belief that it and its principals:
  - 13.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any federal department or agency.
  - 13.2. where the prospective lower tier participant is unable to certify to any of the above, such prospective participant shall attach an explanation to this proposal (contract).
14. The prospective lower tier participant further agrees by submitting this proposal (contract) that it will include this clause entitled "Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion - Lower Tier Covered Transactions," without modification in all lower tier covered transactions and in all solicitations for lower tier covered transactions.

Contractor Name: Families in Transition

10-23-14  
Date

  
Name: Maureen Beauregard  
Title: President



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

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

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

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

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

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

New Hampshire Department of Health and Human Services  
Exhibit G



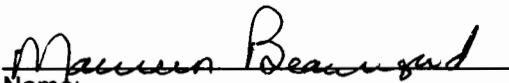
against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

Contractor Name: Families in Transition

10-23-14  
Date

  
Name: Maureen Beauregard  
Title: President



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care, education, or library services to children under the age of 18, if the services are funded by Federal programs either directly or through State or local governments, by Federal grant, contract, loan, or loan guarantee. The law does not apply to children's services provided in private residences, facilities funded solely by Medicare or Medicaid funds, and portions of facilities used for inpatient drug or alcohol treatment. Failure to comply with the provisions of the law may result in the imposition of a civil monetary penalty of up to \$1000 per day and/or the imposition of an administrative compliance order on the responsible entity.

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

1. By signing and submitting this contract, the Contractor agrees to make reasonable efforts to comply with all applicable provisions of Public Law 103-227, Part C, known as the Pro-Children Act of 1994.

Contractor Name: Families in Transition

10-23-14  
Date


  
Name: Maureen Beauregard  
Title: President



Exhibit I

**HEALTH INSURANCE PORTABILITY ACT**  
**BUSINESS ASSOCIATE AGREEMENT**

The Contractor identified in Section 1.3 of the General Provisions of the Agreement agrees to comply with the Health Insurance Portability and Accountability Act, Public Law 104-191 and with the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160 and 164 applicable to business associates. As defined herein, "Business Associate" shall mean the Contractor and subcontractors and agents of the Contractor that receive, use or have access to protected health information under this Agreement and "Covered Entity" shall mean the State of New Hampshire, Department of Health and Human Services.

**(1) Definitions.**

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. "Business Associate" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. "Covered Entity" has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "Designated Record Set" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "Data Aggregation" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "Health Care Operations" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. "HITECH Act" means the Health Information Technology for Economic and Clinical Health Act, Title XIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996, Public Law 104-191 and the Standards for Privacy and Security of Individually Identifiable Health Information, 45 CFR Parts 160, 162 and 164 and amendments thereto.
- i. "Individual" shall have the same meaning as the term "individual" in 45 CFR Section 160.103 and shall include a person who qualifies as a personal representative in accordance with 45 CFR Section 164.501(g).
- j. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 CFR Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- k. "Protected Health Information" shall have the same meaning as the term "protected health information" in 45 CFR Section 160.103, limited to the information created or received by Business Associate from or on behalf of Covered Entity.



Exhibit I

- l. "Required by Law" shall have the same meaning as the term "required by law" in 45 CFR Section 164.103.
- m. "Secretary" shall mean the Secretary of the Department of Health and Human Services or his/her designee.
- n. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 CFR Part 164, Subpart C, and amendments thereto.
- o. "Unsecured Protected Health Information" means protected health information that is not secured by a technology standard that renders protected health information unusable, unreadable, or indecipherable to unauthorized individuals and is developed or endorsed by a standards developing organization that is accredited by the American National Standards Institute.
- p. Other Definitions - All terms not otherwise defined herein shall have the meaning established under 45 C.F.R. Parts 160, 162 and 164, as amended from time to time, and the HITECH Act.

(2) **Business Associate Use and Disclosure of Protected Health Information.**

- a. Business Associate shall not use, disclose, maintain or transmit Protected Health Information (PHI) except as reasonably necessary to provide the services outlined under Exhibit A of the Agreement. Further, Business Associate, including but not limited to all its directors, officers, employees and agents, shall not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
- b. Business Associate may use or disclose PHI:
  - I. For the proper management and administration of the Business Associate;
  - II. As required by law, pursuant to the terms set forth in paragraph d. below; or
  - III. For data aggregation purposes for the health care operations of Covered Entity.
- c. To the extent Business Associate is permitted under the Agreement to disclose PHI to a third party, Business Associate must obtain, prior to making any such disclosure, (i) reasonable assurances from the third party that such PHI will be held confidentially and used or further disclosed only as required by law or for the purpose for which it was disclosed to the third party; and (ii) an agreement from such third party to notify Business Associate, in accordance with the HIPAA Privacy, Security, and Breach Notification Rules of any breaches of the confidentiality of the PHI, to the extent it has obtained knowledge of such breach.
- d. The Business Associate shall not, unless such disclosure is reasonably necessary to provide services under Exhibit A of the Agreement, disclose any PHI in response to a request for disclosure on the basis that it is required by law, without first notifying Covered Entity so that Covered Entity has an opportunity to object to the disclosure and to seek appropriate relief. If Covered Entity objects to such disclosure, the Business





Exhibit I

Associate shall refrain from disclosing the PHI until Covered Entity has exhausted all remedies.

- e. If the Covered Entity notifies the Business Associate that Covered Entity has agreed to be bound by additional restrictions over and above those uses or disclosures or security safeguards of PHI pursuant to the Privacy and Security Rule, the Business Associate shall be bound by such additional restrictions and shall not disclose PHI in violation of such additional restrictions and shall abide by any additional security safeguards.

**(3) Obligations and Activities of Business Associate.**

- a. The Business Associate shall notify the Covered Entity's Privacy Officer immediately after the Business Associate becomes aware of any use or disclosure of protected health information not provided for by the Agreement including breaches of unsecured protected health information and/or any security incident that may have an impact on the protected health information of the Covered Entity.
- b. The Business Associate shall immediately perform a risk assessment when it becomes aware of any of the above situations. The risk assessment shall include, but not be limited to:
  - o The nature and extent of the protected health information involved, including the types of identifiers and the likelihood of re-identification;
  - o The unauthorized person used the protected health information or to whom the disclosure was made;
  - o Whether the protected health information was actually acquired or viewed
  - o The extent to which the risk to the protected health information has been mitigated.

The Business Associate shall complete the risk assessment within 48 hours of the breach and immediately report the findings of the risk assessment in writing to the Covered Entity.

- c. The Business Associate shall comply with all sections of the Privacy, Security, and Breach Notification Rule.
- d. Business Associate shall make available all of its internal policies and procedures, books and records relating to the use and disclosure of PHI received from, or created or received by the Business Associate on behalf of Covered Entity to the Secretary for purposes of determining Covered Entity's compliance with HIPAA and the Privacy and Security Rule.
- e. Business Associate shall require all of its business associates that receive, use or have access to PHI under the Agreement, to agree in writing to adhere to the same restrictions and conditions on the use and disclosure of PHI contained herein, including the duty to return or destroy the PHI as provided under Section 3 (l). The Covered Entity shall be considered a direct third party beneficiary of the Contractor's business associate agreements with Contractor's intended business associates, who will be receiving PHI



Exhibit I

pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.

- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
- g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
- h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
- i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
- j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
- k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
- l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business



Exhibit I

Associate maintains such PHI. If Covered Entity, in its sole discretion, requires that the Business Associate destroy any or all PHI, the Business Associate shall certify to Covered Entity that the PHI has been destroyed.

**(4) Obligations of Covered Entity**

- a. Covered Entity shall notify Business Associate of any changes or limitation(s) in its Notice of Privacy Practices provided to individuals in accordance with 45 CFR Section 164.520, to the extent that such change or limitation may affect Business Associate's use or disclosure of PHI.
- b. Covered Entity shall promptly notify Business Associate of any changes in, or revocation of permission provided to Covered Entity by individuals whose PHI may be used or disclosed by Business Associate under this Agreement, pursuant to 45 CFR Section 164.506 or 45 CFR Section 164.508.
- c. Covered entity shall promptly notify Business Associate of any restrictions on the use or disclosure of PHI that Covered Entity has agreed to in accordance with 45 CFR 164.522, to the extent that such restriction may affect Business Associate's use or disclosure of PHI.

**(5) Termination for Cause**

In addition to Paragraph 10 of the standard terms and conditions (P-37) of this Agreement the Covered Entity may immediately terminate the Agreement upon Covered Entity's knowledge of a breach by Business Associate of the Business Associate Agreement set forth herein as Exhibit I. The Covered Entity may either immediately terminate the Agreement or provide an opportunity for Business Associate to cure the alleged breach within a timeframe specified by Covered Entity. If Covered Entity determines that neither termination nor cure is feasible, Covered Entity shall report the violation to the Secretary.

**(6) Miscellaneous**

- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security Rule means the Section as in effect or as amended.
- b. Amendment. Covered Entity and Business Associate agree to take such action as is necessary to amend the Agreement, from time to time as is necessary for Covered Entity to comply with the changes in the requirements of HIPAA, the Privacy and Security Rule, and applicable federal and state law.
- c. Data Ownership. The Business Associate acknowledges that it has no ownership rights with respect to the PHI provided by or created on behalf of Covered Entity.
- d. Interpretation. The parties agree that any ambiguity in the Agreement shall be resolved to permit Covered Entity to comply with HIPAA, the Privacy and Security Rule.



Exhibit I

- e. Segregation. If any term or condition of this Exhibit I or the application thereof to any person(s) or circumstance is held invalid, such invalidity shall not affect other terms or conditions which can be given effect without the invalid term or condition; to this end the terms and conditions of this Exhibit I are declared severable.
- f. Survival. Provisions in this Exhibit I regarding the use and disclosure of PHI, return or destruction of PHI, extensions of the protections of the Agreement in section (3) I, the defense and indemnification provisions of section (3) e and Paragraph 13 of the standard terms and conditions (P-37), shall survive the termination of the Agreement.

IN WITNESS WHEREOF, the parties hereto have duly executed this Exhibit I.

NH DHHHS  
The State

[Signature]  
Signature of Authorized Representative

Maureen Beauregard  
Name of Authorized Representative

Account Executive  
Title of Authorized Representative

10/21/14  
Date

Families in Transition  
Name of the Contractor

[Signature]  
Signature of Authorized Representative

Maureen Beauregard  
Name of Authorized Representative

President  
Title of Authorized Representative

10-23-14  
Date



**CERTIFICATION REGARDING THE FEDERAL FUNDING ACCOUNTABILITY AND TRANSPARENCY  
ACT (FFATA) COMPLIANCE**

The Federal Funding Accountability and Transparency Act (FFATA) requires prime awardees of individual Federal grants equal to or greater than \$25,000 and awarded on or after October 1, 2010, to report on data related to executive compensation and associated first-tier sub-grants of \$25,000 or more. If the initial award is below \$25,000 but subsequent grant modifications result in a total award equal to or over \$25,000, the award is subject to the FFATA reporting requirements, as of the date of the award.

In accordance with 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), the Department of Health and Human Services (DHHS) must report the following information for any subaward or contract award subject to the FFATA reporting requirements:

1. Name of entity
2. Amount of award
3. Funding agency
4. NAICS code for contracts / CFDA program number for grants
5. Program source
6. Award title descriptive of the purpose of the funding action
7. Location of the entity
8. Principle place of performance
9. Unique identifier of the entity (DUNS #)
10. Total compensation and names of the top five executives if:
  - 10.1. More than 80% of annual gross revenues are from the Federal government, and those revenues are greater than \$25M annually and
  - 10.2. Compensation information is not already available through reporting to the SEC.

Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of The Federal Funding Accountability and Transparency Act, Public Law 109-282 and Public Law 110-252, and 2 CFR Part 170 (Reporting Subaward and Executive Compensation Information), and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

The below named Contractor agrees to provide needed information as outlined above to the NH Department of Health and Human Services and to comply with all applicable provisions of the Federal Financial Accountability and Transparency Act.

Contractor Name: Families in Transition

10-23-14  
Date

Maureen Beauregard  
Name: Maureen Beauregard  
Title: President



**FORM A**

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 825360399
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

If the answer to #2 above is NO, stop here

If the answer to #2 above is YES, please answer the following:

3. Does the public have access to information about the compensation of the executives in your business or organization through periodic reports filed under section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?

