

Jeffrey A. Meyers Commissioner

Mark F. Jewell Director

#### STATE OF NEW HAMPSHIRE

#### DEPARTMENT OF HEALTH AND HUMAN SERVICES

#### **DIVISION OF ECONOMIC & HOUSING STABILITY**

129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9474 Fax: 603-335-5993 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

December 27, 2018

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

#### REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Economic and Housing Stability, to enter into an agreement with four (4) of the five (5) vendors listed in bold below, in an amount not to exceed the shared price limitation of \$560,000, for the administration of the Granite Workforce Case Management Services Pilot Project, effective upon date of Governor and Council approval, through June 30, 2019. These contracts are 100% Federal Funds.

Vendor	Vendor Number	Vendor Address
Community Action	177200 B004	577 Central Avenue, Suite 10
Partnership of Strafford		P.O. Box 160
County		Dover, NH 03820
Community Action Program	177203 B003	2 Industrial Park Drive
Belknap Merrimack Counties,		P.O. Box 1016
Inc.	·	Concord, NH 03302-1016
Manchester Community	153471 B001	434 Lake Avenue
Resource Center, Inc.		Manchester, NH 03103
Southern New Hampshire	177198 B006	40 Pine Street
Services, Inc.		P.O. Box 5040
		Manchester, NH 03108
Maximus Human Services, Inc.	275759 B001	1891 Metro Center Drive
	<u> </u>	Reston, Virginia 20190

Funds are available in the following account for State Fiscal Year (SFY) 2019, with authority to adjust encumbrances in the State Fiscal Year through the Budget Office if needed and justified.

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## 05-95-045-450010-6127 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: TRANSITIONAL ASSISTANCE, DIV OF FAMILY ASSISTANCE, EMPLOYMENT SUPPORT

Fiscal Year	Class/Account	Class Title	Activity/Job Number	Total Amount
		Contracts for		
SFY 2019	102-500731	Program Svs.	TBD	\$560,000
			TOTAL	\$560,000

#### **EXPLANATION**

Funds in this agreement with the five (5) vendors will be used to administer the Granite. Workforce Case Management Services Pilot Project to provide barrier case management services statewide that will assist eligible individuals with eliminating or reducing barriers to employment in order to connect to the labor market and long-term career opportunities enhancing economic independence. It is anticipated that the remaining vendor agreement will be forthcoming in a future Governor and Council meeting agenda.

The New Hampshire Employment Security (NHES) will refer individuals deemed to be in need of assistance with removing or reducing barriers to employment to community providers. Once individual barriers are reduced, resolved and/or managed, individuals will be referred back to NHES for job placement and/or entry into an education/training/apprenticeship program.

Vendors shall work with NHES staff to support individuals resolving barriers in order to enter, maintain and connect to the labor market, which includes the co-collaboration of the provision of employment support services authorized by NHES staff.

The Department estimates an anticipated 700 individuals may use this service statewide over the six (6) month pilot program period. Vendors will be awarded a shared price limitation of the \$560,000. The Department will be monitoring funding levels and will notify providers when the funding threshold has reached 85% utilization.

The following performance measures will be used to measure the effectiveness of the agreement:

- 100% of participants referred to the vendor by NHES will be contacted by the applicant's agency staff within five (5) business days from the referral date:
- 100% of enrolled participants will have a current barrier reduction plan and if the plan includes referral to additional community treatment agencies, the vendor will continue to case manage and monitor the individual's status in Granite Workforce providing the community treatment agency is not also under contract for Granite Workforce services with the Department;
- 80% of enrolled participants with a barrier reduction plan will have barriers reduced, resolved and/or managed within four (4) months from enrollment date and referred back to NHES for job placement and continued case management.

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These vendors were selected for this project through a competitive bid process. A Request for Applications was posted on The Department of Health and Human Services' web site from October 26, 2018 through November 15, 2018. The Department received seven (7) applications. The applications 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 applications. Five (5) of the seven (7) applicants were selected. The Bid Summary is attached.

As referenced in the Request for Applications and in Exhibit C-1 of this contract, this Agreement has the option to extend for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and council.

Should the Governor and Executive Council not authorize this request, an estimated seven hundred Granite Advantage individuals with one or more barriers to employment would not receive the valuable barrier case management services provided by these vendors to assist individuals with eliminating or reducing barriers in order to connect to the labor market and long-term career opportunities.

Area served: Statewide

Source of Funds 100% Federal Funds from U.S. Department of Health and Human Services, Administration for Children and Families, Temporary Assistance for Needy Families (TANF), Catalog of Federal Domestic Assistance (CFDA) #93.558, Federal Award Identification Number (FAIN) #18NHTANF.

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

Respectfully submitted,

Jeffrey A. Meye Commissioner



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

# Granite Workforce Case Management Services Pilot Project

#### RFA-2019-DEHS-01-GRANI

RFA Name

7. Southern NH Services, Inc.

**RFA Number** 

Bidd	ler N	lame
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1. America Works of NH, Inc.
2. Community Action Partnership of Strafford
County
3. Community Action Program Belknap-Merrimack
Counties, Inc.
4. FEDCAP Rehabilitation Services, Inc.
5. MAXIMUS, Inc.
6. Manchester Community Resource Center, Inc.

Pass/Fail	Maximum Points	Actual Points
	100	55
	100	85
	100	88
	100	72
	100	80
	100	91
	100_	98

Subject: Granite Workforce Case Management Services Pilot Project (RFA-2019-DEHS-01-GRANI-01)

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**

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I. IDENTIFICATION.			
I.1 State Agency Name NH Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street	
		Concord, NH 03301-3857	
1.3 Contractor Name		1.4 Contractor Address	
Community Action Partnership of	of Strafford County	577 Central Avenue, Suite 10 Dover, NH 03820	
		Bover, Arr 03020	
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation
603-435-2500	05-95-045-450010-61270000-	June 30, 2019	\$ 560,000
1.0 Contrating Officer for State	102-500731	1 10 State Agency Telephone No	
1.9 Contracting Officer for State Nathan D. White, Director	e Agency	1.10 State Agency Telephone No 603-271-9631	imoer
Bureau of Contracts and Procure	ment		
1.11 Contractor Signature	$\overline{}$	1.12 Name and Title of Contrac	tor Signatory
900 C	ah	El and Pak, CEO	
1.13 Acknowledgement: State	of $NH$ , County of $SF$	rafford	
On /2/17/18 , before proven to build with the proven to build with the provent of	the undersigned officer, personall the is signed in block 1.11, and ac	y appeared the person identified in knowledged that s/he executed this	block 1.12, or satisfactorily s document in the capacity
1. S Signature of Rolary Publ	ic or Justice of the Peace	~	
CONSISSION 2	Kgtulun & Mo.	mson)	
123 Name and The of Notar	y or Justice of the Peace Afhleen Morry So.	ห	
1.14 State Agency Signature		1.15 Name and Title of State Ag	gency Signatory
		MARK JEWELL, DIKECTOR	
1.16 Approval by the N.H. Dep	artment of Administration, Division	on of Personnel (if applicable)	1. 2. 16. T
By:	·	Director, On:	•
1.17. Approval by the Attorney	General (Form, Substance and Exe	ecution) (if applicable)	<del></del>
Bx: M	Mugan A. Vool	On: 1/3/18	
1.18 Approval by the Governor	and Executive Council (if applica	able)	
By:	$\bigcup$	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

Contractor Initials EAP
Date 12/17/18

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 \$1,000,000per 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.

Contractor Initials

Date 12 17 18



### **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.
- 1.3. For the purposes of this Agreement, the Department has identified the Contractor as a Sub-Recipient in accordance with 2 CFR 200.0. et seq.

#### 2. Scope of Services

- 2.1. The Contractor shall provide barrier case management services to individuals participating in the Granite Workforce initiative that have barriers to employment. Barriers to employment include, but are not limited to:
  - 2.1.1. English Proficiency
  - 2.1.2. Domestic Violence
  - 2.1.3. Housing Issues
  - 2.1.4. Substance Use
  - 2.1.5. Disability
  - 2.1.6. Mental Health
  - 2.1.7. Child Care
  - 2.1.8. Transportation
  - 2.1.9. Personal/Family
  - 2.1.10. Clothing
  - 2.1.11. Legal
- 2.2. The Contractor shall accept referrals from the New Hampshire Department of Employment Security (NHES) and/or the Department of Health and Human Services (Department) for Granite Workforce barrier case management services for a maximum of four (4) months, which include participants who are:
  - 2.2.1. In need of assistance with removing or reducing barriers to employment; and
  - 2.2.2. In a household with an income up to 138% of the federal poverty level; and
  - 2.2.3. Enrolled in the New Hampshire Granite Advantage Health Care Program; and
  - 2.2.4. Parents aged 19 64 with a child under age 18 in the household; or
  - 2.2.5. Noncustodial parents aged 19 64 with a child under the age of 18; or

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- 2.2.6. Childless adults between 19 and 24 years of age.
- 2.3. The Contractor shall provide barrier case management services to eligible participants that address, reduce and/or resolve barriers to employment. The Contractor shall:
  - 2.3.1. Be available to receive training from the Department on the Granite Advantage Health Care Program (GAHCP) in order to advise participants on meeting work and community engagement requirements.
  - 2.3.2. Collaborate with local service providers in order to connect low income participants to services which the Contractor does not offer that will assist with identified barrier reduction, mitigation and/or resolution.
  - 2.3.3. Collaborate with NHES Granite Workforce staff to co-case manage participant activities and services provided. The Contractor shall:
    - 2.3.3.1. Work with NHES Granite Workforce staff to identify available and needed support services for eligible participants.
    - 2.3.3.2. Assist participants with gaining the necessary verification to access available Employment and Training Supports (ETS) services when:
      - 2.3.3.2.1. Participants have created a comprehensive cooperative plan.
      - 2.3.3.2.2. Participants are in compliance with program service requirements.
      - 2.3.3.2.3. The need for ETS services is indicated and verified by the Contractor.
- 2.4. The Contractor shall ensure barrier case management services include, but are not limited to:
  - 2.4.1. Assessing and tracking barriers to employment.
  - 2.4.2. Conducting intake activities.
  - 2.4.3. Referring participants to other community treatment providers, as needed.
  - 2.4.4. Developing plans through ongoing assessment and support with participants to reduce, eliminate, and/or mitigate barriers to employment, which will allow participants to connect securely to the labor market.
  - 2.4.5. Monitoring and evaluating barrier reduction plans.
  - 2.4.6. Contacting or providing a minimum of two (2) direct contacts or services to referred participants every thirty (30) days. Participants must be in contact with the Contractor no less than once every thirty (30) days.
  - 2.4.7. All routine case management services shall include, but not be limited to:
    - 2.4.7.1. Direct provision of needed barrier reduction service.
    - 2.4.7.2. Referrals for other community treatment providers if needed services are not provided by the applicant.
    - 2.4.7.3. Outcomes and goal attainment in accordance with this scope of work.
  - 2.4.8. Co-case management and consultation with other agencies.

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- 2.4.9. Maintaining participant records and referrals, including participant contact notes, in accordance with federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records, including but not limited to:
  - 2.4.9.1. 42, CFR Part 2, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").
  - 2.4.9.2. 45 CFR Parts 160 and 164.
  - 2.4.9.3. 45 CFR 205.50 Safeguarding Information for Financial Assistance Programs.
- 2.4.10. Ensuring a minimum of four (4) contact attempts are completed over two (2) months to a nonresponsive participant prior to removing the participant from case management services.
- 2.4.11. Accepting inactive participants on a first-come first-served basis for the duration of service eligibility.
- 2.4.12. Assisting participants with seeking, obtaining and providing exemption or good cause verification from GAHCP community engagement requirements through the exemption or good cause process, as appropriate.
- 2.4.13. Providing the required verification for participants who qualify for an exemption and/or good cause from community engagement requirements when:
  - 2.4.13.1. Requested by the participant.
  - 2.4.13.2. The participant is in the Granite Workforce program.
  - 2.4.13.3. When appropriate, staffs providing the verifications meet the certification requirements of Chapter Law 342:9, 2018 and/or GAHCP administrative rules and related policy.
- 2.4.14. Referral back to NHES once the participant is ready and able to seek and accept employment.
- 2.5. In locations where more than one Contractor through this contract offers a barrier case management service in the participant's area, the participant shall decide upon the preferred barrier case management agency for referral purposes.
- 2.6. The Contractor shall inform participants of their right to file a grievance with specification as to how participants can elevate complaints to the Department, if unsatisfied with the Contractor's resolution.
- 2.7. The Contractor shall collaborate with the Department and NHES to review and assist with program processes, continuous improvement processes, service provision and overall findings.
- 2.8. The Contractor shall submit a detailed corrective action plan for Department approval no later than thirty (30) days from not meeting any Performance Measure as outlined in Section 4.

#### 3. Reporting

3.1. The Contractor shall submit monthly and unduplicated year-to-date reports regarding participants served and program progress utilizing tracking sheets developed in collaboration with and approved by the Department, no later than the fifth (5<sup>th</sup>)

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- business day following the last business day of the previous month. Reports may be altered to better reflect program data as approved by the Department.
- 3.2. The Contractor shall submit monthly and unduplicated year-to-date reports that indicate progress toward performance measures identified in Section 4, Performance Measures, below.
- 3.3. The Contractor shall submit other reports, as specified in writing by the Department.

#### 4. Performance Measures

- 4.1. The Contractor shall meet or exceed performance measures that include, but are not limited to:
  - 4.1.1. 100% of participants referred to the Contractor by NHES shall be contacted by the Contractor's agency staff within five (5) business days from the referral date.
  - 4.1.2. 100% of enrolled participants will have a current barrier reduction plan, and if the plan includes referral to additional community treatment agencies, the Contractor shall continue to provide barrier case management and monitor the individual's status in Granite Workforce, providing the community treatment agency is not also under contract for Granite Workforce services with the Department.
    - 4.1.2.1. If the additional community treatment agency is also under contract for Granite Workforce services with the Department, the participant will choose one (1) agency in which to receive this barrier reduction case management service.
  - 4.1.3. 80% of enrolled participants with a barrier reduction plan will have barriers reduced, resolved and/or managed within four (4) months from enrollment date and referred back to NHES for job placement and continued case management.
    - 4.1.3.1. The Contractor may include the percentage of participants exempted from GAHCP work and community engagement requirements if the 80% in Paragraph 4.1.3 is not reached in any given month.

Contractor Initials

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### Exhibit B

### **Method and Conditions Precedent to Payment**

- Subject to the Contractor's compliance with the terms and conditions of the agreement, the Bureau of Employment Supports shall reimburse the Contractor for Barrier Case Management Services provided by the Contractor to mitigate barriers to enter the workforce.
- 2. Price Limitation: This agreement is one of multiple agreements that will serve the Granite Advantage Health Care Program. *No maximum or minimum client and service volume is guaranteed*. Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 General Provisions, for the duration of the agreement.
- 3. The State shall pay the Contractor an amount not to exceed the Form P-37 General Provisions, Block 1.8 Price Limitation, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
- 4. The funding source for this agreement for Barrier Case Management Services is 100% Federal Funds from the U.S. Department of Health & Human Services, Administration for Children and Families, Temporary Assistance for Needy Families in the amount of \$560,000.
- 5. Payment for said services shall be made monthly as follows:
  - 5.1 The Contractor shall receive a payment of \$200.00 per case per month for case management services identified in Exhibit A for up to four (4) months per case, with payment to begin without proration in the month of the completed intake. The Department estimates an anticipated seven hundred (700) individuals may use this service statewide over the six (6) month pilot program period.
  - 5.2 All Contractors shall be awarded a shared price limitation of \$560,000.
  - 5.3 The Department will be monitoring funding levels and will notify providers when the funding threshold has reached 85% utilization.
  - 5.4 The Contractor will submit an invoice in a form satisfactory to the State by the twentieth (20<sup>th</sup>) working day 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. The Contractor agrees to keep records of their activities related to Department programs and services.
  - 5.5 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. The Contractor will keep detailed records of their activities related to

Contractor Initials Date 12/7/8



### **Exhibit B**

DHHS-funded programs and services.

- 5.6 The final invoice shall be due to the State no later than forty (40) days after the contract Form P-37 General Provisions, Block 1.7 Completion Date.
- 5.7 In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to <a href="maileo-besinvoices@dhhs.nh.gov">besinvoices@dhhs.nh.gov</a> (subject line must reference: "GW Invoice") or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
Bureau of Employment Supports
129 Pleasant Street
Concord, NH 03301

- 5.8 Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services and in this Exhibit B.
- 6. Notwithstanding anything to the contrary herein, the Contractor agrees that payment under this agreement may be withheld, in whole or in part, in the event of noncompliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

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### New Hampshire Department of Health and Human Services



#### 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: Contractor Initials \_

Exhibit C - Special Provisions

### New Hampshire Department of Health and Human Services Exhibit C



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.

Exhibit C - Special Provisions

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### New Hampshire Department of Health and Human Services Exhibit C



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, bylaws 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

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### New Hampshire Department of Health and Human Services



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

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### New Hampshire Department of Health and Human Services Exhibit C



- 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.

#### 20. Contract Definitions:

- 20.1. 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.
- 20.2. DEPARTMENT: NH Department of Health and Human Services.
- 20.3. 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 and/or goods to be provided 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.
- 20.4. 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.
- 20.5. 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 time to time.
- 20.6. SUPPLANTING OTHER FEDERAL FUNDS: Funds provided to the Contractor under this Contract will not supplant any existing federal funds available for these services.

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Date 12/17/18



#### **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.
- Renewal:

The Department reserves the right to extend this Agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council.

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### New Hampshire Department of Health and Human Services Exhibit D



#### 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 ! - 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

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Date 12/17/18

### 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 I if there are workplaces on file that are not identified here.

Contractor Name Community Achin Partnership of Strafford Country

Name

itle: 🞾

12-17-18

#### New Hampshire Department of Health and Human Services Exhibit E



#### **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:

- 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.)
- 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.

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Name:

Title:

Exhibit E - Certification Regarding Lobbying

Contractor Initials 200

Contractor Name Community Action Partnership of Strafford County

Date 12/17/18

### New Hampshire Department of Health and Human Services Exhibit F



### 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

- 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).
- 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

Contractor Initials EAP

Date 12/17/18

#### New Hampshire Department of Health and Human Services Exhibit F



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 (I)(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 Community Action Partnership of Strafford County

Name:

Title:

#### New Hampshire Department of Health and Human Services Exhibit G



#### 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 Delinguency 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 \_

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

Page 1 of 2

Date

6/27/14

Rev. 10/21/14

### 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: Community Action Harriship of Strafford County

Name:

Title:

Exhibit G

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

Date 12/17/18

### New Hampshire Department of Health and Human Services



#### 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: Community Action Part reistrep of Straff and Country

Name: Party Andress Parke

Title:

Exhibit H - Certification Regarding Environmental Tobacco Smoke

Page 1 of 1

12-18-18

# 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. <u>"Breach"</u> shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. <u>"Business Associate"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45CFR Section 164.501.
- f. "<u>Health Care Operations</u>" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. <u>"HITECH Act"</u> means the Health Information Technology for Economic and ClinicalHealth Act, TitleXIII, Subtitle D, Part 1 & 2 of the American Recovery and Reinvestment Act of 2009.
- h. "<u>HIPAA</u>" 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.
- "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.

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- I. "Required by Law" shall have the same meaning as the term "required by law" in 45CFR 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. <u>"Unsecured Protected Health Information"</u> 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

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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:
  - 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

Contractor Initials

Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 3 of 6

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.
- 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.
- I. 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

Contractor Initials



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.
- 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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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.

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#### New Hampshire Department of Health and Human Services



#### Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

Department of Health and Human Services	Commonity Action Partnership of Sheper Cant
The State	Name of the Contractor
- Un V	Ell Con Parker
Signature of Authorized Representative	Signature of Authorized Representative
MARK JEWELL  Name of Authorized Representative	Bekry Andrus Parke Name of Authorized Representative
DIRECTOR  Title of Authorized Representative	CEO Title of Authorized Representative
16/28/13	12-17-18
Date ' '	Date

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 6 of 6

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### New Hampshire Department of Health and Human Services



### 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
- 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: Community Action Partnership of Strafford County

\_\_\_\_\_

Name:

e: // /

### New Hampshire Department of Health and Human Services Exhibit J



#### 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.

	000		
1.	The DUNS number for your entity is: 099356586		
2.	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?		
	NOYES		
	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:		

#### Exhibit K



#### **DHHS Information Security Requirements**

#### A. Definitions

The following terms may be reflected and have the described meaning in this document:

- 1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
- 3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.
  - Confidential Information also includes any and all information owned or managed by the State of NH created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.
- 4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
- 5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
- 6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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#### **DHHS Information Security Requirements**

- mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.
- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
- 8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
- 9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- 10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
- 11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
- 12. "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.

#### I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

- A. Business Use and Disclosure of Confidential Information.
  - The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
  - 2. The Contractor must not disclose any Confidential Information in response to a

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Exhibit K
DHHS Information
Security Requirements
Page 2 of 9

#### Exhibit K



#### **DHHS Information Security Requirements**

request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

- 3. If DHHS notifies the Contractor that DHHS 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 Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
- 4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
- 5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
- The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

#### II. METHODS OF SECURE TRANSMISSION OF DATA

- 1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
- Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
- Encrypted Email. End User may only employ email to transmit Confidential Data if email is <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.
- 4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
- 5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
- 6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
- 7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
- 8. Open Wireless Networks. End User may not transmit Confidential Data via an open

Contractor Initials <u>Sup</u>

#### Exhibit K



#### **DHHS Information Security Requirements**

wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
- 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
- 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

#### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

#### A. Retention

- The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
- The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- 4. The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- 5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

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#### Exhibit K



#### **DHHS Information Security Requirements**

whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

#### B. Disposition

- If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
- Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
- Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

#### IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  - The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  - 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

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Exhibit K
DHHS Information
Security Requirements
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#### Exhibit K



#### **DHHS Information Security Requirements**

- 3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
- 4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
- 6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
- 7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
- 8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
- 9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
- 10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
- 11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

Contractor Initials Date 12/17/18



#### **DHHS Information Security Requirements**

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

- 12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
- 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
- 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
- 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
- 16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

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DHHS Information
Security Requirements
Page 7 of 9

#### Exhibit K



#### **DHHS Information Security Requirements**

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

#### V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents:
- 2. Determine if personally identifiable information is involved in Incidents;
- Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials

Data 12/17/18

#### **DHHS Information Security Requirements**

5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

#### VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials Lux

V5. Last update 10/09/18

Exhibit K
DHHS Information
Security Requirements
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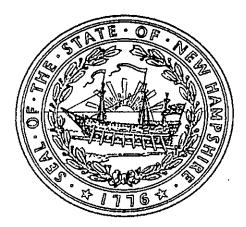
# State of New Hampshire Department of State

#### **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 25, 1965. 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: 65583

Certificate Number: 0004077629



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2018.

