

15 mac



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES
DIVISION OF CHILD SUPPORT SERVICES

Jeffrey A. Meyers
Commissioner

Christine Tappan
Senior Division
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857
603-271-4451 1-800-852-3345 Ext. 4451
FAX: 603-271-4787 TDD Access: 1-800-735-2964
Automated Voice Response 1-800-371-8844
www.dhhs.nh.gov/dcss

August 2, 2017

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Child Support Services, to enter into an agreement with Merrimack County Visitation Center (vendor code 177435), 309 Daniel Webster Highway, Boscawen, NH 03303, for the provision of access and visitation services in an amount not to exceed \$73,000, effective October 1, 2017 or upon Governor and Executive Council approval, whichever is later, through September 30, 2019. 100% Federal Funds.

Funds are available in the following account for State Fiscal Years 2018 and 2019 and are anticipated to be available in State Fiscal Year 2020, upon the availability and continued appropriation of funds in the future operating budget with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

05-095-042-427010-7933 HEALTH AND SOCIAL SERVICES, DEPT. OF HEALTH AND HUMAN SERVICES, HHS: HUMAN SERVICES, CHILD SUPPORT SERVICES, ACCESS AND VISITATION

SFY	Class	Title	Activity Code	Budget
2018	072-500575	Grants - Federal	42700044	\$18,000
2019	072-500575	Grants - Federal	42700044	\$42,750
2020	072-500575	Grants - Federal	42700044	\$12,250
			Total	\$73,000

EXPLANATION

The purpose of this request is for the provision of access and visitation services for New Hampshire residents who are in dispute regarding their parental rights and responsibilities and who do not have primary residential parenting responsibilities for their children. Preference for program services is given to pro se, unwed parents whose children are receiving public assistance or are potentially at risk of becoming eligible for public assistance. Access and visitation services aim to increase cooperative behavior in the parents while providing a reasonable amount of contact between parents and their children.

The Grants to States for Access and Visitation program was authorized by Congress through the passage of the Personal Responsibility and Work Opportunity Reconciliation Act of 1996. The overall goal of the program is to assist states with establishing and administering programs that support and facilitate non-residential parents' access to and visitation with their children. Funds received from this grant can be used for activities such as mediation, developing parenting plans, counseling, providing neutral drop-off and pick-up of children, supervised visitation, and visitation enforcement. For twenty (20) years, the Department has been awarded a federal grant for an access and visitation program that provides services to parents, which addresses parental rights and responsibilities. The increase in parental access to children in a safe environment benefits the psychological, developmental, and financial support of the children.

Merrimack County Visitation Center was one (1) of two (2) vendors selected for this project through a competitive bid process. A Request for Proposals was posted on The Department of Health and Human Services' web site from February 2, 2017 through March 16, 2017. The Department received two (2) proposals. The proposals were reviewed and scored by a team of individuals with program specific knowledge. The review included a thorough discussion of the strengths and weaknesses of the proposals. The Scoring Summary is attached.

Services will be provided in safe, secure and structured environments at visitation centers. The centers are located in Boscawen, New Hampshire with a satellite site in Franklin, New Hampshire. The services provided will be safe, supervised visitation between children and their parents and safe supervised transfer of children between their parents during visitations. This is accomplished through fully supervised visits, semi-supervised visits, and supervised exchanges. All program staff are highly trained in domestic violence protocols and the visitation center locations practice the protocols recommended by Safety and Security guidelines published by the New Hampshire Family Visitation and Access Cooperative.

As referenced in Exhibit C-1 of this contract, this Agreement has the option to extend for up to two (2) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties, and approval of the Governor and Council.

Should Governor and Executive Council not authorize this Request, access and visitation services may not be available to low income families. This could result in an increase of noncompliance with child support orders, which would negatively impact families. Further, the Department will not be in compliance with federal regulations that require states receiving Grants to Access and Visitation funding to offer services such as mediation, parenting plan development, counseling, neutral drop-off and pick-up on children, supervised visitation, and visitation enforcement.

Area served: Statewide

Source of funds: 100% Federal funds. (CFDA # 93.597 and FAIN 1701NHSVP)

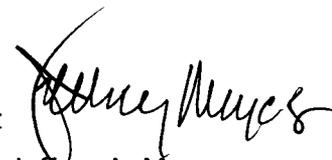
In the event that Federal funds become no longer available, general funds will not be requested to support access and visitation services.

Respectfully submitted



Christine Tappan
Senior Division Director

Approved by:



Jeffrey A. Meyers
Commissioner



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

Access and Visitation
 RFP Name

RFP-2018-DCSS-01-ACCES
 RFP Number

Bidder Name

1. Merrimack County Visitation Center (Fully- and semi-supervised visits, Supervised exchanges)
2. NH Judicial Branch Office of Mediation and Arbitration (Mediation only)
3. 0
4. 0

Pass/Fail	Maximum Points	Actual Points
	230	210
	230	173
	230	0
	230	0

Reviewer Names

1. Lauren Quann, Prog Spclst IV, Div Fam Asst (Tech)
2. Sunshine Vazquez (Tech)
3. Amy Pauli, Supervisor V, Child Suprt Servc, South D.O.(Tech)
4. Beth Kelly, Administrator II, OCOM Finance (Cost)
5. Lori Anderson, Prog Spclst IV OOIS (Cost)
6. Paula Russel Prog Spclst III OOIS (Cost)



STATE OF NEW HAMPSHIRE
DEPARTMENT OF INFORMATION TECHNOLOGY

27 Hazen Dr., Concord, NH 03301
Fax: 603-271-1516 TDD Access: 1-800-735-2964
www.nh.gov/doiit

Denis Goulet
Commissioner

September 5, 2017

Jeffrey A. Meyers, Commissioner
Department of Health and Human Services
State of New Hampshire
129 Pleasant Street
Concord, NH 03301

Dear Commissioner Meyers:

This letter represents formal notification that the Department of Information Technology (DoIT) has approved your agency's request to enter into a contract with Merrimack County Visitation Center, Boscawen, NH as described below and referenced as DoIT No. 2018-070.

The purpose of this request is for the provision of access and visitation services to support New Hampshire's non-primary residential parents who are in dispute regarding their parental rights and responsibilities and who do not have primary residential parenting responsibilities for their children. The goal of the program is to increase compliance with court orders for parenting time and child support which will result in fewer families applying for public assistance.

The amount of the contract is not to exceed \$73,000.00, and shall become effective October 1, 2017 or upon the date of Governor and Executive Council approval, whichever is later, through September 30, 2019.

A copy of this letter should accompany the Department of Health and Human Services' submission to the Governor and Executive Council for approval.

Sincerely,

Denis Goulet

DG/kaf
DoIT #2018-070

cc: Bruce Smith, IT Manager, DoIT

Subject: Access and Visitation Services (RFP-2018-DCSS-01-ACCES)

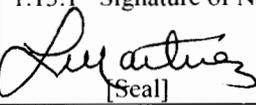
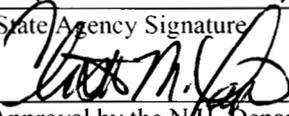
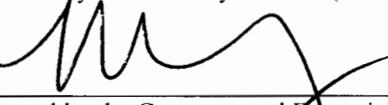
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

AGREEMENT

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

GENERAL PROVISIONS

1. IDENTIFICATION.

1.1 State Agency Name Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord NH 03301-3857	
1.3 Contractor Name Merrimack County Visitation Center		1.4 Contractor Address 309 Daniel Webster Highway Boscawen, NH 03303	
1.5 Contractor Phone Number 603-796-3277	1.6 Account Number 05-095-042-427010-7933	1.7 Completion Date 9/30/2019	1.8 Price Limitation \$73,000
1.9 Contracting Officer for State Agency Jonathan V. Gallo, Esq. Interim Director of Contracts and Procurement		1.10 State Agency Telephone Number 603-271-9246	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Brianna Vassillion - Director	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Merrimack</u> On <u>August 24, 2017</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.			
1.13.1 Signature of Notary Public or Justice of the Peace  <div style="border: 1px solid black; padding: 2px; display: inline-block; margin-left: 100px;"> LIDIA M. MARTINEZ NOTARY PUBLIC - NEW HAMPSHIRE ★ My Commission Expires June 10, 2020 </div>			
1.13.2 Name and Title of Notary or Justice of the Peace Lidia M. Martinez			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory Christie M. Tappan, Senior Division Director	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: <u>Attorney 8/31/17</u>			
1.18 Approval by the Governor and Executive Council (if applicable) 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, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("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. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. 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 notice and consent of the State. None of the Services shall be subcontracted by the Contractor without the prior written notice and 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 \$1,000,000 per occurrence and \$2,000,000 aggregate ; and

14.1.2 special cause of loss coverage form 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 thirty (30) 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 provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) 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 unless no

such approval is required under the circumstances pursuant to State law, rule or policy.

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.



Scope of Services

1. Provisions Applicable to All Services

- 1.1. 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.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may have an impact on the Services described herein, the State Agency has the right to modify Service priorities and expenditure requirements under this Agreement so as to achieve compliance therewith.

2. Scope of Services

- 2.1. The Contractor shall provide access and visitation services to New Hampshire residents who are in dispute regarding their parental rights and responsibilities, and who do not have primary residential parenting responsibilities for their children, with priority given to parents whose children are receiving public assistance or are at risk of becoming eligible for public assistance. Access and visitation services include, but are not limited to:
 - 2.1.1. **Fully Supervised Visits:** During fully supervised visits, a visitation supervisor shall be present for the duration of the on-site visit between the non-residential parent and the child.
 - 2.1.1.1. Children will never be left alone with parents.
 - 2.1.1.2. Staff will be present to document the interactions and interventions if necessary.
 - 2.1.1.3. Staff will intervene if there is a rule violation or an issue of immediate safety with the child including, but not limited to:
 - 2.1.1.3.1. Verbal redirection.
 - 2.1.1.3.2. A second verbal redirection.
 - 2.1.1.3.3. Ending the session early.
 - 2.1.1.3.4. Security may assist with ending a visit if necessary.
 - 2.1.1.4. Fully supervised visits are employed in situations where there is a concern about what the parent and child might discuss, when there is a threat of abuse or neglect, when there has been a violent domestic dispute within the family, or when a parent and child have not had contact for an extended period of time.
 - 2.1.2. **Semi-Supervised Visits:** During semi-supervised visits, a visitation supervisor shall spend short periods of time supervising the family in the visitation room. During the times when the supervisor is not present, the parent will be allowed to have time alone with their child.
 - 2.1.2.1. These visits may be monitored via audio/visual equipment at staff's discretion.



Exhibit A

- 2.1.2.2. Semi-supervised visits are employed when there is a concern about where a parent might take a child if the visit were unsupervised, whom the child might come in contact with, when a threat of abduction exists, or when there is a concern of substance use.
- 2.1.3. **Supervised Exchanges:** Supervised exchanges occur when a child is transferred from one parent to the other.
 - 2.1.3.1. Supervised exchanges are employed when there is a concern about the parents having contact with each other during a child exchange.
- 2.2. The Contractor shall ensure that full-time staff, who are trained in all Contractor policies and procedures and are familiar with all cases, are on-site during all hours of operation.
- 2.3. The Contractor shall ensure that strict guidelines are followed for safety and screening as outlined in the New Hampshire Family Visitation and Access Cooperative (NHFVAC) protocols.
- 2.4. The Contractor shall screen families for risk prior to services beginning and shall decline to provide services to families who present as too high a risk for the setting or shall require two Deputy Sheriff's onsite during the visit. Screening shall include, but not be limited to:
 - 2.4.1. Orientation prior to services being scheduled.
 - 2.4.2. An intake form.
 - 2.4.3. A risk assessment.
 - 2.4.4. Releases to speak with any other agencies involved and then speaking with these agencies to determine risk.
 - 2.4.5. Releases to check criminal records if necessary.
- 2.5. The Contractor shall ensure that all participants complete orientations with trained staff prior to their acceptance for services, and prior to the start of services.
- 2.6. The Contractor shall ensure completion of an intake/referral form and a risk assessment form during the orientation.
- 2.7. The Contractor shall offer services with security provided by the Merrimack County Sheriff's Department at all times.
- 2.8. The Contractor shall utilize effective domestic violence protocols to ensure the safety of all participants which shall include, at a minimum:
 - 2.8.1. The Safety and Security guidelines published by the New Hampshire Family Visitation and Access Cooperative (<http://bit.ly/2cymyn0>).
 - 2.8.2. The Safe Haven's Guiding Principles developed by the US Department of Justice Office on Violence Against Women.
 - 2.8.3. The Supervised Visitation Network's protocols on safety.
- 2.9. The Contractor shall provide services that positively contribute to an increase in compliance with court orders for child support.



Exhibit A

- 2.10. The Contractor shall make referrals to other community-based services when appropriate.
- 2.11. The Contractor shall conduct all monitoring, evaluation, and reporting of access and visitation programs in compliance with the regulations under 45 Code of Federal Regulation 303.109.
- 2.12. The Contractor shall implement techniques to monitor the quality of services delivered.
- 2.13. The Contractor shall act as a liaison with the courts and other agencies.
- 2.14. The Contractor shall collaborate with community organizations by referring families to these agencies as well as participating in cross training in order to promote staff development. The agencies include, but are not limited to:
 - 2.14.1. The Crisis Center of Central New Hampshire.
 - 2.14.2. Family Courts.
 - 2.14.3. The Division for Children, Youth, and Families (DCYF).
 - 2.14.4. Local law enforcement
 - 2.14.5. Local mental health centers.
 - 2.14.6. Advocacy Centers.
 - 2.14.7. Substance rehabilitation centers.
 - 2.14.8. Programs that assist new Americans.
 - 2.14.9. The Coalition for Domestic and Sexual Violence.
 - 2.14.10. Franklin Regional Hospital.
 - 2.14.11. New England College.
- 2.15. The Contractor shall provide internal staff training and development to all new employees based on the standards set forth by the NHFVAC and the Supervised Visitation Network, which consists of a minimum of twenty (20) hours of job shadowing and domestic violence trainings. The Contractor shall provide proof of training completion to the Department.
- 2.16. The Contractor shall ensure their staff is trained, through ongoing training and education efforts at both the local and national level, on the dynamics of domestic violence and other types of family violence in order to assist staff in interacting with victims, gathering important information, and offering support to victims.
- 2.17. The Contractor shall use statistics, client evaluations, referral evaluations, and follow ups with clients to determine the benefits provided to children, families, and the community
- 2.18. The Contractor shall have contact with the Department's Access and Visitation Coordinator at least once per quarter for the duration of the contract to discuss reporting, required performance measures, program successes, areas for improvement, and plans for services for the upcoming quarter and remainder of the contract.



3. Reporting

- 3.1. The Contractor shall identify one staff person as the primary agency staff person to serve as the Department point of contact, and one agency staff person as an alternate point of contact. These individuals will be responsible for ensuring all required reporting is timely and complete, and will respond to any Department inquiries.
- 3.2. The Contractor shall submit a quarterly report via email, in a format approved by the Department, which may include, but is not limited to:
 - 3.2.1. Number of parents served.
 - 3.2.2. Number of non-primary residential parents who gained increased parenting time with children.
 - 3.2.3. Sources of referrals.
 - 3.2.4. Number of referrals made to community agencies.
 - 3.2.5. Percentage of cases in which services were successfully arranged and the parties participated.
- 3.3. The Contractor shall submit narrative information quarterly via email which includes, but is not limited to:
 - 3.3.1. Outreach efforts with community agencies, state agencies and others to whom participants are referred.
 - 3.3.2. Updates on in-take procedures.
 - 3.3.3. Follow-up with participants to determine their status and possible need for further referrals or services.
- 3.4. The Contractor shall report, quarterly, via email the following data, and any additional data requested by the Department:
 - 3.4.1. Increased compliance with Child Support court order.
 - 3.4.2. Increased compliance with Parenting Plan.
 - 3.4.3. Increased positive interactions between parents with non-primary residential responsibilities and their children.
- 3.5. For all reporting, the Contractor shall provide aggregate data containing no confidential data, Protected Health Information (PHI), or Personally Identifiable Information (PII). Should confidential data, PHI, or PII be required in the future, the Contractor shall only provide such data in consultation with the State and in accordance with the State's required data security standards.
- 3.6. The Contractor shall provide quarterly reports to the Department as follows:
 - 3.6.1. 10/01/2017 to 12/31/2017 due on 01/31/2018.
 - 3.6.2. 01/01/2018 to 03/31/2018 due on 04/30/2018.
 - 3.6.3. 04/01/2018 to 06/30/2018 due on 07/31/2018.
 - 3.6.4. 07/01/2018 to 09/30/2018 due on 10/31/2018.
 - 3.6.5. 10/01/2018 to 12/31/2018 due on 01/31/2019.
 - 3.6.6. 01/01/2019 to 03/31/2019 due on 04/30/2019.



Exhibit A

-
- 3.6.7. 04/01/2019 to 06/30/2019 due on 07/31/2019.
 - 3.6.8. 07/01/2019 to 09/30/2019 due on 10/31/2019.
 - 3.7. The Contractor shall maintain all records and documentation relating to the Contract for a period of five (5) full years from the date of the final payment.
 - 3.7.1. Records and documents are subject to audit by the Department or the Office of Child Support Enforcement (OCSE).
 - 3.7.2. Records must be maintained in accordance with Generally Accepted Accounting Principles (GAAP).

4. Deliverables

- 4.1. The Contractor shall provide reporting as specified in Section 3 Reporting Requirements.
- 4.2. The Contractor shall be open and available to clients six (6) days per week, with visits and exchanges scheduled on Wednesday evenings, Friday evenings, Saturdays, and Sundays.



Exhibit B

Method and Conditions Precedent to Payment

- 1) The State shall pay the Contractor an amount not to exceed the Form P-37, Block 1.8, Price Limitation for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
 - 1.1. This contract is funded with funds from the Catalog of Federal Domestic Assistance, Grants to States for Access and Visitation Programs, CFDA #93.597.
 - 1.2. The Contractor agrees to provide the services in Exhibit A, Scope of Service in compliance with funding requirements. Failure to meet the scope of services may jeopardize the funded contractor's current and/or future funding.
- 2) Payment for said services shall be made monthly as follows:
 - 2.1. Authorized expenses shall include access and visitation services, as described in Exhibit A, Scope of Work, payable at a maximum rate of thirty-two dollars (\$32.00) per hour for actual hours worked. The maximum amount available per State Fiscal Year (SFY) is:
 - 2.1.1. SFY 2018 (10/1/17-6/30/18): \$18,000
 - 2.1.2. SFY 2019 (7/1/18-6/30/19): \$42,750
 - 2.1.3. SFY 2020 (7/1/19-9/30/19): \$12,250
 - 2.1.4. Maximum for the two (2) year period: \$73,000
 - 2.2. The Contractor will submit an invoice in a form satisfactory to the State by the fifteenth (15th) of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month. The invoice must be completed, signed, dated, and returned to the Department in order to initiate payment.
 - 2.3. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice, subsequent to approval of the submitted invoice and if sufficient funds are available. Contractors will keep detailed records of their activities related to DHHS-funded programs and services.
 - 2.4. The final invoice shall be due to the State no later than forty (40) days after the contract Form P-37, Block 1.7 Completion Date.
 - 2.5. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed. The address for hard copies, if you prefer, or email are:

Lori Anderson, Program Specialist IV
Division of Child Support Services
129 Pleasant Street
Concord, NH 03301
Email address: Lori.Anderson@dhhs.nh.gov
 - 2.6. Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services.
- 3) The Contractor shall provide in-kind cost-share contributions totaling at least ten percent (10%) of the total program expenditures, which consist of the federal funds grant and the Contractor cost share.
- 4) Notwithstanding paragraph 18 of the General Provisions P-37, changes limited to adjusting amounts between budget line items, related items, amendments of related budget exhibits within the price limitation, and to adjusting encumbrances between State Fiscal Years, may be made by written agreement of both parties and may be made without obtaining approval of the Governor and Executive Council.