NO                       YES

If the answer to #3 above is YES, stop here

If the answer to #3 above is NO, please answer the following:

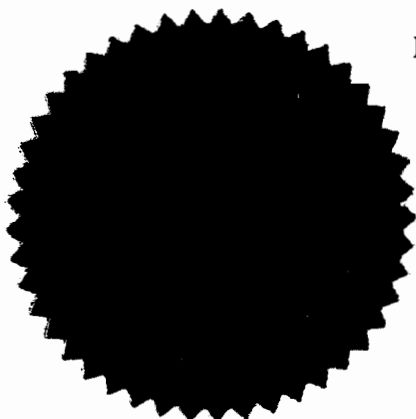
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

|             |               |
|-------------|---------------|
| Name: _____ | Amount: _____ |
| Name: _____ | Amount: _____ |
| Name: _____ | Amount: _____ |
| Name: _____ | Amount: _____ |
| Name: _____ | Amount: _____ |

# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that FAMILIES IN TRANSITION is a New Hampshire nonprofit corporation formed May 13, 1994. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



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

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, Karyn O'Neil, do hereby certify that:  
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Families in Transition.  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of  
the Agency duly held on Oct. 23, 2014  
(Date)

**RESOLVED:** That the President  
(Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to  
execute any and all documents, agreements and other instruments, and any amendments, revisions,  
or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of  
the 23 day of Oct., 2014.  
(Date Contract Signed)

4. Maureen Beauregard is the duly elected President  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

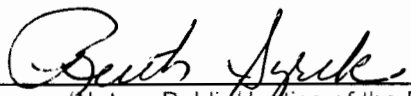
  
(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

County of Hillsborough

The forgoing instrument was acknowledged before me this 23 day of Oct., 2014.

By Karyn O'Neil  
(Name of Elected Officer of the Agency)

  
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

**RUTH A. SYREK, Notary Public**  
My Commission Expires October 16, 2018

Commission Expires: \_\_\_\_\_



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

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

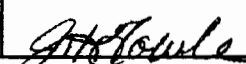
|  |   |  |                                    |  |
|--|---|--|------------------------------------|--|
| <b>PRODUCER</b><br>Davis Towle Morrill & Everett<br>115 Airport Road<br>P O Box 1260<br>Concord, NH 03302-1260 | <b>CONTACT NAME:</b><br>PHONE (A/C, No, Ext): <b>603 225-6611</b> |  | FAX (A/C, No): <b>603-225-7935</b> |  |
|  | <b>E-MAIL ADDRESS:</b><br>_____                                   |  |                                    |  |
| <b>INSURED</b><br>Families in Transition, Inc<br>122 Market St<br>Manchester, NH 03101                         | <b>INSURER(S) AFFORDING COVERAGE</b>                              |  | <b>NAIC #</b>                      |  |
|  | <b>INSURER A : Philadelphia Insurance Co.</b>                     |  |                                    |  |
|  | <b>INSURER B : Wesco Insurance Company</b>                        |  |                                    |  |
|  | <b>INSURER C :</b>  |  |                                    |  |
|  | <b>INSURER D :</b>  |  |                                    |  |
|  | <b>INSURER E :</b>  |  |                                    |  |

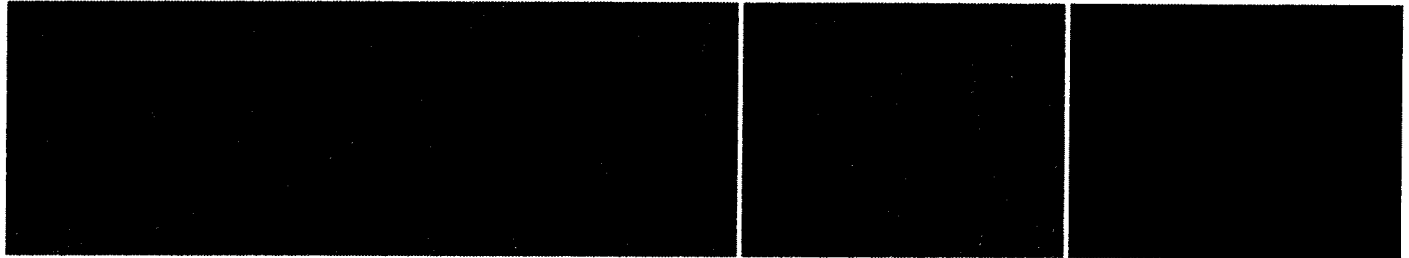
**COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:**

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

| INSR LTR | TYPE OF INSURANCE  | ADDL INSR | SUBR WVD | POLICY NUMBER | POLICY EFF (MM/DD/YYYY) | POLICY EXP (MM/DD/YYYY) | LIMITS   |
|----------|--|-----------|----------|---------------|-------------------------|-------------------------|--|
| A        | <b>GENERAL LIABILITY</b><br><input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY<br><input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR<br>GEN'L AGGREGATE LIMIT APPLIES PER:<br><input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC |           |          | PHPK1115805   | 01/01/2014              | 01/01/2015              | EACH OCCURRENCE <b>\$1,000,000</b><br>DAMAGE TO RENTED PREMISES (Ea occurrence) <b>\$100,000</b><br>MED EXP (Any one person) <b>\$5,000</b><br>PERSONAL & ADV INJURY <b>\$1,000,000</b><br>GENERAL AGGREGATE <b>\$3,000,000</b><br>PRODUCTS - COMP/OP AGG <b>\$3,000,000</b><br>\$ |
| A        | <b>AUTOMOBILE LIABILITY</b><br><input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS<br><input checked="" type="checkbox"/> HIRED AUTOS<br><input type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS   |           |          | PHPK1115805   | 01/01/2014              | 01/01/2015              | COMBINED SINGLE LIMIT (Ea accident) <b>\$1,000,000</b><br>BODILY INJURY (Per person) \$<br>BODILY INJURY (Per accident) \$<br>PROPERTY DAMAGE (Per accident) \$<br>\$  |
| A        | <input checked="" type="checkbox"/> UMBRELLA LIAB<br><input type="checkbox"/> EXCESS LIAB<br><input checked="" type="checkbox"/> OCCUR<br><input type="checkbox"/> CLAIMS-MADE<br>DED <input checked="" type="checkbox"/> RETENTION <b>\$10000</b>   |           |          | PHUB445238    | 01/01/2014              | 01/01/2015              | EACH OCCURRENCE <b>\$5,000,000</b><br>AGGREGATE <b>\$5,000,000</b><br>\$   |
| B        | <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b><br>ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)<br>If yes, describe under DESCRIPTION OF OPERATIONS below  |           | N/A      | WWC3075690    | 01/01/2014              | 01/01/2015              | <input checked="" type="checkbox"/> WC STATU-TORY LIMITS<br><input type="checkbox"/> OTH-ER<br>E.L. EACH ACCIDENT <b>\$1,000,000</b><br>E.L. DISEASE - EA EMPLOYEE <b>\$1,000,000</b><br>E.L. DISEASE - POLICY LIMIT <b>\$1,000,000</b>  |

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
**\*\*Workers Compensation State: NH**

|  |  |
|--|--|
| <b>CERTIFICATE HOLDER</b><br>State of New Hampshire,<br>Department of Health and Human<br>Services<br>129 Pleasant St<br>Concord, NH 03301 | <b>CANCELLATION</b><br>SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.<br>AUTHORIZED REPRESENTATIVE<br> |
|--|--|



**Families  
in Transition**

*Providing a Home Building Hope*

**CONSOLIDATED FINANCIAL STATEMENTS**

and

**SUPPLEMENTARY INFORMATION**

**December 31, 2013**

**(With Comparative Totals for 2012)**

**With Independent Auditor's Report**





## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Families in Transition, Inc. and Subsidiaries

We have audited the accompanying consolidated financial statements of Families in Transition, Inc. and Subsidiaries (the Organization), which comprise the consolidated statement of financial position as of December 31, 2013 and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

### ***Management's Responsibility for the Consolidated Financial Statements***

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We did not audit the financial statements of Millyard Families II, L.P., Bicentennial Families Concord, L.P., Family Bridge, L.P., Family Willows, L.P., and Housing Benefits, Inc. whose statements reflect total assets of \$24,549,940 as of December 31, 2013 and total revenues of \$2,941,738 for the year then ended. Those statements were audited by another auditor, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for those subsidiaries, is based solely on the reports of the other auditor. We conducted our audit in accordance with U.S. generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

***Opinion***

In our opinion, based on our audit and the reports of the other auditor, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2013, and the consolidated changes in its net assets and its consolidated cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.

***Adjustments to Prior Period Summarized Comparative Information***

The consolidated financial statements of the Organization as of December 31, 2012 were audited by another auditor whose opinion dated April 5, 2013, on those statements was qualified because the Organization omitted the financial position of Family OutFITters, LLC, as of December 31, 2012, and its changes in net assets and cash flows for the year then ended. As disclosed in Note 11, the Organization has restated its 2012 consolidated financial statements during 2013 to include the financial position of Family OutFITters, LLC and Manchester Emergency Housing, Inc. and the related changes in their net assets and cash flows, in accordance with U.S. generally accepted accounting principles. The other auditor reported on the 2012 consolidated financial statements before the restatement.

As part of our audit of the 2013 consolidated financial statements, we also audited adjustments described in Note 11 that were applied to restate the accompanying 2012 summarized comparative information. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review or apply any procedures to the 2012 summarized comparative information of the Organization other than with respect to the adjustments and, accordingly, we do not express an opinion or any form of assurance on the 2012 summarized comparative information as a whole.

***Other Matter***

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying supplementary information, which consists of the consolidating statement of financial position as of December 31, 2013, and the related consolidating statements of activities and functional expenses for the year then ended, is presented for purposes of additional analysis rather than to present the financial position and changes in net assets of the individual entities, and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the information is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

*Berry Duann McNeil & Parker, LLC*

Manchester, New Hampshire  
March 28, 2014

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Consolidated Statement of Financial Position**

**December 31, 2013**

**(With Comparative Totals for December 31, 2012)**

**ASSETS**

|  | <u>2013</u>          | Restated<br><u>2012</u> |
|--|----------------------|-------------------------|
| Current assets                         |                      |                         |
| Cash and cash equivalents              | \$ 738,579           | \$ 630,069              |
| Funds held as fiscal agent             | 96,380               | 66,506                  |
| Accounts receivable                    | 51,296               | 30,271                  |
| Grants receivable                      | 235,517              | 120,313                 |
| Prepaid expenses                       | 65,440               | 75,060                  |
| Reserve cash designated for properties | 640,153              | 618,718                 |
| Due from related parties               | 9,735                | 8,112                   |
| Other assets                           | <u>40,058</u>        | <u>28,257</u>           |
| Total current assets                   | 1,877,158            | 1,577,306               |
| Replacement reserves                   | 299,029              | 315,446                 |
| Investments                            | 8,537                | 4,656                   |
| Investment in related entity           | 1,000                | 1,000                   |
| Property and equipment, net            | 24,075,663           | 24,816,727              |
| Development in process                 | 1,130,431            | 25,540                  |
| Other assets - financing fees, net     | <u>151,229</u>       | <u>164,999</u>          |
| Total assets                           | \$ <u>27,543,047</u> | \$ <u>26,905,674</u>    |

**LIABILITIES AND NET ASSETS**

|   |                      |                      |
|---|----------------------|----------------------|
| Current liabilities                           |                      |                      |
| Current portion of long-term debt             | \$ 258,051           | \$ 193,166           |
| Accounts payable                              | 136,696              | 91,932               |
| Accrued expenses                              | 102,519              | 104,092              |
| Funds held as fiscal agent                    | 96,380               | 66,506               |
| Deferred revenue                              | 6,825                | 3,667                |
| Security deposits                             | <u>40,138</u>        | <u>28,250</u>        |
| Total current liabilities                     | 640,609              | 487,613              |
| Long-term debt, less current portion          | <u>9,681,352</u>     | <u>9,996,033</u>     |
| Total liabilities                             | <u>10,321,961</u>    | <u>10,483,646</u>    |
| Commitments and contingencies (Notes 3 and 7) |                      |                      |
| Net assets                                    |                      |                      |
| Unrestricted - controlling interest           | 10,734,233           | 9,551,445            |
| Unrestricted - noncontrolling interest        | <u>6,114,912</u>     | <u>6,652,776</u>     |
| Total unrestricted                            | 16,849,145           | 16,204,221           |
| Temporarily restricted                        | <u>371,941</u>       | <u>217,807</u>       |
| Total net assets                              | <u>17,221,086</u>    | <u>16,422,028</u>    |
| Total liabilities and net assets              | \$ <u>27,543,047</u> | \$ <u>26,905,674</u> |