William M. Gardner

Secretary of State

## CERTIFICATE OF VOTE (Corporate Authority)

I, <u>Jean Miccolo</u> , Clerk/Secreta (name)		n Partnership of Strafford County ration name)
(hereinafter the "Corporation"), a New	Hampshire corporation, (state)	hereby certify that: (1) I am the duly
minute books of the Corporation; (3) I a	e Corporation; (2) I mai am duly authorized to is	intain and have custody and am familiar with the sue certificates with respect to the contents of such authorized, on October 17 <sup>th</sup> 2018, such authority (date)
to be in force and effect until June 30th (contract	2019 t termination date)	· ·
The person(s) holding the below listed proporation any contract or other instru		ed to execute and deliver on behalf of the ducts and services:
		•
Betsey Andrews Parker (name)	-	CEO (position)
		(position)
Becky Sherburne	All the factors of th	Board Chair
(name)	- , , , , , , , , , , , , , , , , , , ,	(position)
(5) the meeting of the Board of Director	rs was held in accordance	e with New Hampshire
	of the date hereof. Exc	ion has not been modified, amended or rescinded erpt of dated minutes or copy of article or section
IN WITNESS WHEREOF, I have hereing 17 day of <u>December</u> , 2018.	unto set my hand as the	Jean Third
STATE OF New Hampshire COUNTY OF Strafford		Secretary, Jean Miccolo
appeared Jean Miccolo who acknowled of Strafford County, a corporation and the foregoing instrument for the purpose	edged her/himself to be that she/he as such	the Secretary of Community Action Partnership Secretary being authorized to do so, executed  seal.  Katalus Momson
Commission Date: August 5	<sup>th</sup> 2020	Notary Public, Kathleen Morrison



DATE (MW/DO/YYYY) CERTIFICATE OF LIABILITY INSURANCE 12/27/2018 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(les) 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 on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT -Teri Davis PRODUCER (A/C, No): (603) 622-4618 CGI Business Insurance (866) 841-4600° (A/C, No. Ext): TDavis@CGIBusinessInsurance.com 1 4 1 171 Londonderry Tumpike ADDRESS: INSURER(S) AFFORDING COVERÂGE NAIC # Hanover Insurance Company (1997) 199 NH 03106 · 22292 Hooksett INSURER A : , INSURED Eastern Alliance (fmr Great Falls) · · · INSURER B : Community Action Partnership of Strafford County INSURER C dba Strafford CAP; CAP of Strafford County Head Start INSURER D : PO Box 160 , INSURER E : NH 03821-1060 INSURER F COVERAGES 18/19 Master · 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. POLICY EFF (MM/DDYYYYY) POLICY EXP IADOLISUBR TYPE OF INSURANCE POLICY NUMBER INSO WYD COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE : 15 DAMAGE TO RENTED 100 000 CLAIMS-MADE | X OCCUR PREMISES (Ea occurrence) 5.000 MED EXP (Any one person) 12/31/2018 1 000,000 ZHVA192135 12/31/2019 . PERSONAL & ADV INJURY 3 000 000 GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE Included ➤ POLICY ! PRODUCTS - COMP/OP AGG Professional Liability 1,000,000 OTHER: COMBINED SINGLE LIMIT (Ea accident) s 1,000,000 **AUTOMOBILE LIABILITY** ANY AUTO BODILY INJURY (Per person) OWNED AUTOS ONLY CHEDULED AWVA156930 12/31/2018 12/31/2019 **BODILY INJURY (Per accident)** AUTOS NON-OWNED PROPERTY DAMAGE HIRED AUTOS ONLY AUTOS ONLY (Per accident) Uninsured motorist 1,000,000 64 1900 UMBRELLA LIAB 4,000,000 OCCUR EACH OCCURRENCE EXCESS LIAB UHVA192136 12/31/2018 12/31/2019 AGGREGATE 4,000,000 Α CLAIMS-MADE DED RETENTION \$ 0 WORKERS COMPENSATION ➤ STATUTE

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

01-0000133794-00

N

NIA

Workers Comp: 3A State: NH

AND EMPLOYERS' LIABILITY

В

ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory In NH)

If yes, describe under DESCRIPTION OF OPERATIONS below

CERTIFICATE	HOLDER		CANCELLATION					
	DHHS, State of New Hampshire Contracts and Procurement 129 Pleasant St		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					
,	Concord	NH 03301	MPfetai					

12/31/2018

12/31/2019

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E.L. EACH ACCIDENT

S 5.

E.L. DISEASE - EA EMPLOYEE

E.L. DISEASE - POLICY LIMIT

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### **MISSION**

To educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency



## **VISION**

Working to eliminate poverty in Strafford County

FOR THE YEARS ENDED
DECEMBER 31, 2017 AND 2016
AND
INDEPENDENT AUDITORS' REPORTS

Leone, McDonnell & Roberts

CERTIFIED PUBLIC ACCOUNTANTS

#### **DECEMBER 31, 2017 AND 2016**

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To the Board of Directors of Community Action Partnership of Strafford County Dover, New Hampshire

#### **INDEPENDENT AUDITORS' REPORT**

#### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended December 31, 2017.

#### 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.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits 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 auditors' 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 Community Action Partnership of Strafford County as of December 31, 2017 and 2016, and its cash flows for the years then ended, and the changes in its net assets for the year ended December 31, 2017 in accordance with accounting principles generally accepted in the United States of America.

#### Report on Summarized Comparative Information

We have previously audited Community Action Partnership of Strafford County's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated August 15, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 21, 2018, on our consideration of Community Action Partnership of Strafford County'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 solely 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 Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Profilesion

Word, McDonnell'a Roberts Professional Ossociation

June 21, 2018 Wolfeboro, New Hampshire

# STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2017 AND 2016

#### <u>ASSETS</u>

CURRENT ASSETS		<u>2017</u>	<u>2016</u>
Cash and cash equivalents	•		
Accounts receivable	\$	361,179	\$ 517,916
Contributions receivable	•	1,094,461	1,191,955
Tax credits receivable		115,800	-
Inventory		172,000	8,000
Prepaid expenses		11,532 9,609	8,724 19,677
			10,077
Total current assets		1,764,581	1,746,272
		<del></del>	
NONCURRENT ASSETS			
Security deposits		5,350	24,140
Property, net of accumulated depreciation	•	1,195,445	927,051
Other noncurrent assets		12,500	12,500
Total paperson access			
Total noncurrent assets		<u>1,213,295</u>	963,691
TOTAL ASSETS			
TOTAL ASSETS	\$ 2	<u>2,977,876</u>	\$ 2,709,963
LIABILITIES AND NET	ACCETC		
LIABILITES AND NET	MOSE 13		
CURRENT LIABILITIES			
Demand note payable	\$	105,377	\$ 72,673
Accounts payable	•	217.582	363,064
Accrued payroll and related taxes		137 448	141,753
Accrued compensated absences		100,965	79,490
Refundable advances		391,376	438,285
Other current liabilities		20,789	-
•			
Total liabilities		973,537	1,095,265
NET ASSETS	•		
NET ASSETS		•	
Unrestricted			
Undesignated Board designated	' 1	1,260,844	1,204,103
board designated		307,315	<u>307,315</u>
Total unrestricted	•		
, Total unlestricted	1	,568,159	1,511,418
Temporarily restricted		126 190	102 200
F	-	436,180	103,280
Total net assets		2,004,339	1,614,698
		<u>,,007,008</u>	1,014,090
TOTAL LIABILITIES AND NET ASSETS	\$ 2	2,977,876 S	\$ 2,709,963
·	<u>*</u>	<del>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</del>	2,700,000

# STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2017 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Unrestricted	Temporarily Restricted	2017 Total	2016 Total
CHANGE IN NET ASSETS			1 4 441	10101
REVENUES AND OTHER SUPPORT		• • •		
Grant revenue	\$ 7,454,864	\$ -	\$ 7,454,864	\$ 7,531,691
Fees for service	333,487		333,487	258,396
Rent revenue	19,472	-	19,472	11,718
Public support	147,071	342,260	489,331	216,229
In-kind donations	735,069	•	735,069	577,850
Interest	127	•	127	1,312
Fundraising	87,215	_	87,215	64,282
Other revenue	(2,106)	_	(2,106)	3,091
		•	(4,155)	
Total revenues and support	8,775,199	342,260	9,117,459	8,664,569
NET ASSETS RELEASED FROM	•		•	
RESTRICTIONS	9,360	(9,360)	_	-
·	1	(0,000)		
Total revenues, support, and net				
assets released from restrictions	8,784,559	332,900	9,117,459	8,664,569
	·			
EXPENSES				
Program services				
Child services	3,973,078	-	3,973,078	3,812,180
Community services	780,471	•	780,471	606,156
Energy assistance	2,154,833	•	2,154,833	2,135,921
Housing	409,543		409,543	374,836
Weatherization	391,107	-	391,107	247,856
Workforce development	<u> 150,178</u>	<del></del> .	150,178	178,651
Total program services	7,859,210	-	7,859,210	7,355,600
Cummandina anti-iti-				
Supporting activities	700.400			
Management and general	790,496	-	790,496	732,223
Fundraising	<u>78,112</u>	<del></del>	<u>78,112</u>	64,919
Total expenses	8,727,818		<u>8,727,818</u>	8,152,742
CHANGE IN NET ASSETS	56,741	332,900	389,641	511,827
NET ASSETS, BEGINNING OF YEAR	1,511,418	103,280	1,614,698	1,102,871
NET ASSETS, END OF YEAR	\$ 1,568,159	\$ 436,180	\$ 2,004,339	\$ 1,614,698

### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

CASH FLOWS FROM OPERATING ACTIVITIES		<u>2017</u> .	<u>2016</u>	
Change in net assets	\$	389,641	\$ 511.82	17
Adjustment to reconcile change in net assets to	<b>J</b>		\$ 511,82	17.
net cash provided by operating activities:	•	us made		
Depreciation		84,399	53,51	17
(Increase) decrease in assets:		0-1,000	33,31	
Accounts receivable		97,494	(477,62	261
Contributions receivable		(115,800)	( , 0 -	-
Tax credits receivable	•	(164,000)	(8,00	00)
Inventory		(2,808)	(-,	-
Prepaid expenses	•	10,068	(18,37	77)
Security deposits		18,790	52	
Increase (decrease) in liabilities:				
Accounts payable		(145,482)	280,13	39
Accrued payroll and related taxes		(4,305)	20,73	39
Accrued compensated absences		21,475	(2,38	38)
Refundable advances		(46,909)	(29,07	
Other current liabilities	· —	20,789	(24,39	
NET CASH PROVIDED BY OPERATING ACTIVITIES		163,352	306,88	<u>18</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchases of property and equipment		(352,793)	(502,14	4)
NET CASH USED IN INVESTING ACTIVITIES	·	(352,793)	(502,14	4)
CASH FLOWS FROM FINANCING ACTIVITIES				
Net borrowings (repayments) on demand note payable		32,704	(72	(8)
NET CASH PROVIDED BY (USED IN) FINANCING ACTIVITIES		32,704	(72	28)
NET DECREASE IN CASH AND CASH EQUIVALENTS		<del></del>		_
NET DECREASE IN CASH AND CASH EQUIVALENTS		(156,737)	(195,98	4)
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR		517,916	713,90	<u>0</u>
CASH AND CASH EQUIVALENTS, END OF YEAR	<u>\$</u>	361,179	\$ 517,91	<u>6</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION Cash paid during the year for interest	<u>\$</u>	6,251	\$ 3,32	<u>2</u>

d : <u>es</u>		ommunity Services	<u>A</u>	Energy ssistance	<u>Housing</u>	<u>Wea</u>	therization	orkforce velopment	tal Program <u>Services</u>		ermediate Ilocation) <u>Pools</u>		nagement and <u>General</u>	<u>Fun</u>	ndrai <u>și</u> i
4,887	\$	304,780	\$	286,047	\$ 57,922	\$	47,329	\$ 76,824	\$ 2,657,789	\$	113,337	\$	515,173	\$	27,8
5,402		22,972	•	- 21,982	4,723		3,590	6,367	215,036	•	8,260	•	40,468	•	2,(
4,365		35,623		40,839	5,302		6,208	11,453	273,790		12,164		31,427		2,8
5,880		22,329		1,724,551	169,525		300,926	14,291	2,317,502		_		·		
6,927		195,086		-	26,061		5,392	-	723,466		-		•		11,6
2,576		9,498		6,664	.106,135		620	971	386,464		16,167		53,898		, ;
9,950		90,209		2,402	1,859		1,650	4,860	310,930		14,436		17,595		3,6
0,038		22,415	•	29,557	8,301		6,969	25,391	382,671		(251,905)		36,180		3,5
0,630		11,520		10,318	6,107		-	951	39,526	*	86,873		22,481		7,
8,527		5,329		10,082	13,009		1,150	4,049	132,146		(9,375)		14,858		.,
9,440		5,657		1,792	5,276		3,189	1,248	106,602		11,401		17,975		
0,875	•	10,486		2,353	235		7,909	29	91,887		386		36,358		3,
2,337		25,910		98	3,733		-	2,320	84,398		_		-		٠,
0,430		8,541		3,471	877		1,644	927	75,890		(14,582)		11,315		2,:
B,400		7,553		9,317	26		98	147	25,541		20		13,865		5,
2,886		2,149		1,159	428		475	257	17,354		281		7,936		-,
7,094		(6,091)		4,028	24		991	93	6,139		12,537	•	4,934		
-		3,314		-	•		2,937	-	6,251		-		•		
•				-	•		•	<del>-</del> .	-		-	٠	(34,921)		
<u>2,434</u>		3,191		173	 <u>-</u>	<del></del>	30		 5,828		<u>-</u>		954		7,9
<u>3,078</u>	\$	780,471	\$	2,154,833	\$ 409,543	\$	391,107	\$ 150,178	\$ 7,859,210	\$		\$	790,496	\$	78, <sup>-</sup>

#### NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2017 AND 2016

#### NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Organization

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

In addition to its administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way grants, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and nonprofit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measureable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

#### **Basis of Accounting**

The financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

#### Financial Statement Presentation

The financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, Financial Statements of Not-For-Profit Organizations. Under FASB ASC No. 958-210, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets

and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions.

<u>Unrestricted</u>: Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

<u>Temporarily Restricted</u>: Net assets whose use is limited by donor-imposed stipulations that will either expire with the passage of time or be fulfilled or removed by actions of the Agency.

<u>Permanently Restricted</u>: Net assets reflecting the historical cost of gifts (and in certain circumstances, the earnings from those gifts), subject to donor-imposed stipulations, which require the corpus to be invested in perpetuity to produce income for general or specific purposes.

At December 31, 2017 and 2016 the Agency had unrestricted and temporarily restricted net assets.

#### Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

#### **Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

#### **Contributed Services**

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

#### Fair Value of Financial Instruments

Accounting Standard Codification No. 825, "Financial Instruments," requires the Agency to disclose estimated fair value for its financial instruments. The carrying amounts of cash, accounts receivable, inventory, prepaid expenses, accounts payable, accrued expenses, and refundable advances approximate fair value because of the short maturity of those instruments.

#### Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

#### **Property and Depreciation**

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 vears

Depreciation expense aggregated \$84,399 and \$53,517 for the years ended December 31, 2017 and 2016, respectively.

#### **Accrued Earned Time**

The Agency has accrued a liability of \$100,965 and \$79,490 at December 31, 2017 and 2016, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

#### Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the years 2014 through 2017 and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

#### Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

#### Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### **Advertising Expenses**

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2017 and 2016 amounted to \$22,984 and \$21,352, respectively.

#### In-kind Donations

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$232,667 and \$322,524 for the years ended December 31, 2017 and 2016, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$86,313 and \$49,673 for the years ended December 31, 2017 and 2016, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$121,757 and \$294,332, respectively, for the year ended December 31, 2017. For the year ended December 31, 2016, the estimated fair value of these food commodities and goods was determined to be \$159,190 and \$46,463, respectively.

#### Functional Allocation of Expenses

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

#### NOTE 2. PROPERTY

As of December 31, 2017 and 2016, property consisted of the following:

	<u>2017</u>	<u>2016</u>
Land, buildings and improvements Furniture, equipment and machinery Vehicles Construction in progress	\$ 1,268,065 539,213 249,779	\$ 926,666 522,213 249,779 5,607
Total Less accumulated depreciation	2,057,057 <u>861,612</u>	1,704,265 777,214
Net property	<u>\$ 1,195,445</u>	<u>\$ 927.051</u>

#### NOTE 3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2017 and 2016. The Agency has no policy for charging interest on overdue accounts.

#### NOTE 4. CONTRIBUTIONS RECEIVABLE

Contributions receivable represent promises to give, which have been made by donors but have not yet been received by the Agency. The Agency considers contributions receivable fully collectible; accordingly, no allowance for contributions receivable has been recorded.

Total unconditional promises to give were as follows at December 31, 2017:

Within one year In two to five years Thereafter	٠.		-	\$ 52,400 26,400 37,000
•			•	\$ 115.800

#### NOTE 5. TAX CREDIT PROGRAM

The New Hampshire Community Development Finance Authority's Tax Credit Program allows New Hampshire businesses to contribute to not-for-profit community, housing and economic development projects and receive a 75% New Hampshire state tax credit that can be applied against New Hampshire business profits, business enterprise and insurance premium taxes. Through this Tax Credit Program, the Agency recognized contribution revenue of \$164,000 and \$8,000 for the years ended December 31, 2017 and 2016, respectively. At December 31, 2017 and 2016, the Agency had tax credits receivable of \$172,000 and \$8,000, respectively.

#### NOTE 6. PLEDGED ASSETS

As described in Note 7, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement.

#### NOTE 7. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand, but in the absence of demand, is due in September 2018. Interest is stated at the prime rate plus 1% which resulted in an interest rate of 5.50% and 4.75% at December 31, 2017 and 2016, respectively. The note is collateralized by all the assets of the Agency.

#### NOTE 8. <u>TEMPORARILY RESTRICTED NET ASSETS</u>

At December 31, 2017 and 2016, temporarily restricted net assets consisted of the following:

	<u>2017</u>		<u>2016</u>
Bank of New Hampshire - Summer Meals	\$ 3,094	\$	971
Building Campaign - Pledges	121,908		-
Building Campaign - Tax Credits	172,000		8,000
Envoy Mortgage - Summer Meals	1,500		-
Fuel Vendor - Returned of Federal Funds	6,123	٠.	4,219

Holy Rosary Credit Union - Homelessness	207	-
Hub - Family Resource Center	27,892	27,892
Individual Donor - Heat & Hot Water	2,868	21,002
Individual Donors Grab N Go -	_,000	
Summer Weekend Meals	. 1,418	-
Municipal - Homelessness	6,838	_
Municipal - Homelessness	4,500	-
New Hampshire Charitable –		
Thomas Haas Heat & Hot Water	11,719	-
New Hampshire Charitable –		
Thomas Haas Heat & Hot Water	8,000	_
New Hampshire Charitable Foundation –	,	•
Bundled Services	37,305	20,247
New Hampshire Charitable Foundation –	. ,	,
Homelessness	1,000	· .
Nute Charitable Trust - Fuel Assistance	1,500	_
Optima Bank - Security Deposits	18,425	27,620
Share Our Strength – Summer Meals	-	13,995
Split Interest Clients - Security Deposits	5,385	
Split Interest Clients - Security Deposits	2,450	-
United Way - Homelessness	2,048	
Total	<u>\$ 436;180</u>	<u>\$ 103,280</u>

#### NOTE 9. <u>LEASE COMMITMENTS</u>

Facilities occupied by the Agency for its community service programs are rented under the terms of various operating leases. For the years ended December 31, 2017 and 2016, the annual lease/rent expense for the leased facilities was \$155,065 and \$120,523, respectively. Certain equipment is leased by the Agency under the terms of various operating leases.

The approximate future minimum lease payments on the above leases are as follows:

Year Ended <u>December 31</u>	<u>Amount</u>	
2018	\$	91,347
2019	•	23,857
2020		20,078
2021		19,633
2022		<u> 15,697</u>
Total	\$	170.612

#### NOTE 10. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally, the Agency provides a matching contribution equal to 25% of the employee's contribution up to 5% of the employee's compensation. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2017 and 2016 totaled \$25,570 and \$24,366, respectively.

#### NOTE 11. CONCENTRATION OF RISK

A large percentage of the Agency's total revenue was received from two contractors, the Federal Government and the State of New Hampshire. It is always considered to be at least reasonably possible that either contractor could be lost in the near term; however, Management feels this risk is of no particular concern at this time.

#### NOTE 12. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000.

#### NOTE 13. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2017 and 2016.

#### NOTE 14. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date but arose after that date. Management has evaluated subsequent events through June 21, 2018, the date the December 31, 2017 financial statements were available for issuance.

### **SUPPLEMENTARY INFORMATION**

(See Independent Auditors' Report)

PROGRAM TITLE	NUMBER	GRANTOR'S NAME	GRANTOR'S NUMBER
	10.558 10.558	State of New Hampshire Department of Education State of New Hampshire Department of Education	4300-ZZZ At-Risk After School Care Centers
ren .	10.559	State of New Hampshire Department of Education	4300-ZZZ
ood Commodities)	10:569	Belknap-Merrimack Community Action Partnership	None
· <u>velopmen</u> t			· ·
	14.157	Dover Housing Authority	Dover Housing Authority
Entitlement Grants	14.218	City of Dover, New Hampshire	City of Days
Entitlement Grants e's Program and	14.218	City of Rochester, New Hampshire	City of Dover City of Rochester
9's Program and	14.228	New Hampshire Community Development Finance Authority	16-210-CDFA
55 / rogram and	14.228	New Hampshire Community Development Finance Authority	., 16-409-EDWD1
	14.231	State of New Hampshire Department of Health and Human Services	05-95-42-423010-7927
	14.235 14.235	State of New Hampshire Department of Health and Human Services Community Partners / Behavioral Health / Services	010-092-7176-102-0415
ban Development	14.200	Community Partitles / Benavioral Health / Services	Community Partners
		•	
	17.258 17.278	Southern New Hampshire Services, Inc. Southern New Hampshire Services, Inc.	2016-0003 2016-0003
ter			2010-0000
ersons	81.042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587
·		· · · · · · · · · · · · · · · · · · ·	01-02-02-02-010-014-300361
<u>es</u>		•	
Part B - Grants for			
,	93.044	State of New Hampshire Division of Elderly and Adult services State of New Hampshire Department of Health and Human Services,	010-048-7872-512-0352
Sating Objects	93.044	Nutrition & Trans. Services	05-95-48-48010-78720000-512-500352
isting Cluster t, and Early		State of New Hampshire Department of Harling and the	· · · · · · · · · · · · · · · · · · ·
·.	93.505	State of New Hampshire Department of Health and Human Services, DPH, BPHCS, Maternal & Health Section	05.05.00.000040.5000
•	93.556	State of New Hampshire, DHHS, Division for Children, Youth and Families	05-95-90-902010-5896 05-095-042-421010-29730000-102-500734-42107306
. ,	93.558 93.558	State of New Hampshire, DHHS, Division for Children, Youth and Families Southern New Hampshire Services, Inc.	05-095-045-450010-61460000-502-500891-42106603 13-DHHS-BWW-CSP-05
	93.568 93.568	State of New Hampshire Governor's Office of Energy & Planning State of New Hampshire Governor's Office of Energy & Planning	01-02-02-024010-77050000-074-500587 01-02-02-024010-77050000-500587 02HRRP16A
	93.569	State of New Hampshire, DHHS, DFA	: 010-045-7148-093-0415
n	93.600	Direct Funding	01CH996002 & 01HP000702
	93.645 93.667	State of New Hampshire, DHHS, Division for Children, Youth and Families State of New Hampshire, DHHS, Division for Children, Youth and Families	05-095-042-421010-29680000-102-500734-42106802 05-095-042-421010-29660000-102-500734-42106603

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2017

#### NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

#### NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

#### NOTE 3 <u>INDIRECT COST RATE</u>

Community Action Partnership of Strafford County has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### NOTE 4 FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

#### NOTE 5 SUBRECIPIENTS

Community Action Partnership of Strafford County had no subrecipients for the year ended December 31, 2017.



INDEPENDENT AUDITORS' 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 Directors of Community Action Partnership of Strafford County Dover, New Hampshire

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 Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2017 and 2016, and the related statements of cash flows, and the related notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended December 31, 2017, and have issued our report thereon dated June 21, 2018.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be a significant deficiency as item 2017-001.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Action Partnership of Strafford County'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*.

Community Action Partnership of Strafford County's Response to Findings

Community Action Partnership of Strafford County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. Community Action Partnership of Strafford County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

#### 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.

bloom, McDonnell & Roberts Professional association

June 21, 2018 Wolfeboro, New Hampshire



# INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of Community Action Partnership of Strafford County Dover, New Hampshire

#### Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2017. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Strafford County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Strafford County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Strafford County's compliance.

#### Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2017.

#### Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Strafford County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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June 21, 2018 Wolfeboro, New Hampshire

#### SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2017

#### A. SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with GAAP.
- One significant deficiency disclosed during the audit of the financial statements is reported in the Independent Auditors' 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. No material weaknesses are reported.
- 3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major federal programs.
- 6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 7. The programs tested as major were: U.S. Department of Health and Human Services, Low-Income Home Energy Assistance Program, CFDA 93.568, and Community Services Block Grant, CFDA 93.569.
- 8. The threshold used for distinguishing between Type A and B programs was \$750,000.
- 9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

#### **B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

#### 2017-001 General Ledger Close and Adjusting Journal Entries

Condition: A significant quantity of adjusting journal entries were provided by the Organization during the audit. Significant adjusting entries related to the following areas: accrued payroll, pledges receivable and pledge contributions. The adjusting entries were provided by management and in certain cases identified by the auditor.

