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Frank Edelblut  
CommissionerChristine Brennan  
Deputy CommissionerSTATE OF NEW HAMPSHIRE  
DEPARTMENT OF EDUCATION  
101 Pleasant Street  
Concord, N.H. 03301  
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May 6, 2020

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

Authorize the Department of Education, Bureau of Vocational Rehabilitation (VR) and Bureau of Student Supports (SS) to enter into a **sole source** contract with Northeast Deaf and Hard of Hearing Services (NDHHS), Concord, NH, (Vendor Code 159021), in an amount not to exceed \$143,150. The contract will provide interpreter referral coordination for VR staff member interpreter assignments, VR customer interpreter assignments and SS department meeting interpreter assignments, effective upon Governor and Council approval through June 30, 2023. 100% Federal Funds.

Funds to support this request are available in the accounts titled VR Field Programs-Federal and IDEA-Special Ed-Elem/Secondary in FY2020, FY2021, and anticipated to be available in FY2022 and FY2023 upon the availability and the continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal years through the Budget Office, without further Governor and Council approval, if needed and justified.

	<u>FY 2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
06-56-56-565010-25380000-102-500731	\$3,750	\$45,000	\$45,000	\$45,000
VR Field Programs-Federal				
06-56-56-562010-25040000-102-500731	<u>FY 2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
IDEA-Special Ed-Elem/Secondary	\$200	\$1,400	\$1,400	\$1,400

**EXPLANATION**

This request is **sole source** because NDHHS has a long history of providing quality interpreter referral coordination services to provide communication access to individuals who are deaf and hard of hearing and this is why the Department did not seek this service through the "Request for Proposal" process.

Staff members of each bureau need to request interpreters for department business and VR customers need interpreters to accomplish employment related appointments and training. Interpreting coordination can occur for Deaf Commission meetings as well to allow for communication access.

The referral department at NDHHS works to match individuals who are deaf and hard of hearing with appropriate, qualified interpreters or Communication Access Real time Translation (CART) reporters. They utilize a referral database with individualized communication preference profiles.

Should Federal Funds become no longer available, General Funds will not be requested to support this contract.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Frank Edelblut", written over a horizontal line.


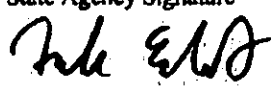
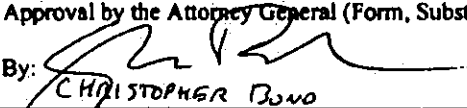
Frank Edelblut  
Commissioner of Education

**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 Education		1.2 State Agency Address 21 S. Fruit Street, Suite 20 Concord, NH 03301	
1.3 Contractor Name Northeast Deaf and Hard of Hearing Services		1.4 Contractor Address 56 Old Suncook Road, Suite 6 Concord, NH 03301	
1.5 Contractor Phone Number 603-224-1850	1.6 Account Number See Exhibit C	1.7 Completion Date 6/30/2023	1.8 Price Limitation \$143,150
1.9 Contracting Officer for State Agency Lisa Hinson-Hatz		1.10 State Agency Telephone Number 603-271-7080	
1.11 Contractor Signature  Date: <u>5/15/20</u>		1.12 Name and Title of Contractor Signatory Michael Ritter, Chairman of the Board	
1.13 State Agency Signature  Date: <u>5-15-20</u>		1.14 Name and Title of State Agency Signatory Frank Edelblut, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  CHRISTOPHER BOND On: <u>5/18/20</u>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

**2. 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 B 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 1.17, 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 1.13 ("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 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 for Services provided in EXHIBIT B, in whole or in part. 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 reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source 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 C 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 applicable 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 employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property 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. The Contractor 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 cured, 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 give the Contractor a written notice specifying the Event of Default and 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 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

8.3. 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.

## 9. TERMINATION.

9.1 Notwithstanding paragraph 8, the State may, at its sole discretion, terminate the Agreement for any reason, in whole or in part, by thirty (30) days written notice to the Contractor that the State is exercising its option to terminate the Agreement.

9.2 In the event of an early termination of this Agreement for any reason other than the completion of the Services, the Contractor shall, at the State's discretion, 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 B. In addition, at the State's discretion, 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.

## 10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

10.1 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.

10.2 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.

10.3 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.

**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.

12.1 The Contractor shall not assign, or otherwise transfer any interest in this Agreement without the prior written notice, which shall be provided to the State at least fifteen (15) days prior to the assignment, and a written consent of the State. For purposes of this paragraph, a Change of Control shall constitute assignment. "Change of Control" means (a) merger, consolidation, or a transaction or series of related transactions in which a third party, together with its affiliates, becomes the direct or indirect owner of fifty percent (50%) or more of the voting shares or similar equity interests, or combined voting power of the Contractor, or (b) the sale of all or substantially all of the assets of the Contractor.

12.2 None of the Services shall be subcontracted by the Contractor without prior written notice and consent of the State. The State is entitled to copies of all subcontracts and assignment agreements and shall not be bound by any provisions contained in a subcontract or an assignment agreement to which it is not a party.

**13. INDEMNIFICATION.** Unless otherwise exempted by law, the Contractor shall indemnify and hold harmless the State, its officers and employees, from and against any and all claims, liabilities and costs for any personal injury or property damages, patent or copyright infringement, or other claims asserted against the State, its officers or employees, which arise out of (or which may be claimed to arise out of) the acts or omission of the

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. 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 continuously maintain in force, and shall require any subcontractor or assignee to obtain and maintain in force, the following insurance:

14.1.1 commercial 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 or excess; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 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 ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

#### **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. The 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. 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.