The accompanying notes are an integral part of these consolidated financial statements.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**  
**Consolidated Statement of Activities**

**Year Ended December 31, 2013**  
**(With Comparative Totals for the Year Ended December 31, 2012)**

|  | Unrestricted -<br>Controlling<br>Interest | Unrestricted -<br>Noncontrolling<br>Interest | Total<br>Unrestricted | Temporarily<br>Restricted | 2013          | Restated<br>2012 |
|--|---|--|-----------------------|---------------------------|---------------|------------------|
| Revenue and support  |   |  |                       |                           |               |                  |
| Federal, state and other grant support                                       | \$ 3,375,871                              | \$ -   | \$ 3,375,871          | \$ 323,328                | \$ 3,699,199  | \$ 2,463,609     |
| Rental income, net of vacancies  | 1,493,304                                 | -  | 1,493,304             | -                         | 1,493,304     | 1,452,951        |
| Thrift store sales   | 700,667                                   | -  | 700,667               | -                         | 700,667       | 672,100          |
| Public support   | 90,985                                    | -  | 90,985                | -                         | 90,985        | 107,180          |
| Tax credit revenue   | 68,400                                    | -  | 68,400                | -                         | 68,400        | 33,600           |
| Special events   | 176,062                                   | -  | 176,062               | -                         | 176,062       | 158,436          |
| VISTA program revenue  | 104,523                                   | -  | 104,523               | -                         | 104,523       | 94,931           |
| Unrealized gains on investments  | 3,882                                     | -  | 3,882                 | -                         | 3,882         | 1,078            |
| Loss on disposal of assets   | (24,296)                                  | -  | (24,296)              | -                         | (24,296)      | (51,894)         |
| Interest income  | 29,262                                    | -  | 29,262                | -                         | 29,262        | 29,943           |
| In-kind donations  | 25,397                                    | -  | 25,397                | -                         | 25,397        | 25,585           |
| Other income   | 343,132                                   | -  | 343,132               | -                         | 343,132       | 321,744          |
| Net assets released from restrictions  | 169,194                                   | -  | 169,194               | (169,194)                 | -             | -                |
| Total revenue and support  | 6,556,383                                 | -  | 6,556,383             | 154,134                   | 6,710,517     | 5,309,263        |
| Expenses   |   |  |                       |                           |               |                  |
| Program activities   | 5,186,469                                 | -  | 5,186,469             | -                         | 5,186,469     | 4,958,362        |
| Fundraising  | 387,803                                   | -  | 387,803               | -                         | 387,803       | 357,247          |
| Management and general   | 337,187                                   | -  | 337,187               | -                         | 337,187       | 373,393          |
| Total expenses   | 5,911,459                                 | -  | 5,911,459             | -                         | 5,911,459     | 5,689,002        |
| Change in net assets   | 644,924                                   | -  | 644,924               | 154,134                   | 799,058       | (379,739)        |
| Change in net assets attributable to noncontrolling interest in subsidiaries | 537,864                                   | (537,864)                                    | -                     | -                         | -             | -                |
| Change in net assets attributable to controlling interest                    | 1,182,788                                 | (537,864)                                    | 644,924               | 154,134                   | 799,058       | (379,739)        |
| Net assets, beginning of year, as restated                                   | 9,551,445                                 | 6,652,776                                    | 16,204,221            | 217,807                   | 16,422,028    | 16,801,767       |
| Net assets, end of year  | \$ 10,734,233                             | \$ 6,114,912                                 | \$ 16,849,145         | \$ 371,941                | \$ 17,221,086 | \$ 16,422,028    |

The accompanying notes are an integral part of these consolidated financial statements.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Consolidated Statement of Functional Expenses**

**Year Ended December 31, 2013**

**(With Comparative Totals for the Year Ended December 31, 2012)**

|                              | <u>Program<br/>Activities</u> | <u>Fundraising</u> | <u>Management<br/>and General</u> | <u>2013<br/>Total</u> | Restated<br><u>2012<br/>Total</u> |
|------------------------------|-------------------------------|--------------------|-----------------------------------|-----------------------|-----------------------------------|
| <b>Salaries and benefits</b> |                               |                    |                                   |                       |                                   |
| Salaries and wages           | \$ 1,593,301                  | \$ 234,973         | \$ 176,611                        | \$ 2,004,885          | \$ 2,135,884                      |
| Temporary labor              | 38,656                        | -                  | -                                 | <b>38,656</b>         | 40,367                            |
| Employee benefits            | 179,663                       | 26,569             | 19,015                            | <b>225,247</b>        | 236,932                           |
| Payroll taxes                | <u>139,247</u>                | <u>20,349</u>      | <u>14,563</u>                     | <b><u>174,159</u></b> | <u>190,885</u>                    |
| Total salaries and benefits  | 1,950,867                     | 281,891            | 210,189                           | <b>2,442,947</b>      | 2,604,068                         |
| <b>Expenses</b>              |                               |                    |                                   |                       |                                   |
| Advertising                  | 25,731                        | 390                | 286                               | <b>26,407</b>         | 29,320                            |
| Amortization                 | 13,769                        | -                  | -                                 | <b>13,769</b>         | 13,766                            |
| Application and permit fees  | 2,400                         | -                  | 450                               | <b>2,850</b>          | 3,100                             |
| Bad debts                    | 10,131                        | -                  | -                                 | <b>10,131</b>         | -                                 |
| Bank charges                 | 12,131                        | -                  | 4,592                             | <b>16,723</b>         | 14,950                            |
| Consultants                  | 11,847                        | 1,922              | 27,838                            | <b>41,607</b>         | 16,000                            |
| Daycare and rental subsidies | 261,606                       | -                  | -                                 | <b>261,606</b>        | 142,643                           |
| Depreciation                 | 811,611                       | 21,607             | 15,845                            | <b>849,063</b>        | 793,560                           |
| Events                       | 2,098                         | 33,246             | -                                 | <b>35,344</b>         | 29,055                            |
| General insurance            | 101,301                       | 658                | 22,819                            | <b>124,778</b>        | 117,280                           |
| Interest expense             | 177,264                       | -                  | -                                 | <b>177,264</b>        | 188,527                           |
| Management fees              | 4,511                         | -                  | -                                 | <b>4,511</b>          | 4,440                             |
| Meals and entertainment      | 3,137                         | 482                | 354                               | <b>3,973</b>          | 7,670                             |
| Membership dues              | 5,627                         | 979                | 718                               | <b>7,324</b>          | 11,641                            |
| Office supplies              | 100,542                       | 6,549              | 9,964                             | <b>117,055</b>        | 202,514                           |
| Participant expenses         | 44,929                        | -                  | -                                 | <b>44,929</b>         | 61,865                            |
| Postage                      | 8,702                         | 1,641              | 1,203                             | <b>11,546</b>         | 6,435                             |
| Printing                     | 23,065                        | 4,280              | 3,139                             | <b>30,484</b>         | 19,014                            |
| Professional fees            | 75,480                        | 3,815              | 17,313                            | <b>96,608</b>         | 89,523                            |
| Repairs and maintenance      | 387,426                       | 597                | 438                               | <b>388,461</b>        | 343,688                           |
| Staff development            | 8,547                         | 1,733              | 1,496                             | <b>11,776</b>         | 17,347                            |
| Subrecipient grants          | -                             | -                  | -                                 | -                     | 648                               |
| Taxes                        | 245,422                       | -                  | -                                 | <b>245,422</b>        | 244,613                           |
| Technology support           | 44,838                        | 7,983              | 5,854                             | <b>58,675</b>         | 63,677                            |
| Telephone                    | 53,099                        | 6,596              | 4,837                             | <b>64,532</b>         | 58,994                            |
| Travel                       | 41,103                        | 6,493              | 4,762                             | <b>52,358</b>         | 39,576                            |
| Utilities                    | 370,708                       | -                  | -                                 | <b>370,708</b>        | 350,889                           |
| VISTA program                | 343,819                       | -                  | -                                 | <b>343,819</b>        | 164,322                           |
| Workers' compensation        | <u>44,758</u>                 | <u>6,941</u>       | <u>5,090</u>                      | <b><u>56,789</u></b>  | <u>49,877</u>                     |
| Total expenses               | \$ <u>5,186,469</u>           | \$ <u>387,803</u>  | \$ <u>337,187</u>                 | \$ <u>5,911,459</u>   | \$ <u>5,689,002</u>               |

The accompanying notes are an integral part of these consolidated financial statements.

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows**

**Year Ended December 31, 2013  
(With Comparative Totals for the Year Ended December 31, 2012)**

|  | <u>2013</u>        | Restated<br><u>2012</u> |
|--|--------------------|-------------------------|
| Cash flows from operating activities   |                    |                         |
| Change in net assets   | \$ 799,058         | \$ (379,739)            |
| Adjustments to reconcile change in net assets to net cash provided by operating activities |                    |                         |
| Depreciation and amortization  | 862,832            | 807,326                 |
| Grants received for long-term purposes   | (1,184,206)        | -                       |
| Forgiveness of debt  | (131,267)          | (131,267)               |
| Unrealized gains on investments  | (3,882)            | (1,078)                 |
| Loss on asset disposal   | 24,296             | 51,894                  |
| Decrease (increase) in:  |                    |                         |
| Accounts receivable  | (21,025)           | 175,156                 |
| Grants receivable  | (115,204)          | 3,900                   |
| Prepaid expenses   | 9,620              | (14,179)                |
| Due from related parties   | (1,623)            | (8,112)                 |
| Other assets   | (11,801)           | (5,764)                 |
| Increase (decrease) in:  |                    |                         |
| Accounts payable   | 44,764             | (56,572)                |
| Accrued expenses   | (1,573)            | (71,072)                |
| Deferred revenue   | 3,158              | (2,209)                 |
| Security deposits  | <u>11,888</u>      | <u>1,906</u>            |
| Net cash provided by operating activities  | <u>285,035</u>     | <u>370,190</u>          |
| Cash flows from investing activities   |                    |                         |
| Net (deposits to) withdrawals from reserve accounts  | (5,018)            | 32,048                  |
| Investment in development in process   | (1,104,891)        | (25,540)                |
| Acquisition of property and equipment  | <u>(132,293)</u>   | <u>(1,244,855)</u>      |
| Net cash used by investing activities  | <u>(1,242,202)</u> | <u>(1,238,347)</u>      |
| Cash flows from financing activities   |                    |                         |
| Grants received for long-term purposes   | 1,184,206          | -                       |
| Proceeds from borrowing  | 45,701             | 490,223                 |
| Payments on debt   | <u>(164,230)</u>   | <u>(193,166)</u>        |
| Net cash provided by financing activities  | <u>1,065,677</u>   | <u>297,057</u>          |
| Increase (decrease) in cash and cash equivalents   | 108,510            | (571,100)               |
| Cash and cash equivalents, beginning of year   | <u>630,069</u>     | <u>1,201,169</u>        |
| Cash and cash equivalents, end of year   | \$ <u>738,579</u>  | \$ <u>630,069</u>       |

The accompanying notes are an integral part of these consolidated financial statements.



# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### 1. Organization and Summary of Significant Accounting Policies

#### Organization

Families in Transition, Inc. (the Organization) is a New Hampshire nonprofit, incorporated on May 13, 1994, to provide housing and comprehensive social services to individuals and families who are homeless or at risk of becoming homeless in certain areas of southern New Hampshire, including Manchester, Concord and Dover.

The Organization directly owns and operates housing programs in facilities located on Amherst Street, Spruce Street and Douglas Street in Manchester, New Hampshire. Additional housing facilities are owned and operated by several limited partnerships of which the Organization is the sole general partner. These limited partnerships include Millyard Families II, L.P. (Millyard II), located on Market Street in Manchester; Bicentennial Families Concord, L.P. (Bicentennial), located at Bicentennial Square in Concord; Family Bridge, L.P. (Family Bridge), located on Second Street in Manchester; and Family Willows, L.P. (Family Willows), located on South Beech Street in Manchester (collectively referred to as the Limited Partnerships).