Criteria: Internal controls should be in place to ensure that the activity of the Organization is being recorded in a timely and accurate manner.

Cause: Controls are not in place to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Effect: Financial information utilized by management in making decisions may not be timely or accurate.

Recommendation: Procedures should be implemented to ensure all required month and year end journal entries are being recorded in a timely and accurate manner.

Views of Responsible Officials and Planned Corrective Action: The Organization is strengthening month end and year end checklist procedures to include additional documentation of completion, backups recorded to 365 and review of entries to ensure timely and accurate journal entries. In addition, the fiscal department is fully staffed to provide the oversight as well as work required to perform the tasks.

# C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2016

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended December 31, 2016.

FOR THE YEARS ENDED
DECEMBER 31, 2015 AND 2014
AND
INDEPENDENT AUDITORS' REPORTS



CERTIFIED PUBLIC ACCOUNTANTS

## **DECEMBER 31, 2015 AND 2014**

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To the Board of Directors of Community Action Partnership of Strafford County Dover, New Hampshire

## **INDEPENDENT AUDITORS' REPORT**

#### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended December 31, 2015.

## 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.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 auditors' 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 Community Action Partnership of Strafford County as of December 31, 2015 and 2014, and its cash flows for the years then ended, and the changes in its net assets for the year ended December 31, 2015 in accordance with accounting principles generally accepted in the United States of America.

## Report on Summarized Comparative Information

We have previously audited Community Action Partnership of Strafford County's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 10, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and schedule of revenues and expenditures – Electrical Assistance Program are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 1, 2016, on our consideration of Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

Leone McDonnell's Roberts, Professional association

June 1, 2016 Wolfeboro, New Hampshire

## STATEMENTS OF FINANCIAL POSITION DECEMBER 31, 2015 AND 2014

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ASSETS	<u>2015</u>	<u>2014</u>
CURRENT ASSETS		
Cash and cash equivalents	\$ 713,900	\$ 744,514
Accounts receivable	714,329	770,066
Inventory	8,724	8,754 11,586
Prepaid expenses	1,300	
Total current assets	1,438,253	1.534,920
NONCURRENT ASSETS		
Security deposits	24,667	19,201
Property, net of accumulated depreciation	478,424	435,446
Other noncurrent assets	12,500	12,500
Total noncurrent assets	<u>515,591</u>	467,147
TOTAL ASSETS	\$ 1,953,844	\$ 2,002,067
LIABILITIES AND NET ASSE	ETS	•
CURRENT LIABILITIES		•
Demand note payable	\$ 73,401	\$ 80,735
Accounts payable	82,925	126,063
Accrued payroll and related taxes	121,014	120,172
Accrued compensated absences	81,878	78,154
Refundable advances	467,356	491,134
Other current liabilities	<u>24,399</u>	<u> 137</u>
Total liabilities	<u>850,973</u>	<u>896,395</u>
NET ASSETS		
Unrestricted		
Undesignated	686,961	669,373
Board designated	307,315	307,002
Total unrestricted	994,276	976,375
Temporarily restricted	108,595	129,297
Total net assets	1,102,871	1,105,672
TOTAL LIABILITIES AND NET ASSETS	\$ 1,953,84 <u>4</u>	<b>\$</b> 2,002,067

# STATEMENT OF ACTIVITIES FOR THE YEAR ENDED DECEMBER 31, 2015 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

CHANGE IN NET ASSETS	Unrestricted	Temporarily Restricted	2015 <u>Total</u>	2014 <u>Total</u>
REVENUES AND OTHER SUPPORT Grant revenue Fees for service Rent revenue	\$ 7,098,408 334,257 11,005	\$ ·	\$ 7,098,408 334,257 11,005	\$ 7,545,723 424,089 24,353
Public support In-kind donations Interest	150,971 649,898 128	60,838 - -	211,809 649,898 128	432,328 439,830 301
Fundraising  Total revenues and support	<u>56,979</u> <u>8,301,646</u>	60,838	<u>56,979</u> <u>8,362,484</u>	31,299 8,897,923
NET ASSETS RELEASED FROM RESTRICTIONS	81.540	(81,540)	·	<u> </u>
Total revenues, support, and net assets released from restrictions	8,383,186	(20,702)	8,362,484	8,897,923
EXPENSES Program services				
Child services Community services	3,693,205 712,557	- ·	3,693,205 712,557	3,374,862 831,155
Energy assistance Housing Weatherization	2,120,534 347,367 286,121	•	2,120,534 347,367 286,121	2,975,261 189,080
Workforce development	264,408		264,408 264,408	133,564 258,219
Total program services	<b>7,424,192</b>	-	7,424,192	7,762,141
Supporting activities  Management and general  Fundraising	846,980 57,682	· -	846,980 57,682	1,031,611 23,644
Total expenses	8,328,854	<u> </u>	8,328,854	8,817,396
CHANGE IN NET ASSETS BEFORE LOSS ON SALE OF ASSETS	54,332	(20,702)	33,630	80,527
LOSS ON SALE OF ASSETS	(36,431)	<del>.</del>	(36,431)	(110,559)
CHANGE IN NET ASSETS	17,901	(20,702)	(2,801)	(30,032)
NET ASSETS, BEGINNING OF YEAR	976,375	129,297	1,105,672	1,135,704
NET ASSETS, END OF YEAR	\$ 994,276	\$ 108,595	\$ 1,102,871	\$ 1,105,672

## STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

CASH FLOWS FROM OPERATING ACTIVITIES		2015		2014
	\$	(2,801)	\$	(30,032)
Change in net assets	4	(2,001)	Φ	(30,032)
Adjustment to reconcile change in net assets to net cash provided by operating activities:				
Depreciation		43,903		69,333
Loss on sale of assets		36,431		110,559
(Increase) decrease in assets:		30,431	,	110,555
Accounts receivable		55,737		(113,132)
Inventory		30		6,553
Prepaid expenses		10,286		67,697
Security deposits		(5,466)		(60)
Other noncurrent assets		(0,100)		(2,500)
Increase (decrease) in liabilities:				(-,,
Accounts payable		(43,138)		58,278
Accrued payroll and related taxes		842		27,498
Accrued compensated absences		3,724		(2,438)
Refundable advances		(23,778)		(51,760)
Other current liabilities		24,262		(55,781)
NET CASH PROVIDED BY OPERATING ACTIVITIES	٠	100,032		84,215
CASH FLOWS FROM INVESTING ACTIVITIES				•
Purchases of property and equipment		(130,646)		(77,022)
Proceeds from sale of property and equipment	•	7,334	_	129,471
NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES		(123,312)	·	52,449
CASH FLOWS FROM FINANCING ACTIVITIES	·			
Repayment of demand note payable	<del></del>	(7,334)		(6,443)
NET CASH USED IN FINANCING ACTIVITIES		(7,334)		(6,443)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS		(30,614)		130,221
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u> </u>	744,514		614,293
CASH AND CASH EQUIVALENTS, END OF YEAR	\$	713,900	<u>\$</u>	744,514
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION Cash paid during the year for interest	<u>\$</u>	3,448	<u>s</u>	3,252

#### STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED DECEMBER 31, 2015 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

		Child Services		mmunity erylces		Energy asistence	!	tousing	West	<u>herization</u>		orkforce elopment		tal Program Services		tegement And Jenemi	Емп	dralaing		2015 Total		2014 Total
Payroli	5	2,058,413	\$	183,228	\$	255,149	\$.	67,134	S	37,292	\$	170,757	\$	2.771.973	•	502,520	٠.	17,761	•	3,292,254		3,310,098
Payroll taxes		203,101		16,442		22,678		6,690		3,049	•	15,950	•	267,910	•	43,943		1,974	•	313.827	•	340,843
Fringe benefits		189,204		24,301		39,584		6,395		3,610		14,096		277,192		35,615	•	22				
Weatherization material, fuel and						•	•	-,		-,		******		2.7.132		30,013		22		313,629		323,866
client assistance		57.805		57,184		1,716,873		168,334		186,690		9,231		2,196,097		1.035				2 -07 -00		
In-kind expenses		423,519		170.974				14,619		36,361		5,25,		645,473		1,033		4 476		2,197,132		2,873,517
Consumeble suppties		161.5 <del>59</del>		27,392		6,837		2,279		615		1.920		200,602		6,825		4,425 32		649,898		439,831
Indirect costs										•				200,002		133,274		32		207,459		195,360
insurance		124,132		6,503		2,822		4,998		3,560		4,729		146,644		6,013				133,274		190,950
Equipment and computer		38,785		(14,261)		7,786		1,256		770		2.279		35,615		11,221		134		152,991		168,916
Reni		76.728		10,143		19,024		1,819	:	1.885		27,895		137,494	•	13,769		123		47,959		157.109
Utilities		91,455		7,489		11,555		16,454		2,822		4.898		134,673				890		152,153		149,437
Consultants and contract labor		142,393		31.972		6,209		54,158		624		1.009				12,662		567		147,902		129,280
Repairs and maintenance		79,871		14,505		20,693		11,871		1,107		2.727		236,375		34,776		7,069		278,220		104,984
Travel		55,543	-	6,268		1,868		1,009		3,268		4,987		130,974		15,877		7,219		154,070		101.120
Mastings, events and training		68,465		3,947		1 921		261		2,083		4,907 783		72,943		22,441		149		95,533		98.152
Depreciation		18,695	-	18,020		, 52.		3,733		1,135				77,460	٠.	14,678		569		92,707		93,647
Copying & postage		14,877		2,333		6,588		201	,	965		2.320 322		43,903						43,903		69,333
Retirement		9 395		633		409		74		185		503		25,286		8,953		346		34,585		31,013
Property taxes		-,		493		703		2,412		103		503		11,199		1,775		72		13,047		16 997
Interest expense				3,448				2,912		•		-		2,905		-		-		2,905		3,516
Other program support		(120,735)		141,563		338		(16,340)		•		-		3,445						3,448		3.252
	_	1					_	(10,540)			_	<del></del>		4,826	_	(19,396)	_	16,330		1,758	_	15.075
Total expenses	<u>\$</u>	3,693,205	<u>5</u>	712.557	<u>\$</u>	2,120.534	<u>s</u>	347,367	<u>s</u>	286,121	5	254,408	<u>s</u>	7,424,192	<u>s '</u>	846,980	<u> </u>	57,682	<u>\$</u>	8.328.854	<u>s_</u>	8.817.396

# NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

## NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Nature of Organization**

Community Action Partnership of Strafford County (the Agency) is a 501(c)(3) private New Hampshire non-profit organization established under the provisions of the Equal Opportunity Act of 1964. Without services provided by the Agency, many local residents would be without a means to provide for their basic needs, including food, education, child care, utilities assistance, transportation, housing, emergency shelter and access to other services. The mission of the Agency is to educate, advocate and assist people in Strafford County to help meet their basic needs and promote self-sufficiency. The vision of the Agency is to eliminate poverty in Strafford County through compassion, education, self-sufficiency, transparency, accountability, team work, client focus and professionalism.

In addition to its administrative office located in Dover, the Agency maintains its outreach capacity by operating program offices in Farmington, Milton, Rochester, Dover and Somersworth. The Agency is funded by Federal, state, county and local funds, as well as United Way grants, public utilities, foundation and charitable grant funds, fees for service, private business donations, and donations from individuals. The Agency is governed by a tripartite board of directors made up of elected officials, community leaders from for-profit and nonprofit organizations and residents who are low income. The board is responsible for assuring that the Agency continues to assess and respond to the causes and conditions of poverty in its community, achieve anticipated family and community outcomes, and remain administratively and fiscally sound. The Agency administers a wide range of coordinated programs to more than 15,000 people annually, and the programs are designed to have a measureable impact on poverty and health status among the most vulnerable residents: those under the age of 6, the elderly and those living in poverty. This coordinated approach is accomplished by providing a broad array of services that are locally defined, planned and managed with community agencies.

#### **Basis of Accounting**

The financial statements have been prepared using the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

#### Financial Statement Presentation

The financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, Financial Statements of Not-For-Profit Organizations. Under FASB ASC No. 958-210, the Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets

and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions.

<u>Unrestricted</u>: Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

<u>Temporarily Restricted</u>: Net assets whose use is limited by donor imposed stipulations that will either expire with the passage of time or be fulfilled or removed by actions of the Agency.

<u>Permanently Restricted</u>: Net assets reflecting the historical cost of gifts (and in certain circumstances, the earnings from those gifts), subject to donor-imposed stipulations, which require the corpus to be invested in perpetuity to produce income for general or specific purposes.

At December 31, 2015 and 2014 the Agency had unrestricted and temporarily restricted net assets.

## Refundable Advances

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services are performed or expenditures are incurred.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Agency reports the support as unrestricted.

**Contributed Services** 

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

Fair Value of Financial Instruments

Accounting Standard Codification No. 825, "Financial Instruments", requires the Agency to disclose estimated fair value for its financial instruments. The carrying amounts of cash, investments, accounts receivable, prepaid expenses, inventory, accounts payable, accrued expenses, and refundable advances approximate fair value because of the short maturity of those instruments.

Inventory

Inventory materials are fixtures for installation and recorded at cost or contributed value, using the first-in, first-out method.

**Property and Depreciation** 

Property and equipment, which have a cost greater than \$5,000, are capitalized at cost or, if donated, at the approximate fair value at the date of donation. Specific grants and awards may have a threshold lower than this amount and that program will abide by those guidelines. Assets are depreciated over their estimated useful lives using the straight-line method as follows:

Buildings and improvements	15 - 40 years
Furniture, equipment and machinery	3 - 10 years
Vehicles	5 - 7 years

Depreciation expense aggregated \$43,903 and \$69,333 for the years ended December 31, 2015 and 2014, respectively.

#### **Accrued Earned Time**

The Agency has accrued a liability of \$81,878 and \$78,154 at December 31, 2015 and 2014, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

#### Income Taxes

The Agency is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Agency to be other than a private foundation. The Agency is also exempt from the New Hampshire Business Enterprise Tax.

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the years (2012 through 2015), for the purposes of implementation, and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

#### Cash and Cash Equivalents

The Agency considers all highly liquid financial instruments with original maturities of three months or less to be cash equivalents.

#### Use of Estimates

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

## Advertising Expenses

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2015 and 2014 amounted to \$15,799 and \$12,641, respectively.

**In-kind Donations** 

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$268,238 and \$199,684 for the years ended December 31, 2015 and 2014, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$131,488 and \$82,809 for the years ended December 31, 2015 and 2014, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$136,081 and \$96,644, respectively, for the year ended December 31, 2015. For the year ended December 31, 2014, the estimated fair value of these food commodities and goods was determined to be \$132,268 and \$25,070, respectively.

#### **Functional Allocation of Expenses**

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

## Subsequent Events

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through June 1, 2016, the date the December 31, 2015 financial statements were available for issuance.

#### NOTE 2. PROPERTY

As of December 31, 2015 and 2014, property consisted of the following:

	<u>2015</u>	<u>2014</u>
Land, buildings and improvements Furniture, equipment and machinery Vehicles	\$ 430,128 522,213 249,779	\$ 416,435 507,304 302,466
Total Less accumulated depreciation	1,202,120 <u>723,696</u>	1,226,205 790,759
Net property	<u>\$ 478,424</u>	<u>\$ 435.446</u>

## NOTE 3. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2015 and 2014. The Agency has no policy for charging interest on overdue accounts.

## NOTE 4. PLEDGED ASSETS

As described in Note 5, all assets of the Agency are pledged as collateral under the Agency's demand note payable agreement.

## NOTE 5. DEMAND NOTE PAYABLE

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand, but in the absence of demand, is due on November 30, 2016. Interest is stated at the prime rate plus 1% which result in an interest rate of 4.50% and 4.25% at December 31, 2015 and 2014, respectively. The note is collateralized by all the assets of the Agency.

## NOTE 6. <u>TEMPORARILY RESTRICTED NET ASSETS</u>

At December 31, 2015 and 2014, the Agency had \$108,595 and \$129,297 in net assets temporarily restricted by donor-imposed use restrictions, respectively.

## NOTE 7. LEASE COMMITMENTS

Facilities occupied by the Agency for its community service programs are rented under the terms of various operating leases. For the years ended December 31, 2015 and 2014, the annual lease/rent expense for the leased facilities was \$169,849 and \$163,615, respectively. Certain equipment is leased by the Agency under the terms of various operating leases.

The approximate future minimum lease payments on the above leases are as follows:

Year Ended  December 31	<u> </u>	Mount
2016	\$	120,523
2017		34,071
2018		8,730
2019		2,022
2020		204
Total	<u>\$</u>	165,550

## NOTE 8. RETIREMENT PLAN

The Agency maintains a 403(b) Plan and Trust (the Plan) covering substantially all employees. Employee contributions to the Plan are made at predetermined rates elected by employees. Additionally the Agency provides a matching contribution equal to 25% of the first 5% of an employee's contribution. Effective April 1, 2016, the Agency instituted an auto enrollment feature mandating a minimum 1% employee contribution; however employees reserve the right to decline the auto enrollment. Employer matching contributions for the years ended December 31, 2015 and 2014 totaled \$13,047 and \$15,988, respectively.

#### NOTE 9. CONCENTRATION OF RISK

A large percentage of the Agency's total revenue was received from two contractors, the Federal Government and the State of New Hampshire. It is always considered to be at least reasonably possible that either contractor could be lost in the near term; however, Management feels this risk is of no particular concern at this time.

#### NOTE 10. CONCENTRATION OF CREDIT RISK

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000. At December 31, 2015, the Agency had uninsured cash balances of approximately \$51,000. At December 31, 2014, there were no uninsured cash balances.

#### NOTE 11. CONTINGENCIES

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2015 and 2014.

## SUPPLEMENTARY INFORMATION

(See Independent Auditors' Report)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2016

FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL
U.S. Department of Apriculture		•	ORANION S NOMBER	EXPENDITURE
Child and Adult Care Food Program Summer Food Service Program for Children	10.558 10.559	State of New Hampshire Department of Education	<b>4300-ZZZ</b>	5 137,773
Emergency Food Assistance Program (Food Commodales)	10 589	State of New Hampshire Department of Education Beltmap-Merrimack Community Action Partnership	4300- <u>227</u>	B1,971
Total U.S. Department of Agriculture	,,,,,,,	December 18 100 Community Actions Partners 1789	Unknown	136,081
U.S. Department of Housing and Urban Development				<u>\$ 335,825</u>
Supportive Housing for the Eldarly	14.157	New Hampshire Housing Authority		
Community Development Block Grants / Entitlement Grants	14.218	City of Dover, New Hampshire	Unknown Unknown	\$ 24,335
Community Development Block Grants / Entitlement Grants	14,218	City of Rochester, New Hampshire	Unknown	4,115 47,678
Emergency Solutions Grant Program	14 231	State of New Hampshire Department of Health and Human Services	102-500731	163,145
Supportive Housing Program Supportive Housing Program	14.235	State of New Hampshire Department of Health and Human Services	010-092-7175-102-0415	. 43,037
	14.235	Community Partners / Behavioral Health / Services	Unknown	24,643
Total U.S. Department of Housing and Urban Development	•	•		\$ 307,154
U.S. Department of Labor WIA Cluster				
WIA Adult Program	17 258	Southern New Hampshire Services, Inc.	. 1018853	\$ 79,376
WIA Dislocated Worker Formula Grants	17.278	Southern New Hampshire Sonscer, Inc.	1018853	73,226
Total U.S; Department of Labor/Y/IA Cluster	•	•		5 152,602
U.S. Department of Transportation  Enhanced Mobility of Seniors and Individuels with Disobilities	20.513	State of New Hampshire Department of Transportation	512-5003 <b>Š</b> 2	5_ 42.613
Total U.S. Department of Trassury				\$ 42.613
U.S. Department of Energy Weetherization Assistance for Low-Income Pentions	81/042	State of New Hampshire Governor's Office of Energy & Community Services	01-02-02-024010-7706-074-500587	s 159,298
Total U.S. Department of Energy		,	0, 12 12 12 13 13 13 13 13 13 13 13 13 13 13 13 13	\$ 159,298
U.S. Department of Education		•		133,250
Twenty-First Century Community Learning Centers	84,287	State of New Hampshire Department of Education	Unknown	<u>\$ 127,150</u>
Total U.S. Department of Education				<u>\$ 127,160</u>
U.S. Department of Health & Human Services  Special Programs for the Aging - Title III, Part B - Grants for				
Supportive Services and Senior Centers	93.044	State of New Hampshire Division of Elderty and Adult services	010-048-7872-512-0352	\$ 2,520
Drug-Free Communities Support Program Grants Affordable Care Act (ACA) Maternal, Infant, and Early	93.275	and the second s	NIA	9,900
Childhood Home Visiting Program	93,505	State of New Hampshire Department of Health and Human Services, DPH,		•
Promoting Safe and Stable Families	93.556	BPHCS, Maternal & Health Section	05-95-90-902010-5896	158,863
Temporary Assistance for Needy Families	93,558	State of New Hampshire, DHMS, Division for Children, Youth and Families State of New Hampshire, DHMS, Division for Children, Youth and Families	102-500734	19,616
Temporary Assistance for Needy Families	93.558	Southern New Hampshire Services, Inc.	502-500891	32,839
Low-Income Home Energy Assistance	93,568	Stote of New Hampshire Governor's Office of Energy & Planning	010-045-6146-090-0415, 1024239 01-02-02-024010-77050000-074-600587	134,955
Community Services Block Grant	93.569	State of New Hampshire, DHHS, DFA	010-045-7148-093-0415	2,027,009 439,170
Head Start	93.600		N/A	2.852.689
Stepharie Tutibs Jones Child Welfare Program	93,645	State of New Hampshire, DHHS, Division for Children, Youth and Families	102-500734	2,032,00¥ 7 <b>3</b> 7
Social Services Block Grant State and Local Rights Month Astronomy Charles	93,667	State of New Hampshire, DHHS, Division for Children, Youth and Families	102-500734	69,830
State and Local Public Health Actions to Prevent Obesity. Disbetes, Heart Disease and Stroke (PPHF).	02.757	State of New Hampshire, Keene State College, DHHS, Center for Disease		
Maternal and Child Health Services Block Grant to the States	93.757 93, <del>99</del> 4	Control & Prevention, NH Division of Public Health Services State of New Hampshire, DHHS, Division for Children, Youth and Families	Unknown 102-500731	3,000 4,965
Total U.S. Department of Health & Human Services		• • • • • • • • • • • • • • • • • • • •	· was server or 1	\$ 5,755,093
TOTAL		.;		
See Notes to Schedule of	Expanditures of Sadar	The Assessment		\$ 8,879,745

# NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED DECEMBER 31, 2015

## NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2015. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Agency.

## NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available. Community Action Partnership of Strafford County as elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### NOTE 3 FOOD DONATION

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.

#### SCHEDULE OF REVENUES AND EXPENDITURES FOR THE ELECTRICAL ASSISTANCE PROGRAM FOR THE YEAR ENDED DECEMBER 31, 2015

Revenues	<u>\$</u>	174,932
Expenditures		
Payroll	\$	95,079
Payroll taxes	•	8,443
Fringe benefits		15,323
Weatherization material, fuel and client assistance		61
Consumable supplies	•	2,831
Indirect costs		25,332
Insurance		1,056
Equipment and computer		4,487
Rent		6,156
Utilities		3,985
Consultants and contract labor		-513
Repairs and maintenance	,	9,080
Travel		302
Meetings, events and training		295
Copying & postage		1,817
Retirement		172
	\$	174,932

#### Note:

For the year ended December 31, 2015, the Electric Assistance Program, which is funded through the New Hampshire Public Utilities Commission with funds from the utility companies operating in the State of New Hampshire, was tested for compliance with the requirements of laws and regulations applicable to the contract with the Public Utilities Commission. In our opinion, Community Action Partnership of Strafford County compiled, in all material respects, with the requirements outlined in the contract for the year ended December 31, 2015.