Exhibit B-1
Budget for SFY 2018

New Hampshire Department of Health and Human Services

Contractor Name: Merrimack County Visitation Center

Budget for: Access and Visitation Services

Budget Period: October 1, 2017 - June 30, 2018

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHS contract share		
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 220,135.00	\$ -	\$ 220,135.00	\$ 211,823.50	\$ -	\$ 211,823.50	\$ 8,311.50	\$ -	\$ 8,311.50
2. Employee Benefits	\$ 81,090.00	\$ -	\$ 81,090.00	\$ 79,713.00	\$ -	\$ 79,713.00	\$ 1,377.00	\$ -	\$ 1,377.00
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ 375.00	\$ -	\$ 375.00	\$ 375.00	\$ -	\$ 375.00	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ 5,100.00	\$ -	\$ 5,100.00	\$ 5,100.00	\$ -	\$ 5,100.00	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 2,625.00	\$ -	\$ 2,625.00	\$ 2,625.00	\$ -	\$ 2,625.00	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 675.00	\$ -	\$ 675.00	\$ 675.00	\$ -	\$ 675.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 1,875.00	\$ -	\$ 1,875.00	\$ 1,875.00	\$ -	\$ 1,875.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ 8,311.50	\$ -	\$ 8,311.50	\$ -	\$ -	\$ -	\$ 8,311.50	\$ -	\$ 8,311.50
13. Other (Specific Details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Services - LEP services Security System Pest Control etc	\$ 5,279.00	\$ -	\$ 5,279.00	\$ 5,279.00	\$ -	\$ 5,279.00	\$ -	\$ -	\$ -
TOTAL	\$ 325,465.50	\$ -	\$ 325,465.50	\$ 307,465.50	\$ -	\$ 307,465.50	\$ 18,000.00	\$ -	\$ 18,000.00

0.0%

Indirect As A Percent of Direct

Exhibit B-2
Budget for SFY 2019

New Hampshire Department of Health and Human Services

Contractor Name: Merrimack County Visitation Center

Budget for: Access and Visitation Services

Budget Period: July 1, 2018 - June 30, 2019

Line Item	Total Program Cost			Contractor Share / Match			Funded by DHHHS contract share		
	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total	Direct Incremental	Indirect Fixed	Total
1. Total Salary/Wages	\$ 302,366.00	\$ -	\$ 302,366.00	\$ 282,626.19	\$ -	\$ 282,626.19	\$ 19,739.81	\$ -	\$ 19,739.81
2. Employee Benefits	\$ 118,932.00	\$ -	\$ 118,932.00	\$ 115,661.63	\$ -	\$ 115,661.63	\$ 3,270.37	\$ -	\$ 3,270.37
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ 500.00	\$ -	\$ 500.00	\$ 500.00	\$ -	\$ 500.00	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ 6,800.00	\$ -	\$ 6,800.00	\$ 6,800.00	\$ -	\$ 6,800.00	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 3,500.00	\$ -	\$ 3,500.00	\$ 3,500.00	\$ -	\$ 3,500.00	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 900.00	\$ -	\$ 900.00	\$ 900.00	\$ -	\$ 900.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11. Staff Education and Training	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	\$ -	\$ 2,500.00	\$ -	\$ -	\$ -
12. Subcontracts/Agreements	\$ 19,739.82	\$ -	\$ 19,739.82	\$ -	\$ -	\$ -	\$ 19,739.82	\$ -	\$ 19,739.82
13. Other (specific details mandatory):	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Outside Services - LEP services, Security System, Pest Control, etc	\$ 7,039.00	\$ -	\$ 7,039.00	\$ 7,039.00	\$ -	\$ 7,039.00	\$ -	\$ -	\$ -
TOTAL	\$ 462,276.82	\$ -	\$ 462,276.82	\$ 419,526.82	\$ -	\$ 419,526.82	\$ 42,750.00	\$ -	\$ 42,750.00

Indirect As A Percent of Direct 0.0%

New Hampshire Department of Health and Human Services

Contractor Name: Merrimack County Visitation Center

Budget for: Access and Visitation Services

Budget Period: July 1, 2019 - September 30, 2019

Line Item	Total Program Cost		Contractor Share / Match		Funded by DHHS contract share	
	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed	Direct Incremental	Indirect Fixed
1. Total Salary/Wages	\$ 75,591.00	\$ -	\$ 69,934.56	\$ -	\$ 5,656.44	\$ -
2. Employee Benefits	\$ 5,291.00	\$ -	\$ 4,353.88	\$ -	\$ 937.12	\$ -
3. Consultants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4. Equipment:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Repair and Maintenance	\$ 125.00	\$ -	\$ 125.00	\$ -	\$ -	\$ -
Purchase/Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
5. Supplies:	\$ 1,700.00	\$ -	\$ 1,700.00	\$ -	\$ -	\$ -
Educational	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Lab	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Medical	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Office	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6. Travel	\$ 875.00	\$ -	\$ 875.00	\$ -	\$ -	\$ -
7. Occupancy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
8. Current Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Telephone	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Postage	\$ 225.00	\$ -	\$ 225.00	\$ -	\$ -	\$ -
Subscriptions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Audit and Legal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Board Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9. Marketing/Communications	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10. Staff Education and Training	\$ 625.00	\$ -	\$ 625.00	\$ -	\$ -	\$ -
11. Subcontracts/Agreements	\$ 5,656.44	\$ -	\$ -	\$ -	\$ 5,656.44	\$ -
12. Other (specific details mandatory):	\$ 2,100.00	\$ -	\$ 2,100.00	\$ -	\$ -	\$ -
Outside Services - LEP Services, Security System, Pest Control etc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 92,188.44	\$ -	\$ 79,938.44	\$ -	\$ 12,250.00	\$ -
Indirect As A Percent of Direct		0.0%				



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.
3. The Division reserves the right to renew the Contract for up to two (2) additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.



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

New Hampshire Department of Health and Human Services
Exhibit D



- 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: Merrimack County Visitation Center

8/24/17
Date

Brianna Vassillon
Name: Brianna Vassillon
Title: Director



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

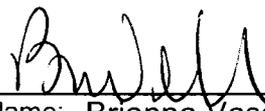
The undersigned certifies, to the best of his or her knowledge and belief, that:

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: Merrimack County Visitation Center

8/24/17
Date


Name: Brianna Vassillion
Title: Director



**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: Merrimack County Visitation Center

8/24/17
Date

Brianna Vassillion
Name: Brianna Vassillion
Title: Director



**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.

Exhibit G

Contractor Initials

RSV

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections

Date

8/24/17

New Hampshire Department of Health and Human Services
Exhibit G



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 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: Merrimack County Visitation Center

8/24/17
Date

Brianna Vassillion
Name: Brianna Vassillion
Title: Director

Exhibit G

Contractor Initials BV

Certification of Compliance with requirements pertaining to Federal Nondiscrimination, Equal Treatment of Faith-Based Organizations and Whistleblower protections



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: Merrimack County Visitation Center

8/24/17
Date


Name: Brianna Vassillion
Title: Director



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.

BN

8/24/17



Exhibit I

- I. “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 (I). 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

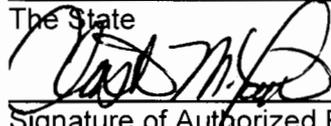
- a. Definitions and Regulatory References. All terms used, but not otherwise defined herein, shall have the same meaning as those terms in the Privacy and Security Rule, amended from time to time. A reference in the Agreement, as amended to include this Exhibit I, to a Section in the Privacy and Security 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.

 The State

 Signature of Authorized Representative
 Christine M. Ferguson
 Name of Authorized Representative
 Senior Division Director
 Title of Authorized Representative
 8/28/17
 Date

Merrimack County Visitation Center
 Name of the Contractor

 Signature of Authorized Representative
 Brianna Vassillion
 Name of Authorized Representative
 Director
 Title of Authorized Representative
 8/24/17
 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.

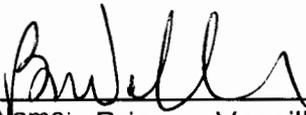
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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: Merrimack County Visitation Center

8/24/17
Date


Name: Brianna Vassillion
Title: Director



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: 078640629
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?

X 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: _____

Certificate of good standing:

As a Government Entity, the Merrimack County Visitation Center and the County of Merrimack do not have a certificate of good standing.

CERTIFICATE OF VOTE

I, Peter J Spaulding, do hereby certify that:
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of County of Merrimack: Merrimack County Visitation Center.
(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 8-17-17:
(Date)

RESOLVED: That the Visitation Center Director – Brianna Vassillion
(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 24 day of August, 2017.
(Date Contract Signed)

4. Brianna Vassillion is the duly elected Visitation Center Director.
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

[Signature]
(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE
County of Merrimack

The forgoing instrument was acknowledged before me this 24th day of Aug, 2017.

By Peter J. Spaulding
(Name of Elected Officer of the Agency)

[Signature]
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 2-11-2020





CERTIFICATE OF COVERAGE

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

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

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

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

Participating Member: Merrimack County 333 Daniel Webster Highway Suite 2 Boscawen, NH 03303		Member Number: 604	Company Affording Coverage: NH Public Risk Management Exchange - Primex ³ Bow Brook Place 46 Donovan Street Concord, NH 03301-2624		
Type of Coverage	Effective Date (mm/dd/yyyy)	Expiration Date (mm/dd/yyyy)	Limits - NH Statutory Limits May Apply, If Not:		
<input checked="" type="checkbox"/> General Liability (Occurrence Form) Professional Liability (describe) <input type="checkbox"/> Claims Made <input type="checkbox"/> Occurrence	1/1/2017	1/1/2018	Each Occurrence	\$ 5,000,000	
			General Aggregate	\$ 5,000,000	
			Fire Damage (Any one fire)		
			Med Exp (Any one person)		
<input type="checkbox"/> Automobile Liability Deductible Comp and Coll: <input type="checkbox"/> Any auto			Combined Single Limit (Each Accident)		
<input checked="" type="checkbox"/> Workers' Compensation & Employers' Liability	1/1/2017	1/1/2018	<input checked="" type="checkbox"/> Statutory	\$2,000,000	
			Each Accident	\$2,000,000	
			Disease – Each Employee		
			Disease – Policy Limit		
<input type="checkbox"/> Property (Special Risk includes Fire and Theft)			Blanket Limit, Replacement Cost (unless otherwise stated)		
Description: Proof of Primex Member coverage only.					

CERTIFICATE HOLDER:	Additional Covered Party	Loss Payee	Primex³ – NH Public Risk Management Exchange
State of NH DHHS 129 Pleasant St Concord, NH 03301			By: <i>Tammy Denver</i>
			Date: 5/23/2017 tdenver@nhprimex.org
			Please direct inquires to: Primex³ Claims/Coverage Services 603-225-2841 phone 603-228-3833 fax

Mission Statement:

The Merrimack County Visitation Center (MCVC) provides a safe, secure, and structured setting for child access/visitation services, and strives to eliminate the victimization of any person.

COUNTY OF MERRIMACK

Boscawen, New Hampshire

FINANCIAL STATEMENTS

December 31, 2016

and

Independent Auditor's Report

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Table of Contents December 31, 2016

Independent Auditor's Report	4-5
Management's Discussion and Analysis	7-23
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	25
Statement of Activities	26
Fund Financial Statements:	
Balance Sheet - Governmental Funds	27
Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position	28
Statement of Revenues, Expenditures and Changes in Fund Balances	
Governmental Funds	29
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund	
Balances of Governmental Funds to the Statement of Activities	30
Fiduciary Funds:	
Statement of Fiduciary Net Position	31
Statement of Changes in Fiduciary Net Position - Private Purpose Trust Funds	32
Notes to Basic Financial Statements	34-64
Required Supplementary Information	
Budgetary Comparison Schedule	66
Schedule of Funding Progress for Other Postemployment Benefits	67
Schedule of the County's Proportionate Share of NHRS Net Pension Liability	68
Schedule of County Contributions	69
Notes to Required Supplementary Information	71-73
Other Supplementary Information	
Combining Balance Sheet - Nonmajor Governmental Funds	75-76
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	
Nonmajor Governmental Funds	77-78
Combining Statement of Net Position - Fiduciary Funds	79-80

INDEPENDENT AUDITOR'S REPORT

GRZELAK AND COMPANY, P.C.

Certified Public Accountants

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

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Commissioners
County of Merrimack
Boscawen, New Hampshire

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Merrimack as of and for the year ended December 31, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Merrimack, as of December 31, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of funding progress for other postemployment benefits, schedule of the county's proportionate share of net pension liability, and schedule of county contributions on pages 7 through 23 and 66 through 73 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Merrimack's basic financial statements. The combining nonmajor fund financial statements, and combining statement of net position – fiduciary funds are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining nonmajor fund financial statements, and combining statement of net position – fiduciary funds are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining nonmajor fund financial statements, and combining statement of net position – fiduciary funds are fairly stated in all material respects in relation to the basic financial statements as a whole.

Grzelak and Co., P.C.

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

Laconia, New Hampshire

May 12, 2017

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

**County of Merrimack, New Hampshire
December 31, 2016**

The Commissioners, County Administrator and Finance Director, as "management" of the County of Merrimack, New Hampshire (the County), submit to the readers the following discussion and narrative analysis as an overview of the financial activities of the County of Merrimack, NH for the year ended December 31, 2016. The Management's Discussion and Analysis (MD&A) should be read in conjunction with the accompanying basic financial statements and the accompanying notes to those basic financial statements.

FINANCIAL HIGHLIGHTS

- The County's total combined net position decreased by \$6,654,578 or 14.6% between December 31, 2015 and 2016.
- The County's total combined net position amounted to \$(52,164,846) at December 31, 2016. Net position consisted of: \$4,737,779 net investment in capital assets; \$377,789 restricted for nonmajor governmental funds and an unrestricted net deficit of \$(57,280,414).
- The County's long-term liabilities, consisting of general obligation notes, capital leases, compensated absences, OPEB obligations, and net pension liabilities increased by a net (additions less reductions) \$29,966,870 during the year ended December 31, 2016. The ending long-term liabilities consisted of \$3,155,000 due next year.
- During the year, the County's expenses were \$6,654,578 more than the \$79,175,136 in revenues generated from charges for services, operating grants and contributions and general revenues (consisting of the assessment to towns and miscellaneous fees and contributions not restricted to specific purposes).

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

OVERVIEW OF THE FINANCIAL STATEMENTS

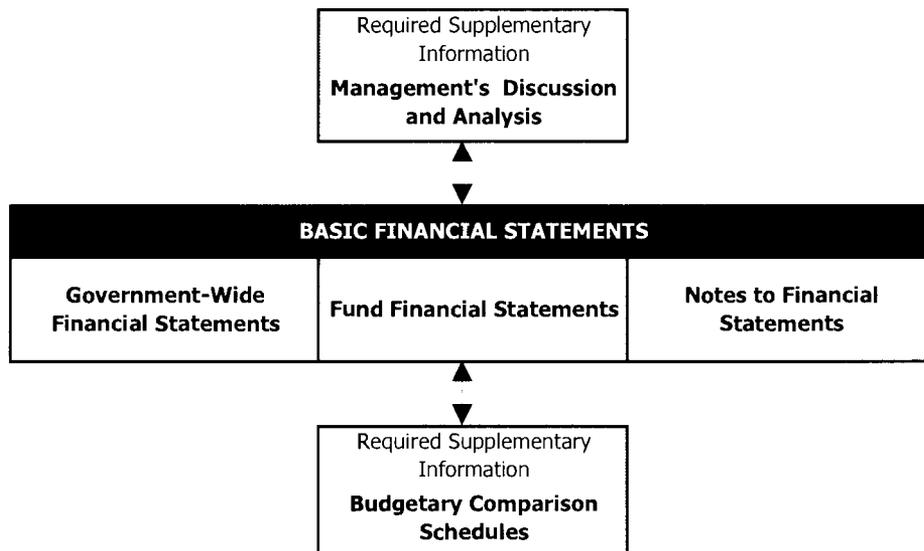
This discussion and analysis is intended to serve as an introduction to the County's annual report, which consists of a series of basic financial statements, notes and related financial or compliance information. The County's financial statements are comprised of six primary sections or components: (1) basic government-wide financial statements, (2) basic fund financial statements, (3) notes to basic financial statements, (4) required supplementary information, (5) notes to required supplementary information, and (6) other supplementary information, including combining nonmajor fund schedules, and fiduciary funds.

The basic financial statements include two kinds of statements that present different views of the County based upon measurement focus and basis of accounting.

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the County, reporting the County's operations in more detail than the government-wide statements. The governmental funds statements tell how the County's services were financed in the short term as well as what remains for future spending. Fiduciary fund statements provide information about the financial relationships in which the County acts solely as a trustee or agent for the benefit of others, to whom the resources belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements. Exhibit A-1 shows how the required parts of this annual report are arranged and related to one another.

Exhibit A-1



MANAGEMENT'S DISCUSSION AND ANALYSIS

**County of Merrimack, New Hampshire
December 31, 2016**

Exhibit A-2 summarizes the major features of the County's financial statements, including the portion of the County government they cover and the types of information they contain.

Exhibit A-2

	Government-Wide	Fund Statements	
		Governmental	Fiduciary
SCOPE	Entire County government (except fiduciary funds)	All activities of the County that are not proprietary or fiduciary	Instances in which the County is the trustee or agent for someone else's resources
REQUIRED FINANCIAL STATEMENTS	Statement of Net Position	Balance Sheet	Statement of Fiduciary Net Position
	Statement of Activities	Statement of Revenues, Expenditures and Changes in Fund Balances	Statement of Changes in Fiduciary Net Position
ACCOUNTING BASIS	Accrual	Modified Accrual	Accrual
MEASUREMENT FOCUS	Economic Resources	Current Financial Resources	Economic Resources
TYPE OF INFORMATION ASSETS AND LIABILITIES	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both short-term and long-term; the Agency funds do not currently have capital assets although they can
TYPE OF INFORMATION REVENUES, EXPENSES, AND EXPENDITURES	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Government-Wide Financial Statements

The first two basic statements are government-wide financial statements that provide both long-term and short-term information about the County's overall financial status and report net position and changes in them. Net position is the difference between (a) assets and deferred outflows of resources and (b) liabilities and deferred inflows of resources and is one way to measure the County's financial health, or financial position.

- Over time, increases or decreases in the County's net position are one indicator of whether its financial health is improving or deteriorating, respectively.
- In order to assess the overall health of the County other non-financial factors should also be considered, such as changes in the County's general revenues (principally the assessment to municipalities which is derived by local property taxes), and federal and state intergovernmental revenues; the condition of the County's buildings and other depreciable property (likelihood of emergency repairs or maintenance); and any other items subject to significant financial or budgetary uncertainty.

The government-wide financial statements of the County are included in the Governmental Activities category. Most of the County's basic services are included here, such as county administration and maintenance, county attorney, register of deeds, sheriff's department, human services, department of corrections and nursing home. General revenues, including the assessment to local municipalities, state aid, and charges for services finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the County's most significant funds, not the County as a whole. Funds are accounting devices that the County uses to keep track of specific sources of funding and spending for particular purposes. State law, regulation or bond covenant requires some funds, while others are established to comply with the requirements of grantors. The County has two kinds of funds:

Governmental Funds - Most of the County's basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. Because information does not encompass the additional long-term focus of the government-wide statements, we provide additional information on the subsequent page that explains the relationships (or differences) between them.

Fiduciary Funds - The County is responsible for other assets that, because of an agency arrangement, can be used only for the intended purposes. These funds are excluded from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

CONDENSED COMPARATIVE GOVERNMENT-WIDE FINANCIAL STATEMENT INFORMATION

Net position

Exhibit B-1 shows the composition of the County's total combined net position, which decreased between December 31, 2015 and 2016 by \$6,654,578 or 14.62% to \$(52,164,846).

Exhibit B-1 NET POSITION

	2015	2016	Change	
Assets	(as restated)			
Current and other assets	\$ 20,268,291	\$ 27,247,792	\$ 6,979,501	34.44%
Noncurrent assets	44,827,817	47,826,476	2,998,659	6.69%
Total assets	<u>65,096,108</u>	<u>75,074,268</u>	<u>9,978,160</u>	<u>15.33%</u>
Deferred Outflows of Resources				
Deferred outflow - pension	1,965,270	13,521,395	11,556,125	588.02%
Total deferred inflows of resources	<u>1,965,270</u>	<u>13,521,395</u>	<u>11,556,125</u>	<u>588.02%</u>
Liabilities				
Current liabilities	7,187,644	7,107,235	(80,409)	-1.12%
Noncurrent liabilities	100,335,634	130,307,504	29,971,870	29.87%
Total liabilities	<u>107,523,278</u>	<u>137,414,739</u>	<u>29,891,461</u>	<u>27.80%</u>
Deferred Inflows of Resources				
Deferred inflow - advance refunding of debt	2,119,395	1,899,247	(220,148)	-10.39%
Deferred inflow - pension	2,928,973	1,446,523	(1,482,450)	-50.61%
Total deferred inflows of resources	<u>5,048,368</u>	<u>3,345,770</u>	<u>(1,702,598)</u>	<u>-33.73%</u>
Net Position				
Net investment in capital assets	4,232,817	4,737,779	504,962	11.93%
Restricted	373,151	377,789	4,638	-1.24%
Unrestricted	(50,116,236)	(57,280,414)	(7,164,178)	-14%
Total net position	<u>\$ (45,510,268)</u>	<u>\$ (52,164,846)</u>	<u>\$ (6,654,578)</u>	<u>-14.62%</u>

A portion of the net position is either invested in capital assets or restricted as to the purposes they can be used for.