In 2008, the Organization created a Community Development Housing Organization, Housing Benefits, Inc. (Housing Benefits). Housing Benefits identifies and develops new housing units and refurbishes existing units to meet the persistent need of combating homelessness. Completed housing units are located on School & Third Streets, Lowell Street, Belmont Street and Market Street (Millyard Families I), all in Manchester, New Hampshire. An additional housing unit became operational during 2013, located on Central Ave in Dover, New Hampshire.

In 2012, the Organization became the sole member of Manchester Emergency Housing, Inc. (MEH), a New Hampshire nonprofit corporation providing immediate shelter to homeless families in the Manchester, New Hampshire area. MEH is the only family shelter in Manchester, New Hampshire.

The Organization also owns 100% of Family OutFITters, LLC (the OutFITters), a limited liability corporation. The OutFITters operates independent thrift stores in Concord and Manchester, New Hampshire with the sole purpose of generating an alternate funding stream for the Organization.

The Limited Partnerships, Housing Benefits, MEH and the OutFITters constitute the subsidiaries of the Organization.

In 2012, the Organization became the sole member of The New Hampshire Coalition to End Homelessness, a statewide entity, whose mission is to "eliminate the causes for homelessness through research, education and advocacy". The activity of this entity is not deemed material and has not been included in the consolidated financial statements.

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### Principles of Consolidation

The Organization has several wholly-owned corporations which include Brick Mill House Families II, Inc. (Brick Mill), Bicentennial Families Concord, Inc. (Bicentennial Families), Second Street Family Mill, Inc. (Family Mill), and Big Shady Tree, Inc. (Big Shady Tree) (collectively referred to as the General Partners), all of which are New Hampshire corporations. These wholly-owned corporations represent the .01% sole general partners in the Limited Partnerships, whereby Brick Mill is general partner of Millyard II, Bicentennial Families is general partner of Bicentennial, Family Mill is general partner of Family Bridge and Big Shady Tree is general partner of Family Willows.

Since the general partners have control in the Limited Partnerships, in accordance with the meaning of Financial Accounting Standards Board *Accounting Standards Codification* Topic 810-20-25, *Consolidation*, each of the Limited Partnerships' financial statements are required to be consolidated with the Organization's consolidated financial statements. Each limited partners' ownership interest is reported in the consolidated statements of financial position as noncontrolling interest.

The consolidated financial statements include the net assets of the Organization, the Limited Partnerships, the General Partners, Housing Benefits, MEH and the OutFITters. All significant interentity balances and transactions are eliminated in the accompanying consolidated financial statements.

### Comparative Information

The consolidated financial statements include certain prior year summarized comparative information in total, but not by net asset classification. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. generally accepted accounting principles (U.S. GAAP). Accordingly, such information should be read in conjunction with the Organization's December 31, 2012 consolidated financial statements, from which the summarized information was derived. As described in Note 12, certain restatements have been made to this information.

### Use of Estimates

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

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### Basis of Presentation

Net assets and revenues, expenses, gains, and losses are classified as follows based on the existence or absence of donor imposed restrictions.

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor imposed stipulations that they be maintained permanently by the Organization. The donors of these assets permit the Organization to use all or part of the income earned on related contributions for general or specific purposes. The Organization had no permanently restricted net assets as of December 31, 2013 and 2012.

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor for specific purposes are reported as temporarily restricted or permanently restricted support that increases those net asset classes. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Organization records donor-restricted contributions whose restrictions are met in the same reporting period as unrestricted support in the year of the gift.

The Organization reports contributions of land, buildings or equipment as unrestricted support, unless a donor places explicit restriction on their use. Contributions of cash or other assets that must be used to acquire long-lived assets are reported as temporarily restricted support and reclassified to unrestricted net assets when the assets are acquired and placed in service.

### Cash and Cash Equivalents

The Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which, at times, may exceed the federally insured limits. Management regularly monitors the financial institutions, together with their respective cash balances, and attempts to maintain the potential risk at a minimum. The Organization has not experienced any losses in such accounts and management believes it is not exposed to any significant risk on these accounts.

Restricted deposits are those deposits of cash and cash equivalents not generally available for operating costs, but restricted to particular uses including operating and replacement reserves for rental properties as well as certain other social services and programs.

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### Property and Equipment

Property and equipment are recorded at cost or, if donated, at estimated fair market value at the date of donation less accumulated depreciation. The Organization's capitalization policy requires the capitalization of capital expenditures greater than \$1,000, while ordinary maintenance and repairs are charged to expense. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets, ranging from 5 to 30 years. Assets not in service are not depreciated.

### Volunteer Services (unaudited)

A number of volunteers have donated their time to the Organization's various program and administrative services. The value of these services has not been included in the accompanying consolidated financial statements since the volunteers' time does not meet criteria for recognition. The estimated value of donated time for the years ended December 31, 2013 and 2012, is approximately \$780,000 and \$630,000, respectively.

### Functional Expense Allocation

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

### Income Taxes

The Organization is a tax-exempt Section 170(b)(1)(A)(vi) public charity as described in Section 501(c)(3) of the Internal Revenue Code (the Code) and is exempt from federal income taxes on related income pursuant to Section 501(a) of the Code. Accordingly, no provision for income taxes has been reflected in these financial statements.

The standards for accounting for uncertainty in income taxes require the Organization to report any uncertain tax positions and to adjust its financial statements for the impact thereof. As of December 31, 2013 and 2012, the Organization determined that it had no tax positions that did not meet the "more-likely-than-not" threshold of being sustained by the applicable tax authority. The Organization files an informational return in the United States. This return is generally subject to examination by the federal government for the last three years.

No provision for taxes on income is made in the Limited Partnerships' financial statements since, as a partnership, all taxable income and losses are allocated to the partners for inclusion in their respective tax returns.

### Reclassification

Certain amounts in the 2012 financial statements have been reclassified to conform to the current year's presentation.

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### 2. Property and Equipment

Property and equipment consisted of the following:

|                                | <u>2013</u>          | <u>2012</u>          |
|--------------------------------|----------------------|----------------------|
| Land                           | \$ 2,204,135         | \$ 2,204,135         |
| Land improvements              | 502,947              | 502,947              |
| Buildings and improvements     | 25,854,317           | 25,835,852           |
| Furniture and fixtures         | 503,087              | 481,783              |
| Equipment                      | 372,668              | 345,835              |
| Vehicles                       | <u>214,065</u>       | <u>205,749</u>       |
|                                | 29,651,219           | 29,576,301           |
| Less: accumulated depreciation | <u>5,575,556</u>     | <u>4,759,574</u>     |
| Property and equipment, net    | <u>\$ 24,075,663</u> | <u>\$ 24,816,727</u> |

### 3. Development in Process

The Organization began the development of the Hayward Street Permanent Supportive Housing Program (Hayward St. Program) during 2012 through funding received by Housing Benefits from the U.S. Department of Housing and Urban Development, passed through the City of Manchester, New Hampshire, known as Neighborhood Stabilization Program grants. The funds were used to purchase a vacant lot in Manchester, New Hampshire to construct a building that will be used to provide housing and supportive services to approximately ten individuals and families who are homeless. The facility will contain four 2-bedroom apartments and two 1-bedroom apartments. In addition to safe and affordable housing, tenants receive comprehensive supportive services designed to ensure long-term stability and wellness. The Hayward St. Program was placed in service on March 1, 2014 with the Organization investing approximately \$1,500,000 in the development of the Hayward St. Program.

### 4. Line of Credit

The Organization has a line of credit agreement, renewed annually, with a financial institution in the amount of \$100,000. During the term of the agreement, the interest rate on any outstanding principal balance shall be equal to the base rate, as defined by the financial institution, with a floor of 4%. There was no outstanding balance or activity as of and for the years ended December 31, 2013 and 2012.

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

**December 31, 2013**

**(With Comparative Totals for December 31, 2012)**

#### 5. Long-term Debt

Long-term debt consists of the following:

|  | <u>2013</u> | <u>2012</u> |
|--|-------------|-------------|
| A mortgage loan payable to New Hampshire Housing Finance Authority (NHHFA) in monthly payments of \$680, including interest at 1% and an escrow of \$289. The note is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable in full in January 2033. | \$ 71,011   | \$ 74,374   |
| A note payable to NHHFA. The note is non-interest bearing and is collateralized by real estate located on Amherst Street, Manchester, New Hampshire. The loan is due and payable upon sale or refinancing of the property or in June 2042.   | 163,283     | 123,249     |
| A mortgage loan payable to St. Mary's Bank in monthly payments of \$990, including interest at 6.25%. The note is collateralized by real estate on Spruce Street, Manchester, New Hampshire and is due and payable in full in February 2019.   | 136,628     | 139,741     |
| Three vehicle loans payable to a dealership in monthly payments of \$206 per loan at 6.99% annual interest rate. The loans were paid in July 2013.   | -           | 4,280       |
| A vehicle loan on an activity bus payable to New Hampshire Health and Education Facilities Authority in monthly payments of \$525 at 1% annual interest rate. The loan is due and payable in February 2017.  | 19,621      | 25,689      |
| A mortgage note, collateralized by real estate at Beech Street, Manchester, New Hampshire, payable to TD Bank, N.A. in monthly payments of \$1,359, including interest at 7.1% and principal. The loan is due and payable in full in November 2023.  | 108,818     | 117,608     |
| A mortgage note, collateralized by real estate on Douglas Street, Manchester, New Hampshire payable to RBS Citizens Bank in monthly payments of \$2,126, including interest at 4.93% and principal. The loan is due and payable in full in April 2024.   | 258,443     | 264,855     |
| Non-interest bearing note payable to the City of Manchester, New Hampshire, payable in annual installments of \$1,977. The loan is due and payable in full in October 2014.  | 1,977       | 3,955       |

## FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

### Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

|   |                |         |
|---|----------------|---------|
| A mortgage note payable by Bicentennial Families Concord, L.P., to NHHFA, collateralized by real estate and personal property. Monthly payments of \$1,095 include interest at 4.75% per annum until the principal and interest are fully paid with the final installment due and payable on May 1, 2034. | <b>170,083</b> | 175,021 |
| A promissory note payable by Bicentennial Families Concord, L.P., to NHHFA. The note is non-interest bearing and is collateralized by real estate and various financing instruments. The loan is due and payable in May 2034.   | <b>102,647</b> | 102,325 |
| A promissory note by Bicentennial Families Concord, L.P. to NHHFA. The note is non-interest bearing and is collateralized by real estate and various financing instruments. The loan is due and payable in May 2033.  | <b>337,720</b> | 337,720 |
| A promissory note payable by Bicentennial Families Concord, L.P. to Merrimack County. The note is non-interest bearing and is collateralized by real estate and various financing instruments. All unpaid amounts are due and payable in full May 27, 2033.   | <b>260,000</b> | 260,000 |
| A non-interest bearing, mortgage note payable by Millyard Families II, L.P. to NHHFA. The note is collateralized by real estate and various financing instruments. The loan is due and payable upon sale or refinancing of the property or in May 2031. This loan is non-recourse.                        | <b>462,309</b> | 462,309 |
| A mortgage note payable by Millyard Families II, L.P. to NHHFA. The note is collateralized by real estate and personal property. Monthly payments of \$1,729 include principal and interest at 3.5% per annum. The final installment is due and payable on September 1, 2032.                             | <b>279,885</b> | 290,630 |
| A non-interest bearing, mortgage note payable by Millyard Families II, L.P. to the City of Manchester, New Hampshire, collateralized by the real estate and various financing instruments. All unpaid amounts are due and payable in full on August 1, 2031. This note is non-recourse.                   | <b>227,521</b> | 227,521 |
| A non-interest bearing, mortgage note payable by Millyard Families II, L.P. to the New Hampshire Community Loan Fund, Inc., collateralized by real estate. All unpaid amounts are due and payable in full on December 31, 2031. This note is non-recourse.  | <b>250,000</b> | 250,000 |