Professional Association
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEDORO & NORTH CONVAY
DOVER & CONCORD
STRATHAM

## COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY

INDEPENDENT AUDITORS' 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 Directors of Community Action Partnership of Strafford County Dover, New Hampshire

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 Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2015 and 2014, and the related statements of cash flows for the years then ended, and the related notes to the financial statements, and the related statements of activities and functional expenses for the year ended December 31, 2015 and have issued our report thereon dated June 1, 2016.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County'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 Community Action Partnership of Strafford County'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.

Leone McDonnell's Roberts, Professional Association

June 1, 2016 Wolfeboro, New Hampshire



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of Community Action Partnership of Strafford County Dover, New Hampshire

## Report on Compliance for Each Major Federal Program

We have audited Community Action Partnership of Strafford County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2015. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Partnership of Strafford County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Partnership of Strafford County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Partnership of Strafford County's compliance.

## Opinion on Each Major Federal Program

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31. 2015.

## Report on Internal Control Over Compliance

Management of Community Action Partnership of Strafford County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Partnership of Strafford County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. Leone McDonnell's Roberts, Professional Association

June 1, 2016 Wolfeboro, New Hampshire

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED DECEMBER 31, 2015

#### A. SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Partnership of Strafford County were prepared in accordance with Generally Accepted Accounting Principles.
- No significant deficiencies disclosed during the audit of the financial statements are reported in the Independent Auditors' 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. No material weaknesses are reported.
- 3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major programs.
- 6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
- 7. The program tested as major was: Department of Health and Human Services, Head Start, CFDA 93.600.
- 8. The threshold used for distinguishing Type A and B programs was \$750,000.
- 9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

#### B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

## C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED DECEMBER 31, 2014

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended December 31, 2014.



#### 2018 Board of Directors

Becky Sherburne, Chair Hope Morrow Flynn, Vice Chair Alan Brown, Treasurer Jean Miccolo, Secretary Alison Dorow Marci Theriault Kristen Collins Dr. Kristen Yates Petros Lazos Terry Jarvis Kristen Collins Vickie Routhier Thomas Levasseur Charlene McGregor Bruce Connick Don Chick Erin Zajicek

Community Action Partnership of Strafford County
Administrative & Weatherization Office, 642 Central Avenue, Dover, NH 603-435-2500
Mailing address: P.O. Box 160, Dover, NH 03821-0160

**Outreach Offices:** 

61 Locust Street, Dover 603-460-4237 527 Main Street, Farmington 603-460-4313

#### **Head Start Centers:**

62A Whittier Street, Dover 603-285-9460 120 Main Street, Farmington 603-755-2883 55 Industrial Drive, Milton 603-652-0990 150 Wakefield Street, Rochester 603-285-9461 184 Maple St. Ext., Somersworth 603-817-5458

## Attachment A: Resumes of Key Staff

## **Kathy Crompton**

PROFESSIONAL POSITIONS:

Director of Strategic Initiatives and Programs; Community Action Partnership of Strafford County, Dover, New Hampshire

Responsible for the operational success of the agency by ensuring integrated team management and development, program delivery, and quality control and evaluation. Implement strategies that maximize the interactions and collaborations among program areas. Supervise program managers working to implement a 2 Gen approach to service delivery. Provide consistent, objective program performance standards of accountability.

Responsible for strategic initiatives, delivering project management, strategic planning and implementation support for organizational initiatives as assigned by the Executive Director. Work in conjunction with senior management to pursue and achieve tactical or strategic objectives, working on long term strategic goals and short term initiatives as well. Long-term initiatives include the development of a care coordination system that assesses the needs of clients and works with them to set measurable goals that address issues impeding them from achieving their highest level of self-sufficiency.

Provide support to the Executive Director by convening meetings, providing research, tracking trends and preparing presentations as requested. Program management includes all activities needed to align projects with the agencies mission, procedures and practices. (2013 to present)

Community Health Lead; Community Action Partnership of Strafford County, Dover, New Hampshire

Responsibilities: Identify and develop working relationships with key agencies and organizations within the community to facilitate the education and enrollment of consumers into Qualified Health Plans. Conduct group presentations and organize meetings to promote positive relationships among all groups working with the Affordable Care Act. Working with Cognosante, CMS and other partners identify and arrange for locations throughout the County where In-person assisters can be located to support consumers seeking help with the Marketplace web-based service. Develop news articles, PSAs and other promotional materials to and promote activities in local newspapers and media. Complete certification course for navigators and attend training required or suggested by CMS. (2013 to 2014)

Executive Director; SeaCare Health Services, Exeter, New Hampshire

Responsible for all operations of a non-profit agency providing health care access to uninsured residents in twenty-one towns in Rockingham County. SeaCare's mission was devoted to ensuring that all underserved members of the community had access to optimal health care and care coordination to address the wide variety of health care needs encountered by individuals and families as they grew and changed in the life cycle. Through a volunteer network of over 350 health professionals, pro bono or low cost medical and mental health services were available. The program built a comprehensive range of preventive and social

services, with an emphasis on respectful care coordination, multifaceted health education, home-based education and parenting activities for families of children referred by local pediatricians. The program generated over \$3,500,000 in donated medical care and services for uninsured adults and children.

Worked closely with the SeaCare Board of Trustees to ensure compliance with the agency Mission Statement; sound fiscal practices; secure funding; program planning and compliance; program development; grant writing and management; budget preparation; staff supervision; liaison with health professionals, community members, other agencies and policy makers; public relations; database management and community outreach. (1994 to 2013)

Nutritionist and Health Education; Portsmouth *Prenatal Clinic*, Portsmouth, New Hampshire (1989 to 1994)

Nutrition Instructor, The Family Center, Exeter Hospital, Exeter, New Hampshire (1993 to 1994). Consulting Nutritionist, Rockingham County Community Action Program, Women, Infants and Children Program, Exeter, New Hampshire (1982 to 1989)

Director; Women, Infants and Children Program, Greater Lawrence Community Action Council, Lawrence, Massachusetts (1980 to 1982).

Nutritionist; South Carolina Head Start Training Office, *Humanics Associates*, Columbia, SC (1977 – 1980)

Nutritionist; Lawrence Housing Authority, Greater Lawrence Community Action Council, Lawrence, MA. (1975 to 1977)

## **Education**

University of New Hampshire, Durham, New Hampshire.

Bachelor of Science with concentration in Nutrition. (1975)

#### Lauren Berman

#### Professional Experience

#### 2015-PresentProgram Director, Community Action Partnership of Strafford County, NH

- Manage programs, Outreach Services, Coordinated Entry, Emergency Solutions Grant(ESG)
   Homeless outreach, Weatherization
- · ( Prepare and develop budgets
- Write grants for current and new programs
- Employ and manage staff, lead staff meetings, trained and supervised, participated in employee reviews and supported staff in all aspects of their jobs.

#### 2010-2015 Welfare Officer, City of Somersworth, Somersworth, NH

- Administer the general assistance program in accordance with the written City of Somersworth.

  Assistance Guidelines
- Adhere to the RSA:165
- Establish and maintain relationships with other agencies and organizations in the community to ensure that services are not duplicated.
- Work with applicants to ensure that all necessary information is submitted to determine the feligibility.
- Make referrals when necessary, i.e Homeless shelters, food pantries.
- Updated the current City Guidelines 2015
- Maintain records, notes and confidently.

#### 2004-2010 Founder and Partner, Good Works Employment Services York County

- Co-founder and partner of Gook Work Employment Services (GWES), a locally-run company committed to assisting individuals in finding gainful employment, continuing their education and/or securing volunteer opportunities, housing, or other community supports per requests from referral sources. Clients referred to GWES by Bureau of Vocational Rehabilitation (VR), DHHS ASPIRE and Child Protective Services, school districts and private insurers.
- Prepared, balanced and oversaw budget and financial records
- Educated referrals in the area of job development, creating resumes, interviewing skills, career exploration and provide job coaching for successful employment outcomes.
- Maintained knowledge of local resources, made referrals for community supports, attended team meetings and Region 1 VR provider meetings.
- Completed requirements for 3-year certification to provide services via Búreau of Vocational Rehabilitation, (DOL)

#### Sharon A. Tarleton

Education

Bachelor of Arts in Psychology and Sociology

University of New Hampshire Durham, NH

May 2014

## Related Experience

## Workforce Development

- Administration of assessments geared toward identifying a career pathway
- Proficient in public speaking including delivering workplace trainings
- Development of new work experience internship host sites based on job seeker interests
- Cultivation of employment opportunities through city, community and state resources
- Creation and revision of curriculum utilizing Microsoft Word, Excel, Access, Powerpoint
- Familiarity with publications pertaining to regional economic development

## Collegiate Enhancement

- Adaptation of departmental policy through collaboration with faculty and graduates
- Representation of the department at NEASC delegation.
- Recruitment of undergraduates to publish their research
- Solicitation of internal opinions in order to increase appeal for potential new majors
- Forthrightly expressed concerns in order to sufficiently address them

## Education and Community Outreach

- Navigation of new school-wide academic portal including creation of student profiles
- Fostering a person-centered environment leading to genuine relationships
- Mentorship through afterschool enrichment activities and tutoring
- Professional development surrounding psychology of learning and buy-in strategies
- Participation in staff committees to improve learning, social culture and credentialing

#### Customer Service

- Expedient assessment and fulfillment of customer needs
- Communicative of extensive knowledge of products and services
- Development of substantial customer base through rapport building
- Ability to act quickly and professionally under strict time constraints
- Thorough resolution of discrepancies in the administration of services

#### Employment and Volunteer History

•	CAP – Strafford County	NHEP Program Specialist	July 2016-present
•	SAU 56 – Somersworth	Substitute; promoted to Title I	Oct 2013-June 2016
•	UNH Sociology Dept.	Undergraduate Representative	Sept 2012-May2014
•	Momma D's Casa di Pasta	Server/Host	July 2012-Oct 2013

## **KEY ADMINISTRATIVE PERSONNEL**

## NH Department of Health and Human Services

**Contractor Name:** 

**Community Action Partnership of Strafford County** 

Name of Contract:

**Granite Workforce Pilot Program** 

RFA-2019-DEHS-01-GRANI

BUDGET PERIOD:	SFY 19			
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS! CONTRACT
Kathy Crompton	Strategic Initiatives and Programs	\$80,000	5.00%	\$4,000.00
Lauren Berman	Program Director	\$65,000	15.00%	\$9,750.00
Sharon Tarleton	Case Manager	\$40,810	100.00%	\$40,810.00
		\$0	0.00%	\$0.00
		\$0	0.00%	··\$0.00
1 3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		\$0	0.00%	\$0.00
TOTAL SALARIES (Not to excee	d Total/Salary Wages, Line Item 1	of Budget req	uest)	\$54,560.00

#### FORM NUMBER P-37 (version 5/8/15)

Subject: Granite Workforce Case Management Services Pilot Project (RFA-2019-DEHS-01-GRANI-02)

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		1.2 State Agency Address				
NH Department of Health and Human Services		129 Pleasant Street				
		Concord, NH 03301-3857				
1.3 Contractor Name		1.4 Contractor Address				
Community Action Program Belknap and Merrimack Counties,		2 Industrial Park Drive				
Inc.		P.O. Box 1016				
		Concord, NH 03302-1016				
1.5 Contractor Phone	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation			
Number		·				
603-225-3295	05-095-045-450010-61270000-	June 30, 2019	\$ 560,000			
	102-500731					
1.9 Contracting Officer for State	L	1.10 State Agency Telephone Number				
Nathan D. White, Director		603-271-9631				
Bureau of Contracts and Procure	ment	005 271 7051				
Contractor Signature		1.12 Name and Title of Contractor Signatory				
	/ [] -					
$1 \times 9000$	1 1 100	Jeanne Agri, Executive Director				
1.13 Acknowledgement: State	of New Hampshire, County of Mer	rimack				
1 ( )	$\circ$					
		y appeared the person identified in				
proven to be the pesson whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity						
indicated in block 1.12						
1.13.18 Signature of Notary Public or Justice of the Peace						
My Commission Expires, March 23, 8021						
James such						
文写 [Seal] 「						
1.132. Name and Title of Notary or Justice of the Peace						
* James Sudak, Justice of the Peace						
James Sudak, Justice of the Peace						
1.14 State Agency Signature	Agency Signature 1.15 Name and Title of State Agency Signatory					
11/2/20						
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)						
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: $\left( \begin{array}{cccccccccccccccccccccccccccccccccccc$						
1.18 Approval by the Governor and Executive Council (if applicable)						
1.18 Approval by the Governor	and executive Council (if applica	ible)	· · · /-			
By: On:						
,.	( /	<del></del>				

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:
- (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 \$1,000,000per 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.

Contractor Initials 12.18.18
Date



### **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.
- 1.3. For the purposes of this Agreement, the Department has identified the Contractor as a Sub-Recipient in accordance with 2 CFR 200.0. et seq.

### 2. Scope of Services

- 2.1. The Contractor shall provide barrier case management services to individuals participating in the Granite Workforce initiative that have barriers to employment. Barriers to employment include, but are not limited to:
  - 2.1.1. English Proficiency
  - 2.1.2. Domestic Violence
  - 2.1.3. Housing Issues
  - 2.1.4. Substance Use
  - 2.1.5. Disability
  - 2.1.6. Mental Health
  - 2.1.7. Child Care
  - 2.1.8. Transportation
  - 2.1.9. Personal/Family
  - 2.1.10. Clothing
  - 2.1.11. Legal
- 2.2. The Contractor shall accept referrals from the New Hampshire Department of Employment Security (NHES) and/or the Department of Health and Human Services (Department) for Granite Workforce barrier case management services for a maximum of four (4) months, which include participants who are:
  - 2.2.1. In need of assistance with removing or reducing barriers to employment; and
  - 2.2.2. In a household with an income up to 138% of the federal poverty level; and
  - 2.2.3. Enrolled in the New Hampshire Granite Advantage Health Care Program; and
  - 2.2.4. Parents aged 19 64 with a child under age 18 in the household; or
  - 2.2.5. Noncustodial parents aged 19 64 with a child under the age of 18; or

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit A

Contractor Initials



- 2.2.6. Childless adults between 19 and 24 years of age.
- 2.3. The Contractor shall provide barrier case management services to eligible participants that address, reduce and/or resolve barriers to employment. Contractor shall:
  - 2.3.1. Be available to receive training from the Department on the Granite Advantage Health Care Program (GAHCP) in order to advise participants on meeting work and community engagement requirements.
  - 2.3.2. Collaborate with local service providers in order to connect low income participants to services which the Contractor does not offer that will assist with identified barrier reduction, mitigation and/or resolution.
  - 2.3.3. Collaborate with NHES Granite Workforce staff to co-case manage participant activities and services provided. The Contractor shall:
    - 2.3.3.1. Work with NHES Granite Workforce staff to identify available and needed support services for eligible participants.
    - 2.3.3.2. Assist participants with gaining the necessary verification to access available Employment and Training Supports (ETS) services when:
      - 2.3.3.2.1. Participants have created a comprehensive cooperative plan.
      - 2.3.3.2.2. Participants are in compliance with program service requirements.
      - 2.3.3.2.3. The need for ETS services is indicated and verified by the Contractor.
- 2.4. The Contractor shall ensure barrier case management services include, but are not limited to:
  - 241 Assessing and tracking barriers to employment.
  - 2.4.2. Conducting intake activities.
  - 2.4.3. Referring participants to other community treatment providers, as needed.
  - 2.4.4 Developing plans through ongoing assessment and support with participants to reduce, eliminate, and/or mitigate barriers to employment, which will allow participants to connect securely to the labor market.
  - 2.4.5. Monitoring and evaluating barrier reduction plans.
  - 2.4.6. Contacting or providing a minimum of two (2) direct contacts or services to referred participants every thirty (30) days. Participants must be in contact with the Contractor no less than once every thirty (30) days.
  - 2.4.7. All routine case management services shall include, but not be limited to:
    - 2.4.7.1. Direct provision of needed barrier reduction service.
    - 2.4.7.2. Referrals for other community treatment providers if needed services are not provided by the applicant.
    - 2.4.7.3. Outcomes and goal attainment in accordance with this scope of work.
  - Co-case management and consultation with other agencies. 2.4.8.

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit A

Contractor Initials C

RFA-2019-DEHS-01-GRANI-02

Page 2 of 4



- 2.4.9. Maintaining participant records and referrals, including participant contact notes, in accordance with federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records, including but not limited to:
  - 2.4.9.1. 42, CFR Part 2, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").
  - 2.4.9.2. 45 CFR Parts 160 and 164.
  - 2.4.9.3. 45 CFR 205.50 Safeguarding Information for Financial Assistance Programs.
- 2.4.10. Ensuring a minimum of four (4) contact attempts are completed over two (2) months to a nonresponsive participant prior to removing the participant from case management services.
- 2.4.11. Accepting inactive participants on a first-come first-served basis for the duration of service eligibility.
- 2.4.12. Assisting participants with seeking, obtaining and providing exemption or good cause verification from GAHCP community engagement requirements through the exemption or good cause process, as appropriate.
- 2.4.13. Providing the required verification for participants who qualify for an exemption and/or good cause from community engagement requirements when:
  - 2.4.13.1. Requested by the participant.
  - 2.4.13.2. The participant is in the Granite Workforce program.
  - 2.4.13.3. When appropriate, staffs providing the verifications meet the certification requirements of Chapter Law 342:9, 2018 and/or GAHCP administrative rules and related policy.
- 2.4.14. Referral back to NHES once the participant is ready and able to seek and accept employment.
- 2.5. In locations where more than one Contractor through this contract offers a barrier case management service in the participant's area, the participant shall decide upon the preferred barrier case management agency for referral purposes.
- 2.6. The Contractor shall inform participants of their right to file a grievance with specification as to how participants can elevate complaints to the Department, if unsatisfied with the Contractor's resolution.
- 2.7. The Contractor shall collaborate with the Department and NHES to review and assist with program processes, continuous improvement processes, service provision and overall findings.
- 2.8. The Contractor shall submit a detailed corrective action plan for Department approval no later than thirty (30) days from not meeting any Performance Measure as outlined in Section 4.

#### 3. Reporting

3.1. The Contractor shall submit monthly and unduplicated year-to-date reports regarding participants served and program progress utilizing tracking sheets developed in collaboration with and approved by the Department, no later than the fifth (5<sup>th</sup>)

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit A

Date 12.18.18

Contractor Initials

#### New Hampshire Department of Health and Human Services Granite Workforce Case Management Services Pilot Project Exhibit A



- business day following the last business day of the previous month. Reports may be altered to better reflect program data as approved by the Department.
- 3.2. The Contractor shall submit monthly and unduplicated year-to-date reports that indicate progress toward performance measures identified in Section 4, Performance Measures, below.
- 3.3. The Contractor shall submit other reports, as specified in writing by the Department.

#### 4. Performance Measures

- 4.1. The Contractor shall meet or exceed performance measures that include, but are not limited to:
  - 4.1.1. 100% of participants referred to the Contractor by NHES shall be contacted by the Contractor's agency staff within five (5) business days from the referral date.
  - 4.1.2. 100% of enrolled participants will have a current barrier reduction plan, and if the plan includes referral to additional community treatment agencies, the Contractor shall continue to provide barrier case management and monitor the individual's status in Granite Workforce, providing the community treatment agency is not also under contract for Granite Workforce services with the Department.
    - 4.1.2.1. If the additional community treatment agency is also under contract for Granite Workforce services with the Department, the participant will choose one (1) agency in which to receive this barrier reduction case management service.
  - 4.1.3. 80% of enrolled participants with a barrier reduction plan will have barriers reduced, resolved and/or managed within four (4) months from enrollment date and referred back to NHES for job placement and continued case management.
    - 4.1.3.1. The Contractor may include the percentage of participants exempted from GAHCP work and community engagement requirements if the 80% in Paragraph 4.1.3 is not reached in any given month.

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit A

Contractor Initials

RFA-2019-DEHS-01-GRANI-02 Page 4 of 4



### **Exhibit B**

### **Method and Conditions Precedent to Payment**

- Subject to the Contractor's compliance with the terms and conditions of the agreement, the Bureau of Employment Supports shall reimburse the Contractor for Barrier Case Management Services provided by the Contractor to mitigate barriers to enter the workforce.
- 2. Price Limitation: This agreement is one of multiple agreements that will serve the Granite Advantage Health Care Program. *No maximum or minimum client and service volume is guaranteed*. Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 General Provisions, for the duration of the agreement.
- 3. The State shall pay the Contractor an amount not to exceed the Form P-37 General Provisions, Block 1.8 Price Limitation, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
- 4. The funding source for this agreement for Barrier Case Management Services is 100% Federal Funds from the U.S. Department of Health & Human Services, Administration for Children and Families, Temporary Assistance for Needy Families in the amount of \$560,000.
- 5. Payment for said services shall be made monthly as follows:
  - 5.1 The Contractor shall receive a payment of \$200.00 per case per month for case management services identified in Exhibit A for up to four (4) months per case, with payment to begin without proration in the month of the completed intake. The Department estimates an anticipated seven hundred (700) individuals may use this service statewide over the six (6) month pilot program period.
  - 5.2 All Contractors shall be awarded a shared price limitation of \$560,000.
  - 5.3 The Department will be monitoring funding levels and will notify providers when the funding threshold has reached 85% utilization.
  - 5.4 The Contractor will submit an invoice in a form satisfactory to the State by the twentieth (20<sup>th</sup>) working day 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. The Contractor agrees to keep records of their activities related to Department programs and services.
  - 5.5 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. The Contractor will keep detailed records of their activities related to

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit B

2010

Contractor Initials



### Exhibit B

DHHS-funded programs and services.

- 5.6 The final invoice shall be due to the State no later than forty (40) days after the contract Form P-37 General Provisions, Block 1.7 Completion Date.
- 5.7 In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to <a href="maileo-besinvoices@dhhs.nh.gov">besinvoices@dhhs.nh.gov</a> (subject line must reference: "GW Invoice") or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
Bureau of Employment Supports
129 Pleasant Street
Concord, NH 03301

- 5.8 Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services and in this Exhibit B.
- 6. Notwithstanding anything to the contrary herein, the Contractor agrees that payment under this agreement may be withheld, in whole or in part, in the event of noncompliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

Community Action Program Belknap and Merrimack Counties, Inc.

Exhibit B

Contractor Initials

Date 12.18.19



#### **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:

- 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.
- 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;
  - Deduct from any future payment to the Contractor the amount of any prior reimbursement in excess of costs;

Exhibit C - Special Provisions

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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 quardian.

Exhibit C - Special Provisions

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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 Marshaland the local fire protection agency, and shall be in conformance with local building and zoning codes, bylaws 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

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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

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- 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.

#### 20. Contract Definitions:

- 20.1. 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.
- 20.2. DEPARTMENT: NH Department of Health and Human Services.
- 20.3. 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 and/or goods to be provided 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.
- 20.4. 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.
- 20.5. 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 time to time.
- 20.6. SUPPLANTING OTHER FEDERAL FUNDS: Funds provided to the Contractor under this Contract will not supplant any existing federal funds available for these services.

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#### **REVISION'S 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.
- Renewal:

The Department reserves the right to extend this Agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council.

Contractor Initials OF Date 12.18-18



### **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

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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 or	n file that are not identified here.
	Contractor Name: Community Action Program Belknap-Merrimack Counties, Inc.
12/18/2018	Selenne Clare
Date	Mame: Jeanne Agri Tille: Executive 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:

- 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.

	Community Action Program Belknap-Merrimack Counties, Inc.
12/18/2018	Jeanne 1 au
Date	Name: Jeanne Agri  Title: Executive Director

Contractor Name:

Exhibit E - Certification Regarding Lobbying

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# 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

Contractor Initials



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 (I)(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:
Community Action Program Belknap-Merrimack Counties, Inc.

12/18/2018

Date

Contractor Name:
Community Action Program Belknap-Merrimack Counties, Inc.