- The County's investment in capital assets (land and improvements, buildings and improvements, and machinery and equipment, net of accumulated depreciation), net of related debt, is the largest component of the total combined net position.
- Restricted net position represents capital reserves and specific fund net position amounts that are not available for discretionary spending.

Unrestricted net position is a negative \$(57,280,414) at December 31, 2016.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Change in Net position

The County's total revenues were \$79,175,136 while total expenses were \$85,829,714, resulting in a decrease in net position of \$6,654,578.

Exhibit B-2 shows that 56.08% of the County's total revenues came from assessments to towns/cities while, 0.50% came from intergovernmental general revenues. Operating grants and contributions provided 10.91% of total revenues, while 32.23% related to charges for services.

Exhibit B-2 SOURCES OF COUNTY REVENUES

	2015	2016	CY %	Change
Program Revenues				
Charges for services	\$ 24,923,868	\$ 25,517,864	32.23%	\$ 593,996
Operating grants and contributions	9,911,436	8,635,032	10.91%	(1,276,404)
General Revenues				
Assesments to towns/cities	44,403,501	44,403,501	56.08%	-
Intergovernmental	384,154	392,996	0.50%	8,842
Miscellaneous	509,206	225,743	0.29%	(283,463)
Total revenues	<u>\$ 80,132,165</u>	<u>\$ 79,175,136</u>	<u>100.00%</u>	<u>\$ (957,029)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Exhibit B-3 shows that a significant portion of the County's total expenses, 37.87% were for the nursing home, 15.97% were for human services, 17.46% were for the corrections department, 2.98% were for the county attorney's office and 2.81% were for the sheriff's department. Debt service represented 2.32% of total expenses.

Exhibit B-3 COUNTY EXPENSES

Function / Program	2015	2016	CY %	Change
Purchasing	\$ 265,925	\$ 250,966	0.29%	\$ 14,959
Information technology	445,257	466,426	0.54%	(21,169)
Pretrial diversion	934,780	881,545	1.03%	53,235
Delegation	53,995	53,442	0.06%	553
Administration	635,682	675,653	0.79%	(39,971)
Administration/Accounting	358,806	413,349	0.48%	(54,543)
County attorney	2,404,371	2,559,085	2.98%	(154,714)
Register of deeds	744,765	779,292	0.91%	(34,527)
Court security	660,718	715,375	0.83%	(54,657)
Sheriff's department	2,262,476	2,412,493	2.81%	(150,017)
Dispatch	760,246	852,408	0.99%	(92,162)
Gerrish assisted living	831,473	843,540	0.98%	(12,067)
Human services	13,694,761	13,709,020	15.97%	(14,259)
Visitation	233,653	275,507	0.32%	(41,854)
Department of corrections	14,689,759	14,986,083	17.46%	(296,324)
Cooperative extension	373,996	411,895	0.48%	(37,899)
MMC facilities	3,519,098	3,585,943	4.18%	(66,845)
Health agencies	263,535	317,575	0.37%	(54,040)
Nursing home	32,024,600	32,499,508	37.87%	(474,908)
Debt service	1,725,524	1,988,153	2.32%	(262,629)
Capital outlay	(21,324)	70,565	0.08%	(91,889)
Miscellaneous	2,116,404	1,637,963	1.91%	478,441
Other financing uses	1,481,548	5,443,928	6.34%	(3,962,380)
Total expenses	<u>\$ 80,460,048</u>	<u>\$ 85,829,714</u>	<u>100.00%</u>	<u>\$ (5,369,666)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Governmental Activities

Exhibit B-4 presents the net cost of the County's departments based upon the total expense, less charges for services, operating grants and contributions and capital grants and contributions. The net cost reflects the amount funded by general revenues (assessments to towns and miscellaneous revenues).

Exhibit B-4
TOTAL AND NET COST OF SERVICES

Function / Program	2015		2016	
	Total Cost of Services	Net Cost of Services	Total Cost of Services	Net Cost of Services
Purchasing	\$ 265,925	\$ 265,925	\$ 250,966	\$ 250,966
Information technology	445,257	445,257	466,426	466,426
Pretrial diversion	934,780	757,298	881,545	726,193
Delegation	53,995	53,995	53,442	53,442
Administration	635,682	635,682	675,653	675,653
Administration/Accounting	358,806	358,806	413,349	413,349
County attorney	2,404,371	2,308,741	2,559,085	2,463,791
Register of deeds	744,765	(572,095)	779,292	(621,399)
Court security	660,718	482,280	715,375	524,675
Sheriff's department	2,262,476	1,810,935	2,412,493	1,891,789
Dispatch	760,246	486,276	852,408	542,755
Gerrish assisted living	831,473	(31,624)	843,540	(15,216)
Human services	13,694,761	13,569,591	13,709,020	13,608,734
Visitation	233,653	233,653	275,507	275,507
Department of corrections	14,689,759	14,176,986	14,986,083	14,301,864
Cooperative extension	373,996	373,996	411,895	411,895
MMC facilities	3,519,098	3,475,811	3,585,943	3,499,027
Health agencies	263,535	263,535	317,575	317,575
Nursing home	32,024,600	2,892,331	32,499,508	3,284,810
Debt service	1,725,524	1,725,524	1,988,153	1,957,452
Capital outlay	(21,324)	(21,324)	70,565	70,565
Miscellaneous	2,116,404	451,617	1,637,963	1,133,037
Other financing uses	1,481,548	1,481,548	5,443,928	5,443,928
Total expenses	<u>\$ 80,460,048</u>	<u>\$ 45,624,744</u>	<u>\$ 85,829,714</u>	<u>\$ 51,676,818</u>

The total cost of all governmental activities this year was \$85,829,714; the total net cost was \$51,676,818. The primary financing for these activities of the County was as follows:

General Revenues

- The amount that was paid by taxpayers through assessments to municipalities was \$44,403,501.
- \$392,996 was received from intergovernmental sources.
- An additional amount of \$225,743 was received from miscellaneous fees and revenues.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Exhibit B-5 presents total program revenues as follows:

Program	2016			2015	
	Charges for Services	Operating Grants and Contributions	Total Program Revenue	Total Program Revenue	Change
Nursing Home	\$ 21,230,171	\$ 7,984,527	\$ 29,214,698	\$ 29,132,269	\$ 82,429
Register of deeds	1,400,691	-	1,400,691	1,316,860	83,831
Human services	-	100,286	100,286	125,170	(24,884)
Sheriff	520,704	-	520,704	451,541	69,163
Dispatch	309,653	-	309,653	273,970	35,683
Corrections	679,334	4,885	684,219	512,773	171,446
County attorney	95,294	-	95,294	95,630	(336)
Pretrial diversion	84,391	70,961	155,352	177,482	(22,130)
Court security	190,700	-	190,700	178,438	12,262
MMC facilities	76,869	10,047	86,916	43,287	43,629
Miscellaneous	930,057	464,326	1,394,383	2,527,884	(1,133,501)
	<u>\$ 25,517,864</u>	<u>\$ 8,635,032</u>	<u>\$ 34,152,896</u>	<u>\$ 34,835,304</u>	<u>\$ (682,408)</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Exhibit B-6 presents program expenses and comparative net program expenses as follows:

Exhibit B-6					
TOTAL AND NET PROGRAM EXPENSES					
Program	2016			2015	
	Program Expenses	Program Revenues	Net Program Expenses	Net Program Expenses	Change in Net Expenses
Purchasing	\$ 250,966	\$ -	\$ 250,966	\$ 265,925	\$ (14,959)
Information technology	466,426	-	466,426	445,257	21,169
Pretrial diversion	881,545	155,352	726,193	757,298	(31,105)
Delegation	53,442	-	53,442	53,995	(553)
Administration	675,653	-	675,653	635,682	39,971
Administration/Accounting	413,349	-	413,349	358,806	54,543
County attorney	2,559,085	95,294	2,463,791	2,308,741	155,050
Register of deeds	779,292	1,400,691	(621,399)	(572,095)	(49,304)
Court security	715,375	190,700	524,675	482,280	42,395
Sheriff's department	2,412,493	520,704	1,891,789	1,810,935	80,854
Dispatch	852,408	309,653	542,755	486,276	56,479
Gerrish assisted living	843,540	858,756	(15,216)	(31,624)	16,408
Human services	13,709,020	100,286	13,608,734	13,569,591	39,143
Visitation	275,507	-	275,507	233,653	41,854
Corrections	14,986,083	684,219	14,301,864	14,176,986	124,878
Cooperative extension	411,895	-	411,895	373,996	37,899
MMC facilities	3,585,943	86,916	3,499,027	3,475,811	23,216
Health agencies	317,575	-	317,575	263,535	54,040
Nursing home	32,499,508	29,214,698	3,284,810	2,892,331	392,479
Debt service	1,988,153	30,701	1,957,452	1,725,524	231,928
Capital outlay	70,565	-	70,565	(21,324)	91,889
Miscellaneous	1,637,963	504,926	1,133,037	451,617	681,420
Other financing uses	5,443,928	-	5,443,928	1,481,548	3,962,380
	<u>\$ 85,829,714</u>	<u>\$ 34,152,896</u>	<u>\$ 51,676,818</u>	<u>\$ 45,624,744</u>	<u>\$ 6,052,074</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

ANALYSIS OF BALANCES AND TRANSACTIONS OF THE COUNTY'S INDIVIDUAL FUNDS

Governmental Funds

General Fund

The general fund balance decreased \$1,424,306 during the year from a balance of \$15,969,180 (as restated) at December 31, 2015 to \$14,544,874 at December 31, 2016. The December 31, 2016 fund balance consisted of \$400,611 in non-spendable prepaid expenses and inventories, and an unassigned fund balance in the amount of \$14,144,263.

Energy Improvements and McKenna Capital Project

The Energy Improvement and McKenna Capital Project fund is classified as a capital project fund and is reported as a major fund in the governmental funds in the basic financial statements. It is used to account for energy upgrades made to county buildings and the renovation of the "old" jail as a rehabilitation center. The projects are being funded through general obligation debt of the county.

Nonmajor Funds

JAG Grant Fund

The JAG grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The JAG grant fund is classified as a special revenue fund. The JAG grant is operated on a cost reimbursement basis.

Dispatch Reserve Fund

The dispatch reserve fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The dispatch reserve fund is classified as a special revenue fund. The dispatch reserve fund was established in 1990 for the purpose of upgrades and purchase of equipment for dispatch. The dispatch reserve fund balance at December 31, 2016 is \$264,512.

Federal Equitable Sharing Grant

The federal equitable sharing grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The federal equitable sharing grant fund is classified as a special revenue fund. The fund was established to account for a grant, and is operated on a cost reimbursement basis.

Deeds Surcharge Fund

The deeds surcharge fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The deeds surcharge fund is classified as a special revenue fund. It is funded through a \$2 surcharge on each document recorded at the register of deeds and is to be used for replacement of equipment at the register of deeds office. During the year \$40,000 of the fund was used to pay for the lease of computer equipment. The deeds surcharge fund balance at December 31, 2016 is \$7,669.

Child Advocacy Grant

The child advocacy grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The child advocacy grant fund is classified as a special revenue fund. The fund was established to account for a grant, and is operated on a cost reimbursement basis.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**County of Merrimack, New Hampshire
December 31, 2016**

Domestic Violence Fund

The domestic violence fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The domestic violence fund is classified as a special revenue fund. The fund was established to account for personnel who are trained in the domestic violence field to deal one on one with victims of domestic violence, and is operated on a cost reimbursement basis.

Visitation Grants Fund

The visitation & access grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The visitation & access grant fund is classified as a special revenue fund. The visitation & access grant fund was established to account for pass through money to other agencies and is operated on a cost reimbursement basis.

CDBG Grants Fund

The CDBG grants fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The CDBG grants fund is classified as a special revenue fund. The CDBG grants fund was established to account for pass through monies received to fund community development projects within the county and is operated on a cost reimbursement basis.

Timber Conservation Fund

The timber conservation fund is classified as a special revenue fund and is aggregated in the category nonmajor governmental funds in the basic financial statements. The timber conservation fund was established to account for a deposit called for in a Timber Sale Agreement, to be returned after the terms of the Agreement are fully met. The sale has not yet occurred. The timber conservation fund balance at December 31, 2016 is \$105,587.

Speed Enforcement Grant

The speed enforcement grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The speed enforcement grant fund is classified as a special revenue fund. The fund was established to account for a grant, and is operated on a cost reimbursement basis.

Justice for Families Grant

The justice for families grant fund is aggregated in the category nonmajor governmental funds in the basic financial statements. The justice for families grant fund is classified as a special revenue fund. The fund was established to account for a grant, and is operated on a cost reimbursement basis.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Fiduciary Funds

Private-Purpose Trust Funds

McKenna Trust Fund

The McKenna trust fund accounts for assets held in trust for the benefit of residents of the nursing home. The net position at December 31, 2016 was \$69,579.

Corrections Trust Fund

The corrections trust fund accounts for assets held in trust for the benefit of inmates at the county jail. The net position at December 31, 2016 was \$21,965.

Gagnon Scholarship Trust Fund

The Gagnon scholarship trust fund accounts for assets held in trust for scholarships to be awarded to an employee of the Nursing Home who enrolls in a RN program. The net position at December 31, 2016 was \$2,178.

Agency Funds

At year-end the County held agency fund monies due others were as follows:

Nursing home residents' savings	\$	115,725
Corrections inmates' savings		14,548
Adult diversion restitution		389,176
Deeds fees due to others		<u>1,063,234</u>
	\$	<u>1,582,683</u>

MANAGEMENT'S DISCUSSION AND ANALYSIS

**County of Merrimack, New Hampshire
December 31, 2016**

GENERAL FUND BUDGETARY HIGHLIGHTS

For the year ended December 31, 2016 the County did not revise its statutory budgetary line items; rather, the County's budgetary control was managed on an aggregate total budget-to-actual basis; total estimated revenues and appropriations versus actual revenues and expenditures.

Final Versus Original Budget Comparison

The original and final budget amounts varied by \$0, for the year ended December 31, 2016.

Actual Versus Final Budget Comparison

The amounts of actual inflows (resources) and outflows (charges to appropriations) varied from the final budget for the following significant items:

- Actual inflows (resources) were more than the budgetary revenue estimates by \$1,441,491. The actual fund balance available was \$9,719,177 more than the amount used to reduce the assessment.
- Actual total outflows, (expenditures or charges to appropriations), were less than the budgeted appropriations by \$3,384,206. The most significant variances to voted appropriations were corrections which were \$1,044,298 under expended, and the nursing home which was \$1,167,695 under expended.
- None of the currently known reasons for the budgetary variations are expected to have a significant effect on future services or liquidity.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

At December 31, 2016, the County had invested \$47,826,476 (\$107,887,501 at cost or estimated cost less accumulated depreciation of \$60,061,025) in a broad range of capital assets, including land, buildings and improvements, and machinery and equipment as summarized in Exhibit C-1.

This amount represents a net increase of 6.69% over the prior year. This year major changes are also summarized in Exhibit C-1.

Exhibit C-1 NET CAPITAL ASSETS AND MAJOR ADDITIONS

Net Capital Assets	Governmental Activities		
	2015	2016	Change
Land and improvements	\$ 20,000	\$ 20,000	0.00%
Buildings and improvements	92,306,332	96,333,254	4.36%
Machinery and equipment	7,992,579	11,534,247	44.31%
Capital assets, at cost	100,318,911	107,887,501	7.54%
Accumulated depreciation	55,491,094	60,061,025	8.24%
Capital assets, net	\$ 44,827,817	\$ 47,826,476	6.69%
Increase (Decrease) in Capital Assets, Net		\$ 2,998,659	
Changes			
Buildings and improvements		\$ 4,026,922	
Machinery and equipment additions		3,659,467	
Depreciation expense		(4,680,430)	
Gain (Loss) on Disposal		(7,300)	
		\$ 2,998,659	

More detailed information about the County's capital assets is presented in the notes to the basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

County of Merrimack, New Hampshire
December 31, 2016

Debt

At December 31, 2016, the County had \$130,307,504 of long-term obligations (\$133,462,504 in total obligations less the current portion of \$3,155,000) as summarized in Exhibit C-2.

This amount represents a net increase of 29.87% over the prior year.

Exhibit C-2 LONG-TERM LIABILITIES

Long-Term Liabilities	Governmental Activities		
	2015	2016	Change
General obligation bonds	\$ 40,595,000	\$ 51,702,500	27.36%
Compensated absences	2,451,415	2,615,436	6.69%
OPEB obligations	19,937,205	23,090,762	15.82%
Net pension liability	40,512,014	56,053,806	38.36%
	103,495,634	133,462,504	28.95%
Less current portion	(3,160,000)	(3,155,000)	-0.16%
	<u>\$ 100,335,634</u>	<u>\$ 130,307,504</u>	<u>29.87%</u>
Increase (Decrease), Net		<u>\$ 29,971,870</u>	
Changes			
Bonds issued		\$ 14,267,500	
Principal payments on general obligation bonds		(3,160,000)	
Change in compensated absences		164,021	
Change in OPEB obligations		3,153,557	
Change in net pension liability		15,541,792	
Change in current portion		5,000	
		<u>\$ 29,971,870</u>	

State law limits the amount of general obligation debt that the County may incur at any one time to 2% of the locally assessed valuation as equalized by the Commissioner of the New Hampshire Department of Revenue Administration. At December 31, 2016, the County was significantly below its legal debt limit of approximately \$304,834,609.

More detailed information about the County's long-term liabilities is presented in the notes to the basic financial statements.

MANAGEMENT'S DISCUSSION AND ANALYSIS

**County of Merrimack, New Hampshire
December 31, 2016**

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

County management considered many factors when submitting the fiscal year 2017 budget to the County Delegation. The significant factors considered in preparing the 2017 budget were as follows:

The 2017 County adopted budget total of \$86,671,188 reflects a 3.06% increase above the 2016 budget. The amount to be raised by taxes increases 3.31%. This is the first tax increase since fiscal year 2014.

During 2016 the County issued a \$14,267,500 bond for two major projects. The County initiated an energy efficiency improvement project utilizing the services of Johnson Controls, Inc. to upgrade all County buildings & lighting, and to install a wood chip plant. The County utilized the services of Warren Street Architects to renovate the shuttered Edna McKenna Correctional facility in order to implement a Community Corrections program. The 2017 budget reflects a \$707,771 increase in debt service costs as a result of this bond issue.

The County experienced a 16.9% rate increase for health insurance benefits for fiscal year 2017. Overall benefit costs are up 11.17% for 2017. The County will encumber \$411,049 of fund balance to cover expenditures of other planned building improvements. The County will allocate \$5,711,049 of fund balance in the 2017 budget to offset the tax increase.

Nursing home revenue is projected to increase by \$1,000,646 in 2017. Corrections revenue projections are up \$160,603 due to significant increases expected for Federal inmate holds and electronic monitoring.

The County Attorney and County Sheriff budgets are expected to be impacted significantly with the implementation of the Felonies First program in the State of New Hampshire. This program will place greater demands for staffing and other resources as it develops.

The County has hired Duprey Company of Concord, New Hampshire to build a new Superior Courthouse on the property of the existing Superior Courthouse at 163 North Main Street in Concord, NH. Upon its completion, the old courthouse will be renovated to provide needed County office space. Ground breaking will begin in 2017 with completion of the project scheduled for 2018. Duprey Company will incur all construction costs so the County will not be required to issue a bond. The new Courthouse will be sold to the State of New Hampshire upon completion.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the County Administrator, c/o Merrimack County Commissioners, 333 Daniel Webster Highway, Suite 2, Boscawen, NH 03303. Please visit our website at <http://www.merrimackcounty.net>.