**17. 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.

**18. CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and 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. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

**19. CONFLICTING TERMS.** In the event of a conflict between the terms of this P-37 form (as modified in EXHIBIT A) and/or attachments and amendment thereof, the terms of the P-37 (as modified in EXHIBIT A) shall control.

**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 or modifying provisions set forth in the attached EXHIBIT A 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 with respect to the subject matter hereof.

**EXHIBIT A**

**Special Provisions**

Additional Exhibits D-G.

## **EXHIBIT B**

### **Scope of Services**

The Department of Education, Bureaus of Vocational Rehabilitation (VR) and Student Support (SS) would like to contract with Northeast Deaf and Hard of Hearing Services (NDHHS), as they are the entity in New Hampshire that coordinates interpreter services and Communication Access Realtime Translation (CART) captioning services for deaf and hard of hearing individuals to ensure communication access for department business.

The referral department at NDHHS works to match individuals who are deaf and hard of hearing with appropriate, qualified interpreters or CART reporters. They utilize a referral database with individualized communication preference profiles.

The Department must set up interpreters for various meetings (i.e. State Board of Education meetings, advisory council meetings, State Rehabilitation Council meetings, VR staff supervision meetings, VR participant meetings and college/training classes, etc.)

This contract will cover three main functions for the department: 1) referral coordination for Vocational Rehabilitation participants who are deaf or hard of hearing; 2) referral coordination for Vocational Rehabilitation staff that are deaf or hard of hearing and need communication access to perform job responsibilities; and 3) referral coordination for Student Support to conduct necessary meetings with deaf and hard of hearing individuals as well as provide communication access for the advisory council on the education of deaf children (HB 631).

### **Deliverables**

Prepare separate monthly reports and send to the appropriate bureau. Each report should include the number of interpreters or CART reporter referrals coordinated. The report should include requests and the number of requests that are fulfilled and the number of requests that are not fulfilled. These reporting measures will be included with monthly invoices.

#### Send VR Invoices to:

Lisa Hinson-Hatz, Administrator, Vocational Rehabilitation  
NH Department of Education  
21 S. Fruit Street, Suite 20  
Concord, NH 03301

#### Send Student Support Invoices to:

Becky Fredette, Administrator, Student Support  
NH Department of Education  
101 Pleasant Street  
Concord, NH 03301



**EXHIBIT C**

**Method of Payment**

Bureau	Item	FY20	FY21	FY22	FY23
Vocational Rehabilitation	Salaries & Benefits	\$2,575	\$35,000	\$35,000	\$35,000
	Operations Overhead	\$1,175	\$10,000	\$10,000	\$10,000
<b>VR Subtotal</b>		<b>\$3,750</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>
Student Support	Salaries & Benefits	\$120	\$1,163	\$1,163	\$1,163
	Operations Overhead	\$80	\$237	\$237	\$237
<b>SS Subtotal</b>		<b>\$200</b>	<b>\$1,400</b>	<b>\$1,400</b>	<b>\$1,400</b>
<b>Overall Total</b>		<b>\$3,950</b>	<b>\$46,400</b>	<b>\$46,400</b>	<b>\$46,400</b>

**Limitation on Price:** In no case shall the contract exceed \$143,150 for the term of the contract.

**Funding Source:** Funding for this contract is 100% Federal funds in the following accounts:

06-56-56-565010-25380000-102-500731	<u>FY 2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
VR Field Programs-Federal	\$3,750	\$45,000	\$45,000	\$45,000

06-56-56-562010-25040000-102-500731	<u>FY 2020</u>	<u>FY2021</u>	<u>FY2022</u>	<u>FY2023</u>
IDEA-Special Ed-Elem/Secondary	\$200	\$1,400	\$1,400	\$1,400

**Method of Payment:**

Payment will be made upon the submittal of an invoice that is received by the appropriate program, which is supported by a summary of activities that have taken place in accordance with the terms of the contract. Invoices and reports shall be submitted to:

**Vocational Rehabilitation Invoices**

Lisa Hinson-Hatz, Administrator,  
Vocational Rehabilitation  
NH Department of Education  
21 S. Fruit Street, Suite 20  
Concord, NH 03301

**Student Support Invoices**

Becky Fredette, Administrator,  
Student Support  
NH Department of Education  
101 Pleasant Street  
Concord, NH 03301

*Contract between Northeast Deaf and Hard of Hearing Services and the New Hampshire Department of Education*

Contractor Initials **MAR**  
Date **4/27/20**

## EXHIBIT D

### Contractor Obligations

Contracts in excess of the simplified acquisition threshold (currently set at \$250,000) must address **administrative, contractual, or legal remedies** in instances where the contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate. Reference: 2 C.F.R. § 200.326 and 2 C.F.R. 200, Appendix II, required contract clauses.

The contractor acknowledges that 31 U.S.C. Chap. 38 (Administrative Remedies for False Claims and Statements) applies to the contractor's actions pertaining to this contract.

The Contractor, certifies and affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Contractor understands and agrees that the provisions of 31 U.S.C. § 3801 et seq., apply to this certification and disclosure, if any.

#### Breach

A breach of the contract clauses above may be grounds for termination of the contract, and for debarment as a contractor and subcontractor as provided in 29 C.F.R. § 5.12.