Plante Jeanne Agri
Title: Executive Director

Exhibit F – Certification Regarding Debarment, Suspension And Other Responsibility Matters Page 2 of 2 Contractor Initials St. 12 - (6



### 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



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:

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

Contractor Name:

Community Action Program Belknap-Merrimack Counties, Inc.

12/18/2018

Date

ane: Jeanne Agri

**Executive Director** 

Exhibit G

Contractor Initials 4 H

Date 12.18-18



#### 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:

Community Action Program Belknap-Merrimack Counties, Inc.

12/18/2018

Date

ame: Jeanne Agi

Executive 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. <u>"Breach"</u> shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. <u>"Business Associate"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45CFR Section 164.501.
- f. "<u>Health Care Operations</u>" 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, TitleXIII, 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.

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 1 of 6

Contractor Initials

Date 2.19-19

#### Exhibit I

- "Required by Law" shall have the same meaning as the term "required by law" in 45CFR 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:
  - 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

Contractor Initials

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 2 of 6

Date 12.18 - 18

#### 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
  - 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

Contractor Initials

7.



#### 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.
- 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.
- I. 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

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Exhibit ! Health Insurance Portability Act Business Associate Agreement Page 4 of 6 Contractor Initials

Date 2.18.12



#### 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.
- 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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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.

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Exhibit I
Health Insurance Portability Act
Business Associate Agreement
Page 5 of 6

Date 12.18.19

#### Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

	Community Action Program
Department of Health and Human Services	Belknap-Merrimack Counties, Inc.
The State	Name of the Contractor
CM Jan	Jenne (1au
Signature of Authorized Representative	Signature of Authorized Representative
MARK JEWELL	Jeanne Agri
Name of Authorized Representative	Name of Authorized Representative
DINECTOR	Executive Director
Title of Authorized Representative	Title of Authorized Representative
13/28/18	12/18/2018
Date	Date

Contractor Initials



# 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:
Community Action Program Belknap-Merrimack Counties, Inc.

12/18/2018

Date

Name:
Jeanne Agri
Executive Director

Exhibit J – Certification Regarding the Federal Funding Accountability And Transparency Act (FFATA) Compliance
Page 1 of 2

Contractor Initials 91+



### 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: _	07-399-7504	
2.	receive (1) 80 percent or more of your loans, grants, sub-grants, and/or coop	ceding completed fiscal year, did your business or organization annual gross revenue in U.S. federal contracts, subcontracts, erative agreements; and (2) \$25,000,000 or more in annual racts, subcontracts, loans, grants, subgrants, and/or	
	X NO	YES	
	If the answer to #2 above is NO, stop	here	
	If the answer to #2 above is YES, plea	se answer the following:	
<ol> <li>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 Secu Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code 1986?</li> </ol>			
	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.	4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:		
	Name:	Amount:	



### **DHHS Information Security Requirements**

#### A. Definitions

The following terms may be reflected and have the described meaning in this document:

- "Breach" means the loss of control, compromise, unauthorized disclosure, 1. unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164,402 of Title 45, Code of Federal Regulations.
- "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61. Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce
- 3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation. Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.
  - Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.
- 4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
- 5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
- 6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

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Exhibit K **DHHS** Information Security Requirements Page 1 of 9

Contractor Initials Date 2.18-[8



### **DHHS Information Security Requirements**

mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
- 8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
- 9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- 10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
- 11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
- 12. "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.

#### I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

- A. Business Use and Disclosure of Confidential Information.
  - 1. The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor. including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
  - 2. The Contractor must not disclose any Confidential Information in response to a

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Date 2-18-18

Exhibit K DHHS Information Security Requirements Page 2 of 9

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### **DHHS Information Security Requirements**

request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

- 3. If DHHS notifies the Contractor that DHHS 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 Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
- 4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
- 5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
- The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

#### METHODS OF SECURE TRANSMISSION OF DATA

- 1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
- 2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
- 3. Encrypted Email. End User may only employ email to transmit Confidential Data if email is encrypted and being sent to and being received by email addresses of persons authorized to receive such information.
- 4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
- 5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
- 6. Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.
- 7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
- 8. Open Wireless Networks. End User may not transmit Confidential Data via an open

V5. Last update 10/09/18

Exhibit K **DHHS Information** Security Requirements Page 3 of 9

Contractor Initials A

### Exhibit K



### **DHHS Information Security Requirements**

wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- 9. Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
- 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
- 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

#### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

### A. Retention

- The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
- The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

V5. Last update 10/09/18

Exhibit K **DHHS Information** Security Requirements Page 4 of 9

Contractor Initials Ort 1





### DHHS Information Security Requirements

whole, must have aggressive intrusion-detection and firewall protection.

The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

#### B. Disposition

- If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable. regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
- Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
- Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

#### IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  - 1. The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  - 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

Contractor Initials

V5. Last update 10/09/18

Exhibit K DHHS Information Security Requirements Page 5 of 9

### Exhibit K



### **DHHS Information Security Requirements**

- The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
- 4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
- 6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
- 7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
- 8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
- 9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
- 10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
- 11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

Contractor Initials

Exhibit K
DHHS Information
Security Requirements

Page 6 of 9

Date 12.18



### **DHHS Information Security Requirements**

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

- 12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
- 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
- 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
- 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
- 16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if encrypted and being sent to and being received by email addresses of persons authorized to receive such information.

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V5. Last update 10/09/18

Exhibit K DHHS Information Security Requirements Page 7 of 9

#### Exhibit K



### **DHHS Information Security Requirements**

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

#### V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials QCT

Exhibit K
DHHS Information
Security Requirements
Page 8 of 9

## New Hampshire Department of Health and Human Services Exhibit K



#### **DHHS Information Security Requirements**

5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

#### VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials 12:18-19

V5. Last update 10/09/18

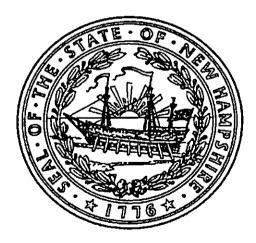
# State of New Hampshire Department of State

#### **CERTIFICATE**

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: 63021

Certificate Number: 0004072372



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2018.

William M. Gardner

Secretary of State

#### Community Action Program Belknap-Merrimack Counties, Inc.

#### **CERTIFICATE OF VOTE**

I, <u>Dennis T. Martino</u>, Secretary-Clerk of <u>Community Action Program Belknap-Merrimack Counties</u>, <u>Inc.</u> (hereinafter the "Corporation"), a New Hampshire corporation, hereby certify that: (1) I am the duly elected and acting Secretary-Clerk of the Corporation; (2) I maintain and have custody and am familiar with the minute books of the Corporation; (3) I am duly authorized to issue certificates with respect to the contents of such books; (4) that the Board of Directors of the Corporation have authorized, on <u>01/18/2018</u>, such authority to be in force and effect until <u>6/30/2019</u> (contract termination date). (see attached)

The person(s) holding the below listed position(s) are authorized to execute and deliver on behalf of the Corporation any contract or other instrument for the sale of products and services:

#### Jeanne Agri, Executive Director

(5) The meeting of the Board of Directors was held in accordance with New Hampshire, (state of incorporation) law and the by-laws of the Corporation; and (6) said authorization has not been modified, amended or rescinded and continues in full force and effect as of the date hereof. Excerpt of dated minutes or copy of article or section of authorizing by-law must be attached.

IN WITNESS WHEREOF, I have hereunto set my hand as the Clerk/Secretary of the corporation this 18th day of <u>December</u>, 20 18.

Secretary-Clerk

STATE OF NEW HAMPSHIRE COUNTY OF MERRIMACK

On this 18th day of December , 20 18, before me, James Sudak the undersigned Officer, personally appeared Dennis T. Martino who acknowledged her/himself to be the Secretary-Clerk of Community Action Program Belknap-Merrimack Counties, Inc., a corporation and that she/he as such Secretary-Clerk being authorized to do so, executed the foregoing instrument for the purposes therein contained.

IN WITNESS WHEREOF, I hereunto set my hand and official seal.

James Sudak, Mustice of the Peace

Notary Public/Justice of the Peace

Commission Expiration Date:

JAMES W. SUDAK, Justice of the Peace My Commission Expires, March 23, 2021

#### **CORPORATE RESOLUTION**

The Board of Directors of Community Action Program Belknap-Merrimack Counties, Inc. authorizes the Executive Director, Deputy Director, Budget Analyst, Chief Accountant, President, Vice-President(s) or Treasurer of the Agency to sign contracts and reports with the State of New Hampshire, Departments of the Federal Government, which include all federal #269 and #272 Forms, and public or private nonprofit agencies including, but not limited to, the following:

- Department of Administrative Services for food distribution programs
- Department of Education for nutrition programs
- Department of Health and Human Services
  - Bureau of Elderly and Adult Services for elderly programs
  - Bureau of Homeless and Housing Services for homeless/housing programs
  - Division of Children, Youth, and Families for child care programs
  - Division of Family Assistance for Community Services Block Grant
  - Division of Public Health Services for public health programs
- Department of Justice for child advocacy/therapy programs
- Department of Transportation-Public Transportation Bureau for transportation programs
- Public Utilities Commission for utility assistance programs
- Workforce Opportunity Council for employment and job training programs
- Department of Resources and Economic Development
- New Hampshire Office of Strategic Initiatives (OSI) for Low Income Energy Assistance,
   Weatherization, SEAS and Block Grant programs
- New Hampshire Community Development Finance Authority
- New Hampshire Housing Finance Authority`
- New Hampshire Secretary of State
- U.S. Department of Health and Human Services
- U.S. Department of Housing and Urban Development
- U.S. Department of the Treasury Internal Revenue Service
- and other departments and divisions as required

This Resolution authorizes the signing of all supplementary and subsidiary documents necessary to executing the authorized contracts as well as any modifications or amendments relative to said contracts or agreements.

This Resolution was approved by the Board of Directors of Community Action Program Belknap-Merrimack Counties, Inc. on September 13, 2018, and has not been amended or revoked and remains in effect as of the date listed below.

12/18/2018	Jennis V. Martin
Date	. Dennis T. Martino
`	Secretary/Clerk



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 09/28/2018

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.

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PRODUCER				CONTACT Karen Shaughnessy						
	FiAI/Cross Insurance				PHONE (603) 669-3218 FAX (603) 645-4331					
1100 Elm Street			E-MAIL kehaunhnessy@cmssagency.com							
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	X ANY AUTO				l			BODILY INJURY (Per person)	S	
Α	OWNED SCHEDULED AUTOS ONLY			PHPK1887541		10/01/2018	10/01/2019	BODILY INJURY (Per accident)	\$	
	HIRED NON-OWNED AUTOS ONLY							PROPERTY DAMAGE (Per accident)	s	
	AUTOS ONET	[						Uninsured motorist	<b>s</b> 1,00	0,000
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	Directors & Officers Liability					[	<b> </b>	Limit	1,00	00,000
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DES	CRIPTION OF OPERATIONS / LOCATIONS / VEHICLE	ES (AC	ORD 1	01, Additional Remarks Schedule,	may be a	ttached if more s	pace is required)			
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	State of New Hampshire Depart	ment	of Hea	alth & Human Services	THE	EXPIRATION D	DATE THEREO	ESCRIBED POLICIES BE CAN F, NOTICE WILL BE DELIVER Y PROVISIONS.		D BEFORE
ļ	129 Pleasant Street				AUTHO	RIZED REPRESE	NTATIVE			<del></del>
	Concord NH 03301 Jali Longy									

Phone (603) 225-3295 (800) 856-5525 Fax (603) 228-1898 Web www.bm-cap.org



2 Industrial Park Drive P.O. Box 1016 Concord, NH 03302-1016

## COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

#### STATEMENT OF PURPOSE

The purpose the corporation includes providing assistance for the reduction of poverty, the revitalization of low-income communities, and the empowerment of low-income families and individuals to become fully self-sufficient through planning and coordinating the use of a broad range of federal, state, local, and other assistance (including private resources) related to the elimination of poverty; the organization of a range of services related to the needs of low-income families and individuals, so that these services may have a measurable and potentially major impact on the causes of poverty and may help the families and individuals to achieve self-sufficiency; the maximum participation of residents of the low-income communities and members of the groups served to empower such residents and members to respond to the unique problems and needs within their communities; and to secure a more active role in the provision of services for private, religious, charitable, and neighborhood-based organizations, individual citizens, and business, labor, and professional groups, who are able to influence the quantity and quality of opportunities and services for the poor.

(Approved by Agency Board of Directors on 02/24/05 as part of the Agency Bylaws.)

CAPBMCI Statement of Purpose

Area Center	225-6880
Heed Start	224-6492
Early Heed Start	
Concord Area	
Heats on Wheats	<b>225-909</b> 2
Concord Area Transit	225-1989
Horseshoe Pond Place	228-6954
WIC/CSFP	225-2050
Workplace Success	223-2305
	-

CONCORD

EPSO: Meadow Brook Housi	
FRANK	
Ares Center,	934-3444
Head Start	934-2161
Early Head Start	934-216
Senior Center	
mt	

TROOM

LACON	IIA .
Aree Center	524-5812
Head Start	528-5334
Early Head Start	528-5334
Senior Center	
Family Planning	524-5453
Workplace Success	

8-5334	7003/19- <u></u> 783-0380
4-7689	PEMBROKE
4-5433	Village at Pembroke Farms
4-4367	Housing
	PITTSFIELD

NEWBURY

435-6518

SUNCUUK Area Center
287907 CBW8F483-4254
TILTON
Senior Center
WARNER
Area Center 456-2207
Head Start

FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016
AND
INDEPENDENT AUDITORS' REPORT

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PROFESSIONAL ASSOCIATION
CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONWAY
DOVER • CONCORD

To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

#### **INDEPENDENT AUDITORS' REPORT**

#### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 28, 2017 and February 29, 2016, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended February 28, 2017.

#### 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.

#### Auditors' 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 auditors' 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 Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2017 and February 29, 2016, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Report on Summarized Comparative Information

We have previously audited Community Action Program Belknap-Merrimack Counties, Inc.'s 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 25, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended February 29, 2016, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, the schedule of revenues and expenditures, and the schedule of refundable advances are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 30, 2017, on our consideration of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell 8 Roberts Professional association

Concord, New Hampshire October 30, 2017

#### STATEMENTS OF FINANCIAL POSITION FEBRUARY 28, 2017 AND FEBRUARY 29, 2016

#### **ASSETS**

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CURRENT ASSETS	<u>2017</u>	<u> 2016</u>
· ·		
Cash	\$ 1,732,344	\$ 1,123,997
Accounts receivable	2,161,972	2,643,755
Inventory	21,530	29,923
Prepaid expenses	94,315	100,924
Investments	<u>85,225</u>	72,306
Total current assets	4,095,386	3,970,905
PROPERTY		
Land, buildings and improvements	4,618,289	4,618,289
Equipment, furniture and vehicles	5,838,444	5,942,708
		0,0 (2,100
Total property	10,456,733	10 560 007
i otta proporty	10,430,733	10,560,997
Less accumulated depreciation	6,818,622	6 004 000
2000 doodinglated depressation	0,010,022	6,824,303
Property, net	0.000.444	5 <b>3</b> 55 55 7
riopaity, liet	<u>3,638,111</u>	3,736,694
ATIED AGOSTO	•	
OTHER ASSETS		
Due from related party	<u>139,441</u>	139,441
Total other assets	139,441	139,441
TOTAL ASSETS	\$ 7,872,938	\$ 7,847,040
	· · · · · · · · · · · · · · · · · · ·	4 7,011,010
LIABILITIES AND NET ASSETS		
= MAILTILO AND NET AGOLTO		
CURRENT LIABILITIES		
Current portion of notes payable	e 400 760	0 . 454000
	\$ 163,753	\$ 154,380
Accounts payable	847,707	1,182,814
Accrued expenses	1,019,426	973,674
Refundable advances	<u>1,159,331</u>	1,122,035
	•	
Total current liabilities	3,190,217	3,432,903
		,,
LONG TERM LIABILITIES	•	
Notes payable, less current portion shown above	1,151,156	1,312,780
	<del></del>	
Total liabilities	4,341,373	4,745,683
	- 1,0 1 1,010	4,740,000
NET ASSETS		
Unrestricted	2 007 454	0.406.000
Temporarily restricted	2,887,454 644,111	2,485,093
•	644,111	616,264
Total not excets	. 0 504 505	*
Total net assets	<u>3,531,565</u>	3,101,357
TOTAL LIABILITIES AND NET ASSETS	<b>\$</b> 7,872,938	\$ 7,847,040

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 28, 2017 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED FEBRUARY 29, 2016

· · · · · · · · · · · · · · · · · · ·	•			
	Unrestricted	Temporarily <u>Restricted</u>	2017 <u>Total</u>	2016 <u>Total</u>
REVENUES AND OTHER SUPPORT Grant awards Other funds In-kind United Way Realized gain (loss) on sale of equipment	\$ 15,822,185 2,384,071 1,100,528 43,751 20,250	\$ 2,441,769	\$ 15,822,185 4,825,840 1,100,528 43,751 20,250	\$ 16,076,420 4,822,670 906,423 33,840
Total revenues and other support	19,370,785	2,441,769	21,812,554	21,839,189
NET ASSETS RELEASED FROM RESTRICTIONS	2,413,922	(2,413,922)	·	
Total	21,784,707	27,847	21,812,554	21,839,189
EXPENSES		:		
Salaries and wages Payroll taxes and benefits Travel Occupancy Program services Other costs Depreciation In-kind	7,973,527 1,997,820 277,832 1,134,026 7,104,507 1,568,475 225,631 1,100,528		7,973,527 1,997,820 277,832 1,134,026 7,104,507 1,568,475 225,631 1,100,528	8,035,121 2,120,907 289,250 1,024,305 7,324,464 1,590,710 314,017 906,423
Total expenses	21,382,346	*	21,382,346	21,605,197
CHANGE IN NET ASSETS	402,361	27,847	430,208	233,992
NET ASSETS, BEGINNING OF YEAR	2,485,093	616,264	3,101,357	2,867,365
NET ASSETS, END OF YEAR	\$ 2,887,454	\$ 644,111	<u>\$ 3,531,565</u>	\$ 3,101,357

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#### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED FEBRUARY 28, 2017 AND FEBRUARY 29, 2016

ing the state of t	<u> 2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 430,208	\$ 233,992
Adjustments to reconcile change in net assets to net cash provided by operating activities:	.4 100,200	200,002
Depreciation	225,631	244.047
(Gain) loss on sale of property	(20,250)	314,017
Decrease in current assets:	(20,230)	164
Accounts receivable	481,783	261,265
Inventory	8,393	3,519
Prepaid expenses	6,609	87,622
(Decrease) increase in current liabilities:	,	
Accounts payable	(335,107)	(446,853)
Accrued expenses	45,752	(19,379)
Refundable advances	37,296	205,532
NET CASH PROVIDED BY OPERATING ACTIVITIES	880,315	639,879
CASH FLOWS FROM INVESTING ACTIVITIES		
Additions to property	(127,048)	(34,749)
Investment in partnership	(12,919)	(1,409)
Proceeds from sale of property	20,250	
NET CASH USED IN INVESTING ACTIVITIES	(119,717)	(36,158)
CASH FLOWS FROM FINANCING ACTIVITIES	٠,	
Repayment of long term debt	(152,251)	(143,670)
NET CASH USED IN FINANCING ACTIVITIES	(152,251)	(143,670)
NET INCREASE IN CASH	608,347	460,051
CASH BALANCE, BEGINNING OF YEAR	1,123,997	663,946
CASH BALANCE, END OF YEAR	\$ 1,732,344	\$ 1,123,997
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION: Cash paid during the year for interest	\$ 109,150	\$ 121,170

## STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED FEBRUARY 28, 2017 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED FEBRUARY 29, 2016

		Program	M	anagement		2017 <u>Total</u>		2016 <u>Total</u>
Salaries and wages	\$	7,698,893	\$	274,634	\$	7,973,527	\$	8,035,121
Payroll taxes and benefits		1,876,786	•	121,034	•	1,997,820	•	2,120,907
Travel		276,033		1,799		277,832		289,250
Occupancy		1,018,340		115,686		1,134,026		1,024,305
Program Services		7,104,507		•		7,104,507		7,324,464
Other costs:						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		7,02-7,40-7
Accounting fees		9,371		39,517		48,888		47,150
Legal fees		45,214		233		45,447		17,957
Supplies		226,486		32,705		259,191		259,621
Postage and shipping		53,947		1,153		55,100	٠	58,272
Equipment rental and maintenance		5,118		385		5,503		3,525
Printing and publications		4,278		9,689		13,967		2,757
Conferences, conventions and meetings		15,331	• • •	12,297		27,628		30,932
Interest		103,199		5,951		109,150		121,170
Insurance		118,050		39,980		158,030		193,894
Membership fees		12,119		7,553		19,672		30,505
Utility and maintenance		67,380		56,036		123,416		140,087
Computer services		10,611		26,067		36,678		38,069
Other		646,214		19,591		665,805		646,771
Depreciation		220,884		4,747		225,631		314,017
In kind	·	1,100,528	_	<u> </u>	_	1,100,528		906,423
Total functional expenses	\$	20,613,289	\$	769,057	\$	21,382,346	\$_	21,605,197

#### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED FEBRUARY 28, 2017

#### 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### **Nature of Organization**

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

#### **Basis of Accounting**

The financial statements are prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

#### Financial Statement Presentation

Financial statement presentation follows the recommendations of the FASB in its Accounting Standard Codification No. 958 Financial Statements of Not-For-Profit Organizations. Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions. As of February 28, 2017 the Organization had no permanently restricted net assets and had temporarily restricted net assets of \$644,111.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended February 29, 2016, from which the summarized information was derived.

#### **Income Taxes**

The Organization is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

The Organization files information returns in the United States and the State of New Hampshire. The Organization is no longer subject to examinations by tax authorities for years before 2013.

Accounting Standard Codification No. 740 (ASC 740), Accounting for Income Taxes, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2013 through 2016), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

#### Property

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight-line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements
Equipment, furniture and vehicles

40 years 3 - 7 years

#### **Use of Estimates**

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent 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.

#### Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

#### **Contributions**

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

#### Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$1,100,528 in donated facilities, services and supplies for the year ended February 28, 2017 as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$200,362 for the year ended February 28, 2017.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$898,566 for the year ended February 28, 2017.

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$1,600 for the year ended February 28, 2017.

#### <u>Advertising</u>

The Organization expenses advertising costs as they are incurred. Total advertising costs for the year ended February 28, 2017 amounted to \$46,709.

#### 2. ACCOUNTS RECEIVABLE

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2017. The Organization has no policy for charging interest on overdue accounts.

#### 3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$1,159,331 as of February 28, 2017.

#### 4. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2017 totaled \$207,607.

#### 5. LEASED FACILITIES

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2017, the annual lease expense for the leased facilities was \$464,831.

The approximate future minimum lease payments on the above leases are as follows:

Year Ended February 28	_						<u>Amount</u>
2018						\$	336,450
2019	: .	•	•		* * . *		107,326
2020	·. :		٠.	:	• .,		94,916
· 2021			• .*	. : .		<i>÷</i> ,	88,762
2022	•						88,762
Thereafter					•		1,142,527
Total		,				<u>\$</u>	1,858,743 <sup>*</sup>

#### 6. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$403,742 at February 28, 2017.

#### BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (3.75% for the year ended February 28, 2017) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no outstanding balance on the line at February 28, 2017.

#### 8. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2017:

5.75% note payable to a financial institution in monthly installments for principal and interest of \$12,373 through July, 2023. The note is secured by property of the Organization for Lakes Region Family Center.

\$891.657

3% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May, 2027. The note is secured by property of the Organization for the agency administrative building renovations.

78,987

Note payable to a bank in monthly installments for principal and interest of \$4,842 through May, 2023. Interest is stated at 1% above the prime rate as published by the Wall Street Journal, which resulted in an interest rate of 4.75% at February 28, 2017. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.

325.825

4.75% note payable to Rural Development in monthly installments for principal and interest of \$148 per month through June, 2031. The note is secured by property of the Organization for the Franklin Community Services building.