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

|  |         |         |
|--|---------|---------|
| A mortgage note payable by Millyard Families I to the City of Manchester Community Improvement Program, collateralized by real estate. The note is non-interest bearing and is due and payable in January 2027.  | 230,000 | 230,000 |
| A note payable by Millyard Families I to the New Hampshire Community Loan Fund collateralized by real estate. Monthly payments of \$1,121 include principal and interest at 2% per annum. The final installment is due and payable on June 15, 2022.   | 105,058 | 116,285 |
| A mortgage note payable by Family Bridge, L.P. to NHHFA collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on August 30, 2034.   | 850,000 | 850,000 |
| A promissory note payable by Family Bridge, L.P. to TD Bank, N.A collateralized by real estate. Monthly payments of \$3,953 include principal and interest at 7.71%. The loan is payable in full in October 27, 2023.  | 492,270 | 501,084 |
| A promissory note payable by Family Bridge, L.P. to the City of Manchester, New Hampshire. The note is non-interest bearing and all outstanding principal is due by October 1, 2034. The note is collateralized by real estate and is non-recourse.  | 600,000 | 600,000 |
| A mortgage note payable by Family Willows, L.P. to NHHFA, collateralized by real estate and personal property. The note bears no interest and is to be repaid from 50% of available surplus cash annually with all remaining principal due on July 9, 2037.  | 598,957 | 598,957 |
| A promissory note payable by Family Willows, L.P. to the City of Manchester, New Hampshire. The note is non-interest bearing and has an annual payment of \$9,091 payable on October 1 each year. All outstanding principal is due by October 2029. The note is collateralized by real estate and is non-recourse.                 | 136,363 | 154,545 |
| A promissory note payable by Family Willows, L.P. to RBS Citizens Bank. Monthly payments of principal and interest (currently at 3.25%) of \$2,207 are due until October 14, 2033 when all outstanding principal and interest must be paid. The note is collateralized by real estate and is guaranteed by Families in Transition. | 324,506 | 336,191 |



# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

|   |                  |           |
|---|------------------|-----------|
| A mortgage note payable by School & Third Street to NHHFA, collateralized by real estate and personal property. Monthly payments of \$2,774, include principal and interest at 8% per annum. The note is due April 1, 2021.   | <b>182,653</b>   | 200,540   |
| A mortgage note payable by School & Third Street to New Hampshire Community Loan Fund, collateralized by real estate. The note is non-interest bearing. Monthly payments of \$2,774 will commence in April 2021 and continue until maturity in September 2039.  | <b>617,613</b>   | 617,613   |
| A non-interest bearing mortgage note payable by Belmont Street to NHHFA, collateralized by real estate and personal property. The note will be paid annually in amounts equal to 50% of surplus cash and must be paid in full by December 2040.   | <b>433,000</b>   | 433,000   |
| A privately-financed mortgage note collateralized by property located at South Main Street in Concord, New Hampshire. Monthly payments of \$3,158 include principal and interest at 6.25% per annum. The note will be paid in full in September 2031.   | <b>405,761</b>   | 417,878   |
| A non-interest bearing mortgage note payable from Lowell Street to NHHFA, collateralized by real estate and personal property. The note will be paid annually in amounts equal to 50% of surplus cash. The loan is due and payable in August 2040.  | <b>59,157</b>    | 78,681    |
| A non-interest bearing mortgage note payable from Lowell Street to the City of Manchester, New Hampshire, collateralized by real estate. Annual payments equal to the greater of 25% of new cash flow or \$4,000 commenced in October 2012 and will continue until the maturity date in June 2041.  | <b>188,287</b>   | 198,049   |
| A non-interest promissory note payable by Lowell Street to NHHFA collateralized by a mortgage and security agreement on real estate. The note will be forgiven 1/15th per year over the low-income housing tax credit compliance period. A total of \$131,267 in income was recognized during 2012. The loan is due and payable in August 2040. | <b>1,640,832</b> | 1,772,099 |

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**

**Notes to Consolidated Financial Statements**

**December 31, 2013**

**(With Comparative Totals for December 31, 2012)**

A promissory note payable by Dover to NHHFA. The note bears no interest and is collateralized by a mortgage and security agreement on real estate. The note will be paid annually from surplus cash and must be paid in full by June 2028.

|                      |                            |                            |
|----------------------|----------------------------|----------------------------|
|                      | <u>225,000</u>             | <u>225,000</u>             |
|                      | <b>9,939,403</b>           | 10,189,199                 |
| Less current portion | <u>258,051</u>             | <u>193,166</u>             |
|                      | <b>\$ <u>9,681,352</u></b> | <b>\$ <u>9,996,033</u></b> |

Principal maturities of the above notes over the next five years and thereafter are as follows:

|            |                            |
|------------|----------------------------|
| 2014       | \$ 258,051                 |
| 2015       | 261,639                    |
| 2016       | 268,053                    |
| 2017       | 269,625                    |
| 2018       | 275,812                    |
| Thereafter | <u>8,606,223</u>           |
|            | <b>\$ <u>9,939,403</u></b> |

Cash paid for interest approximates interest expense.

**6. Temporarily Restricted Net Assets**

Temporarily restricted net assets are restricted for the following purposes:

|                                    | <u>2013</u>              | <u>2012</u>              |
|------------------------------------|--------------------------|--------------------------|
| The Family Place                   | \$ 21,131                | \$ 5,018                 |
| Research and training              | 19,551                   | 40,000                   |
| Lowell Street                      | 12,500                   | 12,932                   |
| Manchester Emergency Housing       | 203,257                  | 13,700                   |
| Scholarships and tutoring          | 6,879                    | 12,595                   |
| VISTA program                      | 54,484                   | 71,992                   |
| Housing programs                   | 4,700                    | 20,000                   |
| Direct care for clients            | 24,439                   | 16,570                   |
| Grant receivable - time restricted | <u>25,000</u>            | <u>25,000</u>            |
|                                    | <b>\$ <u>371,941</u></b> | <b>\$ <u>217,807</u></b> |

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

**December 31, 2013**  
**(With Comparative Totals for December 31, 2012)**

### 7. Commitments

Under the terms of the Limited Partnerships' Regulatory Agreements with NHHFA, each Limited Partnership is required to make deposits to various escrow accounts to fund expected future costs.

Each Limited Partnership has entered into a Land Use Restriction Agreement with NHHFA, as a condition of the allocation of low-income housing tax credits by NHHFA. Pursuant to the covenant, the Limited Partnerships are required to remain in compliance with Internal Revenue Code, Section 42 for the compliance period and an extended use period, unless terminated sooner.

### 8. Retirement Plan

The Organization has a tax deferred retirement plan which is available to all full-time employees. All employees are eligible to participate and are fully vested with the first contribution. The Organization matches contributions at 100% up to 3% of compensation. The Organization contributed \$32,692 and \$36,142 during the years ended December 31, 2013 and 2012, respectively.

### 9. Housing Action New Hampshire

In 2011, the Organization entered into a Fiscal Sponsorship Agreement with Housing Action New Hampshire (HANH), an unincorporated association. Authority to manage the programmatic activities of HANH is vested solely in HANH. The Company maintains the books and financial records for HANH in accordance with U.S. GAAP. HANH funds are presented in the Organization's consolidated statement of financial position as funds held as fiscal agent.

### 10. Noncontrolling Interest

Noncontrolling interest, as shown in the consolidated statement of financial position, represents investments by limited partners in the Limited Partnerships as follows as of December 31:

| <u>Limited Partner</u>   | <u>Property</u> | <u>2013</u>         | <u>2012</u>         |
|--|-----------------|---------------------|---------------------|
| Community Capital 2000<br>New Hampshire Housing<br>Equity Fund, Inc. | Millyard II     | \$ 1,080,482        | \$ 1,159,663        |
| JP Morgan Chase  | Bicentennial    | 382,492             | 440,412             |
| BCCC, Inc.   | Bicentennial    | 382,589             | 440,498             |
| Boston Capital Corporate   | Family Bridge   | 10                  | 10                  |
| BCCC, Inc.   | Family Bridge   | 1,853,769           | 2,056,161           |
| Boston Capital Midway  | Family Willows  | 10                  | 10                  |
|  | Family Willows  | <u>2,415,560</u>    | <u>2,556,022</u>    |
|  |                 | <u>\$ 6,114,912</u> | <u>\$ 6,652,776</u> |

# FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

## Notes to Consolidated Financial Statements

December 31, 2013

(With Comparative Totals for December 31, 2012)

### 11. Restatement of Net Assets

MEH and the OutFITters were wholly owned subsidiaries in 2012; however, management decided to omit the activity of these two subsidiaries from the 2012 consolidated financial statements. In 2013, management included both entities in the consolidated financial statements and restated the 2012 summarized comparative information. The effect of the restatement as of January 1, 2012 and 2013 is as follows:

|  | <u>2013</u>         | <u>2012</u>         |
|--|---------------------|---------------------|
| Unrestricted net assets - controlling interest,<br>January 1 (as previously stated)          | \$ 9,443,806        | \$ 9,070,922        |
| Amount of restatement to include<br>subsidiaries in the consolidated financial<br>statements | <u>107,639</u>      | <u>205,217</u>      |
| Unrestricted net assets - controlling interest,<br>January 1 (restated)                      | <u>\$ 9,551,445</u> | <u>\$ 9,276,139</u> |

The restatement resulted in a decrease in previously reported net assets for the year ended December 31, 2012 of \$97,578

### 12. Subsequent Events

For purposes of the preparation of these consolidated financial statements in conformity with U.S. GAAP, management has considered transactions or events occurring through March 28, 2014, the date the consolidated financial statements are available to be issued.

The Organization has signed a purchase and sale agreement with the City of Manchester for the purchase of a building that is expected to be used in the construction of a new facility that will provide comprehensive services to families who are homeless or at risk of homelessness. The final closing on the purchase of the property is anticipated to occur in 2014. The facility will be collectively known as the Family Place Resource Center and Shelter and will house a new and expanded family shelter, as well as a comprehensive resource center specifically designed to meet the needs of homeless families and children. The shelter will consist of 12 units of emergency housing for families who are in need of immediate shelter. The services include, but are not limited to, centralized assessment and referral, hot meals, access to an onsite food pantry, onsite medical care, and therapeutic preschool programming for children. The project is expected to cost approximately \$1.8 million and will be financed with funds from NHHFA, Community Development Finance Authority funds, foundation donations and private donations. The project is expected to be completed in 2015.

**SUPPLEMENTARY INFORMATION**

**FAMILIES IN TRANSITION, IN ID SUBSIDIARIES**  
**Consolidating Statement of Financial Position**

December 31, 2013

**ASSETS**

|   | <u>Families In Transition Unrestricted</u> | <u>Limited Partnerships</u> | <u>Housing Benefits</u> | <u>Family OutFITTERs</u> | <u>Manchester Emergency Housing</u> | <u>Families in Transition Temporarily Restricted</u> | <u>Eliminations</u> | <u>Total</u>      |
|---|--|-----------------------------|-------------------------|--------------------------|-------------------------------------|--|---------------------|-------------------|
| <b>Current assets</b>                             |  |                             |                         |                          |                                     |  |                     |                   |
| Cash and cash equivalents                         | 224,016                                    | 26,920                      | 66,371                  | 67,988                   | 6,343                               | 346,941  | -                   | 738,579           |
| Funds held as fiscal agent                        | 96,380                                     | -                           | -                       | -                        | -                                   | -  | -                   | 96,380            |
| Accounts receivable                               | 128,036                                    | 13,822                      | 7,097                   | -                        | -                                   | -  | (97,659)            | 51,296            |
| Grants receivable                                 | 204,888                                    | -                           | 2,859                   | -                        | 2,770                               | 25,000   | -                   | 235,517           |
| Prepaid expenses                                  | 8,795                                      | 24,634                      | 20,255                  | 9,078                    | 2,678                               | -  | -                   | 65,440            |
| Accrued interest receivable on related party note | 661,985                                    | -                           | -                       | -                        | -                                   | -  | (661,985)           | -                 |
| Reserve cash designated for properties            | 3,103                                      | 399,501                     | 237,549                 | -                        | -                                   | -  | -                   | 640,153           |
| Due from related party                            | 157,381                                    | 838                         | 60,923                  | 141,538                  | -                                   | -  | (350,945)           | 9,735             |
| Other assets                                      | 10,260                                     | 17,317                      | 12,481                  | -                        | -                                   | -  | -                   | 40,058            |
| <b>Total current assets</b>                       | <u>1,494,844</u>                           | <u>483,032</u>              | <u>407,535</u>          | <u>218,604</u>           | <u>11,791</u>                       | <u>371,941</u>                                       | <u>(1,110,589)</u>  | <u>1,877,158</u>  |
| Replacement reserves                              | 27,590                                     | 169,392                     | 102,047                 | -                        | -                                   | -  | -                   | 299,029           |
| Related party notes receivable                    | 1,725,799                                  | -                           | -                       | -                        | -                                   | -  | (1,725,799)         | -                 |
| Investments                                       | 8,537                                      | -                           | -                       | -                        | -                                   | -  | -                   | 8,537             |
| Investment in related entities                    | 1,196,347                                  | -                           | 25,051                  | -                        | -                                   | -  | (1,220,398)         | 1,000             |
| Property and equipment, net                       | 2,267,912                                  | 14,353,991                  | 7,673,457               | 15,519                   | 45,484                              | -  | (280,700)           | 24,075,663        |
| Development in process                            | 225  | -                           | 1,184,206               | -                        | -                                   | -  | (54,000)            | 1,130,431         |
| Other assets - financing fees, net                | -  | 69,694                      | 81,535                  | -                        | -                                   | -  | -                   | 151,229           |
| <b>Total assets</b>                               | <u>6,721,254</u>                           | <u>15,076,109</u>           | <u>9,473,831</u>        | <u>234,123</u>           | <u>57,275</u>                       | <u>371,941</u>                                       | <u>(4,391,486)</u>  | <u>27,543,047</u> |