#### Fraud and False Statements

The Contractor understands that, if the project which is the subject of this Contract is financed in whole or in part by federal funds, that if the undersigned, the company that the Contractor represents, or any employee or agent thereof, knowingly makes any false statement, representation, report or claim as to the character, quality, quantity, or cost of material used or to be used, or quantity or quality work performed or to be performed, or makes any false statement or representation of a material fact in any statement, certificate, or report, the Contractor and any company that the Contractor represents may be subject to prosecution under the provision of 18 USC §1001 and §1020.

#### Environmental Protection

(This clause is applicable if this Contract exceeds \$150,000. It applies to Federal-aid contracts only.)

The Contractor is required to comply with all applicable standards, orders or requirements issued under Section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency (EPA) regulations (40 CFR Part 15) which prohibit the use under non-exempt Federal contracts, grants or loans of facilities included on the EPA List of Violating Facilities. Violations shall be reported to the FHWA and to the U.S. EPA Assistant Administrator for Enforcement.

#### Procurement of Recovered Materials

In accordance with Section 6002 of the Solid Waste Disposal Act (42 U.S.C. § 6962), State agencies and agencies of a political subdivision of a state that are using appropriated Federal funds for procurement must procure items designated in guidelines of the Environmental Protection Agency (EPA) at 40 CFR 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired in the preceding fiscal year exceeded \$10,000; must procure solid waste management services in a manner that maximizes energy and resource recovery; and must have established an affirmative procurement program for procurement of recovered materials identified in the EPA guidelines.

Contractor Initials MKP  
Date 4/18/20

## Exhibit E

### Federal Debarment and Suspension

- a. By signature on this Contract, the Contractor certifies its compliance, and the compliance of its Sub-Contractors, present or future, by stating that any person associated therewith in the capacity of owner, partner, director, officer, principal investor, project director, manager, auditor, or any position of authority involving federal funds:
  1. Is not currently under suspension, debarment, voluntary exclusion, or determination of ineligibility by any Federal Agency;
  2. Does not have a proposed debarment pending;
  3. Has not been suspended, debarred, voluntarily excluded or determined ineligible by any Federal Agency within the past three (3) years; and
  4. Has not been indicted, convicted, or had a civil judgment rendered against the firm by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.
- b. Where the Contractor or its Sub-Contractor is unable to certify to the statement in Section a.1. above, the Contractor or its Sub-Contractor shall be declared ineligible to enter into Contract or participate in the project.
- c. Where the Contractor or Sub-Contractor is unable to certify to any of the statements as listed in Sections a.2., a.3., or a.4., above, the Contractor or its Sub-Contractor shall submit a written explanation to the DOE. The certification or explanation shall be considered in connection with the DOE's determination whether to enter into Contract.
- d. The Contractor shall provide immediate written notice to the DOE if, at any time, the Contractor or its Sub-Contractor, learn that its Debarment and Suspension certification has become erroneous by reason of changed circumstances.

Contractor Initials NAC  
Date 4/1/20

## Exhibit F

### Anti-Lobbying

The Contractor 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, execute the following Certification:

The Contractor certifies, by signing and submitting this contract, to the best of his/her knowledge and belief, that:

- a. No federal appropriated funds have been paid or shall be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence any officer or employee of any State or Federal 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, the making of any federal grant, the making of any federal loan, the entering into any cooperative agreement, and the extension, continuation, renewal amendment, or modification of any Federal contract grant, loan, or cooperative agreement.
- b. If any funds other than federally appropriated funds have been paid or shall be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, and officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit the "Disclosure of Lobbying Activities" form in accordance with its instructions (<http://www.whitehouse.gov/omb/grants/sfillin.pdf>).
- c. 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 and entering into this transaction imposed by Section 1352, Title 31 and 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.
- d. The Contractor also agrees, by signing this contract that it shall require that the language of this certification be included in subcontracts with all Sub-Contractor(s) and lower-tier Sub-Contractors which exceed \$100,000 and that all such Sub-Contractors and lower-tier Sub-Contractors shall certify and disclose accordingly.
- e. The DOE shall keep the firm's certification on file as part of its original contract. The Contractor shall keep individual certifications from all Sub-Contractors and lower-tier Sub-Contractors on file. Certification shall be retained for three (3) years following completion and acceptance of any given project.

Contractor Initials WEL  
Date 1/21/10

## **Exhibit G**

### **Rights to Inventions Made Under a Contract, Copy Rights and Confidentiality**

#### **Rights to Inventions Made Under a Contract or Agreement**

Contracts or agreements for the performance of experimental, developmental, or research work shall provide for the rights of the Federal Government and the recipient in any resulting invention in accordance with 37 CFR part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the DOE.

Any discovery or invention that arises during the course of the contract shall be reported to the DOE. The Contractor is required to disclose inventions promptly to the contracting officer (within 2 months) after the inventor discloses it in writing to contractor personnel responsible for patent matters. The awarding agency shall determine how rights in the invention/discovery shall be allocated consistent with "Government Patent Policy" and Title 37 C.F.R. § 401.

#### **Confidentiality**

All Written and oral information and materials disclosed or provided by the DOE under this agreement constitutes Confidential Information, regardless of whether such information was provided before or after the date on this agreement or how it was provided.

The Contractor and representatives thereof, acknowledge that by making use of, acquiring or adding to information about matters and data related to this agreement, which are confidential to the DOE and its partners, must remain the exclusive property of the DOE.