18,440

Total
Less amounts due within one year

1,314,909 \_\_\_163,753

Long term portion

**\$\_1,151,156** 

The scheduled maturities of long term debt as of February 28, 2017 were as follows:

Year Ending February 28			<u> </u>	<u>\mount</u>
2018	:		\$	163,753
2019		•		173,709
2020	•			184,280
2021				195,505
2022	•	.•		207,428
Thereafter				390,234
			<u>\$</u>	1.314.909

#### 9. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 29, 2017:

Land	.)	\$ 168,676
Building and improvements		4,449,613
Equipment and vehicles		<u>5,838,444</u>
•		10,456,733
Less accumulated depreciation	•	6,818,622
Property and equipment, net		<b>\$</b> 3.638.111

Depreciation expense for the year ended February 28, 2017 was \$225,631.

#### 10. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2017. Monitoring has not indicated any discrepancies.

#### 11. CONCENTRATION OF RISK

For the year ended February 28, 2017, approximately \$9,500,000 (44%) of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

#### 12. TEMPORARILY RESTRICTED NET ASSETS

At February 28, 2017, temporarily restricted net assets consisted of the following unexpended, purpose restricted donations:

#### Restricted Purpose

Senior Center	\$ 1:	28,333
Elder Services		97,725
NH Charitable Foundation, Mary Gale		22,064
NH Rotary Food Challenge		5,067
Common Pantry	•	6,472
Community Crisis		3,578
Caring Fund		16,090
Agency-FAP		12,793
Agency-H/S	1.	49,305
FGP/SCP Assoc. Region 1		157
Agency-WIC/CSFP		1,864
Other Programs		663

<u>\$ 644,111</u>

#### 13. RELATED PARTY TRANSACTIONS

The Organization is related to the following corporation as a result of common management:

#### **Related Party**

#### **Function**

CAPBMC Development Corporation

Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at February 28, 2017.

The Organization serves as the management agent for the following organizations:

Related Party	<u>Function</u>
Belmont Elderly Housing, Inc.	HUD Property
Epsom Elderly Housing, Inc.	HUD Property
Alton Housing for the Elderly, Inc.	HUD Property
Pembroke Housing for the Elderly, Inc.	HUD Property
Newbury Elderly Housing, Inc.	HUD Property
Kearsarge Elderly Housing, Inc.	HUD Property
Riverside Housing Corporation	HUD Property
Sandy Ledge Limited Partnership	Low Income Housing Tax Credit Property
Twin Rivers Community Corporation	Property Development
Ozanam Place, Inc.	Transitional Supportive Services
TRCC Housing Limited Partnership I	Low Income Housing Tax Credit Property

The services performed by the Organization included, marketing, accounting, tenant selection (for the HUD properties), HUD compliance (for the HUD properties), and maintenance of property.

The total amount due from the related parties (collectively) at February 28, 2017 was \$88,933 and is included in accounts receivables.

#### 14. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

#### 15. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$84,225 at February 28, 2017.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1 measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2017, the Organization's investments were classified as Level 1 and were based on fair value.

#### Fair Value Measurements using Significant Observable Inputs (Level 1)

Beginning balance – mutual funds Total gains (losses) - realized /unrealized Purchases	\$	72,306 11,443 476
Ending Balance – mutual funds	¢	84 225

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

The Organization invested \$1,000 during the year ended February 28, 2017 in a Partnership, The Lakes Region Partnership for Public Health.

#### 16. FISCAL AGENT

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Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

#### 17. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 30, 2017, the date the financial statements were available to be issued.

#### SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEDERARY 28, 2017

FEDERAL GRANTORU PROGRAM TITLE US GEPARTMENT OF HEALTH AND HUMAN SERVICES	CFDA NUMBER	PASS THROUGH NAME	STEATISTICS AND MARKET	·-i	PASSED THROUGH
Head Start	83,600	- Para Historia Demic	OENTIFYING MUMBER		TO BUB RECEIENTS
Low Income Home Energy Assistance Program	83.68	State of New Harroshire		\$ 3,819,459	•
Low Income Home Energy Assistance Program-WX	93.858	State of New Hampshire	1781HHLEA G-1781HHLEA	3,340,799 45,245	
Low Income Home Energy Assistance Program-HRRP	93,568	State of New Hempshire	G-1681NHLIEA · TOYAL	97,640 3,486,684	
Community Services Block Grant	93,569	State of New Hampshire	G-1681NHCO6R	369,519	
Bodisi Bervices Block Grant-Home Delivered & Congregate	93.867	State of New Hampshire	05-85-48-481010-8265		
Social Services Block Grant-Service Link	93.867	State of New Hampshire	90AM221202 TOTAL	271,378 57,673 329,051	
TANF CLUSTER Temporary Assistance for Needy Families-Femily Planning	93.658	State of New Hampshire	1602NHTANF	•	
Temporary Assistance for Needy Familties-Workplace Success	93,654 .	Southern New Hempehire Bervices	05-95-45-450010-81270000	21,825 182,030	
AGING CLUSTER			CLUSTER TOTAL	203,861	
Title Ki, Part B-Senior Transporation	93,044	State of New Hampahire	17AAN#17388	112,235	
Title III, Perf B-GEAB Title III, Perf C-Congregate Membe	93,044 93,048	State of New Hampshire State of New Hampshire	17AAN#1T38P	924	
Title III, Part C-Home Delivered	93.045	State of New Hampahire	17AANHT3CM 17AANHT3HD	180,171 362,990	
MSIP	93,053	State of New Hampshire	1058477	214,990	
CHILD CARE AND DEVELOPMENT FUND CLUSTER			CLUSTER TOTAL	871,310	
Child Care & Development Block Grant Child Care Mandatory & Matching Funds of the CCDF	93,575 93,698	State of New Hempshire State of New Hempshire		73,939 95,659	
MEDICAID CLUSTER			CLUSTER TOTAL	160,596	•
Medical Assistance Program-Service Link Medical Assistance Program-Veterans Independent Program	93.778	Blate of New Hampshire	90NWPG0008-01-00	0,717	
Medical Assistance Program-Veterans Independent Program Medical Assistance Program-Veterane Program	93.778 93.778	Gateways Community Services  Easter Sexis of NHL Inc.		18,949 6,794	
		•	CLUSTER TOTAL	34,400	
Femily Planning - Benvices	93.217	State of New Hampshire	FPHPA018063	99,538	,
HIV Preventative Arthities - Health Dept. Based-Family Plenning ACA - Maternal, Intert, & Early Chilishood Home Visiting Program	93,946 93,605	State of New Hampshire	U62P6003655	5,383	
Meterrial & Child Health Services Block Grant to the States	93.994	State of New Hampahire State of New Hampahire	05-85-90-802010-0631 804MC28113	95,168 21,518	
State Health Insurance Assistance Program-Service Link National Family Caregiver Support, Title Iti, Part E-Service Link	93.324	State of New Hampshire State of New Hampshire	908A0003-02-00	22,131	
Special Programs for Aging, Title IV-Service Link	93.052 93,048	State of New Hampshire	17AANHT3FC 90MP024102	32,295 79,489	
CMS Research Demonstrations & Evaluations Medicare Enrollment Assistance Program*	93,779 93,071	State of New Hampshire	908A0003-02-00	1,346	
The second secon	83,071	State of New Hempshire	14AANHWADR	22,186	•
US DEPARTMENT OF AGRICULTURE			HHS TOTAL	9,453,990	
Special Suppl. Nutrition Program for Women, Infants & Children Special Suppl. Nutrition Program for Women, Infants & Children	10,557 10,657	State of New Hampshire	16154NH703W1003	686,034	•
	10.937	State of New Hampehire	15154NH743W5003 TOTAL	28,400 712,434	
Becalor Farmera Market	10.578	State of New Hampshire	16154NB-1063YB304	8,579	
Senior Fermere Market	10.578	State of New Hampshire	16154NF1083Y8303 TOTAL	71,802	•
Child & Adult Care Food Program	10.658	State of the contract of		80,381	
CHILD NUTRITION CLUSTER	10.936	State of New Hampshire	NONE	228,848	
Summer Food Service Program For Children	10,659	State of New Hampehire	NONE PROVIDED	170,176	
FOOF DISTRIBUTION CLUSTER				-	
Commodity Supplemental Food Program Emergency Food Assistance Program-Administration	10.665	State of New Hampshire	15154NH814Y8005	726,386	\$ 665,093
Emergency Food Assistance Program-Admisses auch	10.669 10.669	State of New Hampshire State of New Hampshire	61750000 61750000	194,838 1,672,658	1,872,686
		•	CLUSTER TOTAL	2,595,784	
Rural Housing Preservation Grants	10.433	Rural Development	0348-0004	320	
	•		USDA TOTAL	\$ 3,787,942	
CORPORATION FOR NATIONAL & COMMUNITY SERVICES			•		•
POSTER GRANDPARENTS/SEASOR COMPANION CLUSTER Senior Companion Program	g4 A4A				
•	94.016		189CANH001	\$ 333,672	
US DEPARTMENT OF TRANSPORTATION	•				
Formule Grants for Rural Areas-Concord Transit Formule Grants for Rural Areas-Winnbessules Transit	20,509 20,509	State of New Hampshire-Department of Transportation State of New Hampshire-Department of Transportation	NH-18-XX48 NH-18-XX48	. 651,300	
1 consumer on many loss Lorente La billion A Library Supplemental Tolerated	20,000	ores or sea cemberals-Cebennials or (1919b0scenou	TOTAL	56,587 810,890	•
TRANSIT SERVICES PROGRAMS CLUSTER					
Enhanced Mobility of Seniors & Ind. W/Disabilities-CAT	20.813	Siste of New Hampehire-Department of Transportation	NH-18-X043	23,185	
Enhanced Mobility of Seniors & Ind, W/Disabilities-Rural Transports Enhanced Mobility of Seniors & Ind, W/Disabilities-Volunteer Oriven		State of New Hempehire-Department of Transportation Memmedi County	-NH-18-X043 NH-65-X001	123,778 71, <b>6</b> 00	
		<b>-</b>	CLUSTER TOTAL	218,573	•
•					
			DOT TOTAL	\$ \$29,463	
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				•	
Supportive Housing Program-Outreech	14.235	State of New Hampshire	NONE PROVIDED	18,749	
Bupportive Housing Program-Horneless	14.235	State of New Hampshire	NONE PROVIDED	11,438	
Supportive Housing Program	14.235	State of New Hampehire	05-95-42-423010-7927-102-500731 TOTAL	58,508 88,665	•
Emergency Bolutions Grant	14.231	State of New Hampahire	05-96-42-423010-7927-102-600731	14,635	
·		•		,	

	Continuum of Care Program	14.267	State of New Hempehire	05-95-42-423010-7827-102-500731	54,887	
	Healthy Homes Technical Studies Grants-Radon Program	14.908	National Center for Healthy Housing	NCH#1-14-1233	2,245	
	·			HUD TOTAL	\$ 180,382	
¥8	DEPARTMENT OF ENERGY					
	Weethertzellon Assistance for Low Income Persons	61.042	State of New Hampahire	EE0006189	8 169,100	
US.	REPARTMENT OF LABOR		•			
	Senior Community Service Employment Program	17,225	State of New Hampshire	1044701	471,108	
WIA	MYIOA CLUBTER WIAMMOA - Adult Program WIAMMOA - Distrosted Worker Formula Grants	17.258 17.278	Bouthern New Hampshire Services Bouthern New Hampshire Services	0510-63360000-102-500731 0510-63360000-102-500731 CLUSTER TOTAL	61,977 68,104 123,081	
	•			DOL TOTAL	599,187	
				TOTAL	\$ 15,332,722 1	2.277 661

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2017

#### NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

#### NOTE 2 <u>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</u>

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

#### NOTE 3 INDIRECT COST RATE

Community Action Program Belknap-Merrimack Counties, Inc. has elected not to use the ten percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### NOTE 4 FOOD COMMODITIES

Nonmonetary assistance is reported in the Schedule at the fair value of the commodities received and disbursed.



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#### COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

INDEPENDENT AUDITORS' 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 Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

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 Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2017, and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 30, 2017.

#### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'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 Community Action Program Belknap-Merrimack Counties, 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.

Leon McDonnell & Roberts
Professional association
Concord, New Hampshire
October 30, 2017

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

#### Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2017. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### **Auditors' Responsibility**

Our responsibility is to express an opinion on compliance for each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance.

#### Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2017.

#### Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Leone McDonnell & Roberts Professional association

Concord, New Hampshire October 30, 2017

## SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED FEBRUARY 28, 2017

#### SUMMARY OF AUDITORS' RESULTS

1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.

- 2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' 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. No material weaknesses are reported.
- 3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
- 6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
- 7. The programs tested as major programs include:

93.568 Low-Income Home Energy Assistance

17.235 Senior Community Service Employment Program

#### **FOOD DISTRIBUTION CLUSTER**

10.565 Commodity Supplemental Food Program

10.568 Emergency Food Assistance Program (Administrative Costs)

10.569 Emergency Food Assistance Program (Food Commodities)

#### **NON-FEDERAL**

NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION, Electric Assistance Program

- 8. The threshold for distinguishing Type A and B programs was \$750,000.
- 9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to be a low-risk auditee.

#### FINDINGS - FINANCIAL STATEMENTS AUDIT

None

#### FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None

## SCHEDULE OF REVENUES AND EXPENSES FOR THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM - CFDA 93.568 FOR THE YEAR ENDED FEBRUARY 28, 2017

i		Period -9/30/16		ant Period 1/16-9/30/17	<u>Total</u>	
Revenues						
Division of Human Resources Agency support		40,711 36,288	\$	2,500,088	<b>\$</b>	3,340,799 36,288
	<u>\$</u> 8	76,999	\$_	2,500,088	\$	3,377,087
Expenditures	,					•
Personnel Fringe benefits Travel Occupancy Direct program costs Other costs	6	53,685 18,011 3,783 29,956 35,259 36,305	\$	196,427 37,936 2,213 25,603 2,213,931 23,978	\$	350,112 55,947 5,996 55,559 2,849,190 60,283
	<u>\$</u> 8	76,999	\$	2,500,088	\$	3,377,087

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE SENIOR COMPANION PROGRAM - CFDA 94.016 FOR THE YEAR ENDED FEBRUARY 28, 2017

	,	Grant Period 7/1/15 - 6/30/16		Grant Period 7/1/16 - 6/30/17		Total	
Revenues	•						
Corporation for National Services	•	<u>\$</u>	130,956	\$	202,716	\$	333,672
Expenditures					•		
Personnel		\$	97,392	\$	154,275	\$	251,667
Fringe benefits			(8,582)		19,414	•	10,832
Travel .	•		29,917		27,146		57,063
Other costs			12,229		1,881		14,110
		<u>\$</u>	130,956	\$_	202,716	\$	333,672

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE HEAD START PROGRAM - CFDA 93.600 FOR THE YEAR ENDED FEBRUARY 28, 2017

	Grant Period 1/1/16-12/31/16	Grant Period 1/1/17-12/31/17	<u>Total</u>
Revenues U.S. Department of Health and Human Services In-Kind Other	s \$ 3,014,211 430,127 21,022	\$ 605,248 130,994	\$ 3,619,459 561,121 21,022
	\$ 3,465,360	\$ 736,242	\$ 4,201,602
Expenditures Personnel Fringe benefits Travel Occupancy In-Kind Other costs	\$ 1,919,792 307,344 36,960 295,062 430,127 476,113	\$ 421,587 32,948 7,205 63,268 130,994 80,240	\$ 2,341,379 340,292 44,165 358,330 561,121 556,353
	\$ 3,465,398	\$ 736,242	\$ 4,201,640

# SCHEDULE OF REVENUES AND EXPENSES FOR THE NUTRITION AND ELDER SERVICES PROGRAM CFDA 93.045, 93.667 and 93.053 FOR THE YEAR ENDED FEBRUARY 28, 2017

	Grant Period 7/1/15 - 6/30/16		Grant Period 7/1/16 - 6/30/17		<u>Total</u>	
		,				
Revenues				•		
NH Department of Health and Human Services				•		
Title XX	\$	150,685	\$	325,417	\$	476,102
Title III Part C		300,912		652,003	·	952,915
NH Department of Health and Human Services, NSIP		104,603		110,386		214,989
.Other		224,628	•	448,066		672,694
	1.					
<del>, post</del>	\$	780,828	\$	1,535,872	\$	2,316,700
the state of the s	-		يسخ.		<del>-</del>	
Expenditures				•		
Personnel	\$	354,050	\$	692,468	· <b>s</b>	1,046,518
Fringe benefits	,	42,442	•	86,697		129,139
Occupancy		60,226	•	130,123	,	190,349
Travel		45,584		82,183		127,767
Other costs		258,931		503,842		762,773
,						
	\$	761,233	\$	1,495,313	\$	2,256,546

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE ELECTRIC ASSISTANCE PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2017

	·	nt Period /15-9/30/16		rant Period 1/16-9/30/17		<u>Total</u>
Revenues		\$ 875,325	\$_	1,063,733	\$	1,939,058
Expenditures Personnel		\$ 162,337	\$	134,123	\$	296,460
Fringe benefits Travel Occupancy		24,448 3,020 14,738		23,884 1,958 13,333	•	48,332 4,978 28,071
Other costs	·	 670,432	-	890,435		1,560,867
	- 1 <u>-</u>	\$ 874,975	\$_	1,063,733	\$	1,938,708

#### Note:

Tested as a major program for the year ended February 28, 2017. See Schedule of Findings and Questioned Costs on page 22.

## SCHEDULE OF REVENUES AND EXPENSES - BY PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2017

ing the state of t	Revenues	Expenditures
Twin River Community Corp (055 & 056)	38,416	42,468
Cottage Hotel (066 & 067)	10,567	10,567
Sandy Ledge (095 & 096)	8,786	24,981
Ozanam (106 & 107)	12,000	18,697
Food Pantry (131)	21,075	15,533
Senior Center Program (138)	28,594	26,409
Franklin Intergenerational (186 & 187)	13,959	760
Mary Gale (207)	25,000	2,936
Senior Companion Program - Non Federal (225 & 226)	45,482	77,986
Senior Companion Program - State (235 & 236)	15,832	15,832
Franklin Community Services (295 & 296)	22,510	27,405
Head Start - Childcare (355 & 356)	1,097,490	797,744
Lakes Region Family Center (385 & 386)	158,231	158,231
NH Modular Ramp (434 & 435)	1,195	3,633
New Hampshire Housing Guarantee Program (495 & 496)	194,402	194,402
Core Program (505 & 506)	614,981	579,366
Common Pantry (555 & 556)	50	113
Oral Health WIC (600)	13,133	1,418
Epsom Elderly Housing (645 & 646)	63,640	63,640

## SCHEDULE OF REVENUES AND EXPENSES - BY PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2017

	Povenues.	Esem a m allés sur
Mark Mark the second of the se	Revenues	Expenditures
Belmont Housing (656 & 657)	63,054	63,054
Alton Housing (666 & 667)	60,766	60,766
Kearsarge Housing (676 & 677)	69,648	67,831
Riverside Housing (686 & 687)	69,801	68,026
Pembroke Housing (701 & 702)	58,762	58,762
Homeless Revolving Loan (728)	5,909	5,909
Area Centers (766 & 767)	193,542	267,685
THE FIXIT Program (836 & 837)	-	1,185
Loan Guarantee Program (847)	34,483	34,483
MC Loan Guarantee Program (848)	3,283	3,283
The Caring Fund (866 & 867)	324	2,751
FGP/SCP Association Region 1 (875)	•	875
Agency WIC/CSFP (883)	4,417	1,306
Newbury Elderly Housing (885 & 886)	38,637	38,637
Housing Futures (897)	12,000	12,000
Agency Account (911 & 980)	145,341	147,450
Agency Account FAP (922)	83,987	97,662
Agency Account SCP (935 & 936)	9,751	3,589
H/S Agency (946 & 947)	22,692	25,330
Agency Development Fund (981)	27,351	37,305

#### SCHEDULE OF REFUNDABLE ADVANCES FOR THE YEAR ENDED FEBRUARY 28, 2017

FUND #	FUND NAME	HHS PROGRAM CFDA#	AMO	DUNT
128	EAP-Lead Agency		\$	18,203
147	Merrimack County Service Link	93.778	1	14,553
198	Electric Assistance Program	•		49,915
497	NH Housing Guarantee Program			88.811
548	Summer Feeding			49,271
577 .	Fuel Assistance Program	93.568 (3,041 of deferred amount is not federal)		32,180
595	Homeless Prevention	,		22,363
717	Concord Area Transit	•		47,146
728	Homeless Revolving Loan Fund-Belknap County			30.407
729	Homeless Revolving Loan Fund-Merrimack County			8,179
737	Winnipesaukee Transit	· ·		18,892
837	Fixit Program	•		84.540
858	New Start Program			13,347
876	Emergency Solutions Grant	1		1.694
883	Agency Account-WIC/CSFP	•		1.250
908	Community Services Block Grant	93.569		72,913
947	Agency Account-Head Start	•		5.667
		•		2,001
	ti utturi	TOTAL	\$1,1	59.331

## Financial Statements

## COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2015 AND 2014
AND
INDEPENDENT AUDITORS' REPORT

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To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

#### INDEPENDENT AUDITORS' REPORT

#### Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a New Hampshire nonprofit organization), which comprise the statements of financial position as of February 28, 2015 and 2014, and the related statements of cash flows for the years then ended and the statement of activities and the related notes to the financial statements for the year ended February 28, 2015.