**LIABILITIES AND NET ASSETS**

|   |                  |                   |                  |                |               |                |                    |                   |
|---|------------------|-------------------|------------------|----------------|---------------|----------------|--------------------|-------------------|
| <b>Current liabilities</b>              |                  |                   |                  |                |               |                |                    |                   |
| Current portion of long-term debt       | 44,036           | 47,923            | 166,092          | 6,051          | -             | -              | -                  | 258,051           |
| Accounts payable                        | 66,740           | 137,936           | 21,926           | 14,160         | 1,702         | -              | (97,659)           | 136,696           |
| Accrued expenses                        | 84,295           | 511,180           | 154,869          | -              | -             | -              | (661,985)          | 102,519           |
| Funds held as fiscal agent              | 96,380           | -                 | -                | 132,005        | -             | -              | (350,945)          | 96,380            |
| Due to related entities                 | 85,658           | 70,327            | 62,955           | -              | -             | -              | -                  | 6,825             |
| Deferred revenue                        | 2,701            | 3,327             | 797              | -              | -             | -              | -                  | 40,138            |
| Security deposits                       | 10,335           | 17,317            | 12,486           | -              | 1,702         | -              | (1,110,589)        | 640,609           |
| <b>Total current liabilities</b>        | <u>390,145</u>   | <u>788,010</u>    | <u>419,125</u>   | <u>152,216</u> | <u>1,702</u>  | <u>-</u>       | <u>(1,110,589)</u> | <u>640,609</u>    |
| Long-term debt, less current portion    | 1,121,508        | 6,370,136         | 3,915,507        | -              | -             | -              | (1,725,799)        | 9,681,352         |
| <b>Total liabilities</b>                | <u>1,511,653</u> | <u>7,158,146</u>  | <u>4,334,632</u> | <u>152,216</u> | <u>1,702</u>  | <u>-</u>       | <u>(2,836,388)</u> | <u>10,321,961</u> |
| <b>Net assets</b>                       |                  |                   |                  |                |               |                |                    |                   |
| Unrestricted - controlling interest     | 5,209,601        | 1,803,051         | 5,139,199        | 81,907         | 55,573        | -              | (1,555,098)        | 10,734,233        |
| Unrestricted - noncontrolling interest  | -                | 6,114,912         | -                | -              | -             | -              | -                  | 6,114,912         |
| <b>Total unrestricted</b>               | <u>5,209,601</u> | <u>7,917,963</u>  | <u>5,139,199</u> | <u>81,907</u>  | <u>55,573</u> | <u>-</u>       | <u>(1,555,098)</u> | <u>16,849,145</u> |
| Temporarily restricted                  | -                | -                 | -                | -              | -             | 371,941        | -                  | 371,941           |
| <b>Total net assets</b>                 | <u>5,209,601</u> | <u>7,917,963</u>  | <u>5,139,199</u> | <u>81,907</u>  | <u>55,573</u> | <u>371,941</u> | <u>(1,555,098)</u> | <u>17,221,086</u> |
| <b>Total liabilities and net assets</b> | <u>6,721,254</u> | <u>15,076,109</u> | <u>9,473,831</u> | <u>234,123</u> | <u>57,275</u> | <u>371,941</u> | <u>(4,391,486)</u> | <u>27,543,047</u> |

FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES

Consolidating Statement of Activities

Year Ended December 31, 2013

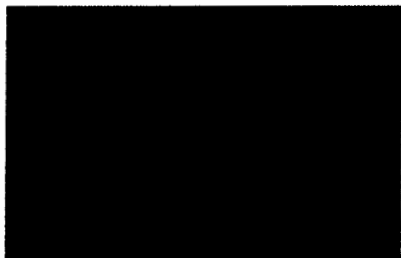
|  | Families In<br>Transition<br>Operating | Limited<br>Partnerships | Housing<br>Benefits | Family<br>Outlets | Manchester<br>Emergency<br>Housing | Eliminations        | Unrestricted<br>Total | Temporarily<br>Restricted | Total             |
|--|--|-------------------------|---------------------|-------------------|------------------------------------|---------------------|-----------------------|---------------------------|-------------------|
| Revenue and support                                      | \$ 2,042,045                           | \$ -                    | \$ 1,429,567        | \$ -              | \$ 150,772                         | \$ (246,513)        | \$ 3,375,871          | \$ 323,328                | \$ 3,699,199      |
| Federal, state and other grant support                   | 245,581                                | 885,422                 | 436,676             | -                 | 4,371                              | (78,746)            | 1,493,304             | -                         | 1,493,304         |
| Rental income, net of vacancies                          | -                                      | -                       | -                   | 700,667           | -                                  | -                   | 700,667               | -                         | 700,667           |
| Thrift store sales                                       | -                                      | -                       | 25,040              | -                 | -                                  | (20,040)            | 90,985                | -                         | 90,985            |
| Public support   | 85,985                                 | -                       | -                   | -                 | -                                  | -                   | 68,400                | -                         | 68,400            |
| Tax credit revenue                                       | 68,400                                 | -                       | -                   | -                 | -                                  | -                   | 176,062               | -                         | 176,062           |
| Special events   | 176,062                                | -                       | -                   | -                 | -                                  | (518,502)           | -                     | -                         | -                 |
| Property management fees                                 | 518,502                                | -                       | -                   | -                 | -                                  | (54,000)            | -                     | -                         | -                 |
| Developer fees   | 54,000                                 | -                       | -                   | -                 | -                                  | -                   | 104,523               | -                         | 104,523           |
| VISTA program revenue                                    | 104,523                                | -                       | -                   | -                 | -                                  | -                   | 3,882                 | -                         | 3,882             |
| Unrealized gains on investments                          | 3,882                                  | -                       | -                   | -                 | -                                  | -                   | (24,296)              | -                         | (24,296)          |
| Loss on disposal of assets                               | (21,044)                               | (1,602)                 | -                   | -                 | (1,650)                            | -                   | 29,262                | -                         | 29,262            |
| Interest income  | 96,619                                 | 407                     | 5                   | -                 | -                                  | (67,769)            | 25,397                | -                         | 25,397            |
| In-kind donations  | 25,397                                 | -                       | -                   | -                 | -                                  | -                   | 343,132               | -                         | 343,132           |
| Other income   | 233,681                                | 25,559                  | 140,664             | 3,228             | -                                  | (60,000)            | -                     | -                         | -                 |
| Net assets released from restrictions                    | 169,194                                | -                       | -                   | -                 | -                                  | -                   | 169,194               | (169,194)                 | -                 |
| Total revenue and support                                | <u>3,802,827</u>                       | <u>909,786</u>          | <u>2,031,952</u>    | <u>703,895</u>    | <u>153,493</u>                     | <u>(1,045,570)</u>  | <u>6,556,383</u>      | <u>154,134</u>            | <u>6,710,517</u>  |
| Expenses   |  |                         |                     |                   |                                    |                     |                       |                           |                   |
| Program activities                                       | 2,992,932                              | 1,447,703               | 816,255             | 693,653           | 159,351                            | (923,425)           | 5,186,469             | -                         | 5,186,469         |
| Fundraising  | 387,803                                | -                       | -                   | -                 | -                                  | -                   | 387,803               | -                         | 387,803           |
| Management and general                                   | 405,332                                | -                       | -                   | -                 | -                                  | (68,145)            | 337,187               | -                         | 337,187           |
| Total expenses   | <u>3,786,067</u>                       | <u>1,447,703</u>        | <u>816,255</u>      | <u>693,653</u>    | <u>159,351</u>                     | <u>(991,570)</u>    | <u>5,911,459</u>      | <u>-</u>                  | <u>5,911,459</u>  |
| Excess (deficiency) of revenue and support over expenses | 16,760                                 | (537,917)               | 1,215,697           | 10,242            | (5,858)                            | (54,000)            | 644,924               | 154,134                   | 799,058           |
| Contribution for long-term purposes                      | -                                      | -                       | 280,700             | -                 | -                                  | (280,700)           | -                     | -                         | -                 |
| Change in net assets                                     | <u>\$ 16,760</u>                       | <u>\$ (537,917)</u>     | <u>\$ 1,496,397</u> | <u>\$ 10,242</u>  | <u>\$ (5,858)</u>                  | <u>\$ (334,700)</u> | <u>\$ 644,924</u>     | <u>\$ 154,134</u>         | <u>\$ 799,058</u> |