Confidential information means all data and information related to the business and operation of the DOE, including but not limited to all school and student data contained in NH Title XV, Education, Chapters 186-200.

Confidential information includes but is not limited to, student and school district data, revenue and cost information, the source code for computer software and hardware products owned in part or in whole by the DOE, financial information, partner information (including the identity of DOE partners), Contractor and supplier information, (including the identity of DOE Contractors and suppliers), and any information that has been marked "confidential" or "proprietary", or with the like designation. During the term of this contract the Contractor agrees to abide by such rules as may be adopted from time to time by the DOE to maintain the security of all confidential information. The Contractor further agrees that it will always regard and preserve as confidential information/data received during the performance of this contract. The Contractor will not use, copy, make notes, or use excerpts of any confidential information, nor will it give, disclose, provide access to, or otherwise make available any confidential information to any person not employed or contracted by the DOE or subcontracted with the Contractor.

#### **Ownership of Intellectual Property**

The DOE shall retain ownership of all source data and other intellectual property of the DOE provided to the Contractor in order to complete the services of this agreement. As well the DOE will retain copyright ownership for any and all materials, patents and intellectual property produced, including, but not limited to, brochures, resource directories, protocols, guidelines, posters, or reports. The Contractor shall not reproduce any materials for purposes other than use for the terms under the contract without prior written approval from the DOE.

Contractor Initials NAK  
Date 4/21/20

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on April 28, 2000. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 344894

Certificate Number: 0004108856



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 14th day of June A.D. 2018.

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

William M. Gardner  
Secretary of State

**CERTIFICATE OF VOTE**

(Corporation without a Seal)

I, Peter Simonian do hereby certify that:  
(Name of the Clerk of the Corporation, cannot be signatory)

(1) I am the duly elected clerk of North East Dental Hard of Hearing, Inc.  
(Corporation Name)

(2) The following are true copies of the resolutions duly adopted at a meeting of the Board of Directors of the Corporation duly held on 6/21/2001.  
(date)

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

RESOLVED: That Mike Ritter Board Chairman  
(Name of Contract Signatory) (Title of Contract Signatory)

is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute 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 foregoing resolution(s) have not been amended or revoked, and remain in full force and effect as of the 21 day of June, 2001.  
(day, month, yr) (must be same date as the contract date)

(4) M. K. Ritter is the duly elected Chairman of the corporation.  
(name of contract signatory) (title of contract signatory)

IN WITNESS WHEREOF, I have hereunto set my hand as the Business Representative of the Corporation this 27 day of April, 2020.

[Signature]  
(Signature of Clerk of Corporation)

STATE OF NEW HAMPSHIRE

COUNTY OF Merrimack

On 4/27th, 2020, the foregoing instrument was acknowledged before me.

In witness whereof I hereunto set my hand and official seal.

My commission expires on:



Gayle Baird  
(Notary Public/Justice of the Peace)



NORTDEA-01

SCALE

## CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

4/20/2020

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

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

<b>PRODUCER</b> Davis & Towle Morrill & Everett, Inc. 115 Airport Road Concord, NH 03301	<b>CONTACT NAME:</b>	
	<b>PHONE (A/C, No, Ext):</b> (603) 225-6611	<b>FAX (A/C, No):</b> (603) 225-7935
<b>INSURED</b> Northeast Deaf and Hard of Hearing Services, Inc. 56 Old Suncook Road Suite 6 Concord, NH 03301	<b>E-MAIL ADDRESS:</b>	
	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A: MMG Insurance Company</b>	
	<b>INSURER B: Travelers Insurance</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
<b>INSURER F:</b>		

NAIC #

15997

19046

## COVERAGES

## CERTIFICATE NUMBER:

## REVISION NUMBER:

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSD WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC <input type="checkbox"/> OTHER:			4/23/2020	4/23/2021	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 250,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			4/23/2020	4/23/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTIONS \$ 10,000			4/23/2020	4/23/2021	EACH OCCURRENCE \$ 1,000,000 AGGREGATE \$ 1,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N N	N/A	4/14/2020	4/14/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
Workers Compensation 3A States: NH

## CERTIFICATE HOLDER

## CANCELLATION

Vocational Rehabilitation State Director  
21 S. Fruit Street, Suite 20  
Concord, NH 03301

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE





Established in 2001, Northeast Deaf and Hard of Hearing Services is a nonprofit organization dedicated to serving the New Hampshire Deaf and Hard of Hearing community through empowerment, education, and advocacy for equal access and opportunity.

## **Our Mission**

- The organization is dedicated to serving Deaf and Hard of Hearing individuals in an environment that is communicatively unrestricted and "natural" to them.
- The organization is committed to hiring staff members who are fluent in sign language and capable of identifying and meeting consumers' preferred mode of communication.
- The organization is committed to the provision of services in a culturally sensitive environment, which promotes independence and productivity.
- The organization seeks to empower, educate and advocate for equal access and opportunity for Deaf and Hard of Hearing citizens of New Hampshire.