BASIC FINANCIAL STATEMENTS

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Statement of Net Position December 31, 2016

	<u>Primary Government Governmental Activities</u>
ASSETS	
Cash and cash equivalents	\$ 22,554,370
Receivables, net	2,966,588
Due from other governments	1,308,761
Internal balances due to/from other funds	17,462
Inventories	346,635
Prepays	53,976
Capital assets:	
Land, improvements, and construction in progress	20,000
Other capital assets, net of accumulated depreciation	<u>47,806,476</u>
Total assets	<u>75,074,268</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows of resources - pension	<u>13,521,395</u>
Total deferred outflows of resources	<u>13,521,395</u>
LIABILITIES	
Accounts payable	1,227,445
Accrued expenses	1,196,883
Due to other governments	1,485,482
Deferred revenue	34,256
Current portion of long-term liabilities	3,155,000
Other liabilities	8,169
Bonds and notes payable	48,547,500
Compensated absences	2,615,436
Post employment health obligation	23,090,762
Net pension liability	<u>56,053,806</u>
Total liabilities	<u>137,414,739</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred inflow - Advance refunding of debt	1,899,247
Deferred inflow - Pension	<u>1,446,523</u>
Total deferred inflows of resources	<u>3,345,770</u>
NET POSITION	
Net investment in capital assets	4,737,779
Restricted for:	
Nonmajor funds/other purposes	377,789
Unrestricted	<u>(57,280,414)</u>
Total net position	<u>\$ (52,164,846)</u>

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Statement of Activities
Year Ended December 31, 2016**

Functions/Programs	Program Revenues			Net (Expense) Revenue and Changes in Net Position
	Expenses	Charges for Services	Operating Grants and Contributions	Primary Government
				Governmental Activities
Governmental Activities:				
Purchasing	\$ 250,966	\$ -	\$ -	\$ (250,966)
Information technology	466,426	-	-	(466,426)
Pretrial diversion	881,545	84,391	70,961	(726,193)
Delegation & Commissioners	53,442	-	-	(53,442)
Administration	675,653	-	-	(675,653)
Finance	413,349	-	-	(413,349)
County attorney	2,559,085	95,294	-	(2,463,791)
Register of deeds	779,292	1,400,691	-	621,399
Court security	715,375	190,700	-	(524,675)
Sheriff's department	2,412,493	520,704	-	(1,891,789)
Dispatch	852,408	309,653	-	(542,755)
Gerrish Manor	843,540	858,756	-	15,216
Human services	13,709,020	-	100,286	(13,608,734)
Visitation	275,507	-	-	(275,507)
Department of corrections	14,986,083	679,334	4,885	(14,301,864)
Cooperative Extension	411,895	-	-	(411,895)
MMC facilities	3,585,943	76,869	10,047	(3,499,027)
Health agencies	317,575	-	-	(317,575)
Nursing home administration	32,499,508	21,230,171	7,984,527	(3,284,810)
Debt service	1,988,153	30,701	-	(1,957,452)
Capital outlay	70,565	-	-	(70,565)
Miscellaneous	1,637,963	40,600	464,326	(1,133,037)
Other financing uses	5,443,928	-	-	(5,443,928)
Total governmental activities	\$ 85,829,714	\$ 25,517,864	\$ 8,635,032	\$ (51,676,818)
General Revenues:				
Assessments				\$ 44,403,501
Grants and contributions not restricted to specific purposes:				
Intergovernmental				392,996
Miscellaneous				225,743
Total general revenues				45,022,240
Change in net position				(6,654,578)
Net position - beginning (as restated)				(45,510,268)
Net position - ending				\$ (52,164,846)

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Balance Sheet
Governmental Funds
December 31, 2016**

Assets	General Fund	Energy Improvement and Mckenna Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Current assets:				
Cash and cash equivalents	\$ 13,295,428	\$ 8,989,950	\$ 268,992	\$ 22,554,370
Accounts receivable, net	2,966,588	-	-	2,966,588
Due from other governments	1,079,610	-	229,151	1,308,761
Due from other funds	85,272	-	113,277	198,549
Inventories	346,635	-	-	346,635
Prepays	53,976	-	-	53,976
Total assets	<u>\$ 17,827,509</u>	<u>\$ 8,989,950</u>	<u>\$ 611,420</u>	<u>\$ 27,428,879</u>
 Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 798,754	\$ 285,364	\$ 143,327	\$ 1,227,445
Accrued expenses	955,974	-	-	955,974
Due to other governments	1,485,482	-	-	1,485,482
Due to other funds	-	90,783	90,304	181,087
Deferred revenue	34,256	-	-	34,256
Other liabilities	8,169	-	-	8,169
Total liabilities	<u>3,282,635</u>	<u>376,147</u>	<u>233,631</u>	<u>3,892,413</u>
 Fund balances:				
Reserved for:				
Nonspendable	400,611	-	-	400,611
Restricted	-	8,613,803	-	8,613,803
Committed	-	-	-	-
Assigned	-	-	377,789	377,789
Unassigned	14,144,263	-	-	14,144,263
Total fund balance	<u>14,544,874</u>	<u>8,613,803</u>	<u>377,789</u>	<u>23,536,466</u>
Total liabilities and fund balances	<u>\$ 17,827,509</u>	<u>\$ 8,989,950</u>	<u>\$ 611,420</u>	<u>\$ 27,428,879</u>

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position December 31, 2016

Total Fund Balances - Governmental Funds \$ 23,536,466

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in the governmental activities are not financial resources and therefore are not reported as assets in governmental funds.

Cost	\$ 107,887,501	
Less accumulated depreciation	<u>(60,061,025)</u>	47,826,476

Long-term liabilities, including bonds payable, are not due in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Bonds payable	(51,702,500)	
Compensated absences	(2,615,436)	
OPEB obligations	(23,090,762)	
Net pension liability	<u>(56,053,806)</u>	(133,462,504)

Interest is accrued on outstanding debt in the government-wide financial statements, whereas in the governmental fund financial statements, an interest expenditure is reported when due. (240,909)

Deferred outflows of resources and deferred inflows of resources are not reported in the governmental funds balance sheet:

Deferred outflow - pension	13,521,395	
Deferred inflow - pension	(1,446,523)	
Deferred inflow - debt refinance	<u>(1,899,247)</u>	<u>10,175,625</u>

Total Net Position - Governmental Activities \$ (52,164,846)

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Statement of Revenues, Expenditures and
Changes in Fund Balances
Governmental Funds
Year Ended December 31, 2016**

	General Fund	Energy Improvement and Mckenna Capital Project	Nonmajor Governmental Funds	Total Governmental Funds
Revenues				
Assessments	\$ 44,403,501	\$ -	\$ -	\$ 44,403,501
Charges for services	4,221,820	-	45,185	4,267,005
Intergovernmental	579,175	-	422,070	1,001,245
Nursing home revenues	29,204,685	-	-	29,204,685
Miscellaneous	225,743	23,669	18,587	267,999
Total revenues	<u>78,634,924</u>	<u>23,669</u>	<u>485,842</u>	<u>79,144,435</u>
Expenditures				
Purchasing	257,908	-	-	257,908
Information technology	504,333	-	-	504,333
Pretrial diversion	903,712	-	-	903,712
Delegation & Commissioners	53,289	-	-	53,289
Administration	667,625	-	-	667,625
Finance	405,584	-	-	405,584
County attorney	2,544,548	-	-	2,544,548
Register of deeds	750,933	-	40,000	790,933
Court security	717,839	-	-	717,839
Sheriff's department	2,442,467	-	-	2,442,467
Dispatch	789,604	-	-	789,604
Gerrish Manor	852,424	-	-	852,424
Human services	13,707,445	-	-	13,707,445
Visitation	272,307	-	-	272,307
Department of corrections	13,732,102	-	-	13,732,102
Cooperative Extension	407,806	-	-	407,806
MMC facilities	3,062,481	-	-	3,062,481
Health agencies	317,575	-	-	317,575
Nursing home administration	29,964,436	-	-	29,964,436
Debt service	5,008,928	-	-	5,008,928
Capital outlay	1,300,996	5,684,398	-	6,985,394
Miscellaneous	1,152,793	-	706,968	1,859,761
Total expenditures	<u>79,817,135</u>	<u>5,684,398</u>	<u>746,968</u>	<u>86,248,501</u>
Excess (deficiency) of revenues over expenditures	<u>(1,182,211)</u>	<u>(5,660,729)</u>	<u>(261,126)</u>	<u>(7,104,066)</u>
Other Financing Sources (Uses)				
Sale of bonds	-	14,267,500	-	14,267,500
Bond premiums - refunding bonds	-	30,701	-	30,701
Transfers in	23,669	-	265,764	289,433
Transfers out	(265,764)	(23,669)	-	(289,433)
Total other financing sources (uses)	<u>(242,095)</u>	<u>14,274,532</u>	<u>265,764</u>	<u>14,298,201</u>
Net change in fund balances	(1,424,306)	8,613,803	4,638	7,194,135
Fund balances - beginning of year (as restated)	<u>15,969,180</u>	<u>-</u>	<u>373,151</u>	<u>16,342,331</u>
Fund balances - end of year	<u>\$ 14,544,874</u>	<u>\$ 8,613,803</u>	<u>\$ 377,789</u>	<u>\$ 23,536,466</u>

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities Year Ended December 31, 2016

Total Net Change in Fund Balances - Governmental Funds \$ 7,194,135

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

Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense.

Capital outlays	\$ 7,686,389	
Depreciation expense	(4,680,430)	
Gain (Loss) on disposal of assets	<u>(7,300)</u>	2,998,659

Bond proceeds provide current financial resources to governmental funds, but increase long-term liabilities in the statement of net assets. (14,267,500)

Repayment of bond and capital lease principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal on bonds, including payment to refunding bond escrow	3,160,000	
Principal on capital leases	<u>-</u>	3,160,000

Interest on long-term liabilities in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due. In the statement of activities, however, interest expense is accrued.

Change in accrued interest (increase) decrease		(139,225)
--	--	-----------

In the statement of activities, certain operating expenses are measured by the amounts earned/used during the year. In governmental funds, however, expenditures for these items are measured by the amount of financial resources used.

Compensated absences (increase) decrease	(164,021)	
OPEB obligation (increase) decrease	(3,153,557)	
Net pension liability (increase) decrease	<u>(15,541,792)</u>	(18,859,370)

The change in deferred inflows and outflows from the *Schedule of Pension Amounts by Employer* related to the New Hampshire Retirement System Cost-Sharing Employer Defined Benefit Pension Plan and from debt refinancing are reported against pension expense and other financing uses in the governmental activities.

Deferred inflows - pension (increase) decrease	1,482,450	
Deferred inflows - debt refinance (increase) decrease	220,148	
Deferred outflows - pension increase (decrease)	<u>11,556,125</u>	<u>13,258,723</u>

Change in Net Position of Governmental Activities \$ (6,654,578)

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE**Statement of Net Position
Fiduciary Funds
December 31, 2016**

	Total Private Purpose Trusts	Total Agency Funds	Total Fiduciary Funds
Assets			
Cash and cash equivalents	\$ 113,604	\$ 1,194,065	\$ 1,307,669
Receivables, net	-	385,875	385,875
Due from other funds	-	2,743	2,743
Total assets	<u>113,604</u>	<u>1,582,683</u>	<u>1,696,287</u>
Liabilities			
Accounts payable	3,835	3,301	7,136
Due to other governments	-	941,023	941,023
Due to other funds	16,047	4,158	20,205
Other liabilities	-	634,201	634,201
Total liabilities	<u>19,882</u>	<u>1,582,683</u>	<u>1,602,565</u>
Net Position			
Held in trust	<u>93,722</u>	<u>-</u>	<u>93,722</u>
Total net position	<u>\$ 93,722</u>	<u>\$ -</u>	<u>\$ 93,722</u>

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
Year Ended December 31, 2016**

	McKenna Trust	Corrections Trust	Gagnon Scholarship Trust	Total Private Purpose Trust Funds
Additions				
Charges for services	\$ -	\$ -	\$ -	\$ -
Miscellaneous	<u>21,379</u>	<u>32,428</u>	<u>25</u>	<u>53,832</u>
Total additions	<u>21,379</u>	<u>32,428</u>	<u>25</u>	<u>53,832</u>
Deductions				
Miscellaneous	<u>16,277</u>	<u>49,344</u>	<u>-</u>	<u>65,621</u>
Total deductions	<u>16,277</u>	<u>49,344</u>	<u>-</u>	<u>65,621</u>
Change in net position	5,102	(16,916)	25	(11,789)
Net position - beginning of year	<u>64,477</u>	<u>38,881</u>	<u>2,153</u>	<u>105,511</u>
Net position - end of year	<u>\$ 69,579</u>	<u>\$ 21,965</u>	<u>\$ 2,178</u>	<u>\$ 93,722</u>

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

COUNTY OF MERRIMACK, NEW HAMPSHIRE**Statement of Changes in Fiduciary Net Position
Private Purpose Trust Funds
Year Ended December 31, 2016**

	McKenna Trust	Corrections Trust	Gagnon Scholarship Trust	Total Private Purpose Trust Funds
Additions				
Charges for services	\$ -	\$ -	\$ -	\$ -
Miscellaneous	21,379	32,428	25	53,832
Total additions	<u>21,379</u>	<u>32,428</u>	<u>25</u>	<u>53,832</u>
Deductions				
Miscellaneous	16,277	49,344	-	65,621
Total deductions	<u>16,277</u>	<u>49,344</u>	<u>-</u>	<u>65,621</u>
Change in net position	5,102	(16,916)	25	(11,789)
Net position - beginning of year	<u>64,477</u>	<u>38,881</u>	<u>2,153</u>	<u>105,511</u>
Net position - end of year	<u>\$ 69,579</u>	<u>\$ 21,965</u>	<u>\$ 2,178</u>	<u>\$ 93,722</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Merrimack ("County" or "Government") have been prepared in conformity with Accounting Principles Generally Accepted in the United States of America (GAAP) as applied to government units, except as disclosed. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict or contradict GASB pronouncements. The more significant of the generally accepted accounting principles applicable to the County, and the County's conformity with such principles, are described below.

A. THE REPORTING ENTITY

The County of Merrimack operates under the Delegation – Commissioner form of government and provides County services as authorized by state statutes. As required by GAAP, specifically Statement #14 of the Governmental Accounting Standards Board, "The Financial Reporting Entity," these financial statements are required to present the County of Merrimack (the "primary government") and its "component units" (if any). A primary government is defined by the GASB as any state government or general purpose local government. Additionally, a primary government may also consist of a special-purpose government (such as a school district) that meets all of the following criteria: (a) it has a separately elected governing body; (b) it is legally separate; and (c) it is fiscally independent of other governments.

A component unit is defined by the GASB as a legally separate organization for which the elected officials of the primary government are "financially accountable." The primary government is financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. A primary government may also be financially accountable if an organization is "fiscally dependent" on the primary government. Fiscal independency is defined by the GASB as the ability to complete certain essential fiscal events without substantive approval by a primary government; (a) determine its budget without another government's having the authority to approve and modify that budget, (b) levy taxes or set rates or charges without approval by another government, and (c) issue bonded debt without approval by another government. Based upon the application of these criteria, there were no potential component unit's identified in defining the County's reporting entity.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

B. BASIC FINANCIAL STATEMENTS – GOVERNMENT-WIDE FINANCIAL STATEMENTS

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial statements (reporting the County's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. The County does not have any business type primary activities.

In the government-wide Statement of Net position, the governmental activities column (a) is presented on a consolidated basis, (b) and is reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net position is reported in three parts – net investment in capital assets; restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the County's functions / programs. The functions / programs are also supported by general revenues. The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function or activity. Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants reflect capital-specific grants. The net costs (by function) are normally covered by general revenue. The County does not allocate indirect costs.

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net position resulting from the current year's activities.

C. BASIC FINANCIAL STATEMENTS – FUND FINANCIAL STATEMENTS

The fund financial statements of the County are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for by a separate set of self-balancing accounts that comprise its assets, liabilities, fund balance, revenues, and expenditures/expenses. The individual funds account for the governmental resources allocated to them for the purpose of carrying on specific activities in accordance with laws, regulations, or other restrictions. Funds are classified into three major categories: Governmental, Proprietary and Fiduciary.

Fund financial statements focus on major funds of the primary government in contrast to the governmental and business type (if any) activities reported in the government-wide financial statements. Major funds represent the government's most important funds and are determined based on a minimum criteria set forth in GASB 34 (numerical formula using total assets, liabilities, revenues, or expenditures/expenses of either fund category or activity combined). The general fund is always required to be reported as major fund. The following fund types are used by the County:

1. **Governmental Funds** – The focus of governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

General Fund is the general operating fund of the County and is used to account for all resources except those required to be accounted for in another fund.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Special Revenue Funds are used to account for the proceeds of specific revenue sources (such as federal and state grants and capital reserves) that are legally restricted to expenditures for specific purposes.

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government programs. This includes nonexpendable trust funds that were reported as fiduciary trust funds prior to the implementation of GASB No. 34.

2. **Fiduciary Funds** – The reporting focus of fiduciary funds is on net position and, for private purpose trust funds, changes in net position. Since by definition these assets are being held for the benefit of a third party and cannot be used to address activities or obligations of the County, these funds are not incorporated into the government-wide statements. The following is a description of the fiduciary funds of the County:

Private Purpose Trust Funds are used to report trust arrangements under which the assets are essentially held in trust for someone outside the reporting entity.

Agency Funds are used to report assets held in a custodial capacity for individuals or organizations outside of the reporting entity. The assets for these funds equal the liabilities and there is no operating activity to report.

D. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. Two different measurement focuses are used under the new financial reporting model, the flow of current financial resources and the flow of economic resources. The determination of when transactions are recognized is referred to as the basis of accounting. Like measurement focus, there are two different bases of accounting used, the accrual basis and the modified accrual basis.

Government-Wide Financial Statements

The government-wide financial statements use the flow of economic resources measurement focus and the accrual basis of accounting. Under this method, generally, all revenues, expenses, gains, losses, assets, and liabilities should be recognized when the economic exchange takes place. The government-wide financial statements report all of the assets, liabilities, revenues, expenses, and gains and losses of the entire government. These financial statements do not report fund information. Instead they focus on two specific types of activities performed by the government, "governmental activities" and, when applicable, "business type activities". Governmental and proprietary fund types are included in the governmental and, when applicable, business type activities reported in the government-wide financial statements and therefore utilize the measurement focus and basis of accounting applicable to these statements. Fiduciary funds are not reported in the government-wide financial statements.

Fund Financial Statements

Governmental fund financial statements use the current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures and liabilities are recognized in the accounting period in which the fund liability is incurred, with certain modifications. Debt service and capital lease payments are recognized when the payment is due and compensated absences, claims and judgments, and special termination benefits are recognized to the extent that the liabilities are "normally expected to be liquidated with expendable available financial resources". Fiduciary fund financial statements use the economic resources measurement focus and the full accrual basis of accounting.

E. BUDGETS

Governmental revenues and expenditures are controlled by a formal integrated budgetary system which is substantially consistent with applicable State finance-related laws and regulations which govern the County's operations. The County budget is voted on at the delegation meeting. The New Hampshire Department of Revenue Administration utilizes the adopted County budget, and other town, school, and (sometimes) precinct tax assessment information, to calculate, determine and establish the annual tax rate of the town(s) against which the County assessment(s) are made. State legislation also requires balanced budgets and, in most cases, the use of the beginning general fund unreserved fund balance to reduce the amount of the subsequent County assessment to be made. For the County fiscal year ended December 31, 2016, \$6,250,000 in beginning general fund unassigned fund balance was used to reduce the County assessment.

F. ASSETS, LIABILITIES, AND NET POSITION

Cash and Cash Equivalents and Investments

Cash and equivalent accounts include amounts in demand and savings account deposits, certificates of deposit or short-term investments with an original maturity date of three months or less.

Investments are reported at fair value. Fair value is based on quoted market price.

Interfund Activity

Interfund activity is reported as either, loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to at market or near market rates, are treated as revenues and expenditures / expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental funds are netted as part of the reconciliation to the government-wide financial statements.