**FAMILIES IN TRANSITION, INC. AND SUBSIDIARIES**  
**Consolidating Statement of Functional Expenses**

Year Ended December 31, 2013

|                              | Program Activities               |                      |                  |                   |                              |                          |             | Management and General | Eliminations | Total        |
|------------------------------|----------------------------------|----------------------|------------------|-------------------|------------------------------|--------------------------|-------------|------------------------|--------------|--------------|
|                              | Families In Transition Operating | Limited Partnerships | Housing Benefits | Family OutFitters | Manchester Emergency Housing | Program Activities Total | Fundraising |                        |              |              |
| Salaries and benefits        | \$ 1,172,090                     | \$ -                 | \$ -             | \$ 341,831        | \$ 79,380                    | \$ 1,593,301             | \$ 234,973  | \$ 176,611             | \$ -         | \$ 2,004,885 |
| Salaries and wages           | 16,894                           | -                    | 805              | 15,479            | 5,478                        | 38,656                   | -           | -                      | -            | 38,656       |
| Temporary labor              | 132,369                          | -                    | -                | 40,169            | 7,125                        | 179,663                  | 26,569      | 19,015                 | -            | 225,247      |
| Employee benefits            | 101,382                          | -                    | -                | 29,463            | 8,402                        | 139,247                  | 20,349      | 14,563                 | -            | 174,159      |
| Payroll taxes                | 1,422,735                        | -                    | 805              | 426,942           | 100,385                      | 1,950,867                | 281,891     | 210,189                | -            | 2,442,947    |
| Total salaries and benefits  | 1,924                            | -                    | 273              | 23,534            | -                            | 25,731                   | 390         | 286                    | -            | 26,407       |
| Amortization                 | -                                | 7,245                | 6,524            | -                 | -                            | 13,769                   | -           | -                      | -            | 13,769       |
| Application and permit fees  | -                                | 960                  | 1,440            | -                 | -                            | 2,400                    | -           | 450                    | -            | 2,850        |
| Bad debts (recoveries)       | 2,486                            | 8,155                | (510)            | -                 | -                            | 10,131                   | -           | -                      | -            | 10,131       |
| Bank charges                 | -                                | 76                   | 157              | 11,862            | 36                           | 12,131                   | -           | 4,592                  | -            | 16,723       |
| Consultants                  | 9,484                            | -                    | -                | 1,318             | 1,045                        | 11,847                   | 1,922       | 27,838                 | -            | 41,607       |
| Daycare and rental subsidies | 261,606                          | -                    | -                | 2,498             | 6,267                        | 261,606                  | -           | -                      | -            | 261,606      |
| Depreciation                 | 106,594                          | 481,929              | 214,323          | 1,760             | 811,611                      | 2,098                    | 21,607      | 15,845                 | -            | 849,063      |
| Events                       | -                                | 338                  | 338              | 3,863             | 6,891                        | 101,301                  | 33,246      | 22,819                 | -            | 35,344       |
| General insurance            | 29,033                           | 34,413               | 27,081           | -                 | -                            | 245,033                  | 658         | -                      | (67,769)     | 124,778      |
| Interest expense             | 63,619                           | 135,674              | 45,740           | -                 | -                            | 253,013                  | -           | -                      | -            | 177,264      |
| Management fees              | 100,068                          | 233,531              | 166,284          | -                 | 23,130                       | 523,013                  | -           | -                      | (518,502)    | 4,511        |
| Meals and entertainment      | 2,381                            | -                    | 436              | 250               | 70                           | 3,137                    | 482         | 354                    | -            | 3,973        |
| Membership dues              | 4,832                            | -                    | -                | 795               | -                            | 5,627                    | 979         | 718                    | -            | 7,324        |
| Office supplies              | 84,405                           | 1,423                | 3,322            | 11,114            | 278                          | 100,542                  | 6,549       | 9,964                  | -            | 117,055      |
| Participant expenses         | 43,628                           | -                    | 335              | 55                | 911                          | 44,929                   | -           | -                      | -            | 44,929       |
| Postage                      | 8,095                            | -                    | -                | 607               | -                            | 8,702                    | 1,641       | 1,203                  | -            | 11,546       |
| Printing                     | 21,115                           | -                    | -                | 1,462             | 488                          | 23,065                   | 4,280       | 3,139                  | -            | 30,484       |
| Professional fees            | 25,493                           | 26,349               | 17,620           | 5,785             | 233                          | 75,480                   | 3,815       | 17,313                 | -            | 96,608       |
| Related entity expenditures  | 185,463                          | -                    | 28,995           | 60,000            | -                            | 274,458                  | -           | 52,095                 | (326,553)    | -            |
| Rent                         | -                                | 177,132              | -                | 62,696            | -                            | 62,696                   | -           | 16,050                 | (78,746)     | -            |
| Repairs and maintenance      | 52,924                           | -                    | 117,254          | 31,414            | 8,702                        | 387,426                  | 597         | 438                    | -            | 388,461      |
| Staff development            | 8,547                            | -                    | -                | -                 | -                            | 8,547                    | 1,733       | 1,496                  | -            | 11,776       |
| Taxes                        | 40,079                           | 127,290              | 74,767           | 3,211             | 75                           | 245,422                  | -           | -                      | -            | 245,422      |
| Technology support           | 39,380                           | 246                  | 2,848            | 656               | 1,708                        | 44,838                   | 7,983       | 5,854                  | -            | 58,675       |
| Telephone                    | 39,488                           | 710                  | 5,506            | 5,191             | 2,204                        | 53,099                   | 6,596       | 4,837                  | -            | 64,532       |
| Travel                       | 32,032                           | 1,549                | 899              | 6,610             | 13                           | 41,103                   | 6,493       | 4,762                  | -            | 52,358       |
| Utilities                    | 29,463                           | 211,021              | 101,818          | 21,491            | 6,915                        | 370,708                  | -           | -                      | -            | 370,708      |
| VISTA program                | 343,819                          | -                    | -                | -                 | -                            | 343,819                  | -           | -                      | -            | 343,819      |
| Workers' compensation        | 34,239                           | -                    | -                | 10,519            | -                            | 44,758                   | 6,941       | 5,090                  | -            | 56,789       |
| Total expenses               | \$ 2,992,932                     | \$ 1,447,703         | \$ 816,255       | \$ 693,653        | \$ 159,351                   | \$ 6,109,894             | \$ 387,803  | \$ 405,332             | \$ (991,570) | \$ 5,911,459 |





***Families in Transition***  
***122 Market Street***  
***Manchester, NH 03101***  
***Tel. 603-641-9441***  
***Fax. 603-641-1244***



***Mission***

To provide safe and affordable housing and  
comprehensive social services to individuals  
and families who are homeless or who are at risk of  
becoming homeless, enabling them to gain  
self-sufficiency and respect.

## ***Board of Directors***

**Karyn O'Neil, Chair**

Citizens Bank, Senior Vice President  
Board member since 2003

**Deborah J. Brann, Treasurer**

St. Paul's School, Controller  
Board member since 2011

**Judy Bergeron**

MTS Services, President  
Board member since 2005

**Theresa Dolloff**

Retired Marketing Professional  
Board member since 2007

**David Donohue**

LifeShare, SVP Innovative Solutions  
Board member since 2009

**Charla Stevens**

McLane, Graf, Raulerson & Middleton Esquire  
Board member since 2013

**Colleen Karpinsky-Cone**

VP, Talent & Culture at Dyn  
Board member since 2014

**Emily Brown**

Gigunda Group, Director Client Services  
Board member since 2014

**Angela Irons**

Assistant Vice President, Field Development LFG  
Board member since 2014

**Susan Grodman, Vice Chair**

The Derryfield School, Director of Enrollment &  
Global Program  
Board member since 2007

**Trevor Arp, Secretary**

Comcast, VP of Product Management  
Board member since 2008

**Dick Anagnost**

President Anagnost Investments  
Board member since 2007

**Gayle Murphy**

Northwood Congregational Church, UCC, Minister  
Board member since 2008

**Eric Demaree**

CCA Global Partners  
President Carpet One Floor & Home Division  
Board member since 2012

**Tracie Sponenberg**

Emerson Ecologics, Director of Human Resources  
Board member since 2013

**Alison Hutcheson**

Merchants Fleet Management, Mgr of Sales  
Board member since 2014

**Kristy Merrill**

New Hampshire Senate  
Board member since 2014

**Kitten Stearns**

Coldwell Banker Residential Brokerage  
Board member since 2014

## *Families in Transition*

### **Job Description**

**Job Title:** COC Case Manager

**Reports To:** Vice President

**FLSA Status:** Exempt

**Department:** Clinical

**Essential Duties and Responsibilities** include the following. Other duties may be assigned.

Attend monthly staff meeting

Attend weekly approval team meetings

Attend a minimum of monthly and also “as-needed” check-ins with participants

Participant data entry into HMIS system

Collaborate with area agencies through referral process to find eligible participants

Foster relationships with area agencies to inform them of the program and how it operates

Visit area homeless shelters to meet with individuals to inform about and qualify them for the program

Conduct initial eligibility screenings with homeless individuals

Meet with Vice President to review participant eligibility

Conduct follow-up calls to participants regarding status of eligibility

Provide participant referrals to appropriate area agencies, as needed

Conduct individual intake meetings with participants to gather pertinent documents necessary for entry into the program

Assist participants in finding appropriate housing in community including researching available apartments in community, calling landlords for apartment information and scheduling showings/ transporting clients to showings

Assist participants in completing landlord applications

Families in Transition  
CoC Permanent Housing Home at Last Project

Acquire and maintain positive relationships with landlords in the community

Assist with participant referrals to agencies in the community that provide assistance such as fuel or electric assistance

Assist participants with obtaining furnishings for apartment via area agencies

Assist with participant budgeting to ensure timely rent and utility payments

Conduct monthly follow-ups with participants to determine impact of intervention for six months after end of assistance

Assist with access to local food banks including the FIT food pantry

Complete purchase orders and expense reports, as needed

Other duties as assigned

**Qualifications:**

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Education/Experience:**

Bachelor's degree (B. A.) from four-year college or university.

**Language Ability:**

Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

**Math Ability:**

Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

**Reasoning Ability:**

Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

**Computer Skills:**

Families in Transition  
CoC Permanent Housing Home at Last Project

Microsoft Word and Microsoft Outlook.

**Certificates and Licenses:**

Valid Drivers License

**Supervisory Responsibilities:**

This job has no supervisory responsibilities.

**Work Environment:**

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is usually moderate.

**Physical Demands:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this Job, the employee is regularly required to sit and talk or hear. The employee is frequently required to walk. The employee is occasionally required to stand; use hands to finger, handle, or feel; reach with hands and arms and climb or balance. The employee must occasionally lift and/or move up to 10 pounds.

*Stephanie Allain Savard, LICSW*

**Licensure and Education:**

- New Hampshire Licensed Independent Clinical Social Worker, #941, April, 2000.
- Masters in Social Work, Boston University, 1996.
- Bachelor of Arts – Honors in Psychology, Keene State College, 1992.
- Associate of Science in Chemical Dependency, Keene State College, 1992.
- Boston University Workshop-Based Trauma Certificate, 2006.
- Low Income Housing Tax Credit Certified Credit Compliance Professional (C3P), 2000.

**Professional Experience:**

*Vice-President*, Families in Transition, Manchester, NH, 1/97 – Present.

- Oversight of clinical department and all supportive services programming within agency, including case management, therapeutic services, employment & training services, youth programming and specialized programming. Oversee and manage treatment and supportive services for a program capacity of 150+ homeless families and individuals to ensure that consistent and quality clinical services are provided. Oversight of 135+ units of affordable housing to ensure quality and safe housing for all tenants.
- Provide administrative and clinical supervision to all licensed clinicians, masters and bachelor level clinician & case managers. Provide oversight to the Property Administration Department, including management of all funding requirements for each property, including Low Income Housing Tax Credits, HOME, Housing and Urban Development, CDBG, etc.
- Assumes responsibilities and decision-making for agency in the absence of the President. Assist President on personnel issues and in oversight of agency and strategic planning.
- Provide therapeutic services to participants of program, including participation in participant team meetings. Co-facilitate support groups on various issues, including self-esteem, co-dependency, Relational/Cultural Theory, trauma and relationships.
- Families in Transition Board of Directors Programs and Supportive Services Committee Member and assist in Board of Director meetings.
- Member of the Manchester Continuum of Care, 10/00 – Present; Community Awareness Committee Chair 2003/2004; 2006 – Present.

*Counselor/Family Service Worker*, NFI Midway Residential Shelter, Manchester, NH, 1993 – 1996.

- Supervised 15 adolescent males utilizing behavior management and normative culture techniques.
- Supervised all shifts and summer activity program; Conducted family assessments and counseling.

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*MSW Clinical Intern, CASPAR Emergency Service Center, Cambridge, MA, 1995-1996.*

- Provided assessments, individual and group therapy to homeless substance abusers in early recovery.
- Developed a resource manual of services for client referral and assisted in creating a program brochure.

*MSW Clinical Caseworker Intern, WorkSource of Work, Inc., Quincy, MA, 1994-1995.*

- Provided case management, counseling, and crisis intervention to consumers with psychiatric disabilities in a vocational rehabilitation workshop. Developed and co-facilitated support groups.
- Developed and facilitated a pre-employment program for consumers transitioning into community work.

*VISTA Volunteer, Center for Human Services, Seattle, WA, 1992-1993.*

- Developed, recruited, and supervised a volunteer program for multiple programs and departments.
- Diversity Committee Member; Assisted in agency fundraising and grant writing; designed and marketed public relation materials; assisted in coordinating Board of Directors and chairing Board committees.

**Professional Affiliations and Volunteer Experience:**

- Lazarus House Transitional Housing Advisory Council, Lawrence, MA, 2004 - Present.
- Board of Directors of the NH Coalition to End Homelessness, 12/00 - 2002.

**Awards & Professional Memberships:**

- National Association of Social Workers, Member 1996-Present; NH Chapter Board of Directors, Vice-President 2006 – Present.
- Union Leader and Business Industry Association “40 Under 40” Leaders of New Hampshire, 2004
- NH Homeless Service Providers Award, Office of Homeless and Housing Services, 2003.



## PROFESSIONAL HISTORY

### Chief Operating Officer January, 2007 – present

**2012 – NH Business Review Financial Executive of the Year**, small non-profit category (budgets under \$10m)

Director of Finance  
January 2002 – December 2006

Bookkeeper  
September, 2000 – December, 2001

### Families in Transition, Manchester, NH

Oversee all operations of agency including financial management, human resource management and I/T

Management of all corporate finances (currently \$6.4 million) for:

- Families in Transition (current budget \$3.9 million)
- Housing Benefits, a separate non-profit arm of FIT (current budget \$480,000)
- (5) Limited Partnerships (current budget \$1.1 million)
- Manchester Emergency Housing (current budget \$154,00)
- Family Outfitters Thrift Stores (current budget \$785,00)
- FIT Cleaning Solutions
- New Hampshire Coalition to End Homelessness
- Housing Action New Hampshire (fiscal sponsor)

Produce monthly financial statements for all entities for presentation to the Audit & Finance Committee and Board of Directors, explaining any variances and recommending courses of action.