**NORTHEAST DEAF AND HARD OF  
HEARING SERVICES, INC.**

Financial Statements  
June 30, 2018 and 2017

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Financial Statements  
June 30, 2018 and 2017**

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# McLarney & Company, LLC

*Certified Public Accountants & Business Advisors*

Brian F. McLarney, MBA, CPA/PFS  
James O. Nash, MSA, CPA

Robert F. Siggins, MST, CPA

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Northeast Deaf and Hard of Hearing Services, Inc.  
56 Old Suncook Road, Suite 6  
Concord, New Hampshire 03301

### Report on the Financial Statements

We have audited the accompanying financial statements of Northeast Deaf and Hard of Hearing Services, Inc. (a nonprofit organization) as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

### *Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Northeast Deaf and Hard of Hearing Services, Inc. (a nonprofit organization) as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### *Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 10, 2018, on our consideration of Northeast Deaf and Hard of Hearing Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Northeast Deaf and Hard of Hearing Services, Inc.'s internal control over financial reporting and compliance.

*McLarney & Company, LLC*

McLarney & Company, LLC  
October 10, 2018

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Financial Position**  
**For the Years Ended June 30, 2018 and 2017**

**ASSETS**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>2018 Total</b>	<b>2017 Total</b>
<b><u>Current Assets</u></b>				
Cash (Note 2, 5)	\$ 205,692	\$ -	\$ 205,692	\$ 218,092
Accounts Receivable (Note 2)	24,156	-	24,156	40,906
Grants Receivable - Current (Note 3, 5)	25,155	-	25,155	47,343
Deposits	3,000	-	3,000	3,000
Prepaid Expenses	5,167	-	5,167	5,923
<b>Total Current Assets</b>	<b>263,170</b>	<b>-</b>	<b>263,170</b>	<b>315,264</b>
<b><u>Fixed Assets (Note 1)</u></b>				
Furniture and Fixtures	7,756	-	7,756	7,756
Office Equipment, Computers	45,996	-	45,996	45,996
Software Development, Net	3,034	-	3,034	5,009
Leasehold Improvements	5,765	-	5,765	5,765
Accumulated Depreciation	(51,365)	-	(51,365)	(50,268)
<b>Total Fixed Assets, Net</b>	<b>11,187</b>	<b>-</b>	<b>11,187</b>	<b>14,259</b>
<b>TOTAL ASSETS</b>	<b>\$ 274,357</b>	<b>\$ -</b>	<b>\$ 274,357</b>	<b>\$ 329,523</b>

**LIABILITIES AND NET ASSETS**

<b><u>Current Liabilities</u></b>				
Accounts Payable	\$ 10,630	\$ -	\$ 10,630	\$ 10,824
Accrued Expenses	27,114	-	27,114	34,313
<b>Total Current Liabilities</b>	<b>37,744</b>	<b>-</b>	<b>37,744</b>	<b>45,137</b>
<b><u>Net Assets</u></b>				
Net Assets (Note 2, 5)	236,612	-	236,612	284,386
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 274,357</b>	<b>\$ -</b>	<b>\$ 274,357</b>	<b>\$ 329,523</b>

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Activities**  
**For the Years Ended June 30, 2018 and 2017**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>2018 Total</u>	<u>2017 Total</u>
<b><u>Revenue and Support (Note 2, 9)</u></b>				
Foundation Grants	\$ 29,750	\$ -	\$ 29,750	\$ 36,250
Government Grants	256,566	-	256,566	435,562
Contributions	27,966	-	27,966	54,375
Program Revenue	287,963	-	287,963	226,944
Referral Fees	68,870	-	68,870	68,948
Interest Income	77	-	77	43
<b>TOTAL REVENUE AND SUPPORT</b>	<b>671,192</b>	<b>-</b>	<b>671,192</b>	<b>822,122</b>
<b><u>Functional Expenses</u></b>				
<b><u>Program Services</u></b>				
Adult Education	172,490	-	172,490	192,549
Outreach	46,503	-	46,503	49,220
Referral Services	357,457	-	357,457	404,113
TTY - Relay	61,686	-	61,686	70,208
<b><u>Supporting Services</u></b>				
General & Administrative	75,285	-	75,285	20,967
Fund Raising	5,544	-	5,544	8,083
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>718,966</b>	<b>-</b>	<b>718,966</b>	<b>745,141</b>
<b>CHANGE IN NET ASSETS (Note 9)</b>	<b>47,773</b>	<b>-</b>	<b>(47,773)</b>	<b>76,981</b>
Net Assets - Beginning of Year	284,386	-	284,386	207,405
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 236,612</b>	<b>\$ -</b>	<b>\$ 236,612</b>	<b>\$ 284,386</b>

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Cash Flows**  
**June 30, 2018 and 2017**

	<u>2018</u>	<u>2017</u>
<b>Cash Flows From Operating Activities</b>		
Change in Net Assets	\$ (47,773)	\$ 76,981
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation	1,097	635
Amortization	3,802	3,340
(Increase) decrease in accounts receivable	16,750	230,777
(Increase) decrease in grants receivable	22,188	(86,241)
(Increase) decrease in prepaid expenses	756	(2,346)
(Increase) decrease in security deposits	-	(3,000.00)
Increase (decrease) in accounts payable	(194)	(66,504)
Increase (decrease) in other accrued liabilities	(9,025)	20,580
	<u>35,374</u>	<u>97,241</u>
Total adjustments		
Net Cash Provided (Used) by Operating Activities	<u>\$ (12,400)</u>	<u>\$ 174,222</u>
<b>Cash Flows From Financing Activities</b>		
Net Cash Provided (Used) by Financing Activities	<u>-</u>	<u>-</u>
<b>Cash Flows From Investing Activities</b>		
Proceeds related to fixed asset settlement	-	-
Acquisition of fixed assets	<u>-</u>	<u>(5,765)</u>
Net Cash Provided (Used) by Investing Activities	<u>-</u>	<u>(5,765)</u>
NET INCREASE (DECREASE) IN CASH	\$ (12,400)	\$ 168,457
CASH AT BEGINNING OF YEAR	<u>\$ 218,092</u>	<u>\$ 49,635</u>
CASH AT END OF YEAR	<u><u>\$ 205,692</u></u>	<u><u>\$ 218,092</u></u>