Inventories

For fund financial statements, inventories are accounted for utilizing the purchase method. Under this method, inventories are recorded as expenditures when purchased. For government-wide financial statements, inventories are carried at cost using the first-in, first-out method.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Capital Assets

For government-wide financial statements, capital assets purchased or acquired, in accordance with the County's capitalization policy, are reported at historical cost or estimated historical cost. Contributed assets, if any, are reported at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight line basis over the assets estimated useful lives:

ASSET	Capitalization Threshold	Estimated Useful Lives
Land improvements	\$ 5,000	20
Buildings and improvements	\$ 5,000	20-50
Machinery, equipment and other	\$ 500	5-20
Vehicles	All	8-10

For fund financial statements, capital assets purchased for governmental operations are accounted for as capital expenditures of the governmental fund at the time of purchase.

Long-term Obligations

All long-term debt is reported as liabilities in the government-wide financial statements. Long-term debt generally consists of, bonds and notes payable, capital leases, accrued compensated absences and special termination benefits. Governmental funds reported in the fund financial statements are concerned with current financial resources only and do not report long-term debt. Instead, debt proceeds are reported as other financing sources when received and payments of principle and interest are reported as expenditures when due.

Compensated Absences

County employees are sometimes entitled to certain compensated absences based, in part, on their length of employment. In accordance with GASB Statement #16, "Accounting for Compensated Absences", compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and a fund liability of the governmental fund that will pay it. Compensated absences are generally calculated in accordance with the specific requirements of collective bargaining agreements or personnel policies and can include (a) vacation leave, (b) sick leave, or (c) severance and retirement bonus packages.

Pensions

The County implemented Governmental Accounting Standards Board Statement No. 68 – *Accounting and Financial Reporting for Pensions*. As a result the County is required to report its proportionate share of the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the New Hampshire Retirement System, (NHRS) a Cost-Sharing Multiple Employer Defined Benefit Pension Plan.

Governmental Fund Equity and Fund Balance Policy

The county implemented GASB Statement 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The statement established new fund balance classifications and reporting requirements as follows:

Nonspendable – Are fund balances that cannot be spent because they are either; not in spendable form, such as inventories or prepaid amounts, or are legally or contractually required to be maintained intact, such as the principal of a permanent fund.

Restricted – Are amounts that can only be used for specific purposes because of enabling legislation or externally imposed constraints, such as grant requirements or laws or regulations.

Committed – Are amounts that can be used for specific purposes because of a formal action by the entities highest level of decision-making authority (Board of Commissioners). This would include contractual obligations if existing resources have been committed. Formal action (Commissioners vote at a public meeting) to establish constraints should be taken before year-end, even if the amount might not be determined until the subsequent period.

Assigned – Are amounts intended to be used for specific purposes but do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body (Board of Commissioners), or by an official whom authority has been given (County Administrator). Such assignments cannot exceed the available fund balance in any particular fund. This is the residual fund balance classification of all governmental funds except the general fund. Assigned fund balances should not be reported in the general fund if doing so causes the government to report a negative “unassigned” general fund balance.

Unassigned – Is the residual classification for the general fund. The general fund is the only governmental fund that can report a positive unassigned fund balance. Other governmental funds might have a negative unassigned fund balance as a result of overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In instances where both restricted and unrestricted fund balances are available to fund expenditures, the restricted fund balances will be exhausted first, followed by the unrestricted classifications of, committed, assigned and unassigned fund balances.

The county has adopted a policy regarding the maintenance of a minimum unassigned fund balance in the amount of 5%-8% of the current operating budget.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Notes to Basic Financial Statements
December 31, 2016**

Revenues

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On the modified accrual basis, revenue is recorded when the exchange takes place and in the period in which the resources are measurable and available. Revenue resulting from non-exchange transactions, in which the County receives value without directly giving equal value in return, generally includes grants and donations and is recognized when applicable grantor requirements, including purpose, eligibility, timing, and matching have been met.

General revenues on the Statement of Activities include the County assessment (levied by the appropriate local governments as property taxes) and various other sources that are not program revenues (charges for services, or related to operating or capital grant programs).

Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures. Accordingly, actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

Legal Debt Limit

Per state statute, the County may not incur debt at any one time in excess of 2% of its locally assessed valuation (for all municipalities included in the County) as last equalized by the Commissioner of the New Hampshire Department of Revenue Administration.

For the year ended December 31, 2016, the County had not exceeded its legal debt limit.

Risk Management

The County is exposed to various risks of loss related to property loss, torts, errors and omissions, injuries to employees and natural disasters. The County participates in both the Workers' Compensation and Property/Liability programs of the "New Hampshire Public Risk Management Exchange" (Primex), a "Public Entity Risk Pool". Settled claims, if any, have not exceeded the County's coverage in any of the past three fiscal years. Primex is a pooled risk management program under RSA 5-B and RSA 281-A. The Primex board has determined to totally retain the risk exposure for workers' compensation and has allocated funds based on actuarial analysis for that purpose. The County shares in contributing to the cost of, and receiving the benefits from, a self-insured pooled risk management program. The member participation agreement permits Primex to make additional assessments to members, should there be a deficiency in contributions for any member year, not to exceed the member's annual contribution. For the year ended December 31, 2016, Primex foresees no likelihood of an assessment for this or any prior year.

Claims, Judgments and Contingent Liabilities

Grant Programs

The County participates in numerous state, federal and private funded programs, which are governed by various laws, regulations, contracts and agreements of the grantor. Costs charged to these programs are subject to audit or review by the grantor; therefore, to the extent that the County has not complied with laws, regulations, contracts and agreements of the grantor, refunds of money for any disallowed claims, including amounts already collected, may constitute a contingent liability of the County. At December 31, 2016, the County believes that there are no significant contingent liabilities relating to compliance with the laws, regulations, and contracts and agreements governing these programs; therefore, no provision has been recorded in the financial statements for such contingencies.

Litigation

The County is subject to various claims, and sometimes lawsuits, which arise in the normal course of operations. Management of the County believes that the outcome of these contingencies will not have a materially adverse effect on the financial statements and accordingly, no provision for loss has been recorded.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

NOTE 3 - DEPOSITS AND INVESTMENTS

Deposits and investments as of December 31, 2016 are classified in the accompanying financial statements as follows:

Statement of net position:	
Cash and investments	\$ 22,554,370
Fiduciary funds:	
Cash and investments	1,307,669
	<u>\$ 23,862,039</u>

Deposits and investments as of December 31, 2016 consist of the following:

Cash on hand	\$ 1,620
Deposits with financial institutions	23,860,419
Investments	-
	<u>\$ 23,862,039</u>

Credit Risk - Deposits

In accordance with RSA 29:1 the county treasurer shall deposit all county moneys in participation units in the public deposit investment pool established pursuant to RSA 383:22 or in solvent banks in the state, except that funds may be deposited in banks outside the state if such banks pledge and deliver to a third party custodial bank or the regional federal reserve bank collateral security for such deposits, United States government obligations, United States government agency obligations, or obligations of the state of New Hampshire in value at least equal to the amount of the deposit in each case. The amount of collected funds on deposit in any one bank shall not at any time exceed the sum of its paid-up capital and surplus.

Credit Risk - Investments

In accordance with RSA 29:1 whenever the county treasurer has in custody an excess of funds which are not immediately needed for the purpose of expenditure, the treasurer shall, with the approval of the commissioners, invest the same in obligations of the United States government, in participation units in the public deposit investment pool established pursuant to RSA 383:22, in savings bank deposits of banks incorporated under the laws of the state of New Hampshire or in certificates of deposits and repurchase agreements of banks incorporated under the laws of the state of New Hampshire or in banks recognized by the state treasurer. Any person who directly or indirectly receives any such funds or moneys for deposit or for investment in securities of any kind shall, prior to acceptance of such funds, make available at the time of such deposit or investment, an option to have such funds secured by collateral having a value at least equal to the amount of such funds. Such collateral shall be segregated for the exclusive benefit of the County.

The county did not report any investments as of December 31, 2016.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

Custodial Credit Risk

Custodial credit risk for deposits is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a policy for custodial credit risk on deposits. As of December 31, 2016, \$1,917,903 of the County's bank balance of \$26,790,393 was covered by FDIC insurance while \$11,508,380 of the balances held in TD Bank was collateralized by a Letter of Credit Trust Agreement established in the County's favor by TD Bank, N.A., as Trustor, and the Bank of New York Mellon, as Letter of Credit Trustee. \$12,587,741 of the balances held in Peoples Bank were collateralized by an Irrevocable Stand-by Letter of Credit with Federal Home Loan Bank of Boston in the amount of \$14,000,000. \$236,985 of the deposits in Franklin Savings Bank were secured by a collateralization agreement, and \$539,384 of the counties deposits were collateralized by a repurchase agreement.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

NOTE 4 - CAPITAL ASSETS

Capital asset activity of the County for the year ended December 31, 2016 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Governmental Activities (at cost)				
Capital assets not being depreciated:				
Land and improvements	\$ 20,000	\$ -	\$ -	\$ 20,000
	<u>20,000</u>	<u>-</u>	<u>-</u>	<u>20,000</u>
Capital assets being depreciated:				
Buildings and improvements	92,306,332	4,026,922	-	96,333,254
Machinery and equipment	7,992,579	3,659,467	117,799	11,534,247
	<u>100,298,911</u>	<u>7,686,389</u>	<u>117,799</u>	<u>107,867,501</u>
Less accumulated depreciation:				
Buildings and improvements	49,752,510	4,050,110	-	53,802,620
Machinery and equipment	5,738,584	630,320	110,499	6,258,405
Accumulated depreciation	<u>55,491,094</u>	<u>4,680,430</u>	<u>110,499</u>	<u>60,061,025</u>
Capital assets being depreciated, net	<u>44,807,817</u>	<u>3,005,959</u>	<u>7,300</u>	<u>47,806,476</u>
Governmental activities capital assets, Net of accumulated depreciation	<u>\$ 44,827,817</u>	<u>\$ 3,005,959</u>	<u>\$ 7,300</u>	<u>\$ 47,826,476</u>
Depreciation expense for the year ended December 31, 2016				<u>\$ 4,680,430</u>

Depreciation expense was charged as direct expense to programs of the primary government as follows:

	Depreciation Allocation
Purchasing	\$ 2,319
Information technology	41,492
Pretrial diversion	6,617
Administration	6,906
Administration/Accounting	16,792
County attorney	2,265
Register of deeds	36,578
Sheriff's department	139,662
Dispatch	61,552
Visitation	2,306
Department of corrections	1,294,726
MMC facilities	544,952
Nursing home	2,504,591
Other	19,672
Total capital assets being depreciated	<u>\$ 4,680,430</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

NOTE 5 - LONG-TERM LIABILITIES

The County can issue general obligation debt instruments to provide funds for the acquisition and construction of major capital equipment, infrastructure and other facilities. General obligation debt instruments are "direct government obligations" and consequently are a pledge of the full faith and credit of the County. The County is obligated under certain leases accounted for as capital leases. The leased assets are accounted for as capital assets and capital lease liabilities in the government-wide financial statements. In the governmental fund financial statements the lease is recorded as an expenditure and other financing source in the year executed; annual lease payments are recorded as expenditures when paid. Other long-term obligations include compensated absences, early retirement obligations and post-employment benefits.

A summary of long-term liabilities outstanding at December 31, 2016 is as follows:

	General Obligation Bonds	Compensated Absences and Retirement Bonus	OPEB Obligation	Net Pension Liability	Total
Beginning balance	\$ 40,595,000	\$ 2,451,415	\$ 19,937,205	\$ 40,512,014	\$ 103,495,634
Additions	14,267,500	164,021	3,153,557	15,541,792	33,126,870
Reductions	(3,160,000)	-	-	-	(3,160,000)
Ending balance	<u>51,702,500</u>	<u>2,615,436</u>	<u>23,090,762</u>	<u>56,053,806</u>	<u>133,462,504</u>
Current portion	3,155,000	-	-	-	3,155,000
Noncurrent portion	48,547,500	2,615,436	23,090,762	56,053,806	130,307,504
	<u>\$ 51,702,500</u>	<u>\$ 2,615,436</u>	<u>\$ 23,090,762</u>	<u>\$ 56,053,806</u>	<u>\$ 133,462,504</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Long-term liabilities outstanding at December 31, 2016 consisted of the following:

	<u>Issue Year</u>	<u>Interest Rate</u>	<u>Maturity Date</u>	<u>Original Amount of Issue</u>	<u>Amount Outstanding 12/31/16</u>
<u>General Obligation Bonds</u>					
Nursing home building	2007	4.13 - 5.00	2032	23,000,000	\$ 920,000
Refunding Debt	2012	2.706	2024	13,955,000	9,965,000
Refunding Debt	2014	2.691	2032	26,550,000	26,550,000
McKenna Renovations and Energy Improvements	2016	2.23	2035	14,267,500	14,267,500
					<u>51,702,500</u>
<u>Other Long-Term Obligations</u>					
Compensated absences - General					1,823,286
Compensated absences - Nursing					792,150
OPEB obligation					23,090,762
Net pension liability					56,053,806
					<u>81,760,004</u>
					<u>\$ 133,462,504</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2017	\$ 3,677,500	\$ 1,897,959	\$ 5,575,459
2018	3,650,000	1,773,988	5,423,988
2019	3,640,000	1,656,588	5,296,588
2020	3,640,000	1,529,788	5,169,788
2021	3,610,000	1,419,038	5,029,038
After	<u>33,485,000</u>	<u>6,842,714</u>	<u>40,327,714</u>
	<u>\$ 51,702,500</u>	<u>\$ 15,120,075</u>	<u>\$ 66,822,575</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

NOTE 6 - INTERGOVERNMENTAL RECEIVABLES AND PAYABLES

Intergovernmental Receivables

Intergovernmental receivables at December 31, 2016 consisted of the following:

	<u>General Fund</u>	<u>Nonmajor Governmental Funds</u>
State of New Hampshire		
Quarterly bed tax reimb	\$ 969,515	-
Pass through grants	-	\$ 229,151
Other	73,907	-
US Government		
US Marshall's office	<u>36,188</u>	<u>-</u>
	<u>\$ 1,079,610</u>	<u>\$ 229,151</u>

Intergovernmental Payables

Intergovernmental payables at December 31, 2016 consisted of the following:

	<u>General Fund</u>	<u>Agency Funds</u>
State of New Hampshire		
Real estate transfer taxes	\$ -	\$ 941,023
4th Qtr Bed Tax	345,097	-
DHHS - Human service costs	<u>1,140,385</u>	<u>-</u>
	<u>\$ 1,485,482</u>	<u>\$ 941,023</u>

General fund intergovernmental payables are due to the State of NH for the 4th quarter bed tax assessment to the nursing home based on revenues for the quarter and for the December human service bill from the Dept. of Health and Human Services. Agency fund intergovernmental payables are due to the NH Department of Revenue Administration for real estate transfer taxes collected on behalf of the state.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

NOTE 7 - INTERFUND BALANCES AND TRANSFERS

Individual interfund balances at December 31, 2016 consisted of the following:

	<u>Due From</u>	<u>Due To</u>
Major Funds:		
General fund	\$ 85,272	\$ -
Capital project fund	-	90,783
Nonmajor Funds:		
JAG grant	-	46,982
Dispatch reserve	-	4,480
Deeds surcharge	7,669	-
Child advocacy grant	-	20,855
Domestic violence	-	7,500
Speed enforcement	-	173
Justice for families	-	9,735
Timber conservation	105,587	-
Federal equitable sharing	21	-
Visitation grants	-	579
Fiduciary Funds:		
Private purpose trust funds	-	16,047
Agency funds	2,743	4,158
	<u>\$ 201,292</u>	<u>\$ 201,292</u>

Balances resulted from the time lag between dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments or offsets between funds are completed.

Individual interfund transfers for the year ended December 31, 2016 consisted of the following:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major Funds:		
General fund	\$ 23,669	\$ 265,764
Capital project fund	-	23,669
Nonmajor Funds:		
Governmental funds	265,764	-
Fiduciary Funds:		
Private purpose trust funds	-	-
Agency funds	-	-
	<u>\$ 289,433</u>	<u>\$ 289,433</u>

The County makes routine transfers during the year between the general fund and other funds based upon statutory or budgetary authorization. There were no significant transfers made during the year that were not routine or were inconsistent with the activities of the fund making the transfer.

NOTE 8 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency (employees may borrow against it and do have ROTH options, as well). Accounting and reporting for the plan is done in accordance with GASB No. #32, "Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans". The plan assets are administered by a nongovernmental third party and the plan administrator invests plan assets at the direction of the plan's participants, not the County. As a result, the plan is not reported within these financial statements.

NOTE 9 - EMPLOYEE AND COLLECTIVE BARGAINING AGREEMENTS

The County regularly enters into long-term agreements, as a result of collective bargaining, with the State Employees' Association of New Hampshire, Inc., Local 1984, representing the Merrimack County Department of Corrections employees; and the International Chemical Workers Union Council, United Food and Commercial Workers Union, Local 1046, representing Merrimack County Nursing Home employees as identified in Article 1 A of the agreement. The financial costs of such agreements, which consist of both compensation amounts and fringe benefits (health, dental, group life and disability insurance's and sick-vacation-personal day absences) must be ratified by both the County delegation, (funding approval) and the County commissioners, (contract execution).

NOTE 10 - PENSION PLAN

The County participates in the New Hampshire Retirement System (the "System"), a cost-sharing multiple-employer defined benefit pension plan and trust established in 1967 by RSA 100-A:2 administered by a Board of Trustees. The plan is a contributory plan that provides service, disability, death and vested retirement benefits to members and their beneficiaries. Benefit provisions are established and may be amended by the New Hampshire State Legislature. The System issues a publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to New Hampshire Retirement System, 54 Regional Drive, Concord, New Hampshire 03301.

The System is funded by contributions from both the employees and the County. Per RSA-100:16, plan member contribution rates are established and may be amended by the New Hampshire State legislature and employer contribution rates are determined by the System Board of Trustees based on an actuarial valuation. Group I Plan members (employees and teachers) are required to contribute 7.0% of their earnable compensation; Group II Police members contribute 11.55% of earnable compensation and the County is required to contribute at an actuarially determined rate. The County's contribution rates as of December 31, 2016 were 11.17% for Employees, 26.38% for Group II Policemen, and 29.16% for Group II Firemen, if applicable, of covered payroll, respectively. The County's contributions to the System for the years ending December 31, 2016, 2015, and 2014 were \$4,039,719, \$3,835,190, and \$3,916,901, respectively, equal to the required contributions for each year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

NOTE 11 – PROPORTIONATE SHARE OF NET PENSION LIABILITY

The County implemented GASB Statement 68, *Accounting and Financial Reporting for Pensions*. This Statement establishes standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources, and expense information about the fiduciary net position of the New Hampshire Retirement System Cost-Sharing Multiple Employer Defined Benefit Pension Plan (NHRS) and additions to/deductions from NHRS's fiduciary net position have been determined on the same basis as they are reported by NHRS.

General Information about the Pension Plan

Plan description. The New Hampshire Retirement System (NHRS) is a public employee retirement system that administers one cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2016 Comprehensive Annual Financial Report, which can be found on the NHRS website at www.nhrs.org.

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by January 1, 2012 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by January 1, 2012, the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service, as follows:

<u>Years of creditable service as of January 1, 2012</u>	<u>Minimum age</u>	<u>Minimum service</u>	<u>Benefit multiplier</u>
At least 3 but less than 10 years	46	21	2.40%
At least 6 but less than 8 years	46	22	2.30%
At least 4 but less than 6 years	46	23	2.20%
Less than 4 years	46	24	2.10%

Contributions. By Statute, the Board of Trustees of the System is responsible for the certification of employer contribution rates, which are determined through the preparation of biennial valuation of the System's assets by the System's actuary using the entry age normal cost method.

The employer contributions used in the schedules of employer allocations as of and for the year ended June 30, 2016 is a component of total employer contributions presented in the System's financial statements for the corresponding period.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Notes to Basic Financial Statements
December 31, 2016**

Actuarial assumptions. The collective pension liability was determined by a roll forward of the actuarial valuation as of June 30, 2015, rolled forward to June 30, 2016, using the following actuarial assumptions:

Inflation	2.50%	
Salary increases	5.60%	average, including inflation
Investment rate of return	7.25%	Net of pension plan investment expense, including inflation

Mortality rates were based on the RP-2014 employee generational mortality tables for males and females, adjusted for mortality improvements using Scale MP-2015, based on the last experience study.