Produce quarterly reports for partners and funders

Manage numerous federal, state, and foundation grants, including compliance reporting, periodic reporting and budgeting.

Cash management for all entities including restricted and unrestricted funding.

Annual preparation of budgets for all entities.

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Management of annual audits for all entities.

Direct supervision of Bookkeeper, Staff Accountant and Office Manager.

Additional responsibilities include: human resource management, including benefit administration and employee management, consulting with President on new projects and social entrepreneurial ventures for the agency and acting as a liaison between outsourced phone and I/T specialists.

**Accounting Assistant**

November, 1997 – July, 2000  
McCord-Winn Textron, Manchester, NH

Responsible for all expense report payments, non-purchase order invoices and miscellaneous vendor payments, month-end A/P accrual entry to G/L as well as some G/L account reconciliations and quarterly reporting. Assisted in Oracle implementation

**Financial Coordinator**

January, 1995 – June, 1997  
Pioneer Valley Planning Commission, W. Spfld, MA

Responsible for financial management for (8) Community Development Block Grant programs (including budgeting, contract payments and Federal compliance) as well as providing assistance to agency Business Manager.

**EDUCATION**

Plymouth State University, Plymouth, NH  
**M.B.A., and Certificate in the Human Side of Enterprise**  
Graduated with honors (3.996 GPA); Member of Delta Mu Delta Honor Society

Westfield State College, Westfield, MA  
B.S. Business Administration (Finance)

Holyoke Community College, Holyoke, MA  
A.S. Business Administration

Catherine E. Kuhn

## **EDUCATION**

### **Ph.D. Sociology/Urban Studies, July 2006**

Dissertation: "*Movin' on Out? Toward a Better Understanding of the Residential Decisions of Low Income Families living in Concentrated Poverty.*"  
Michigan State University.

### **Masters of Science, Parks, Recreation and Tourism Resources/Urban Studies, 2001**

Thesis: "*Space to Play: Resident Assessment of the Social and Recreational Resources in Lansing Public Housing Neighborhoods.*"  
Michigan State University

### **Bachelors of Science, *cum laude*, Environmental Studies, 1995**

Rollins College, Winter Park, FL

## **PROFESSIONAL EXPERIENCE**

- **Director of Research and Training, January 2009-Present**  
Families in Transition, a nonprofit community-based housing development organization.  
Responsible for writing and managing over \$2.5 million in local, federal and state funding sources; Responsible for designing, supervising and analyzing evaluation of all FIT's programs and services; Supervise 4 full-time employees and 2 full-time VISTA volunteers.
- **Adjunct Professor, September 2007-Present**  
St. Anselm College
- **Instructor, July 2005-July2008**  
Michigan State University
- **Environmental Educator, January 1999-May 2001**  
United States Peace Corps, Panama

## **FOREIGN LANGUAGES**

Fluent Spanish

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## Mark Stokes

### Education

May 2006, B.S. in Psychology, Summa Cum Laude, Faculty Distinction, Georgia State University, Atlanta, GA, Major GPA: 3.83, Combined GPA (from both institutions): 3.53

July 2004, B.S. in Industrial Engineering, High Honors, Georgia Institute of Technology, Atlanta, GA, Major GPA: 3.75

### Experience

#### **Families in Transition, Manchester, NH**

Research and Grants Manager (08/2012 - current)

Grant Writer and Research Coordinator (06/2010 - 08/2012)

AmeriCorps VISTA (06/2008 - 06/2010)

- Served as an active leader in the Manchester Continuum of Care by working on various committees and task forces, monitoring funded agencies progress reports, and co-writing the CoC Consolidated Application of over \$1 million from 2008 - present.
- Led the creation of a new 501(c)(3) non-profit organization, including drafting IRS documents, consulting with tax attorneys, and developing materials for potential board members
- Coordinated annual homeless count by developing reporting tool, contacting local service agencies, recruiting volunteers for unsheltered count, de-duplicating individuals, and compiling results
- Wrote dozens of grant applications for federal, state, local, and private source of funding.
- Worked on research projects for assessing participant progress in various housing and child care programs to inform. Conducted analyses and prepared presentations to show areas of improvement and deficiency.
- Administered Homeless Management Information System for 30 housing programs containing up to 250 persons at a given time. Generated reports for Board of Directors on program progress and outcomes.
- Trained and supervised four AmeriCorps VISTAs and three interns. Provided input for hiring process and conducted bi-annual performance reviews.

#### **University of North Carolina at Chapel Hill**

Social Psychology Graduate Student (08/2006 – 05/2008)

- Supervised the duties of up to five research assistants, including setting shift schedules, arranging lab meetings, and assisting with honors theses
- Administered phone screenings and managed a participant database for determining eligibility for a study of smoking attitudes
- Designed and administered studies, and performed various data analyses (correlational, ANOVA, regression)

### Publications

Stokes, M. B., & Payne, B. K. (in press). Mental control and visual illusions: Errors of action and construal in race-based weapon misidentification. In R. B. Adams, Jr., N. Ambady, K. Nakayama, & S. Shimojo (Eds.), *The Science of Social Vision*. New York, NY: Oxford University Press.

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Payne, B. K., Burkley, M., & Stokes, M. B. (2008). Why do implicit and explicit attitude tests diverge? The role of structural fit. *Journal of Personality and Social Psychology, 94*, 16-31.

**Skills**

High Proficiency - Microsoft Excel, Microsoft Powerpoint, Microsoft Word, Microsoft Outlook, SPSS, Adobe Photoshop, DirectRT, Medialab, Adobe Acrobat  
Moderate Proficiency - Java, C, JavaScript, HTML, Dreamweaver, Microsoft Access, Matlab, SAS, Minitab, AutoCAD, Spanish

**MICHELE SIMARD**

**SOFTWARE SKILLS**

Boston Post Financials, QuickBooks, Microsoft Excel and Word, Timberline, MFG-PRO, Great Plains, Crystal Reports, BaaN, Peachtree, Best Software, and various custom systems.

**PROFESSIONAL EXPERIENCE**

FAMILIES IN TRANSITION  
MANCHESTER, NH  
**Staff Accountant**  
**February 2010 to present**

Responsible for general ledger analysis and month end close for multiple entities, prepare and review financial statements. Responsible for cash management and reconciliation. Process monthly federal, state, and local grant drawdowns. Compile and prepare documentation for external auditors. Maintain fixed asset records. Process biweekly payroll and benefits administration.

EARLY AND SONS  
KINGSTON, NH  
**Bookkeeper/Office Manager**  
**July 2002 to January 2010**

Responsible for all activities of the business, including cash management, AP, AR, journal entries, reconciling and analyzing general ledger accounts, monthly closing and financial statements. Responsible for all aspects of payroll, including quarterly tax filings, year end W-2 processing, and HR management. Responsible for multiple companies and industries including construction, vehicle sales, and owner's personal accounts.

PRESSTEK  
HUDSON, NH  
**Staff Accountant**  
**1999 to 2002**

Fixed asset control, reconcile and analyze general ledger accounts, monthly closing, reconcile monthly bank statements, cash management. Assist accounts payable/receivables.

TAFA  
CONCORD, NH  
**Staff Accountant**  
**1998 to 1999**

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Maintain purchased and manufactured costs, analyze work order variances, research and determine cost of sales. Research and analyze sales margins, reconcile and analyze general ledger accounts. Cash management, accounts payable/receivable, cost of sales, sales margins of overseas operations.

**DENRON PLUMBING & HVAC**  
**MANCHESTER, NH**  
**Staff Accountant**  
**1997 to 1998**

Accounts payable/receivable, job cost multi-state payroll, budgets, contracts, billing of general contractors, reconcile monthly bank statements, general ledger data entry, inventory control. Job cost and budget analysis, variance analysis. Process certified payroll for government rated jobs and maintain apprentice records.

**JOANN FABRICS**  
**WESTFORD, MA**  
**Management Positions**  
**1992 to 1997**

Manage daily business operations of store generating \$1M total annual sales, including payroll, invoicing, balancing accounts, cash deposits and bank reconciliation, accounts payable. Prepare and evaluate annual plan and quarterly forecasts of same. Analyze, plan, and comply with budgets; accountable for P&L. Recruit, train, supervise, motivate, and evaluate a team of twenty and three assistant managers.

**EDUCATION**

**New Hampshire College** Manchester, NH  
Bachelor's degree in Accounting-October 2000

# *LAURIE A. SAUNDERS*

**SUMMARY:** Demonstrated capabilities include accounting, payroll, administrative support, human resources, property administration and facilities management.

**EXPERIENCE:**

**Families in Transition** Manchester, NH 4/03 – Present

Bookkeeper

- Responsible for all accounts payables from invoice entry to processing weekly check run
- Responsible for accounts receivables including posting all cash applications into accounting system, depositing cash receipts into appropriate accounts and perform on line bank transfers
- Maintain and reconcile petty cash accounts
- Ensure client balances agree between accounting and property administration
- Process and generate yearly 1099 and 1096 tax forms to vendors and IRS

**Milford Police Department (part time)** Milford, NH 9/07 – Present

Administrative Assistant

- Answer phones; greet visitors, interact with public
- Enter police logs, traffic citations, summonses, and warnings
- Periodically throughout day perform download to import/export cruiser laptop reports into dispatch system

**J.C. Devine, Inc.** Milford, NH 1/01 – 5/01

Executive Assistant to the CEO

- Analyze and reduce overhead expenses, establish budgets
- Analyze and improve staff functions, streamline office procedures, establish deadlines
- Arrange business and personal travel for CEO
- Extensive communication with prospective clients, existing clients and bidders
- Maintain client database
- Organize and supervise auctions
- Assist in catalog production

**Harding/ESE** Nashua, NH 3/88 – 1/01

Project Accountant - Progression from administrative assistant position

**ACCOUNTING**

- Post journal entries, unit pricing, accounts payable vouchers into complex accounting system, and regularly interact with vendors, clients and corporate staff
- All aspects of client invoicing including collection calls
- Monitor and control overhead costs, G/L review and maintenance, purchase order maintenance
- Generate various financial reports notifying project managers of budget over-runs, perform budget adjustments and/or labor and ODC transfers
- Generate various financial reports for Regional Manager's review
- Extensive data entry of employee timesheets, time transfers, projects, and proposals
- Established long distance tracking reporting system for integration into the client invoicing system
- Maintain and balance petty cash funds
- Assumed manager's responsibilities when downsized
- Prepare capital equipment list for annual budget



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**ADMINISTRATIVE**

- Created written procedures manual
- Maintain client database for marketing department and prepared marketing reports
- Extensive word processing, document proofing and documentation control
- Coordinate mass mailings

**HUMAN RESOURCES**

- Supervise administrative staff of four
- Interview, hire, provide orientation and training for new administrative staff
- Office space planning
- Coordinate annual performance reviews for office staff of 40
- Maintain all confidential employee records

**FACILITIES**

- Research new office locations, coordinated office move
- Resolve facility issues

**EDUCATION**

Numerous accounting/business management college courses

**COMPUTER SKILLS**

Word, WordPerfect, Excel, Access, Outlook, Totalword, Lotus, Formdesign, Symphony, Quattro Pro, Powerbase, and QuickBooks, Property Manager/BostonPost/BP Financials, PMAS, One Write Plus, BST, Aurora, and Costpoint accounting systems

**CONTRACTOR NAME**

Key Personnel

| Name             | Job Title                         | Salary   | % Paid from this Contract | Amount Paid from this Contract |
|------------------|-----------------------------------|----------|---------------------------|--------------------------------|
| Stephanie Savard | Vice President                    | \$80,766 | 0                         | 0                              |
| Cathy Kuhn       | Director of Research and Training | \$75,004 | 0                         | 0                              |
| Lisa Allard      | Chief Operating Officer           | \$80,766 | 0                         | 0                              |
| Mark Stokes      | Research & Grants Manager         | \$41,246 | 10                        | \$4,125                        |
| Michele Simard   | Staff Accountant                  | \$43,493 | 0                         | 0                              |
| Laurie Saunders  | Bookkeeper                        | \$39,393 | 0                         | 0                              |
| TBD              | Case Manager                      | \$39,600 | 100                       | \$39,600                       |