**Northeast Deaf and Hard of Hearing Services**  
**Statements of Functional Expenses**  
**For the Years Ended June 30, 2018 and 2017**

	<b>PROGRAM SERVICES</b>							<b>2018</b>	<b>2017</b>
	<b>Education</b>	<b>Outreach</b>	<b>Referral Services</b>	<b>Relay Services</b>	<b>Total Program Services</b>	<b>General &amp; Administrative</b>	<b>Fund Raising</b>	<b>Total Expenses</b>	<b>Total Expenses</b>
Advertising & Media Outreach	\$ 58	\$ -	\$ 158	\$ 18	\$ 234	\$ 148	\$ -	\$ 382	\$ 1,526
Contributions	-	-	-	-	-	50	-	50	-
Program Expenses	9,079	23,505	42,525	1,824	76,933	678	-	77,611	78,713
Interpreters Fees	15,784	-	37,251	2,134	55,170	-	-	55,170	55,837
Printing & Publications	340	-	462	60	862	187	-	1,049	1,514
Travel	7,236	240	9,520	1,015	18,011	1,876	-	19,887	12,155
Personnel Expenses	118,405	9,190	169,489	38,109	335,193	45,648	-	380,841	382,198
Payroll Taxes	8,959	695	12,824	2,883	25,361	3,454	-	28,815	27,857
Fund Raising Expenses	-	-	1,755	-	1,755	-	5,544	7,299	12,051
Consulting	766	75	17,402	711	18,955	-	-	18,955	16,317
Dues, Subscriptions, Licenses	-	-	250	-	250	809	-	1,059	1,855
Repairs & Maintenance	-	-	-	-	-	-	-	-	-
Insurance	5,463	687	29,361	4,104	39,616	-	-	39,616	31,354
Email & Website	368	43	43	43	496	109	-	605	2,847
Referral Fees Expense	-	-	110	-	110	-	-	110	328
Staff Development, Training	395	-	50	500	945	200	-	1,145	22,172
Supplies	79	-	2,101	112	2,293	2,160	-	4,452	3,797
Telephone, Pagers	-	-	5,910	1,496	7,406	864	-	8,270	6,156
Miscellaneous	30	2,339	561	-	2,930	2,038	-	4,968	7,594
Interest/Finance Charges	-	-	-	-	-	-	-	-	-
Accounting & Legal Services	-	-	15,106	-	15,106	1,612	-	16,717	25,078
Rent & Utilities	5,503	9,346	11,667	8,209	34,725	8,671	-	43,397	47,265
Office Expense	24	383	912	467	1,786	1,883	-	3,669	4,550
Depreciation and Amortization	-	-	-	-	-	4,899	-	4,899	3,975
<b>TOTAL EXPENSES</b>	<b>\$ 172,490</b>	<b>\$ 46,503</b>	<b>\$ 357,457</b>	<b>\$ 61,686</b>	<b>\$ 638,136</b>	<b>\$ 75,285</b>	<b>\$ 5,544</b>	<b>\$ 718,966</b>	<b>\$ 745,141</b>

See Accompanying Notes and Auditor's Report  
Page 5



## **NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

Notes to the Financial Statements  
For the Fiscal Years Ended June 30, 2018 and 2017

### **NOTE 1 - NATURE OF THE ORGANIZATION**

Northeast Deaf and Hard of Hearing Services, Inc. (the "Organization") is a non-profit organization dedicated to serving deaf and hard of hearing individuals in a culturally sensitive environment that is communicationally unrestricted and "natural", and which promotes independence and productivity. It is the mission of the organization to empower, educate and advocate for equal access and opportunity for deaf and hard of hearing citizens of New Hampshire.

### **NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### **Recent Accounting Guidance**

During the year ended December 31, 2017 the organization implemented ASU 2016-14, Financial Statements of Not-for-Profit Entities. Accordingly, the beginning balances of the donor restricted net asset categories (temporarily and permanently restricted) have been retroactively adjusted to consolidate all donor restricted net assets into one classification, with donor restrictions. The ASU requires additional disclosures in the areas of liquidity and endowment funds and modifies the direct method presentation of the Statement of Cash Flows, requires reclassification of investment expenses which are netted in investment return to include internal investment expenses. In addition, it requires any underwater portion of the organization's endowment funds to be adjusted from net assets without donor restrictions to net assets with donor restrictions.

#### **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

#### **Revenue Recognition**

Revenue is recognized when earned. Program service fees and payments under cost reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively. Contributions are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2018 and 2017

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Cash and Cash Equivalents**

The organization considers all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents.

**Accounts Receivable**

Accounts Receivable are considered by management to be fully collectible and accordingly no allowance for doubtful accounts is considered necessary.

**Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates, and those differences could be material.

**Advertising Costs**

Advertising costs are charged to operations when incurred.