The actuarial assumptions used in the June 30, 2015 valuation were based on the results of the most recent actuarial experience study, which was for the period July 1, 2010–June 30, 2015.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

The long-term expected rate of return on pension plan investments was selected from a best-estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and long-term rates of return for 2016:

Asset Class	Target Allocation	Weighted average long-term expected real rate of return
Large Cap Equities	22.50%	4.25%
Small /Mid Cap Equities	7.50%	4.50%
Total domestic equity	30.00%	
Int'l Equities (unhedged)	13.00%	4.75%
Emerging Int'l Equities	7.00%	6.25%
Total international equity	20.00%	
Core Bonds	5.00%	0.64%
Short Duration	2.00%	-0.25%
Global Multi-Sector Fixed Income	11.00%	1.71%
Unconstrained Fixed Income	7.00%	1.08%
Total fixed income	25.00%	
Private Equity	5.00%	6.25%
Private Debt	5.00%	4.75%
Opportunistic	5.00%	3.68%
Total alternative investments	15.00%	
Real Estate	10.00%	3.50%
Total	100.00%	

Discount rate. The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer service cost contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan's actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefits payments to determine the collective total pension liability.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate. The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.25 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower or 1-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current single rate assumption</u>	<u>1% Increase to</u>
2016	<u>6.25%</u>	<u>7.25%</u>	<u>8.25%</u>
2015	<u>6.75%</u>	<u>7.75%</u>	<u>8.75%</u>
Employer's proportionate share of the net pension liability:			
December 31, 2016	\$ 72,025,319	\$ 56,053,806	\$ 42,807,962
December 31, 2015	\$ 53,328,797	\$ 40,512,014	\$ 29,585,626

Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

As of December 31, 2016, the County reported a liability of \$56,053,806 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The County's proportion of the net pension liability was based on the County's share of contributions to the pension plan relative to the contributions of all participating members, actuarially determined. At December 31, 2016, the County's proportion was 1.05411943 percent, which was an increase of 0.03148312 from its proportion measured as of June 30, 2015 (for the year ended December 31, 2015).

For the year ended December 31, 2016, the County recognized pension expense of \$6,222,497. At December 31, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 155,773	\$ 707,820
Changes of assumptions	6,898,442	-
Net differences between projected and actual earnings on pension plan investments	3,507,014	-
Changes in proportion and differences between Employer contributions and proportionate share of contributions	1,050,197	738,703
Employer contributions subsequent to the measurement date	1,909,969	-
Total	<u>\$ 13,521,395</u>	<u>\$ 1,446,523</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

\$1,909,969 reported as deferred outflows of resources related to pensions resulting from Employer contributions made subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2017.

Annual changes to the net pension liability resulting from the differences between expected and actual experience with regard to economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed 5-year period. The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding any employer-specific "deferrals") for the year ended December 31, 2016 (as of the measurement date of June 30, 2016):

							(in thousands)						
							PLAN TOTAL	Allocation					
COLLECTIVE DEFERRED OUTFLOWS (INFLOWS)			Year of Deferral	Amort Period	Beginning	Additions	Deductions	End of Year					
Deferred outflows of resources:							1.05411943%						
Diff between expected and actual experience							2016	5.075	\$ -	\$ 18,404	\$ 3,626	\$ 14,778	\$ 156
Diff between projected and actual invest earnings:							2014	5	(360,206)	-	(120,069)	(240,137)	\$ (2,531)
							2015	5	254,329	-	63,582	190,747	\$ 2,011
							2016	5	-	477,608	95,522	382,086	\$ 4,028
Subtotal Projected and actual earnings							(105,877)	477,608	39,035	332,696	3,507		
Change in Assumptions							2016	5.075	-	815,023	160,596	654,427	\$ 6,898
Total outflows							\$ (105,877)	\$ 1,311,035	\$ 203,257	\$ 1,001,901	\$ 10,561		

NOTE 12 - POST-RETIREMENT HEALTH CARE

The County has adopted GASBS No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. The statement requires governments to account for other post-employment benefits (OPEB) on the accrual basis rather than on a pay-as-you-go basis. The County provides post-employment health-care and dental benefits to eligible employees in accordance with the collective bargaining agreements identified in Note 10, and County personnel policies. Significant provisions of the plan include;

Benefits Provided

The County provides medical benefits to eligible retirees at a percentage of the monthly premium based upon the number of years of service at the time of retirement. The same medical benefit options are available to retirees as are offered to active employees. The description of the benefits are defined in the agreements with applicable union groups and in county personnel policies for classified and unclassified employees not covered by union agreements.

Eligibility

All NHRS Group I employees are eligible to receive lifetime retiree health benefits once they meet the following eligibility requirements:

1. Hired prior to July 1, 2011 – earlier of:
 - a. Age 60; or
 - b. Age 50 with 10 years of service; or
 - c. 20 years of service and rule of 70 age and service combination
2. Hired on/after July 1, 2011 – earlier of:
 - a. Age 65; or
 - b. Age 60 with 30 years of service

In addition to the eligibility requirements above, employees belonging in the following groups must have been employed full-time by the County on a continual basis for ten years at the time of retirement to be eligible for retiree health care coverage:

- ICWUC, NEPBA, and Non-Union employees belonging who were hired on/after January 1, 1997
- NCEU and SEA employees regardless of hire date

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

All NHRS Group II employees are eligible to receive lifetime retiree benefits once they meet the following eligibility requirements:

1. Hired prior to July 1, 2011 – earlier of:
 - a. Age 45 with 20 years of service; or
 - b. Age 60
2. Hired on/after July 1, 2011 – earlier of:
 - a. Age 50 with 25 years of service (reduced early retirement)
 - b. Age 52.5 with 25 years of service
 - c. Age 60

In addition to the eligibility requirements above, NCEU and SEA employees belonging in Group II must have been employed full-time by the County on a continual basis for ten years at the time of retirement to be eligible for retiree health care coverage.

County Explicit Subsidy

The County's explicit subsidy for single coverage follows the table below.

ICWUC, NEPBA, and Non-Union Employees

Hired prior to January 1, 1997		Hired on/after January 1, 1997	
Years of Continuous Service	% Premium paid by the County	Years of Continuous Service	% Premium paid by the County
<10	0%	<20	0%
10 - 14	50%	20 - 29	50%
15 - 19	75%	30+	75%
20+	100%		

NCEU and SEA Employees

Hired prior to April 16, 2009		Hired on/after April 6, 2009	
Years of Continuous Service	% Premium paid by the County	Years of Continuous Service	% Premium paid by the County
<10	0%	<20	0%
10 - 14	50%	20 - 29	50%
15 - 19	75%	30+	75%
20+	100%		

The table above applies to medical, prescription drug, and dental benefits.

There is no County explicit subsidy for dependent coverage.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Notes to Basic Financial Statements
December 31, 2016**

Retiree Cost Sharing

Retirees are responsible for the portion of premium rates not covered by the County's explicit subsidy.

New Hampshire Retirement System (NHRS) Subsidy Eligibility

Group I members who retire at the earlier of: (a) age 60 with 20 years of service, or (b) age 55 with 30 years of service are eligible for the NHRS medical subsidy.

Additionally:

1. Member must have accumulated at least 20 years of medical subsidy eligible credible service as a Group I member or political subdivision employee as of July 1, 2008, and be eligible to retire on July 1, 2008, and retire on/before July 1, 2009.
2. If the qualified retiree has at least 30 years of creditable service as of July 1, 2008, eligibility for medical subsidy begins at age 55 or date of retirement, whichever is later.
3. Vested deferred members must have retired by July 1, 2008 in order to be eligible for the NHRS subsidy.

Group II Members who are (a) active or (b) retired as of June 30, 2000 who meet the following requirements are eligible for the NHRS subsidy:

1. Retire at age 45 with 20 years of service; or
2. Retire at age 60 (no service requirement); or
3. Retire on ordinary disability.

An employee who became a Group II member before July 1, 2005 and retires on Accidental Disability is eligible for NHRS subsidy. Those retiring on vested deferred retirement do not qualify for the subsidy.

NHRS Subsidy Benefit

NHRS will pay the minimum of the health insurance premium or the medical subsidy amount as shown below:

Under 65 \$ 375.56
Age 65 and over \$ 236.84

Spouse Benefit

Coverage continues to surviving spouse upon death of the retiree or active employee who is eligible to retire.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Dental Benefit

The monthly premium rates effective on January 1, 2017 are as shown below.

	<u>Single</u>	<u>2 - Person</u>
Delta Dental	\$ 33.38	\$ 61.99

Medical Benefit

Same benefit options are available to retirees as active employees. Merrimack County has two benefit options for ICWUC, NEPBA and Non-Union employees and another two benefit options for NCEU and SEA employees. All benefit options are fully-insured and experience-rated.

The monthly premium rates by plan effective on January 1, 2017 are as shown below.

	<u>ICWUC, NEPBA, and Non-Union</u>		<u>NCEU and SEA</u>	
	<u>Single</u>	<u>2 - Person</u>	<u>Single</u>	<u>2 - Person</u>
Blue Choice	\$ 980.85	\$ 1,961.70	\$ 1,048.30	\$ 2,096.61
Access Blue AB5	\$ 912.76	\$ 1,825.52	\$ 960.77	\$ 1,921.54
Access Blue Deductible	\$ 856.08	\$ 1,712.16	NA	NA
Access Blue Site of Service	\$ 488.78	\$ 977.57	NA	NA
Medicomp III with rx	\$ 577.87	NA	\$ 608.26	NA
Medicomp III without rx	\$ 231.11	NA	\$ 231.11	NA

For GASB valuation purposes:

- At retirement, 50% of employees who currently have no health care coverage are assumed to elect Blue Choice plan if they are NCEU/SEA employees and Access Blue AB5 plan for all others.

County and NHRS Subsidy Coordination

For a retiree who is eligible for the County and NHRS subsidies, the order of payment is NHRS subsidy first then the County. Retiree will then pay the remaining balance. Below is an example of the subsidy payment coordination for a Non-Union Group II retiree eligible for NHRS subsidy, enrolled in the Access Blue AB5 plan, hired before January 1, 1997 and retired with 15 years of service.

	<u>Before age 65</u>	<u>After age 65</u>
(A) Full medical premium	\$ 912.76	\$ 577.87
(B) Full dental premium	\$ 33.38	\$ 33.38
(C) Total premium (A) + (B)	\$ 946.14	\$ 611.25
(D) County subsidy %	75%	75%
(E) NHRS subsidy	\$ 375.56	\$ 236.84
(F) County subsidy (D) x [(C) - (E)]	\$ 427.94	\$ 280.81
(G) Retiree contribution (C) - (E) - (F)	\$ 142.65	\$ 93.60

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

Annual OPEB Costs and Net OPEB Obligation

<u>Annual Required Contribution (ARC)</u>	
Normal cost as of beginning of year	\$ 2,087,214
Amortization of UAAL for 30 years	2,218,948
Adjustment for timing	193,777
Total Annual Required Contribution	<u>4,499,939</u>
Interest on Net OPEB Obligation	897,174
NOO amortization adjustment to the ARC	<u>(849,788)</u>
Annual OPEB Cost	4,547,325
Total annual employer contribution pay-as-you-go (estimate)	(1,393,768)
Total annual employer contribution for pre-funding	<u>-</u>
Increase (Decrease) in net OPEB obligation	3,153,557
Net OPEB Obligation beginning of year	<u>19,937,205</u>
Net OPEB Obligation as of end of year	<u>\$ 23,090,762</u>

The County's net OPEB obligation at December 31, 2016 is reported as a liability on the Statement of Net Position.

Actuarial Accrued Liability

<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	
AAL as of end of year	\$ 54,402,283
Actuarial value of assets as of end of year	-
Unfunded actuarial accrued liability	<u>\$ 54,402,283</u>
Covered Payroll	\$ 25,142,867
UAAL as a % of covered payroll	216.4%

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Actuarial Methods and Assumptions

The actuarial assumptions used represent a reasonable long-term expectation of future OPEB outcomes. As national economic and county experience change over time, the assumptions will be tested for ongoing reasonableness and updated as necessary.

There are changes to the plan provisions and actuarial methods and assumptions since the last GASB valuation, which was for the fiscal year ending December 31, 2014. For the current year GASB valuation, we have also updated the mortality table, per capita costs and health care trend rates.

Measurement Date	December 31, 2016 results that were actuarially rolled-back to January 1, 2016 on a "no loss/no gain" basis
Discount Rate	4.5%
Inflation Rate	3.0%
Salary Scale	3.0% per year
Cost Method	Projected Unit Credit with linear proration to decrement.
Amortization	Level % of pay over thirty years based on an open group
Employer Funding Policy	Pay-as-you-go cash basis
Census Data	Census data was provided by the County and it was collected as of March 2017. We have reviewed it for reasonableness and no material modifications were made.
Mortality	RPH-2015 Total Dataset Mortality Table fully generational using Scale MP-2015
Disability	None
Turnover Rate	Assumption used to project terminations (voluntary and involuntary) prior to meeting minimum retirement eligibility for retiree health coverage. The rates represent the probability of termination in the next 12 months.

Sample annual turnover rates are shown below:

<u>YOS</u>	<u>Age</u>	<u>ICWUC</u>	<u>NCEU</u>	<u>Non-Union</u>
0	All ages	30.0%	20.0%	11.0%
1	All ages	20.0%	15.0%	11.0%
2+	25	9.7%	10.6%	4.7%
	35	8.7%	9.6%	4.0%
	45	6.4%	7.0%	2.9%
	55	1.5%	1.7%	0.3%

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements December 31, 2016

Retirement Rate Annual retirement rates by NHRS group are as shown below:

Age	NHRS Group I			Age	NHRS Group II		
	<10 YOS	10 - 19 YOS	20+ YOS		<10 YOS	10 - 19 YOS	20+ YOS
50	0%	10%	10%	45 - 46	0%	0%	20%
51 - 56	0%	2%	5%	47 - 49	0%	0%	10%
57 - 59	0%	5%	10%	50	0%	0%	20%
60 - 61	0%	10%	20%	51 - 52	0%	0%	15%
62	0%	20%	40%	53 - 54	0%	0%	10%
63 - 64	0%	5%	20%	55 - 59	0%	0%	20%
65 - 66	0%	50%	50%	60	0%	50%	50%
67+	100%	100%	100%	61	0%	67%	67%
				62+	0%	100%	100%

Medical Trend Rates

FYE	Medical / RX	Dental
2017	9.0%	4.50%
2018	8.5%	4.25%
2019	8.0%	4.00%
2020	7.5%	3.75%
2021	7.0%	3.50%
2022	6.5%	3.50%
2023	6.0%	3.50%
2024	5.5%	3.50%
2025	5.0%	3.50%
2026+	4.5%	3.50%

NHRS Subsidy NHRS subsidy is assumed to remain the same in the future.

Retiree Contributions Retiree contributions are assumed to increase according to medical trend rates.

Health Care Coverage Election Rate
 Active employees with current coverage: 100%
 Active employees with no coverage: 50%
 Spouse of active employees with current coverage: 50%
 Spouse of active employees without current coverage: 50%
 Inactive employees with current coverage: 100%
 Inactive employees without no coverage: 0%

Spouse Coverage 50% of male employees and 55% of female employees are assumed to be married at retirement. Husbands are assumed to be three years older than wives.
 Actual spousal coverage and age is used for retirees.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Basic Financial Statements
December 31, 2016

NOTE 13 - FUND BALANCE COMPONENTS

The County's governmental fund balance components under GASB 54 are comprised of the following:

	<u>General Fund</u>	<u>Capital Project Fund</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
Nonspendable:				
Inventories	\$ 346,635	\$ -	\$ -	\$ 346,635
Prepaid expenditures	53,976	-	-	53,976
Restricted:				
Unspent bond proceeds	-	8,613,803	-	8,613,803
Committed:				
Governing body authority	-	-	-	-
Assigned:				
Dispatch reserve	-	-	264,512	264,512
Federal equitable sharing	-	-	21	21
Timber conservation	-	-	105,587	105,587
Deeds surcharge	-	-	7,669	7,669
Encumbrances	-	-	-	-
Unassigned:	14,144,263	-	-	14,144,263
	<u>\$ 14,544,874</u>	<u>\$ 8,613,803</u>	<u>\$ 377,789</u>	<u>\$ 23,536,466</u>

NOTE 14 - RESTATEMENT OF NET POSITION

The correction of account receivable balances from prior years resulted in the restatement of the government-wide net position as follows:

	<u>Governmental Activities</u>
Net position as of January 1, 2016	\$ (45,451,282)
Correct prior year receivable	<u>(58,986)</u>
Net position as of January 1, 2016 - Restated	<u>\$ (45,510,268)</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Notes to Basic Financial Statements
December 31, 2016**

NOTE 15 - RESTATEMENT OF FUND BALANCE (GENERAL FUND)

The correction of account receivable balances from prior years resulted in the restatement of the general fund unassigned fund balance as follows:

	<u>Governmental Activities</u>
Unassigned Fund Balance as of January 1, 2016	\$ 16,028,166
Correct prior year receivable	<u>(58,986)</u>
Unassigned Fund Balance as of January 1, 2016 - Restated	<u>\$ 15,969,180</u>

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Budgetary Comparison Schedule - General Fund
Year Ended December 31, 2016**

	Original Budget	Final Budget	Actual	Variance
Budgetary Fund Balance - Beginning	\$ 6,250,003	\$ 6,250,003	\$ 15,969,180	\$ 9,719,177
Resources (inflows):				
Assessments				
Assessment	44,403,501	44,403,501	44,403,501	-
Charges for services	3,613,821	3,613,821	4,221,820	607,999
Intergovernmental	583,643	583,643	579,175	(4,468)
Nursing home revenues	28,544,637	28,544,637	29,204,685	660,048
Miscellaneous	71,500	71,500	225,743	154,243
Operating transfers in	-	-	23,669	23,669
Total Inflows	<u>77,217,102</u>	<u>77,217,102</u>	<u>78,658,593</u>	<u>1,441,491</u>
 Total revenues and fund balance available for appropriations	 <u>83,467,105</u>	 <u>83,467,105</u>	 <u>94,627,773</u>	 <u>11,160,668</u>
Charges to appropriations (outflows):				
Purchasing	\$ 296,891	\$ 296,891	\$ 257,908	\$ 38,983
Information technology	515,985	515,985	504,333	11,652
Pretrial diversion	1,002,140	1,002,140	903,712	98,428
Delegation	57,803	57,803	53,289	4,514
Administration	701,964	701,964	667,625	34,339
Finance	429,514	429,514	405,584	23,930
County attorney	2,713,878	2,713,878	2,544,548	169,330
Register of deeds	769,008	769,008	750,933	18,075
Court security	770,721	770,721	717,839	52,882
Sheriff's department	2,496,001	2,496,001	2,442,467	53,534
Dispatch	819,407	819,407	789,604	29,803
Gerrish Manor	885,388	885,388	852,424	32,964
Human services	13,768,321	13,768,321	13,707,445	60,876
Visitation	412,266	412,266	272,307	139,959
Department of corrections	14,776,400	14,776,400	13,732,102	1,044,298
Cooperative Extension Service	407,806	407,806	407,806	-
MMC facilities	3,444,909	3,444,909	3,062,481	382,428
Health agencies	317,575	317,575	317,575	-
Nursing home	31,132,131	31,132,131	29,964,436	1,167,695
Debt service	4,924,188	4,924,188	5,008,928	(84,740)
Capital outlay	1,456,566	1,456,566	1,300,996	155,570
Operating transfers out	296,244	296,244	265,764	30,480
Miscellaneous	1,071,999	1,071,999	1,152,793	(80,794)
Total charges to appropriations	<u>83,467,105</u>	<u>83,467,105</u>	<u>80,082,899</u>	<u>3,384,206</u>
 Budgetary Fund Balance - Ending	 <u>\$ -</u>	 <u>\$ -</u>	 <u>\$ 14,544,874</u>	 <u>\$ 14,544,874</u>

See the accompanying notes to the required supplementary information.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Schedule of Funding Progress for Other Postemployment Benefits Year Ended December 31, 2016

Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrual Liability (AAL)	Unfunded AAL (UAAL)	Funded Ratio	Estimated Covered Payroll	UAAL as a Percentage of Covered Payroll (AAL)
January 1, 2014	\$ -	\$ 45,757,925	\$ 45,757,925	0%	\$ 23,372,582	195.80%
January 1, 2015	\$ -	\$ 45,281,424	\$ 45,281,424	0%	\$ 24,073,759	188.10%
January 1, 2016	\$ -	\$ 54,402,283	\$ 54,402,283	0%	\$ 25,142,867	216.40%

See the accompanying notes to the required supplementary information.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Schedule of the County's Proportionate Share of NHRS Net Pension Liability Year Ended December 31, 2016

	<u>2014</u>	<u>2015</u>	<u>2016</u>
County's proportion of the net pension liability (asset)	1.04998560%	1.02263631%	1.05411943%
County's proportionate share of the net pension liability (asset)	\$ 39,412,110	\$ 40,512,014	\$ 56,053,806
County's covered-employee payroll	\$ 25,582,018	\$ 25,830,023	\$ 26,816,143
County's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	154.06%	156.84%	209.03%
Plan fiduciary net position as a percentage of the total pension liability	66.32%	65.47%	58.30%

See the accompanying notes to the required supplementary information.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Schedule of County Contributions Year Ended December 31, 2016

	<u>2014</u>	<u>2015</u>	<u>2016</u>
Statutorily required pension contribution	\$ 3,403,644	\$ 3,432,831	\$ 4,039,719
Contributions reported by the PLAN	<u>(3,406,396)</u>	<u>(3,430,824)</u>	<u>NA</u>
Contribution (deficiency) excess	<u>\$ (2,752)</u>	<u>\$ 2,007</u>	<u>NA</u>
County's covered-employee payroll	\$ 25,582,018	\$ 25,830,023	\$ 26,816,143
Contributions as a percentage of covered-employee payroll	13.30%	13.29%	15.06%

See the accompanying notes to the required supplementary information.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

NOTE 1 - BUDGETARY INFORMATION

A. Original Budget

Governmental budgetary appropriations and estimated revenues are accounted for on a fund basis in accordance with state statutes, administrative rules, local laws and policies or procedures. The budgetary process results in a formally adopted County budget by the County delegation. Subsequent regulatory reviews by departments of the State of New Hampshire are made of the budgetary process (warrant articles, required results of votes, etc.), adopted budget and the estimated revenues of the County. After approval of final estimated revenues (including the use of beginning unreserved general fund balance), a balanced County budget is achieved in accordance with State statute (the "original" budget). The original budget is the first complete, legally appropriated budget adjusted for appropriate changes occurring before the beginning of the year.

B. Budgetary Changes, Transfers, Encumbrances and Continuing Appropriations

Budgetary Changes

Budget changes may be approved by the executive committee.

Transfers

The commissioners may authorize budgetary transfers between allowable appropriations (programs, functions or categories); however, total expenditures may not exceed the total allowable appropriations budgeted (which consists of the original budget plus encumbrances carried forward from the prior year and continuing appropriations, if any).

Encumbrances and Continuing Appropriations

All annual appropriations lapse at year-end unless encumbered. Encumbrances for goods or purchased services are documented by purchase orders or contracts. Encumbrances are not expenditures and are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

Certain appropriations that are not "annual appropriations" do not lapse at year-end. These continuing appropriations include those from special or unanticipated revenues, capital projects and specific items that are not required to have been completed at year-end. Continuing appropriations are reported as a reservation of fund balances in governmental funds and are carried forward to supplement appropriations of the subsequent year.

C. Final Budget

The final budget consists of the original budget adjusted for appropriate legal changes applicable to the year, including those occurring during, and after, the end of the year.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Required Supplementary Information
December 31, 2016

NOTE 2 - EXPLANATION OF BUDGETARY TO GAAP DIFFERENCES

Basis and Timing Differences

The basis of accounting or the timing of transactions used or applied by the funds in the basic financial statements (fund financial statements) differs from the basis of accounting or timing of transactions used or applied by the funds for budgetary purposes. The following is an explanation of the differences between budgetary inflows and outflows and GAAP revenues and expenditures.

<u>Budgetary Fund</u>	<u>General Fund</u>
Financial Statement Major Fund	General Fund
Sources / Inflows of Resources:	
Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 94,627,773
Differences - Budget to GAAP:	
Budgetary inflows that are not revenues for financial reporting purposes	
Beginning unreserved fund (balance) deficit	(15,969,180)
Transfers from other funds	<u>(23,669)</u>
Total revenues as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 78,634,924</u>
Uses / Outflows of Resources:	
Actual amounts (budgetary basis) "total charges to appropriations" from the budgetary comparison schedule	\$ 80,082,899
Differences - Budget to GAAP:	
Budgetary outflows that are not expenditures for financial reporting purposes	
Transfers to other funds	(265,764)
Financial reporting expenditures that are not outflows for budgetary purposes	
Capital lease expenditure	<u>-</u>
Total expenditures as reported on the statement of revenues, expenditures and changes in fund balances - governmental funds	<u>\$ 79,817,135</u>

NOTE 3 - SCHEDULE OF FUNDING PROGRESS FOR OTHER POSTEMPLOYMENT BENEFITS

The county is required to prepare its financial statements in accordance with accounting principles generally accepted in the United States. Accordingly, the county is required to disclose its obligations for post-employment benefits. In addition to pensions, these benefits include health insurance paid on behalf of retirees. Guidance for the disclosure required is contained in Governmental Accounting Standards Board Statement No. 45 - "Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions" (GASB No. 45). As part of that disclosure the county is required to include as *required supplementary information* the Schedule of Funding Progress for the most recent actuarial valuation and the two preceding valuations.

COUNTY OF MERRIMACK, NEW HAMPSHIRE

Notes to Required Supplementary Information
December 31, 2016

NOTE 4 – GASB 68 REQUIRED SUPPLEMENTARY INFORMATION SCHEDULES

In accordance with GASB Statement No. 68 – *Accounting and Financial Reporting for Pensions*, the county is required to disclose historical data for each of the prior ten years within the following schedules:

- **Schedule of the County's Proportionate Share of Net Pension Liability**
- **Schedule of County Contributions**

The information presented in the *Schedule of the County's Proportionate Share of Net Pension Liability* is determined as of the measurement date of the collective net pension liability based on the PLAN fiscal years ended June 30th.

The information presented in the *Schedule of County Contributions* is presented as of the COUNTY's fiscal years ended December 31st.

Subsequent year's information will be added as it becomes available until the ten year requirement is met.

OTHER SUPPLEMENTARY INFORMATION

**COUNTY OF MERRIMACK,
NEW HAMPSHIRE**

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016**

(Continued next page)

Assets	Federal			Child		
	JAG Grant	Equitable Sharing	Dispatch Reserve	Deeds Surcharge	Advocacy Grant	Domestic Violence
Cash and cash equivalents	\$ -	\$ -	\$ 268,992	\$ -	\$ -	\$ -
Due from other governments	46,982	-	-	-	24,383	7,500
Due from other funds	-	21	-	7,669	-	-
Total assets	\$ 46,982	\$ 21	\$ 268,992	\$ 7,669	\$ 24,383	\$ 7,500
Liabilities and Fund Balances						
Liabilities:						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 3,528	\$ -
Due to other funds	46,982	-	4,480	-	20,855	7,500
Total liabilities	46,982	-	4,480	-	24,383	7,500
Fund Balances:						
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	21	264,512	7,669	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	-	21	264,512	7,669	-	-
Total liabilities and fund balances	\$ 46,982	\$ 21	\$ 268,992	\$ 7,669	\$ 24,383	\$ 7,500

**COUNTY OF MERRIMACK,
NEW HAMPSHIRE**

**Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2016**

Assets	Speed Enforcement					Visitation & Access Grants		CDBG Grants		Timber Conservation		Justice for Families		Total Nonmajor Governmental Funds		
Cash and cash equivalents	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	268,992
Due from other governments		173		4,067		136,311		-		-		9,735		-		229,151
Due from other funds		-		-		-		105,587		-		-		-		113,277
Total assets	\$	173	\$	4,067	\$	136,311	\$	105,587	\$	9,735	\$	9,735	\$	-	\$	611,420
Liabilities and Fund Balances																
Liabilities:																
Accounts payable	\$	-	\$	3,488	\$	136,311	\$	-	\$	-	\$	-	\$	-	\$	143,327
Due to other funds		173		579		-		-		-		9,735		-		90,304
Total liabilities		173		4,067		136,311		-		-		9,735		-		233,631
Fund Balances:																
Nonspendable		-		-		-		-		-		-		-		-
Restricted		-		-		-		-		-		-		-		-
Committed		-		-		-		-		-		-		-		-
Assigned		-		-		-		105,587		-		-		-		377,789
Unassigned		-		-		-		-		-		-		-		-
Total fund balances		-		-		-		105,587		-		-		-		377,789
Total liabilities and fund balances	\$	173	\$	4,067	\$	136,311	\$	105,587	\$	9,735	\$	9,735	\$	-	\$	611,420

**COUNTY OF MERRIMACK,
NEW HAMPSHIRE**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2016**

(Continued next page)

	Federal		Child		Domestic Violence	Speed Enforcement
	JAG Grant	Equitable Sharing	Dispatch Reserve	Deeds Surcharge		
Revenues						
Charges for services	\$ -	\$ -	\$ -	\$ 45,185	\$ -	\$ -
Intergovernmental	89,546	-	-	-	58,154	30,000
Miscellaneous	2,784	-	403	-	15,400	-
Operating transfers in	4,901	-	-	-	211,256	48,876
Total Revenues	<u>97,231</u>	<u>-</u>	<u>403</u>	<u>45,185</u>	<u>284,810</u>	<u>78,876</u>
Expenditures						
Register of deeds	-	-	-	40,000	-	-
Miscellaneous	97,231	-	-	-	284,810	78,876
Total Expenditures	<u>97,231</u>	<u>-</u>	<u>-</u>	<u>40,000</u>	<u>284,810</u>	<u>78,876</u>
Excess (deficiency) of revenues over expenditures	-	-	403	5,185	-	-
Fund Balances - beginning of year	-	21	264,109	2,484	-	-
Fund Balance - end of year	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 264,512</u>	<u>\$ 7,669</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF MERRIMACK,
NEW HAMPSHIRE**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended December 31, 2016**

	Visitation & Access Grants	CDBG Grants	Residential Substance Abuse		Timber Conservation	Sobriety Checkpoints	Justice for Families	Total Nonmajor Governmental Funds
			Treatment Grant					
Revenues								
Charges for services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,185
Intergovernmental	40,771	155,038	-	-	-	8,290	40,099	422,070
Miscellaneous	-	-	-	-	-	-	-	18,587
Operating transfers in	-	-	50	-	-	122	548	265,764
Total Revenues	40,771	155,038	50	-	-	8,412	40,647	751,606
Expenditures								
Register of deeds	-	-	-	-	-	-	-	40,000
Miscellaneous	40,771	155,038	50	950	950	8,412	40,647	706,968
Total Expenditures	40,771	155,038	50	950	950	8,412	40,647	746,968
Excess (deficiency) of revenues over expenditures	-	-	-	(950)	(950)	-	-	4,638
Fund Balances - beginning of year	-	-	-	106,537	106,537	-	-	373,151
Fund Balance - end of year	\$ -	\$ -	\$ -	\$ 105,587	\$ 105,587	\$ -	\$ -	\$ 377,789

COUNTY OF MERRIMACK, NEW HAMPSHIRE**Combining Statement of Net Position
Fiduciary Funds
December 31, 2016**

(Continued next page)

	McKenna Trust	Corrections Trust	Gagnon Scholarship Trust	Total Private Purpose Trusts
Assets				
Cash and cash equivalents	\$ 72,498	\$ 38,928	\$ 2,178	\$ 113,604
Receivables, net	-	-	-	-
Due from other funds	-	-	-	-
Total Assets	<u>72,498</u>	<u>38,928</u>	<u>2,178</u>	<u>113,604</u>
Liabilities				
Accounts payable	751	3,084	-	3,835
Due to other governments	-	-	-	-
Due to other funds	2,168	13,879	-	16,047
Other liabilities	-	-	-	-
Total liabilities	<u>2,919</u>	<u>16,963</u>	<u>-</u>	<u>19,882</u>
Net Position				
Held in trust	<u>69,579</u>	<u>21,965</u>	<u>2,178</u>	<u>93,722</u>
Total net position	<u>\$ 69,579</u>	<u>\$ 21,965</u>	<u>\$ 2,178</u>	<u>\$ 93,722</u>

COUNTY OF MERRIMACK, NEW HAMPSHIRE

**Combining Statement of Net Position
Fiduciary Funds
December 31, 2016**

Residents Fund	Inmates Fund	Adult Diversion \ Restitution	Deeds Transfer Tax	Total Agency Funds	Total Fiduciary Funds
\$ 115,725	\$ 14,548	\$ 558	\$ 1,063,234	\$ 1,194,065	\$ 1,307,669
-	-	385,875	-	385,875	385,875
-	-	2,743	-	2,743	2,743
<u>115,725</u>	<u>14,548</u>	<u>389,176</u>	<u>1,063,234</u>	<u>1,582,683</u>	<u>1,696,287</u>
-	-	3,301	-	3,301	7,136
-	-	-	941,023	941,023	941,023
-	-	-	4,158	4,158	20,205
<u>115,725</u>	<u>14,548</u>	<u>385,875</u>	<u>118,053</u>	<u>634,201</u>	<u>634,201</u>
<u>115,725</u>	<u>14,548</u>	<u>389,176</u>	<u>1,063,234</u>	<u>1,582,683</u>	<u>1,602,565</u>
-	-	-	-	-	93,722
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 93,722</u>

Merrimack County Board Of Commissioners:

Tara Reardon, Chairman

Bronwyn Asplund-Walsh, Vice Chairman

Peter J. Spaulding, Clerk

333 Daniel Webster Highway, Suite #2

Boscawen, NH 03303

Phone: 796-6800

Fax: 796-6840

BRIANNA VASSILLION

1

EDUCATION

University of New Hampshire, Manchester, NH

- MPH, Master of Public Health, May 2013.

University of New Hampshire, Durham, NH

- B.S., Bachelor of Science in Social Work (BSSW), May 2008.

EXPERIENCE

Merrimack County Visitation Center, Boscamen, NH

March 2014 – Present

Director

- Develops and supervises all program operations
- Hiring, Supervision and training of all staff
- Grant writing and reporting
- Client contact via telephone, letter and in person client, orientations; client risk assessments, supervised visits and exchanges.
- Makes decisions regarding program eligibility based on presented risk factors
- Manages security of the program in conjunction with the Merrimack County Sheriff's Department
- Program operating budget development , budget presentations and ongoing budget monitoring

Merrimack County Visitation Center, Boscamen, NH

May 2005 – March 2014

Senior Visitation Supervisor (May 2008 – March 2014) & Visitation Supervisor (September 2005 – May 2008)

- Completed intake assessments with victims and perpetrators of domestic violence to help determine program eligibility and assess safety risks
- Supervised operations at the agency's satellite sites
- Communicated with clients via telephone and in person to facilitate their successful participation in the program
- Provided community education and outreach
- Conducted performance evaluations for the agency and tracked results
- Collected and analyzed data and statistics for agency use and for grant reports
- Supervised visitation and exchanges between non-custodial parents and children
- Completed detailed documentation of visitation services for court records and client files

Occupational Health Surveillance Program - Bureau of Public Health Statistics & Informatics
New Hampshire Division of Public Health Services, Concord, NH

December 2012 – June 2013

MPH Intern – Issue Brief Writer for Work Related Asthma project

- Conducted a literature review using academic literature databases
- Compiled and analyzed statistics from NH BRFSS Data
- Completed a written draft of issue brief titled: *Utilization of Industry Groupings in the BRFSS to Better Understand the Prevalence of Asthma in New Hampshire Workers* Publication TBD.
- Created outreach and communication plan for issue brief
- Presented results at NH Public Health Association's Annual Meeting

YWCA of Manchester, Manchester, NH

September 2007 – May 2008

Intern - Domestic Violence Advocate

- Completed crisis line and advocate training program
- Assisted victims of domestic and sexual violence in crisis by providing court accompaniments, hospital accompaniments and assistance/support in person and by telephone
- Provided support to children and parents attending interviews at the Child Advocacy Center
- Twice monthly shifts on the 24-hour Crisis Line

REFERENCES

Available upon request

Candice M. Coulter

Objective: I am seeking a challenging and rewarding position to help benefit families and children that will utilize my education and experience in Child Development.

Education:

Fall 2005-
Spring 2009

Southern New Hampshire University, Manchester, N.H.

B.A. Child Development/ Concentration in Early Childhood Leadership

Graduated May 2009

Courses completed

Family and Culture

Cognitive Development of Infants and Young Children

Psychosocial Development during Early Childhood

2001-2005

Pinkerton Academy, Derry, New Hampshire

Graduated June 2005

Experience:

December 2009-
Present

Merrimack County Visitation Center

Visitation Supervisor

Supervise visits between noncustodial parents and their children

Provide a safe visit for families

January-
April 2009

Intern at Child and Family Services

Worked with infants from birth to one year and their families to assess their development

Worked with expecting mothers to educate them on what to expect

95 Hours Completed

November-
December 2008

Family Math Night

Volunteer

Conducted math games with school aged children and their families to learn and have fun

October-
December 2008

Special Olympics of New Hampshire

Training for Young Athletes Program

Volunteer

May 2005-
April 2009

Babysitter

Cared for two children ages eight and five years

Some duties include:

Reading

Playing games

Feeding/ Changing

May 2004-
September 2012

Washington Park, CPM

Proctor

Maintaining overall cleanliness of pool

Regulating Chemicals

Office Assistant

Organizing Files

Lidia Martinez

Objective: A career oriented position utilizing acquired skills, education and experience in human or social services environment which provides opportunity for continued challenge and professional growth.

Summary of Qualifications:

Administrating and coordinating hiring, training of new staff to include tracking trainings, sending reminders, Benefits administration, Cobra, FMLA.

Working with Sub-Contractors to initiate or renew contracts. This encompasses operational management skills and knowledge of NH Department of Labor Laws.

As a Human Resource/Office Manager: Responsible for the oversight of the company policies and procedures, adhering to state regulations and timelines, facilitating meetings, office supplies and budgeting.

In a supervisory role, managing staff with input into hiring and termination functions in addition to extensive job training, scheduling and performance evaluation activities.

As a team player, providing substantial input into problem solving and quality assurance activities. Attention to detail and timelines as required by the agency.

Experience in retail sales and operations, good oral and written communication skills, fluent in Spanish, excellent interpersonal and organizational skills.

Familiarity with the following computer systems and applications: various word processing, electronic filing, scanning, encrypting documents and data management package to include monitoring tracking system, data entry, reporting data. outlook, Knowledge of QuickBooks software, Microsoft Office proficient (Word, Access, Excel, Adobe)

Employment

History:

Visitation Supervisor

8/2011-Present

Merrimack County Visitation Center

Boscawen NH

- Responsible for supervising and monitor visits and exchanges between children and their Non-custodial relative(s) while ensuring the safety of the children and families.
- Responsible for completing observation notes relative to visits and exchanges.
- Assist in collection of fees from clients of the center.
- Attend to monthly staff meeting and trainings.

Human Resource/ Office Manager

9-2008 – 9/2010

Granite Bay Connections

Concord NH

- Implement new hiring process to include driver and criminal background checks.
- Supervise front desk position to include training and evaluation.
- Conduct staff training and maintain training records.
- As liaison to Department of Labor, Employment office, Anthem Health, Delta Dental, Simple IRA and company business department.
- Responsible of conducting internal audits of personnel records.
- Employees benefits coordination.
- Collect staff time sheet to include distributing pay checks as well as tracking payroll concerns.
- Liaison with various Area Agency which involve oversight of attendance sheets and progress reports deadlines.

Sr. Administrative Assistant

3/2007 -9/2008

Gateways Community Services

Nashua, NH

- Prepare and maintain participants books
- Copy and distribute check requests for approvals
- Input updates and maintain department databases.
- Assist staff with written and verbal communication as needed.
- Verification of employee timesheets and ADP payroll report.
- File all documentation according to HIPPA rules and regulations.
- Coordinate and maintain department schedule.
- Work directly with HR department in the new hire process.
- Responsible for monthly mailing to participants.
- Assist with the continued development of policies and procedures manual.

Administrative Assistant.

7/2006 -9/2008

T & M Tax Services

Manchester, NH

- Performance of general office duties such as ordering supplies, filing and answering the phones.
- Organize financial documents such as receipts, invoices, bank statements, Deposits and recorded them into bookkeeping software.
- Prepare immigration petitions and maintained files.
- Verify client information for tax processing.