**Property and Equipment**

Property and equipment are recorded at cost, or, if donated, at the fair value at the date of donation. Northeast Deaf and Hard of Hearing Services, Inc. follows the policy of capitalizing expenditures for property and equipment in excess of \$500. Major renewals and improvements are capitalized, while replacements, maintenance and repairs, which do not materially extend the useful lives of the assets, are expensed. Depreciation is calculated using the straight-line method over the following estimated useful lives:

Office Equipment and Furniture	5-7 years
Development of Software	5 years

Depreciation amounts expensed and reflected in the statements of activities for the fiscal years ended June 30, 2018 and 2017 is \$1,097 and \$635, respectively.

**Income Taxes**

The organization is organized as a nonprofit corporation and has been recognized by the IRS as exempt from federal income taxes under IRC Section 501(c)(3). Thus it qualifies for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi). The organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entities are subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. Management has determined that the organization is not subject to unrelated business income tax and has not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2018 and 2017

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Functional Expense Allocation**

The costs of program and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**Donated Services**

Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair values in the period received

**Shipping & Handling**

All amounts billed to a customer in a sales transaction related to shipping and handling represent revenues earned are reported as revenue/ Costs incurred by the Organization for shipping and handling, including costs paid to third parties are reported as an expense.

**NOTE 3 - GRANTS RECEIVABLE**

Grants receivable represent grants for which the donor organization has unconditionally committed to providing funding in the future. Grants receivable are recognized as income on the statement of activities at the time the commitment is made by the donor organization. Grant commitments which will not be received within the next twelve months are reflected as other assets on the statement of financial position. The method of accounting for grants receivable has the affect of creating fluctuations between positive and negative changes in net assets from year to year as reflected on the statement of activities.

Grants for which the donor organization places contingencies are recognized as support when the funds are actually received or when the contingency has been satisfied.

All grants are expected to be received; therefore, no allowance for doubtful accounts has been established.

**NOTE 4 - PENSION PLAN**

Northeast Deaf and Hard of Hearing Services, Inc. sponsors a 403(b) Tax Deferred Annuity Plan. Employees are eligible to participate in the plan following a 12 consecutive month period of employment of at least 1,000 hours of service. All eligible employees may elect to have employee elective deferrals. Northeast Deaf and Hard of Hearing Services, Inc. currently makes no mandatory or discretionary contributions.

**NOTE 5 - SUPPLEMENTAL CASH INFORMATION**

There were no non cash activities during 2018 and 2017.

**NORTHEAST DEAF AND HARD OF HEARING SERVICES, INC.**

**Notes to the Financial Statements**

**For the Fiscal Year Ended June 30, 2018 and 2017**

**NOTE 6 - CONCENTRATION OF CREDIT RISK**

The Organization maintains an operating account at one bank. Operating accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at this institution exceeded Federally insured limits at June 30, 2018 and 2017 by \$0 and \$0, respectively.

The Organization receives all its revenue from New Hampshire sources.

**NOTE 7 - COMMITMENTS**

The Organization entered into a lease for office space in Concord, New Hampshire in 2017 for five years until March 2022 for \$3,000 per month until April 2020 when the rent will be \$3,150 per month. Rent expense for the years ended June 30, 2018 and 2017 were \$36,000 and \$47,265, respectively.

Future minimum lease payments required for the year ended:

June 30, 2019	\$ 36,000
June 30, 2020	\$ 36,450
June 30, 2021	\$ 37,800
June 30, 2022	\$ 28,350

**NOTE 8 - FUNCTIONAL EXPENSES**

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, and amortization, which are allocated on a square footage basis, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, information technology, interest, insurance, and other, which are allocated on the basis of estimates of time and effort.

**NOTE 9 - SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through October 10, 2018, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2018 and none were found.

# McLarney & Company, LLC

*Certified Public Accountants & Business Advisors*

Brian F. McLarney, MBA, CPA/PFS

Robert F. Siggins, MST, CPA

James O. Nash, MSA, CPA

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

To the Board of Trustees of  
Northeast Deaf and Hard of Hearing Services, Inc.  
56 Old Suncook Road, Suite 6  
Concord, New Hampshire 03301

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Northeast Deaf and Hard of Hearing Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 10, 2018.

### Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Northeast Deaf and Hard of Hearing Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Northeast Deaf and Hard of Hearing Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

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

### Compliance and Other Matters

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

### Purpose of this Report

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

*McLarney & Company, LLC*

McLarney & Company, LLC  
October 10, 2018

One Tremont Street, Concord, NH . Phone: 603-224-4990 . Fax: 603-226-0030



## Board Members

The governing board of Northeast Deaf and Hard of Hearing consists of nine to eleven members. At least fifty-one percent of the board must be Deaf or Hard of Hearing. The primary duties of the board are to supervise the Executive Director, develop policies for the agency, oversee the agency's finances and to raise funds. Between meetings, members are expected to be on committees and to actively raise funds. The average commitment for our board members is about four hours per month.

Chairman of the Board Michael Ritter Executive Committee Term Ends: October 2021	Vice Chairman Mary Beth Kula Executive Committee Term Ends: July 2021
Secretary Peter Simoneau Executive Committee Term Ends: January 2021	Treasurer Lawrence Farrell Executive Committee Term Ends: January 2022
Board Member Vincent Youmatz Executive Committee - Legal Counsel Term Ends: October 2021	Board Member Deborah Bailey Term Ends: January 2021
Board Member Christine Greenwood Term Ends: October 2020	Board Member Tina Cook Term Ends: October 2021
Board Member Charlotte Rice Board Term Ends: May 2020	Board Member Claude Boucher Term Ends: May 2020
Board Member Normand Lafond Sr. Executive Committee Term Ends: July 2021	Board Member Christopher Emerson Term Ends: July 2021
Board Member Gerry Monroe Term Ends: July 2022	

## Marion James

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### Experience

Interpreter/CART Referral Specialist, Northeast Deaf and Hard of Hearing Services 2018-current

I am currently working as the Administrative Assistant at NDHHS. Job responsibilities include information referrals, service coordination, event organization, as well as other miscellaneous office tasks. I also work as an on-staff community American Sign Language – English Interpreter.