Provider Relation Coordinator
Independence Care System (ICS)

11/2001- 7/2006
New York, NY

- Initiate provider's enrollment and credentialing process.
- Draft and created new provider contracts.
- Conduct Re-Credential Process for existing providers as required.
- Process demographic and contractual changes in the system.
- Research and resolve incorrect payments rejections and other issues with providers accounts.
- Supervise billing coordinators to assure accuracy in the reconciliation and payment process.
- Train new billing coordinator staff.

Education: Bachelor Degree in Law, (UTESA), Santo Domingo, D.R 1992.

Continuing Ed:

Excel, New Horizons, NYC 1998
Microsoft Access 2000 Skills Path Institute, NYC 2001
Business Writing, Baruch College, NYC 2001
Unemployment benefits overview training, Manchester NH 2009
Labor Department training, Concord NH 2009

Certifications: Homecare Supervision Certificate, Lehman College, NYC 2001
Tax Preparation Certificate, Jackson Hewitt NY 2004
Medical Interpreter Certificate, CCCS, NH 2007
Notary Public, NH, 2010

ROXANNA MONTOYA

OBJECTIVE

Obtain a position that will enable me to use my strong communication & organizational skills, customer service background and my ability to work well with people.

EXPERIENCE

2012-2014 Charlotte Russe Manchester, NH

Customer Service Associate

- Accurately process all cash and credit transactions
- Open and close cash registers, balance cash drawers, and make deposits
- Exchange merchandise for customers and accept returns
- Greet customers and ascertain what each customer wants or needs.
- Maintain knowledge of current sales and promotions, policies regarding payment and exchanges, and security practices.
- Watch for and recognize security risks and thefts, and know how to prevent or handle these situations..
- Ticket, arrange and display merchandise to promote sales. .

2013-2014 Five Guys Burgers and Fries Manchester, NH

Crew Member

- Handled high volume cash and credit transactions with the ability to multi-task and maintain high productivity.
- Communicate with customers regarding orders, comments, and complaints.
- Prepare a variety of foods, such as meats, vegetables according to customers' orders, following approved procedures.

EDUCATION

2012 Bear Creek High School Stockton, CA

- High School Diploma

ADDITIONAL SKILLS

- Bilingual — Spanish

Laura J. Robitaille

EXPERIENCE AND SKILLS

Experience with Children

- Organized and operated at-home childcare
- Taught multi-age classroom for three years
- Served as assistant teacher for toddlers at large childcare center
- Supervised summer playground programs and camps
- Conducted 4-and 5-year-old Sunday school class
- Classroom volunteer

Creativity and Resourcefulness

- Custom-designed and created many children's costumes
- Constructed medieval-style castle and drawbridge for children's play
- Built home items with wood, including stilts and ladder to maximize space

Organizational Skills

- Conceptualized and spearheaded a new school fundraiser
- Directed and produced a high school play and a children's play
- Planned and scheduled special events and celebrations for children and adults
- Proposed group gift for supervisor, orchestrated and compiled its creation and presentation

EDUCATION

Post Baccalaureate Course Work-Granite State College- 12 credits completed

toward a Certificate in early childhood special education

BS Degree in Early Childhood Education, Granite State College, Concord, NH 2009

Associate Degree in Liberal Arts, concentration in Behavioral Studies,
NH Technical Institute, Concord, NH 2003

Interpersonal Skills Training Seminar, sponsored by Osram Sylvania, Hillsboro, NH

EMPLOYMENT HISTORY

Woodside School, Concord NH, Toddler Teacher 02/10-present

Childcare Provider, self-employed 10/08 – 6/09

Inventory Auditor, RGIS, Manchester, NH 11/07 - 7/08

Visitation Supervisor, Merrimack County Visitation Center, Concord, NH 2/05 – present

Teacher, grades 1-3, Hillsboro Christian School, Hillsboro, NH 9/04 – 8/07

In-Process Inspector, Osram Sylvania, Hillsboro, NH 1/94 – 5/01

Daycare Provider, self-employed 8/89 – 12/93

VOLUNTEER SERVICE

Teacher's Assistant, Hillsboro Christian School, Hillsboro, NH 1/04-6/04

Teacher and Music Director, Vacation Bible School, Peterborough, NH summers '01 - '04

Kati J. Begin

Objective: To obtain a part-time position in within the social services field. Where I can successfully apply my current background, degree, interpersonal, and technological skills. As well as; learn, experience, and grow as a successful team member.

Education:

Hesser College – Concord, NH
B.S. – Psychology
GPA: 4.0

Sept. 2010

Employment:

Customer Service Supervisor
Burlington Coat Factory

May 2014-Present

- Customer Service Front End Supervisor
- Conduct new employee training
- Cashier
- Floor Work

Substitute Teacher

Pembroke NH School District

As Needed

- Substituted on an as needed basis, in various classrooms, within the Pembroke School District. Including preschool, kindergarten, and first Grade age students.
- Also substituted in various special classrooms, including, but not limited to; Library, Physical Education, Art, and Music classes.

Commercial Account Manager

Watson Insurance Agency, Manchester, NH

1/2005 -12/2007

- Customer service representative for current and new clientele, as well as, insurance companies.
- Marketing included current renewals and new business.
- Daily processing of desk inbox (mail)
- General office responsibilities and equipment

Personal Account Manager

Aspen Insurance Agency, Manchester, NH

01/2002-01/2005

- Sole Customer service representative with regards to the personal lines department for current and new clientele. Customer service work also included maintaining a relationship directly with insurance companies and their representatives.
- Marketing included current renewals and new business.
- Daily processing of mail
- General office responsibilities and equipment

Assistant Account Coordinator

USI New England, Manchester, NH

01/1999-01/2002

- Processing of accounts which included, but was not limited to endorsements, certificates, filing, processing claims with the insurance company, over the phone customer contact and logged in all account representative's daily mail
- Customer service
- General office responsibilities and equipment
- Worked for up to 20 senior account managers at any one time

Skills:

- Computer Programs, (Internet, email, power point, word, excel etc.)
- Classroom management, leadership, volunteer work, and promotional donations.
- Insurance systems, (AFW, AMS, Sagitta)
- Customer Service, Data Entry, General Office Duties and Equipment

References:

- Alycia McAlpine; Personal 603-568-8587
- Pauline Dawson; Current Co-Worker 603-496-5231
- Earl Roy; Current Employer 603-226-9684

Debra A. Murphy

EDUCATION

Southern New Hampshire University
Bachelor of Arts, Social Science

Manchester, NH
May 2015

Johnson & Wales University
Associate Degree in Culinary Arts, with honors

Providence, RI

EXPERIENCE

Sodexo / Southern New Hampshire University
Office Manager, Dining Services

Hooksett, NH
Aug 1998 – Present

- Responsible for menu production, preparation of bi-weekly payroll, and scheduling of all areas of the department.
- Reconcile cash deposits, daily cash register takings, and maintain a large safe.
- Help students choose the correct meal plan and resolve issues with their accounts; department maintains over 2500 meal cards for students who reside on campus.
- Hire new employees, liaise with federal hiring requirements and maintain the cash register system.
- Daily communication with college officials and departments regarding University policy, guests, events and billing.
- Daily interfacing with University students to help resolve meal plan issues, dietary requirements, meal choices and meal plan balances.
- Hiring of all student, part time and full time employees including federal screening and coordination of international paperwork and visa requirements.
- All other duties as required on a daily basis.

Precision Technology
Customer Service Representative

Concord, NH
Nov 1996 – Aug 1998

- In charge of writing print orders in a letter shop finishing plant.
- Dealt daily with customers over the telephone and processed orders regarding finishing work on mailers, fliers, brochures, etc.

BPS Teleperformance
Data Input Supervisor

Birmingham, England
Apr 1992 – Sep 1996

- Oversaw a staff of four data inputters for a telephone service company.
- Met weekly quotas, scheduled work assignments, and reviewed large amounts of work for accuracy and consistency.

The Birmingham Royal Ballet
Canteen Supervisor

Birmingham, England
Apr 1991 – Mar 1992

- Created and costed monthly menus and supervised preparation of healthy, low fat, high energy meals for a professional ballet company.
- Met regularly with Ballet Director to address changing needs of the company.
- Managed banking, supplies and staffing requirements for the company.

Positions previous to these jobs were all in the culinary field.

Jaclyn Doucette

Objective To obtain a position conducive to growth and advancement.

Education *New Hampshire Technical Institute* Concord, NH

Associates of Science/Medical Coding

- Awarded Associates of Science in General Studies & Medical Coder Certificate

Work experience September 2015- Recent *Christ the King Parish* Concord, NH

Volunteer Catechist

- Faith based teachings, discussions, and activities for 2nd/ 3rd graders.

August 2011- May 2014 *United Healthcare* Hooksett, NH

Associate Enrollment/Eligibility Representative

- Load new member and group data into the enrollment database and update the database with changes.
- Responsible for reconciling eligibility discrepancies, analyzing transactional data & submitting retroactive eligibility changes.
- Respond to member eligibility or group questions and verify enrollment status
- Solve routine problems by following established procedures.

July 2004- April 2007 *United Healthcare* Hooksett, NH

Large Group Enrollment Processor III

- Managing all phases of large group enrollment transactions while working closely with account management, sales, underwriting, and benefits.
- Technical expert in benefit structures as it relates to processing, nonstandard benefits, special arrangements, summary of benefits, and EDI.
- Responsible for ensuring that turn around times and accuracy standards are met.
- Strong knowledge of Microsoft Excel and Word programs.

2001-2003 *Credit Union Central Falls* Central Falls, RI

Bank Teller (401) 725-1535

- Performed financial transactions, filed paper work, answered multi-line phones, and cross selling.
- Filed transactions and signature cards daily.

Savannah Bell

Summary

Enthusiastic, well-rounded, compassionate college student on the path to obtaining a degree in Human Services and Social Work, seeking part time opportunity in the field of human services

Education

NHTI, Concord's Community College, Concord, NH

GPA: 3.85, Fall 2015 - current / Human Services, Associate in Science program. Scheduled to graduate May of 2017

Kearsarge Regional High School, North Sutton, NH

Graduating Class of June 2015

Work Experience

Woodcrest Village, New London, NH

2016- Present Per Diem

Resident Assistant- Working as an elderly aid to help with everyday life and activities including appointments, AM & HS care, activity involvement, feeding, and bathing.

Micro Mama's, Weare, NH

2013 - present

Packing fermented vegetables, labeling, checking pH levels, clean up & preparing product for final destination. Part time, Aunt's business.

Merrimack County Juvenile Diversion, Concord, NH

Fall 2016 – Present

Intern for the Diversion program doing client based work and program assistance. Help facilitate programs such as positive decision making, fire setters, anger management, tobacco safety, drug and alcohol education, Teen Court and the Accountability Board. I work one on one with my own clients running program sessions.

Jessica Giberson, Sunapee, NH

Summer 2015 – Fall 2015

Special needs care provider for ten year old with multiple cognitive disabilities.

Camp Glen Brook, Marlborough, NH

Summer 2013

Short term child care provider for employee's children during training

Private Child Care, Home & Dog Sitting, Various Locations in NH

2013 - 2016

Intermittent "on-demand" / as-needed child care, house and dog sitting for family and friends.

Achievements, Awards & Service

Dean's List / High Honors: NHTI

Presidential Scholarship: Plymouth State University

Big Buddy Program / Internship (mentoring at-risk youth in local elementary school): Senior year

Annual Volunteer: Sutton Central Elementary School, "Fun Day" Activity Coordinator and / or Group Leader; Holiday Fair, Activity Coordinator / Leader: Senior, Junior, Sophomore & Freshman years

Tri-Athlete Award: Senior, Junior & Sophomore years for Field Hockey, Winter Track & Field and Spring Track & Field (3 Varsity sports per academic year)

Varsity Field Hockey Captain: Senior & Junior Years

Varsity Spring Track Captain, Sprinters: Senior Year

Coaches Awards: Field Hockey, Junior Year & Winter / Indoor Track, Junior Year

First Team All State Award: Field Hockey, Senior Year

Elected Senior Mentor and Student Ambassador: Senior Year

Elected Member of KRHS Student Athletic Leadership: Junior & Senior Years

References available upon request

Dona Lafortune

Professional Profile

- Community mobilization coordinator
- Community Mental Health caseworker
- Supervisor for Community Mental Health direct service workers
- Special Education direct service provider
- Recreation program developer
- Trained wraparound facilitator
- Facilitator for Circle Talk Project
- Facilitator for The Challenge Course Alcohol and Drug Prevention
- Educational Advocate Certification, PIC
- Facilitator for Transition Services' Meetings

Professional Experience

Creating Positive Change Coalition, Peterborough, NH 03458
February 2008 – June 30, 2012
Executive Director

Achievements

- Increasing Community Partnerships
Club Cannon Teen Center as a youth development program
- Increasing the number of schools receiving resources
- Building a plan for sustainability
- Strong working partnerships with local law enforcement

Responsibilities:

- Community mobilization
- Co-facilitation of SADD groups
- Supporting students and families with programs, projects and resources
- Increasing healthy alternative activities for teens
- Providing information and resources around alcohol use, abuse and binge drinking and other substance issues
- Responsibility for BDAS (Bureau of Drug and Alcohol Service) Grant implementation, compliance, reporting and management.
- Budget development, HR policies, building maintenance
- Hiring, mentoring, supervision and evaluation of all staff
- Work with Board of Directors to ensure compliance with all requirements of a non-profit 501(c)3 organization.

Creating Positive Change, Peterborough NH 03458
December 2006 – February 2008
Associate Director

Achievements:

- Community Outreach
 - New partners joined the Coalition
-

- Broadened our prevention outreach

Responsibilities:

- School relationships
- Speaking engagements
- Supervision of employee Teen Center Coordinator
- Expanding activities at the Teen Center
- Liaison to Prevention Coalitions

Monadnock Family Services, Peterborough, NH 03458

December 1996 - 2006

Coordinator of Family Support Program Eastern Region, Children's Case Management

Achievements:

- Expanded number of workers
- Increased productivity of program
- Standardized training and expectations for program
- Developed strong working relationships with local police departments

Responsibilities:

- Supervision of all workers
- Hiring, interviewing, evaluations
- Billing documentation
- Community outreach
- Interagency team representative

Education

Indiana University, Bloomington, IN

BA, Anthropology/Sociology, Certification in Urban Studies

References

References are available upon request.

Volunteer Experiences

Parent Information Center, Board of Directors, Concord, NH

Coutocook Valley Transportation Company, Board of Directors, Peterborough, NH

Healthy Teeth to Toes Advisory Board, Monadnock Community Hospital, Peterborough, NH

Regional Community Collaborative, Community Wraparound Initiative, Keene, NH and Peterborough, NH

Mental Health and Schools Together, Advisory Committee,

Jeffrey-Rodge Memorial Awards to Dons of Distinction, Jeffrey, NH

Jeffrey-Rodge Rotary, Jeffrey, NH

Monadnock Voices for Prevention: Regional Leadership Issues, Keene, NH

Adult Instructor, Naval Sea Cadets Monmouth Sea Cadets, Peterborough, NH

Jeffrey-Rodge 21st Century Grant Advisory Board – Extended Day Programs

Mediation Take-Back Task Force, Monadnock Region

ERIKA HAAG

Mission: Ambitious individual seeks counselor/guidance position (emphasis on chemical dependency counseling) with school system, social service agency, or corporation.

Qualifications / skills:

Bachelor of Art in Psychology – plus

Associate of Science in Chemical Dependency.

Computer literate in Microsoft Word, Excel, and Power Point plus Internet skilled.

Working knowledge of basic Spanish.

CPR/First Aid Certified

Professional internship at Hinsdale Middle/High school where I worked with Hinsdale Prevention Coalition and young adults on staying drug-free.

Employment History:

Lenny + Joe's Fish Tale....(2011-2013) Supervisor of a busy seafood restaurant. Delegation of duties to workers, as well as performing at a top level to supervise workers and provide excellent customer service. Responsible for opening, closing and managing cash.

Worcester County Health Department....(2009-2010) Serving youth in Worcester County through mentoring services including recreational activities, family counseling, individual counseling, as well as assessments. Worked with a runaway and homeless youth program, Sand Castles, assisting youth who had runaway or were homeless. Documentation per state regulation duties performed, as well as maintaining accuracy within paper charts. Also, wrote a 3 year grant which was awarded for the Juvenile Drug Court Program.

AmeriCorps ShoreCorps/PALS....(2008-2009) Serving in Maryland with the HART(Helping Adolescents Recover Today) Program in Worcester County counseling youth with drug and alcohol addiction in and out of school as well as documenting meetings with clients on computerized chart system per state regulation, as well as ensuring accuracy within paper charts. Serving with HOT Boards/Sandcastles in Ocean City, Maryland with homeless and runaway youth.

Lenny + Joe's Fish Tale.... (2002–2008) Part-time after high school and summer job at a popular and busy seafood restaurant. Received cash bonus and acknowledged as “employee of the month” on numerous occasions.

Hinsdale Middle/High School...(2008) Substitute teacher for different grade levels on numerous occasions.

Sally's Beauty Supply....(2006–2008) worked 35 hours per week while maintaining a full college course load. Lead employee responsible for opening, closing, and managing cash at this retail establishment.

Madison Parks and Recreation Department...(2003-2004) participated in running an after school child care program for grades K-5. Conducted activities, read aloud programs, and homework aid / mentoring.

Education:

BA in Psychology from Keene State College

AS in Chemical Dependency from Keene State College

References Available Upon Request. Willing to relocate.

James Willey

Education-

- 1980 B.A. Education, Univ. of Massachusetts, Amherst, MA
- 1987-1997, various undergraduate education courses, MWCC, Gardner, MA
- 2013 NH DOE Certification- Para-Educator II

Experience-

- 2011-present
 - Emerson Elementary School, Fitzwilliam, NH
Paraprofessional working specifically with 1st-2nd graders
- 2009-Present
 - Camp Willerood, Audubon
Seasonal Maintenance
- 2007-2010
 - Mt. Dussar Elementary School, Swanzoy, NH
Paraprofessional working specifically 1:1 with students who have spectrum disorders and developmental disabilities.
- 1994-2007
 - Montachusett Opportunity Council Childcare and Head Start Services
Lead Teacher, Preschool
- 1987-1994
 - Christ Church Learning Center, Hitchburg, MA
Lead Teacher, Preschool
- 1980-1987
 - A variety of human services and special education employment, including 1:1 Special Education Assistant at Lunenburg High School in Lunenburg MA (1985-1986)

EDUCATION AND TRAINING

- Union Institute and University, Cincinnati, OH 2010-2013
BA in Psychology w/ Human Development
- National Cancer Readiness Certification, Silver 2012
- River Valley Community College, Clarkmont, OH 2008-2011
AS in Human Services -
Certificate in Very Intensive Family Support
Vice President 1st

Kimberly L Keating

EDUCATION:

University of Massachusetts, Amherst, MA
Bachelor of Arts, Education 1988

PROFESSIONAL EXPERIENCE:

School Secretary, Nelson School, Nelson, NH
2004- Current. Oversees daily operations of a rural elementary school. Also assumes the role of nurse and food service provider.
2004-Currently

Supervised Visitation Monitor, The ARK Program of Monadnock Family Services, Jaffrey, NH
March 2013-Currently
Supervise court appointed visitation between a non-custodial parent and their child/children.

Cheshire Children's Center, Keene NH
1999-2001. Preschool Teacher

Super Kids Day Care Center, Plymouth, MA
1995-1997. Preschool Teacher

Cricket's Corner Learning Center, Chicopee, MA
1990-1993. Preschool Teacher

Up With People, Tucson, AZ 1989-1990
Traveled extensively throughout the United States, Canada and Europe, living with over ninety host families in a cross-cultural , educational experience. Hands on experience given daily in the fields of performance arts, sales, marketing, public relations, recruiting, interviewing and community service.

CONTRACTOR NAME
Merrimack County Visitation Center

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Brianna Vassillion	Director	\$60590.00	0	0
Candice Coulter	Assistant Director	\$44245.00	0	0
Lidia Martinez	Senior Visitation Supervisor	\$39814.00	0	0
Roxana Montoya	Senior Visitation Supervisor	\$37461.00	0	0
MCVC staff Laura Robitaille, Kati Begin, Jaelyn Doucette, Debra Murphy, Savannah Bell, 2 Vacant, ARK Subcontract staff – Dona Lafotune, Erika Haag, Daniella Yitzchak, James Wiley, Kimberly Keating	Visitation Supervisors	\$214319.00 (Oct 1, 2017 – Sept 30, 2019)	34%	\$73000