Freelance American Sign Language - English Interpreter

I work as a freelance ASL-English Interpreter in the state of New Hampshire. 2018-current

Administrative Assistant, Northeast Deaf and Hard of Hearing Services 2018-2019

I am currently working as the Administrative Assistant at NDHHS. Job responsibilities include information referrals, service coordination, event organization, as well as other miscellaneous office tasks. I also work as an on-staff community American Sign Language – English Interpreter.

Support Service Provider 2016-current

I work with DeafBlind individuals as a mobility guide to provide independence out in the community. This is done through providing transportation, serving as a guide while waking, and relaying visual and auditory, environmental information.

Interpreter Referral Specialist, Northeast Deaf and Hard of Hearing Services 2017 - 2018

I worked as a contracted referral-specialist for a non-profit in the Deaf services sector. Job responsibilities included processing ASL-English Interpreter/CART requests via phone, email, videophone, etc.

ASL Peer Tutor, UNH Manchester 2016-2018

As a student, I worked as the ASL Peer Tutor for the ASL-English Interpreting major at UNH-Manchester. I supported students by holding office hours and providing a safe space for practice.

Welcome Center Representative, Granite YMCA 2016-2018

I worked as a Welcome Center Representative at the Downtown branch of the Granite YMCA. I was responsible for membership sign-ups and information, and data entry. I was also the first contact for members' questions, concerns, tours, etc.

Corporate HR Office Assistant, Granite YMCA 2017

I worked as an office assistance in the HR department of the Granite YMCA's corporate Office. Duties included tasks related to data management, organization, event preparation, etc.

Internal Auditor, General Composites, Inc.

2014-2015

I conducted internal ISO9001:2008 Quality Management System audits. Conducted Sensitive Operations audits (intellectual property, corporate espionage, etc.), including ITAR (Internal Trafficking of Arms Regulations) export-controls standards.

**Education**

UNH Manchester: BS ASL/English Interpretation 2015-2018

Gallaudet University: Summer ASL Immersion Program 2015/2016/2017

Middlebury College: Summer Spanish Immersion Program 2014

Colby-Sawyer College: BA History and Political Science, Minor in Business 2010-2014

SUNY Potsdam: Miscellaneous classes 2010-2014

SUNY Plattsburgh: Miscellaneous classes 2010-2014

Willsboro Central School: Advanced NYS Regents Diploma

**Skills**: Data Management, Microsoft Office, Event Planning, Not-For-Profit Organization, Basic Accounting, American Sign Language

**Interests**: Volunteerism, Outdoor Recreation, Arts, Language, CrossFit, Fitness, Nutrition

**Certifications**: First Aid, CPR

**Volunteering**: Gallaudet University Research Center Shared Reading Program; Northeast Deaf and Hard of Hearing Services.

**Recent Workshops**: ASL/English Semantics (Cokely); ASL Storytelling (Humphries); Incorporating Non-Manual Markers (Bruce); What the Blank?!? (Farrell); Foundations I (Colonious); Depiction (Bronk)

**Recent Awards**: ASL/English Interpreting Program Award, Presidential Scholar Award, Summa Cum Laude UNH ASL-English Interpreting Degree Program



# Leah M. Washabaugh

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## Objective

Looking to apply current knowledge of Interpreting and the Deaf community while also continuing learning about both Interpreting and the Deaf community.

## Experience

### Northeast Deaf and Hard of Hearing

June 2018-Present

- Referral Specialist working to secure interpreters for requests.
- Working as a liaison between Deaf, hearing and interpreting community.
- Working as an advocate for the Deaf community.

### Pinkerton Academy

August 2016-June 2018

- Paraeducator for a variety of students with a variety of special needs.
- Part of a team that works with a medically fragile student.
- Resource Room Paraeducator responsible for both working with students and their variety of needs as well as being a leader in classroom management.
- Advocate for students rights and needs.

### Southampton Youth Association

June 2008- August 2016

- Head Counselor for Children aged 4 and 5.
- Responsible for creating and executing age appropriate games and crafts, organizing field trips and buddy days with other groups.
- Supervise and delegate responsibilities to younger counselors.
- Oversees daily paperwork, including attendance, incident reports and other daily paperwork.

### Southampton Public Schools, S.T.A.R. Program

June 2010- August 2016

- Counselors for children aged 6 and 7.
- Responsible for assisting children with schoolwork, and creating fun educational games.
- Maintains scheduling and helps with time management, oversees daily paperwork.

### Southampton Chamber of Commerce

June 2010- August 2012

- Responsible for maintenance of the office. Assisted in execution of town events.
- Assisted tourists by providing information about the town.

## Education

### University of New Hampshire

September 2014- May 2018

Bachelor of Science, Sign Language Interpreting. Graduated May 2018

### Southampton High School

September 2008-2012

Overall GPA 86 Member of the National Language Honor Society. Involved in Peer Assisted Leadership.

## Skills

First Aid and CPR Certified. Microsoft Office and Google Suite proficient.