#### 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.

#### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 auditors' 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 Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2015 and 2014, and its cash flows for the years then ended, and the changes in its net assets for the year ended February 28, 2015 in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Community Action Program Belknap-Merrimack Countles, Inc.'s 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 2, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended February 28, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

#### Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and the schedules of revenues and expenditures, and refundable advances are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated October 2, 2015, on our consideration of Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone, Mc Donnell + Roberts Professional Association

October 2, 2015 Concord, New Hampshire

#### STATEMENTS OF FINANCIAL POSITION FEBRUARY 28, 2015 AND 2014

**ASSETS** 

•		
	<u>2015</u>	<u> 2014</u>
CURRENT ASSETS		•
Cash	\$ 663,946	\$ 1,048,391
Accounts receivable	2,905,020	
Prepaid expenses		2,635,718
i rebaia axberiasa	221,988	233,047
Application of the second	•	•
Total current assets	3,790,954	3,917,156
PROPERTY		
Land, buildings and improvements	4,618,289	a não dos
Equipment, furniture and vehicles		4,618,289
Edulphicial familiare and Actuals	5,912,869	<u>6,153,197</u>
	•	
Total property	10,531,158	10,771,486
Less accumulated depreciation	(6,515,032)	(6,393,172)
Property of the second of the	(0,510,032)	(0,383,172)
Dennach, not		
Property, net	<u>4,016;126</u>	4,378,314
	•.	
OTHER ASSETS		<del></del>
Investments	70,897	04.420
Due from related party		94,439
Dae IIour ieraren barri	139,441	139,441
_: v : : ::		
Total other assets	210,338	233,880
TOTAL ASSETS	€ 9.047.44D	£ 0.500.050
1 O INE HOOK IO	<b>\$</b> 8,017,418	\$ 8,529,350
	•	
LIABILITIES AND NET ASSETS	t .	
•		
CURRENT LIABILITIES		
Current portion of notes payable	\$ 145.551	\$ 137,236
	4 , (2)42.	7, 171,1
Accounts payable	1,629,687	1,578,759
Accrued expenses	993,053	1,120,302
Refundable advances	916,503	912,848
em in the contraction of the con	010,000	012,040
Total current liabilities		۱۳۰۱ بوسی ۱۳۰۱ - ۱۳۰۱ - ۱۳۰۱
i diai current liabilities	3,684,774	3,749,145
		•
LONG TERM LIABILITIES		
LONG TERM LIABILITIES  Notes payable, less current portion shown above	1.465.279	1 608 954
	1,465,279	1,608,954
Notes payable, less current portion shown above		•
	1,465,279 5,150,053	1,608,954 5,358,099
Notes payable, less current portion shown above  Total liabilities		•
Notes payable, less current portion shown above  Total liabilities  NET ASSETS		•
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted	5,150,053	5,358,099
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted	5,150,053 2,317,222	5,358,099 2,629,700
Notes payable, less current portion shown above  Total liabilities  NET ASSETS	5,150,053	5,358,099
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted Temporarily restricted	5,150,053 2,317,222 550,143	5,358,099 2,629,700 541,551
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted	5,150,053 2,317,222	5,358,099 2,629,700
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted Temporarily restricted	5,150,053 2,317,222 550,143	5,358,099 2,629,700 541,551
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted  Temporarily restricted  Total net assets	5,150,053 2,317,222 550,143 2,867,365	5,358,099 2,629,700 541,551 3,171,251
Notes payable, less current portion shown above  Total liabilities  NET ASSETS  Unrestricted Temporarily restricted	5,150,053 2,317,222 550,143	5,358,099 2,629,700 541,551

## STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 28, 2015 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED FEBRUARY 28, 2014

	Unrestricted	Temporarily <u>Restricted</u>	2015 <u>Total</u>	2014 <u>Total</u>
REVENUES AND OTHER SUPPORT			•	
Grant awards	\$ 16,673,978		\$ 16,673,978	\$ 16,799,982
Other funds	3,310,600	\$ 2,442,312	5,752,912	7,487,335
in-kind	848,954	A mit eradial de	848,954	793,868
United Way	94,850	<del></del>	94,850	86,102
Total revenues and other support	20,928,382	2,442,312	23,370,694	25,167,287
NET ASSETS RELEASED FROM				
RESTRICTIONS	2,433,720	(2,433,720)		
Tötal	23,362,102	8,592	23,370,694	a_:25,167,287
EXPENSES	•		· •	
Compensation	8,177,739	•	8,177,739	8,042,123
Payroll taxes and benefits	2,186,454		2,186,454	2,398,215
Travel	295,726		295,726	289 138
Occupancy	1,297,227		1,297,227	1,195,834
Program services	8,923,081		8,923,081	10,867,215
Other costs	1,530,175	1	1,530,175	1,771,081
Depreciation	415,224		415,224	455,359
In-kind	848,954	-	848,954	793,868
Total expenses	23,674,580		23,674,580	25,812,833
CHANGE IN NET ASSETS	(312,478)	8,592	(303,886)	(645,546)
NET ASSETS, BEGINNING OF YEAR	2,629,700	541,551	3,171,251	3,816,797
NET ASSETS, END OF YEAR	\$ 2,317,222	<b>\$</b> 550,143	\$ 2,867,365	\$ 3,171,251

#### STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED FEBRUARY 28, 2015 AND 2014

		<u> 2015</u>		2014
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$	(303,886)	\$	(645,548)
Adjustments to reconcile change in net assets to	•	(200,000)	•	(045,540)
net cash provided by operating activities:				
Depreciation		415,224		455,359
(Gain) loss on sale of property		(22,350)		4,514
Loss on investment		32,335		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
(Increase) decrease in current assets:		.,		
Accounts receivable		(269,302)		849 143
Prepaid expenses		11,059		191,320
Increase (decrease) in current liabilities:		· ··		5 W T T T 3.
Accounts payable		50,908		(443,293)
Accrued expenses		(127,249)		(59,324)
Refundable advances		3,655	·	(157,176)
المراجع المراجع المراجع المراجع				
NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	.—	(209,606)		194,997
CASH FLOWS FROM INVESTING ACTIVITIES		•		
Additions to property		(60,450)		(214,202)
Investment in partnership		(8,793)		(12,020)
Proceeds from sale of property		29,764		1,700
NET CASH USED IN INVESTING ACTIVITIES		(39,479)	<u>.</u>	(224,522)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term debt		(135,360)		(127,536)
	-	<del>(1-2/2-2)</del> .		<del>, , _ ,   , _ ,</del>
NET CASH USED IN FINANCING ACTIVITIES		(135,360)		(127,536)
NET DECREASE IN CASH		1004 416		
THE DECKEASE IN CASH		(384,445)		(157,061)
CASH BALANCE, BEGINNING OF YEAR		1,048,391		1,205,452
CASH BALANCE, END OF YEAR	é	662 046	•	4 646 664
Andre Designation Of LENK	. <u>s</u>	663,946	<u> </u>	1,048,391
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:				
Cash paid during the year for interest	•	420 704		440.044
Agair hain nniting the Agai tot tureliest	\$	139,724	\$_	118,011

#### NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED FEBRUARY 28, 2015

#### 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of Organization

Community Action Program Belknap – Merrimack Counties, Inc. (the Organization) is a New Hampshire nonprofit organization that serves nutritional, health, living and support needs of the low income and elderly clients in the two county service areas, as well as state wide. These services are provided with the financial support of various federal, state, county and local organizations.

#### **Basis of Accounting**

The financial statements are prepared on the accrual basis of accounting in accordance with Generally Accepted Accounting Principles (GAAP) of the United States.

#### Financial Statement Presentation

Financial statement presentation follows the recommendations of the FASB in its Accounting Standard Codification No. 958 Financial Statements of Not-For-Profit Organizations. Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The classes of net assets are determined by the presence or absence of donor restrictions. As of February 28, 2015 the Organization had no permanently restricted net assets and had temporarily restricted net assets of \$550,143.

The financial statements include certain prior-year summarized comparative information, in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended February 28, 2014, from which the summarized information was derived.

#### **Income Taxes**

Community Action Program Belknap – Merrimack Counties, Inc. is organized as a nonprofit corporation and is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3). The Internal Revenue Service has determined them to be other than a private foundation.

Community Action Program Belknap – Merrimack Counties, Inc. files information returns in the United States and the State of New Hampshire. Community Action Program Belknap – Merrimack Counties, Inc. is no longer subject to examinations by tax authorities for years before 2011.

Accounting Standard Codification No. 740 (ASC 740), Accounting for Income Taxes, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed

its tax position taken on its information returns for the years (2011 through 2014), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

#### **Property**

Property and equipment is recorded at cost or, if donated, at the approximate fair value at the date of the donation. Assets purchased with a useful life in excess of one year and exceeding \$5,000 are capitalized unless a lower threshold is required by certain funding sources. Depreciation is computed on the straight line basis over the estimated useful lives of the related assets as follows:

Buildings and improvements Equipment, furniture and vehicles

40 years 3 - 7 years

#### Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities and disclosure of contingent 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.

. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents. The Organization maintains its cash in bank deposit accounts which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted by the donor for future periods or for specific purposes are reported as temporarily restricted or permanently restricted support, depending on the nature of the restriction. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

**Contributed Services** 

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a) create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

Volunteers provided various services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria under FASB ASC No. 958 were not met.

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$848,954 in donated facilities, services and supplies for the year ended February 28, 2015 as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$424,017 for the year ended February 28, 2015.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$413,905 for the year ended February 28, 2015.

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$11,032 for the year ended February 28, 2015.

#### Advertising.

The Organization expenses advertising costs as they are incurred. Total advertising costs for the year ended February 28, 2015 amounted to \$34,336.

#### 2. <u>ACCOUNTS RECEIVABLE</u>

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at February 28, 2015. The Organization has no policy for charging interest on overdue accounts.

#### 3. REFUNDABLE ADVANCES

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$916,503 as of February 28, 2015.

#### 4. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2015 totaled \$336,795.

#### 5. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to every two years. For the year ended February 28, 2015, the annual lease expense for the leased facilities was \$466,840.

The approximate future minimum lease payments on the above leases are as follows:

Year Ended February 28

**Ámount** 

2016

**\$** 107.483

#### 6. <u>ACCRUED EARNED TIME</u>

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$415,819 at February 28, 2015.

#### 7. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (3.25% for the year ended February 28, 2015) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no outstanding balance on the line at February 28, 2015.

#### 8. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2015:

5.75% note payable to a financial institution in monthly installments for principal and interest of \$12,373 through July, 2023. The note is secured by property of the Organization for Lakes Region Family Center.

\$ 1,108,079

Note payable to a bank in monthly installments for principal and interest of \$4,842 through May, 2023. Interest is stated at 1% above the prime rate as published by the Wall Street Journal, which resulted in an interest rate of 4.25% at February 28, 2015. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head Start.

390,829

3% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May, 2027. The note is secured by property of the Organization for the agency administrative building renovations.

91,766

4.75% note payable to Rural Development in monthly installments for principal and interest of \$148 per month through June, 2031. The note is secured by property of the Organization for Franklin Community Services building.

Total

Less amounts due within one year

Long term portion

4.75% note payable to Rural Development in monthly installed in monthly installed

The scheduled maturities of long term debt as of February 28, 2015 were as follows:

Year Ending February 28	<u>Amount</u>
2016	\$ 145,551
2017	154,380
2018	163,753
2019	173,709
2020	184,280
Thereafter	<u>789,157</u>
,	\$ 1.610.830

#### 9. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2015:

Land	•		168,676
Building and improvements	•		4,449,613
Equipment and vehicles .			<u>5,912,869</u>
	<b>;</b> ,	•	10,531,158
Less accumulated depreciation	÷	•,	(6,515,032)
Property and equipment, net		į	4.016.126

Depreciation expense for the year ended February 28, 2015 was \$415,224.

#### 10. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2015. Monitoring has not indicated any discrepancies.

#### 11. CONCENTRATION OF RISK

For the year ended February 28, 2015, approximately \$10,600,000 (45%) of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

The Organization maintains its cash accounts in several financial institutions in southern New Hampshire. At February 28, 2015, the balances were insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Effective July 1, 2010, one of the financial institutions agreed to collateralize all deposits with them in excess of the FDIC limit. Another financial institution agreed to collateralize the Organization's sweep repurchase account up to 110% of the account balance with US Government Agencies. At February 28, 2015, there were no deposits in excess of the uninsured limits.

#### 12. TEMPORARILY RESTRICTED NET ASSETS

At February 28, 2015, temporarily restricted net assets consisted of the following unexpended, purpose restricted donations:

Restricted Purpose	• •
Senior Center	\$ 120,826
Elder Services	220,314
NH Rotary Food Challenge	5.071
Common Pantry	6,605
Community Crisis	3,578
Caring Fund	12,690
Agency-FAP	12,169
Agency-H/S	157,487
Agency-FP/PN	8,774
FGP/SCP Assoc. Region 1	1,183
Other Programs	1,446

#### 13. STATEMENT OF FUNCTIONAL EXPENSES

The Statement of Activities discloses expenses by natural classification. The classification of expenses by function is summarized below:

550.143

	<u>Program</u>	<u>Management</u>	Total
Salaries and wages	\$ 7,781,954	\$ 395,785	\$ 8,177,739
Benefits and payroll taxes	2,040,658	145,796	2,186,454
Travel	292,103	3,623	295,726
Occupancy	1,189,639	107,588	1,297,227
Program services Other costs:	8,923,081	1, 17	8,923,081
Accounting fees	16,416	32,670	49,086
Legal fees	1,770	592	
Supplies	221,230	26,602	247,832

Postage and shipping	59,481		1,099	60,580
Equipment rental and			,	
maintenance	1,691		2,591	4,282
Printing and publications	3,279		1,742	5,021
Conferences, conventions ar	nd			
meetings	6,889		5,945	12,834
Interest	126,452		13,272	139,724
Insurance	206,524		29,585	236,109
Membership fees	10,837		1,480	12,317
Utility and maintenance	5,042		53,514	58,556
Other	683,716		17,756	701,472
Depreciation	413,758		1,466	415,224
Inkind	848,954	<u> </u>	<u> </u>	848,954
	\$ 22.833.474	\$	841:106	\$ 23.674.580

#### 14. RELATED PARTY TRANSACTIONS

Community Action Program Belknap - Merrimack Counties, Inc. is related to the following corporation as a result of common management:

#### **Related Party**

#### **Function**

CAPBMC Development Corporation

Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at February 28, 2015.

#### 15. RECLASSIFICATION

Certain amounts and accounts from the prior year financial statements have been reclassified to enhance the comparability with the presentation of the current year.

#### 16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$70,897 at February 28, 2015.

ASC Topic No. 825-10, Financial Instruments, provides a definition of fair value which focuses on an exit price rather than an entry price, establishes a framework in generally accepted accounting principles for measuring fair value which emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and requires expanded disclosures about fair value measurements. In accordance with FASB ASC 820, the Organization may use valuation techniques consistent with market, income and cost approaches to measure fair value. As a basis for considering market participant assumptions in fair value measurements, FASB ASC 820 establishes a fair value hierarchy, which prioritizes the inputs used in measuring fair values. The hierarchy gives the highest priority to Level 1

measurements and the lowest priority to Level 3 measurements. The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1 - Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date.

Level 2 - Inputs to the valuation methodology are other than quoted market prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

At February 28, 2015, the Organization's investments were classified as Level 1 and were based on fair value.

#### Fair Value Measurements using Significant Observable Inputs (Level 1)

Beginning balance - mutual funds		\$	59,439
Total gains (losses) - realized /unrealized			6,175
Purchases		. <del></del>	5,283
Ending Balance - mutual funds	•	\$	70,897

The carrying amount of cash, current assets, other assets and current liabilities, approximates fair value because of the short maturity of those instruments.

## 17. FISCAL AGENT

Community Action Program Belknap-Merrimack Counties, Inc. acts as the fiscal agent for the following community organizations: Franklin Community Services Building (Franklin), the Common Pantry (Laconia), the Caring Fund (Meredith), the NH Food Pantry Coalition, the NH Rotary Food Challenge and FGP/SCP Association Region 1. The Agency provides the management and oversight of the revenues received (donations) and the expenses (utilities, food and emergency services).

#### 18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through October 2, 2015, the date the financial statements were available to be issued.

## SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

#### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2015

FEDERAL GRANTOR/ PROGRAM TITLE		CFDA	PASS THROUGH GRANTOR	
US DEPARTMENT OF	HEALTH AND HUMAN SERVICES Head Start	NUMBER 93.600	NUMBER N/A	<b>EXPENDITURES</b> \$ 3,673,175
Through State of New	Hamnehire.			
· · · · · · · · · · · · · · · · · · ·	Weatherization-HRRP	93.568		74.000
	Fuel Assistance	93.568	.odiloot	71,969
	Fuel Assistance-SEAS		611001	3,994,936
	Title III Part C	93.044	611001	7,018
	Community Services Block Grant	93.045 93.569	410338	479,147
	Title XX - Block Grant	93.667	610155	472,191
	Family Planning	93.217	410338	272,657
•	Family Planning	93.558	610237 610237	91,786
	Family Planning	93.940	610237	39,732
	Title III Part B Rural Transportation	93.044	410338	7,010
•	Home Visiting	93.505	N/A	102,143
	Prenatal:	93.994		72;753
•	Merrimack County Service Link Program	93.324	520243	23,240
•	Merrimack County Service Link Program	93.052 93.052	N/A	14,591
`.	Merrimack County Service Link Program	· • •	NA	11,065
<i>3</i>	Merrimack County Service Link Program	93.667	N/A	32,143
	Merrimack County Service Link Program.	93.048	N/A	77,774
.•		93.071	N/A	5,915
E f	Merrimack County Service Link Program	93.517	NA	28,048
	Merrimack County Service Link Program	93.779	NĄ	. 2,348
•	Senior Medicare Patrol Program Capacity Building	93.048		30,677
•	Elder Services/NSIP	93.053	410338	204,459
Thomas Fauthan Non				• •
Through Southern New				
.•	Workplace Success	93,558	N/A	241,015
Theoret Lobert Paris	Parker and the day Buck Hart Land Ha			• • •
intondu raxes kediou	Partnership for Public Health			
	Marketplace Assister Services	93.525		55,801
				10,011,593
US DEPARTMENT OF	AGRICULTURE			
Through State of New I		• •		*
	WIC	10.557	611080	760.044. ~
	CSFP	10.565	611080	750,341 ~
·	Senior Farmers Market	10.576	611000	619,458
	Surplus Food-TEFAP/Admin		Ří/A	86,515
	Surplus Food-TEFAP	10,668 10,569	ŇA NA	171,267
	CACF Head Start/USDA	10.558	N/A	1,620,598
	Summer Food-USDA		ŅA	209,373
	aminust Good-O2DV	10.559		132,511
	•			
	•			3,590,063
CORPORATION FOR N	ATIONAL SERVICES			·
•	Senior Companion	94.016	NĀ	354,744
		, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	· Wr.s	
US DEPARTMENT OF	TRANSPORTATION	•		
Through State of New I	Hamnehire			
	Concord Area Transit	20.509		474 000
	Concord Area Transit-New Freedom	20.521		474,060
	Concord Area Transit			43,670
	Winnipesaukee Transit System	20.513	00000	22,852
		20.509	68022	56,520
	Winnipesaukée Transit System	20,521		834
Through County of Me	- Marian and i			
impositionally of we		A		
	Rural Transportation	20.513	•	_ 26,499
٠,	Volunteer Orlver Program	₹20.513		99,482
•	·	7.		
•			-	723,917
•				

	OUSING AND URBAN DEVELOPMENT			
Through New Hampshi	re Housing Finance Authority			
•	Statewide Lead Abatement Program	14,900		783,513
Through State of New I	łampshire			,
÷	Outreach Program	14.235	N/A	81,631
	Emergency Solutions Grant	14.231	N/A	20,379
	Homeless Prevention	14.235	N/A	28,269
	Supportive Housing Services	14.235		64,260
Through National Cent	er for Healthy Housing			
•	Radon Program	14.906		1,450
		7,		
				979,502
US DEPARTMENT OF	- NEDGV			
Through State of New I				
I III Odgii State Of Rew I	Weatherization	81.042	551896	189,824
	AAGRIGIERRION	01.042	22 1020	105,024
		÷		189,824
US DEPARTMENT OF	A POR	•		108,024
		•		
Through State of New I		عدم المحادث	040000	i 40
	Senior Community Service Employment	17.235	610063	479,497
Through Southern New	Hamnetire Services			
ti kitak dalam ing mengan	WIA-Adult Program	17.258	N/A.	111,148
•	WIA-Dislocated Worker Program	17.260	N/A	115,119
A	THE PROPERTY OF THE PROPERTY O	17.200	1467	110,110
;			•	705,764
90 Br	•	₹ (		705,764
	•	•		
HOMELAND SECURIT	<u>,</u>		* * 1	
Through United Way	المراز المواسف بالرواقة وتفاري المقاري المقارعة والمعارفة والمعارفة والمستوادة			
og.	Emergency Food and Sheller Program	97.024		1,335
			•	* ** ***
TOTAL AWARDS EXPE	ENDED	•	**	\$ 16,556,742

#### NOTE A - BASIS OF PRESENTATION

The schedule of Expenditures of Federal Awards includes federal award activity of Community Action Program
Belknap - Merrimack Counties, Inc. for the year ended February 28, 2015. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments and Non-Profit Organizations." Because the schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Community Action Program Belknap-Merrimack Counties, Inc.

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, Cost Principles for Non-Profit Organizations; wherein certain types of expenditures are not allowable or are limited as to reimbursement. Passithrough entity identifying numbers are presented where available.

#### NOTE C - SUBRECIPIENTS

Of the federal expenditures presented in the schedule, Community Action Program Belknap-Merrimack Counties, Inc. provided federal awards to subrecipients as follows:

CFDA Number	Program Name	Amount Provided
14.900	Statewide Lead Absternent Program	s 92.468

#### NOTE D - FOOD COMMODITIES

Nonmonetary assistance is reported in the schedule at the fair value of the commodities received and distributed:

# INDEPENDENT AUDITORS' 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 Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

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 Community Action Program Belknap-Merrimack Counties, Inc. (a New Hampshire nonprofit organization), which comprise the statement of financial position as of February 28, 2015, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 2, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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 Community Action Program Belknap-Merrimack Counties, 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.

Leone, McDonnell + Roberts Professional Association

October 2, 2015

Concord, New Hampshire

## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2015. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

#### Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, Issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis; evidence about Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Community Action Program Belknap-Merrimack Counties, Inc.'s compliance.

#### Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2015.

Report on Internal Control Over Compliance

Management of Community Action Program Belknap-Merrimack Counties, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Leave, McDanull & Roberts

Buffessional Ossociation

October 2, 2015 Concord, New Hampshire

## COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED FEBRUARY 28, 2015

#### **SUMMARY OF AUDITORS' RESULTS**

- 1. The auditors' report expresses an unmodified opinion on the financial statements of Community Action Program Belknap-Merrimack Counties, Inc.
- 2. No significant deficiencies disclosed during the audit of the financial statements are reported in the Independent Auditors' 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. No material weaknesses are reported.
- 3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with Government Auditing Standards, were disclosed during the audit
- 4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by OMB Circular A-133.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
- 6. There were no audit findings which the auditor would be required to report in accordance with Section 510(a) of OMB Circular A-133.
- 7. The programs tested as major programs include:
  - 93.600 Head Start/Early Head Start
  - 10.557 Special Supplement Nutrition Program for Women, Infants, and Children (WIC)
  - 93.558 Temporary Assistance for Needy Families (TANF)
  - 20.513 Enhanced Mobility of Seniors and Individuals With Disabilities
  - 20.521 New Freedom Program
  - 20:509 Formula Grants for Rural Areas
- 8. The threshold for distinguishing Type A and B programs was \$515,067
- 9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to be a low-risk auditee.

## FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

## SCHEDULE OF REVENUES AND EXPENSES FOR THE LOW INCOME HOME ENERGY ASSISTANCE PROGRAM - CFDA 93.568 FOR THE YEAR ENDED FEBRUARY 28, 2015

	Grant Period 10/1/13-9/30/14	Grant Period 10/1/14-9/30/15	Total	
Revenues				
Division of Human Resources Other	\$ 860,873 537	\$ 3,134,063 786	\$ 3,994,936 1,323	
	\$ 861,410	\$ 3,134,849	\$ 3,996,259	
Expenditures		, ,		
Personnel	\$ 167,832	\$ 194,450	\$ 362,282	
Fringe benefits	24,423	32,906	57,329	
Travel	2,181	737	2,918	
Occupancy	23,423	33,448	56,871	
Direct program costs	609,072	2,846,095	3,455,167	
Other costs	34,479	27,213	61,692	
	\$ 861,410	\$ 3,134,849	\$ 3,996,259	

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE SENIOR COMPANION PROGRAM - CFDA 94.016 FOR THE YEAR ENDED FEBRUARY 28, 2015

		Grant Period 7/1/13 - 6/30/14		Grant Period 7/1/14 - 6/30/15		<u>Total</u>	
Revenues  Corporation for National Services	<u>\$</u>	89,165	<u>\$</u>	265,579	<u>\$</u>	354,744	
Expenditures Personnel Fringe benefits Travel	\$	78,761 2,686 6,731	\$	180,167 18,864 60,774	\$	258,928 21,550 67,505	
Other costs	<u> </u>	987 89,165	<u> </u>	5,774 265,579	<u> </u>	6,761 354,744	

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE HEAD START PROGRAM - CFDA 93,600 FOR THE YEAR ENDED FEBRUARY 28, 2015

	Grant Period 1/1/14-12/31/14	Grant Period 1/1/15-12/31/15	<u>Total</u>
Revenues U.S. Department of Health and Human Sérvices In-Kind Other	\$ 3,019,936 1,114,333 8,800	\$ 653,239 92,738	\$ 3,673,175 1,207,071 8,800
·	\$ 4,143,069	\$ 745,977	\$ 4,889,046
Expenditures Personnel Fringe benefits Travel In-Kind Other costs	\$ 2,077,616 319,130 36,775 1,114,333 595,215	\$ 430,286 73,688 9,385 92,738 140,204	\$ 2,507,902 392,818 46,160 1,207,071 735,419
	\$ 4,143,069	\$ 746,301	<b>\$ 4</b> ,889,370

# SCHEDULE OF REVENUES AND EXPENSES FOR THE NUTRITION AND ELDER SERVICES PROGRAM CFDA 93.045, 93.667 and 93.053 FOR THE YEAR ENDED FEBRUARY 28, 2015

Revenues NH Department of Health and Human Services		nt Period 13 - 6/30/14				<u>Total</u>	
Title XX	\$	156,527	\$	338,833	\$	495,360	
Title III Part C		256,907		630,301	••	887,208	
NH Department of Health and Human Services	,	111,932		92,528		204,460	
Other		<u></u>		530,753		530,753	
	\$	525,366	\$	1,592,415	<u>\$</u>	2,117,781	
Expenditures	٠						
Personnel	\$	329,819	\$	675,951	\$	1,005,770	
Fringe benefits	•	32,995		63,039	•	98,034	
Occupancy		55,229		102,148		157,377	
Travel	÷ •	42,475		81,101		123,578	
Other costs	`	262,141		509,182	<del></del>	771,323	
	\$_	722,659	\$_	1,431,421	\$	2,154,080	

#### SCHEDULE OF REVENUES AND EXPENSES FOR THE ELECTRIC ASSISTANCE PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2015

•	Grant Period 10/1/13-9/30/14	Grant Period 10/1/14-9/30/15	<u>Total</u>	
Revenues	\$ 885,042	\$ 1,074,568	\$ 1,959,610	
Expenditures Personnel Fringe benefits Travel Occupancy	\$ 177,296	\$ 142,589	\$ 319,885	
	33,512	25,444	58,956	
	2,163	463	2,626	
	5,735	5,162	10,897	
Other costs	<u>666,336</u>	901,061	1,567,397	
	\$ 885,042	\$ 1,074,719	\$ 1,959,761	

## SCHEDULE OF REVENUES AND EXPENSES - BY PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2015

•	Revenues		Expenditures		
Twin River Community Corp (054 & 055)	\$	25,341	\$	42,943	
Cottage Hotel (065 & 066)		8,515		8,916	
Sandy Ledge (094 & 095)		9,361		19,893	
Ozanam (105 & 106)	•	17,899	÷	20,674	
Senior Center Program (138)	•	20,693		22,847	
Franklin Intergenerational (185 & 186)	•	44,194		45,524	
Senior Companion Program - Non Federal (224 & 225)	1	04,194		83,739	
Senior Companion Program - State (234 & 235)		21,043	·	21,043	
Franklin Community Services (294 & 295)		24,195	•	25,655	
Head Start - Childcare (354 & 355)	1,0	18,905		798,740	
Lakes Region Family Center (384 & 385)	. 1	60,297		160,297	
REIP (402)	•	58,534		33,119	
NH Modular Ramp (433 & 434)		35,990		34,622	
Sun Safety (484)		1,355		716	
New Hampshire Housing Guarantee Program (494 & 495)	2	11,333		211,333	
Core Program (504 & 505)	.8	87,463		915,787	
NH Rotary (540)		1,061		Q	
Common Pantry (554,& 555)		126		41	
Oral Health WIC (600)		6,135		469	
Epsom Elderly Housing (644 & 645)		71,416		71,416	

#### SCHEDULE OF REVENUES AND EXPENSES - BY PROGRAM FOR THE YEAR ENDED FEBRUARY 28, 2015

	Revenues		Expenditures	
Belmont Housing (654 & 655)	\$	67,141	\$	67,141
Alton Housing (684 & 665)		48,485		48,485
Kearsarge Housing (674 & 675)		60,768		60,768
Riverside Housing (684 & 685)		63,808		63,808
Pembroke Housing (700 & 709)		62,106		62,106
Homeless Revolving Loan (728)		8,147		8,147
Area Centers (764 & 765)		259,487		210,320
THE FIXIT Program (834 & 835)		3,105		1,278
Loan Guarantee Program (847)		41;208	dae	41,208
MC Loan Guarantee Program (848)	• • .	3,016		3,016
The Caring Fund (864 & 865)		2,416		1,501
FGP/SCP Association Region 1 (875)		1,183	-	0
Agéncy WIC/CSFP (883)	٠	(4,443)		↓898:
Newbury Elderly Housing (884)		55,888	•	72,497
Agency Account (911 & 980)		(30,174)		588,412
Agency Account FAP (922)		93,938		98,318
Agency Account SCP (933 & 934)		1,911		5,559
H/S Agency (944 & 945)		111,425		5,072
Agency FP/PN (963)	•	995		,O
Agency Development Fund (981)		182,455		105,214
Agency Horseshoe Pond Place (995 & 996)		16,922		16,922

#### SCHEDULE OF REFUNDABLE ADVANCES FOR THE YEAR ENDED FEBRUARY 28, 2015

FUND#	FUND NAME	HHS PROGRAM CFDA#	AMOUNT
047 114	Supportive Housing Services Radon Program		\$ 636 175
126	EAP - Lead Agency	-	
146		93.778 (\$2,471 of deferred amount is not federal)	18,204
157	Merrimack County Service Link	93.778 (deferred amount is not federal)	4,943 1,847
196	Electric Assistance Program	son i à (gerener minant la tràftiade m)	49,915
225	Senior Companion Program - Non - Federal		1,083
364	Home Visiting - HFA	93.558 (deferred amount la not federal)	247
455	Housing Preservation Fund	saraca (apimirata tilinda ur in flori ledeliti)	14,540
	NH Housing Guarantee Program	•	103,442
505	Core Program	•	13,345
495 505 546	Summer Feeding	•	30,919
575	Fuel Assistance Program	93.568 (\$2,910 of deferred amount is not federal	150,200
585	Homeless Prevention	adiada fartain ai deletter mitomitis ilot fendiñ	234,707
615	Women, Infant & Children	•	4,204
715	Concord Area Transl	•	64,173
728	Homeless Revolving Loan Fund - Belknap County		39,612
729	Homeless Revolving Loan Fund - Merrimack County	,	39,612 8,179
765	Area Center Program		
835	Fixit Program		1,476 71,574
847	Loan Guarantee Program	•	30
856	New Start Program		28,118
	Agency Account - WIC/CSFP	•	771
	Community Services Block Grant	93.569	
945	Agency Account - Head Start	30,000	72,913 1,250
		TOTAL	<u>\$ 916.503</u>

# COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

# **BOARD OF DIRECTORS**

Sara A. Lewko, President	Theresa M. Cromwell
David Siff, Esq., Vice President	Susan Koerber
Dennis Martino, Secretary-Clerk	Christine Averill
Kathy Goode, Treasurer	Safiya Wazir
Heather Brown	Kathryn Hans
Nicolette Clark	Robert (Bob) Krieger

#### LISA MOYNIHAN-HAZELTINE

#### **CAREER PROFILE**

Experienced workforce development professional whose responsibilities have included operational management, staff training, administration and budgeting, motivation leadership, and decision making. Competent and knowledgeable in all areas of workforce development, with specific expertise in management activities. Qualified by:

- A proven record of success with progressively increasing responsibilities based upon experience, knowledge, vision and excellent work performance
- Excellent ability to interface both management and staff as well as individuals with diverse backgrounds and cultures
- · Excellent communication, motivational, and time management skills and abilities
- Organizational skills, decisiveness in crisis situations, and adeptness in managing multiple tasks simultaneously
- Creativity in developing and implementing successful action plans
- Hands-on experience building cohesive and dedicated teams
- Computer literate in Windows 2010 and Microsoft Office

#### **PROFESSIONAL EXPERIENCE**

# Community Action Program Belknap-Merrimack Counties, Inc. Concord, NH 7/2000 - present Workforce Development Director (8/06- present)

Monitored and evaluated program service delivery and provided technical assistance and training to ensure program policies and procedures are followed

Designed, planned, and implemented strategies to ensure annual budget, enrollment and performance goals were met Developed and maintained grant funds for workforce programs and services

### Workforce Development Coordinator (7/00 - 8/06)

Hired, trained, supervised and managed professional staff involved with intake, outreach, assessment and placement activities

Designed, planned, and implemented strategies to ensure annual budget and enrollment goals were met

Monitored and evaluated regional service delivery and provided technical assistance to enhance customer service and time management

### New Hampshire Job Training Council, Concord, NH

10/1983 - 6/2000

## Business Development Regional Manager (10/99 – 6/00)

- Promote business development and expansion in Merrimack and Sullivan Counties
- Provide resource information for financing, workforce issues and other business related issues

#### Adult Services Regional Coordinator (12/96 - 10/99)

Hired, trained, supervised and managed staff involved with intake, outreach, assessment and placement activities Designed, planned, and implemented strategies to ensure annual budget and enrollment goals were met Monitored and evaluated regional service delivery and provided technical assistance to enhance customer service and time management

#### Intake Coordinator (6/92 - 12/96)

Hired, trained, supervised and managed staff responsible for recruiting customers, determining eligibility and promoting JTPA programs

Updated and developed policies and procedures for program eligibility

Developed customer orientation and Intake Procedure Manual

### Marketing Field Representative (3/89 - 6/92)

Monitored local labor market information and developed linkages with employers to facilitate job leads, identify employer training needs and initiated on-the-job training contracts.

Provided placement assistance to customers via job search, interviewing techniques, creating resumes and employer referrals

### Intake Specialist (10/83 - 3/89)

Increased awareness of JTPA programs by providing customer orientation on program and procedures Assisted customers in gathering financial documentation to determine eligibility Identified social service needs of customers and made appropriate referrals

#### **EDUCATION**

Springfield College

Personal and Professional Development: NH Licensed Real Estate Agent, Certified Professional Resume Writer

#### PROFESSIONAL AFFILIATIONS

Leadership Lakes Region 2000

### Catherine A. Roche

### **PRÒFESSIONAL QUALIFICATIONS:**

Career Planning & Guidance – Work with high school students and TANF recipients individually and in small group activities related to career planning and exploration, resume and cover letter preparation, facilitate and conduct job interviews and workshops on workplace ethics, standards and best practices; assisted low income recipients and refugees in securing employment and/or training; administration of a high school vocational program, college and vocational education research, and management of a Career Center; facilitate community service opportunities, job shadowing and internships; network with local business professionals to acquire learning opportunities and experiences for my students.

Management & Administration – Managed and organized several offices including a multi-million dollar bank holding company, real estate office, and guidance office of a high school; developed databases for several projects and organizations; facilitated staff trainings, both one-on-one and group settings in corporate and program policies and procedures; identified and resolved program flow issues and policy discrepancies; developed curriculum materials; managed and organized a FIRST Robotics Team; organized and oversaw the construction of a school playground; managed a concession stand for a recreational non-profit organization.

Paraprofessional/Educational Coach – Worked with individuals with learning disabilities and small groups tutoring students in academic classes, organizational skills, and personal growth including career development and research; coached students in business management, organization, marketing, accounting, administration, work behaviors and generally accepted business practices.

**Accounting/Bookkeeping** – Maintained and administered accounting records for a bank holding company, and two property management organizations; prepared financial reports for state and federal agencies, Board of Directors and stockholders; oversaw computer conversion of accounting systems and training of personnel.

**Public Relations/Communications** – Wrote numerous proposals culminating in over \$60,000 in grants for a student organization; developed publicity brochures, marketing materials and operational manuals for several organizations; held high-visibility public relations positions including liaison to the Concord Regional Vocational Center, Member of Pembroke Zoning Board of Adjustment, Old Home Day Committee, Suncook Youth Soccer, Suncook Little League and PA Lacrosse Boosters Club.

#### **EMPLOYMENT HISTORY:**

Belknap-Merrimack Community Action Program	Concord, NH	Jan. 2008 - Present
Workplace Success Career Center Coordi	nator & Assistant Train	ier
Southern NH Services, Inc.	Manchester, NH	Sept. 2006- Jan. 2008
Workplace Success Facilitator	·	
Pembroke Academy	Pembroke, NH	Sept. 1995 - Sept. 2006
Career Center Coordinator, Guidance Ass		
Paraprofessional, Advisor - FIRST Robotic		•
George Rose Real Estate	Concord, NH	Sept. 1994 - Sept. 1995
Office Manager, Real Estate Assistant	•	
First NH Banks, Inc.	Manchester, NH	April, 1981 - Oct. 1986
Administrative Accountant, Executive Sec		, p, 1221

#### **EDUCATION:**

Global Career Development Facilitator Certification, National Board of	
Certified Counselors, Center for Credentialing & Education	May, 2005
Paraprofessional Certification, NH Department of Education	December, 1996
Associates in Business Science, Hesser College	May, 1981

#### Christine L. Racine

#### **SKJLLS**

- Strong communication skills
- Outstanding written skills
- Problem solver

- Extremely organized
- · Ability to make effective decisions
- · Fast Learner

#### EXPERIENCE

2014-present: Program Coordinator, New Start Program, Belknap-Merrimack County

Community Action Program. Concord, NH: Oversees admission process and manages program policies and procedures for homeless and at-risk of homelessness individuals and families, including family housing projects administered by the agency.

Supervises other New Start Service Coordinators.

2013-2014: Program Assistant/Teen Court Coordinator, Merrimack County Juvenile

Diversion Program, Concord, NH. Divert initial youth criminal offenders from the juvenile justice system while providing accountability and balance through a system of one-on-one sessions discussing Anger Management and Positive Decision Making.

Recruit, direct, and supervise several volunteers, mentors, and offenders who participate in the Teen Court program.

2012-2013: Program Coordinator, Friends Foster Grandparent Program, Concord, NH:

Coordinate a caseload of fifty-one senior volunteers assigned to thirty-five sites. Supervise, recruit, and train volunteers who are placed in elementary schools and/or non-profit daycare centers. Network with other community agencies and plan monthly

workshop trainings for the volunteers.

2009-2012: New Start Service Coordinator, Belknap-Merrimack County Community

Action Program, Concord, NH: Coordinate home visits to fifty-eight families in the Belknap/Merrimack County region. Assist these families or individuals with applying for housing resources, financial benefits such as SSI, SSDI, Food Stamps, and Child Care. Conduct intakes, organize, and facilitate ten class sessions twice a

year to new groups. Responsible for inputting client data into the Homeless

Management Information System (HMIS).

2007-2008: Correctional Officer, Merrimack County Department of Corrections,

Boscawen, NH: Maintain order and discipline of residents in the correctional facility. Perform constant surveillance by observing residents; record and report improper

behavior. Inspect residents and housing areas to locate contraband.

2006-2007: Case Manager/Teen Court Coordinator, Merrimack County Juvenile

Diversion Program, Concord, NH: Educate referred juveniles on Anger Management and Drug/Alcohol issues. Give school presentations throughout Merrimack County on criminal law. Recruit, direct, and supervise several volunteers, mentors, and offenders who participate in the Teen Court program. Participate on the Drug Court team, evaluate, and make recommendations for juveniles involved in

Drug Court.

Administrative Secretary, State Employees' Association, Concord, NH:

Facilitate and prepare materials for monthly Board Meetings, type grievance letters for Representatives, type minutes from meetings, and organize calendars for

President and Executive Director.

**EDUCATION** 

2013: Springfield College, Manchester, NH: Obtained twelve (12) credits in the

Master's of Mental Health Counseling program.

2006: Franklin Pierce University, Concord, NH: Bachelor of Arts in Criminal

Justice; Magna Cum Laude.

2001-2003: NH Rape and Domestic Violence, Concord, NH: Crisis Line and Hospital

Advocate Volunteer.

## JEAN E. DONZELLO

### OBJECTIVE:

# Employment/Job Placement Counselor

#### PROFILE SUMMARY

- > 10+ years of career counseling diverse populations including 55+, low income and dislocated workers.
- Program management experience includes reviewing proposals, interacting with partner agencies vendors, and tracking program delivery to ensure customer satisfaction.
- >/ Ability to effectively assess individual's strengths and needs for development of realistic
- Strong team player who brings commitment, motivation and a sense of humor to the
- Recipient of "Employee of the Month" award on two occasions.
- To quote a supervisor... "I can honestly say that Jean Donzello is one of the best and most trusted professionals I have ever supervised."

### PROFESSIONAL EXPERIENCE

#### Communication Skills:

- Developed strong and positive relationships with local community based service agencies such as: Vocational Rehabilitation, Employment Security and AARP and training vendors to ensure timely and effective services to our customers.
- Established excellent rapport with customers:
- Selected to serve as a member of a variety of teams both in house and community based which included Customer Satisfaction team and local One Stop team.
- Trained new staff on paperwork, policies and procedures.

### Case Management Skills:

- Evaluated individual needs, academic, work related and interpersonal skills, utilizing a variety of assessment tools (IABE, Choices, Career Decision-Maker)
- Counseled and assisted customers in the development of career plans, which entailed realistic career goals, barrier resolution and appropriate training options, with an overall training completion rate of 91%.
- Monitored and maintained accurate records of customers progress throughout their training providing support and problem solving assistance.

### Management Skills:

- Appointed Supervisor supervised 5 staff, reviewed paperwork, contract signatory authority and provided technical support to co-workers.
- Served on Program Review Team and acted as Program Supervisor on many NHJTC training programs.
- Organized and managed a customer caseload of up to 120 individuals
- Supervised 2 assistants and up to 32 Licensed Nurses Assistants.

#### Computer Skills:

- Working knowledge of Microsoft Office, Internet & Outlook
- Developed flow charts and tables.
- Utilized a computerized Case Management system.

# JEAN E. DONZELLO/page 2

### EMPLOYMENT HISTORY,

5/2002 to Present Community Action Program, Concord NH 7/2000 to 4/2001 Workforce Development Employment Counselor

4/2001 7/2002 Quality Care Partners, Manchester, NH

Operations Manager,

1989 to 6/2000 New Hampshire Job Training Council, Concord NH

Vocational Training Specialist/Coordinator/Community Instructor

1987 - 1989 Work Opportunities Unlimited, Concord NH

Vocational Training Specialist

1986-1987, Transitional Employment Enterprises, Manchester, NH

Corporate Representative

1984 - 1986 New Hope / New Horizons, Keene, NH

Work Activities Supervisor and Counselor

#### EDUCATION AND TRAINING

Notre Dame College, Manchester, NH.

1981 B.A., Behavioral Science

#### Professional workshops include:

- ♦ Kaset International Achieving Excellent Gustomer Service
- Ready, Set, Work Working with Welfare Clients
- No One is Unemployable Creative Solutions for Overcoming Barriers to Employment
- . Microsoft Word 97, Outlook, Internet

### PROFESSIONAL GERTIFICATION & AFFILATION

Certified Workforce Development Professional

National Association of Workforce Development Professional

# Community Action Program Belknap-Merrimack Counties, Inc.

# NH Department of Health and Human Services

# Granite Workforce Case Management Services Pilot Project RFA-209-DEHS-01-GRANI-02

# **Key Personnel Salaries and Allocation**

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Lisa Hazeltine	Workforce Development Director	\$ 57,076.50	.15%	\$ 8,561.48
		-		
<del>:</del>				

Subject: Granite Workforce Case Management Services Pilot Project (RFA-2019-DEHS-01-GRANI-04)

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 propriet ary 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 NH Department of Health and Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301-3857		
1.3 Contractor Name Manchester Community Resource Center, Inc.		1.4 Contractor Address 434 Lake Avenue Manchester, NH 03103		
1.5 Contractor Phone Number 603-647-8967	1.6 Account Number 05-095-045-450010-61270000- 102-500731	1.7 Completion Date June 30, 2019	1.8 Price Limitation \$ 560,000	
1.9 Contracting Officer for State Agency Nathan D. White, Director Bureau of Contracts and Procurement		1.10 State Agency Telephone Number 603-271-9631		
1.11 Contractor Signature		1.12 Name and Title of Contractor Signatory Renie Denton Manchester Community Resource Center, Inc		
	e the undersigned officer, personal ame is signed in block 1.11, and ac	ly appeared the person identific		
1:13.2 Name and Title of Nota DENNI'S CAENAC 1.14 State Agency, Signature	Dor Justice of the Peace  Notary - 10/31	2020	te Agency Signatory	
1.14 State Agency, Signature  1.15 Name and Title of State Agency Signatory  Date: 12/27/18 MARK JEWEU, DIRECTOR  1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)				
Ву:		Director, On:		
By:  1.17 Approval by the Attorney  By:  1.18 Approval by the Governo	General (Form, Substance and Executive Council (Handling	On:	19	
By:  On:				

2. EMPLOYMENT OF CONTRACTOR/S ERVICES 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.

Page 2 of 4

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/S UBCONTRACTS.

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 \$1,000,000per 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.
- 1.3. For the purposes of this Agreement, the Department has identified the Contractor as a Sub-Recipient in accordance with 2 CFR 200.0. et seg.

#### 2. Scope of Services

- 2.1. The Contractor shall provide barrier case management services to individuals participating in the Granite Workforce initiative that have barriers to employment. Barriers to employment include, but are not limited to:
  - 2.1.1. English Proficiency
  - 2.1.2. Domestic Violence
  - 2.1.3. Housing Issues
  - 2.1.4. Substance Use
  - 2.1.5. Disability
  - 2.1.6. Mental Health
  - 2.1.7. Child Care
  - 2.1.8. Transportation
  - 2.1.9. Personal/Family
  - 2.1.10. Clothing
  - 2.1.11. Legal
- 2.2. The Contractor shall accept referrals from the New Hampshire Department of Employment Security (NHES) and/or the Department of Health and Human Services (Department) for Granite Workforce barrier case management services for a maximum of four (4) months, which include participants who are:
  - 2.2.1. In need of assistance with removing or reducing barriers to employment; and
  - 2.2.2. In a household with an income up to 138% of the federal poverty level; and
  - 2.2.3. Enrolled in the New Hampshire Granite Advantage Health Care Program; and
  - 2.2.4. Parents aged 19 64 with a child under age 18 in the household; or
  - 2.2.5. Noncustodial parents aged 19 64 with a child under the age of 18; or

Contractor Initials 12.19.2018



- 2.2.6. Childless adults between 19 and 24 years of age.
- 2.3. The Contractor shall provide barrier case management services to eligible participants that address, reduce and/or resolve barriers to employment. The Contractor shall:
  - 2.3.1. Be available to receive training from the Department on the Granite Advantage Health Care Program (GAHCP) in order to advise participants on meeting work and community engagement requirements.
  - 2.3.2. Collaborate with local service providers in order to connect low income participants to services which the Contractor does not offer that will assist with identified barrier reduction, mitigation and/or resolution.
  - 2.3.3. Collaborate with NHES Granite Workforce staff to co-case manage participant activities and services provided. The Contractor shall:
    - 2.3.3.1. Work with NHES Granite Workforce staff to identify available and needed support services for eligible participants.
    - 2.3.3.2. Assist participants with gaining the necessary verification to access available Employment and Training Supports (ETS) services when:
      - 2.3.3.2.1. Participants have created a comprehensive cooperative plan.
      - 2.3.3.2.2. Participants are in compliance with program service requirements.
      - 2.3.3.2.3. The need for ETS services is indicated and verified by the Contractor.
- 2.4. The Contractor shall ensure barrier case management services include, but are not limited to:
  - 2.4.1. Assessing and tracking barriers to employment.
  - 2.4.2. Conducting intake activities.
  - 2.4.3. Referring participants to other community treatment providers, as needed.
  - 2.4.4. Developing plans through ongoing assessment and support with participants to reduce, eliminate, and/or mitigate barriers to employment, which will allow participants to connect securely to the labor market.
  - 2.4.5. Monitoring and evaluating barrier reduction plans.
  - 2.4.6. Contacting or providing a minimum of two (2) direct contacts or services to referred participants every thirty (30) days. Participants must be in contact with the Contractor no less than once every thirty (30) days.
  - 2.4.7. All routine case management services shall include, but not be limited to:
    - 2.4.7.1. Direct provision of needed barrier reduction service.
    - 2.4.7.2. Referrals for other community treatment providers if needed services are not provided by the applicant.
    - 2.4.7.3. Outcomes and goal attainment in accordance with this scope of work.
  - 2.4.8. Co-case management and consultation with other agencies.

Contractor Initials <u>PD</u>

Date 12.19.2018



- 2.4.9. Maintaining participant records and referrals, including participant contact notes, in accordance with federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records, including but not limited to:
  - 2.4.9.1. 42, CFR Part 2, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").
  - 2.4.9.2. 45 CFR Parts 160 and 164.
  - 2.4.9.3. 45 CFR 205.50 Safeguarding Information for Financial Assistance Programs.
- 2.4.10. Ensuring a minimum of four (4) contact attempts are completed over two (2) months to a nonresponsive participant prior to removing the participant from case management services.
- 2.4.11. Accepting inactive participants on a first-come first-served basis for the duration of service eligibility.
- 2.4.12. Assisting participants with seeking, obtaining and providing exemption or good cause verification from GAHCP community engagement requirements through the exemption or good cause process, as appropriate.
- 2.4.13. Providing the required verification for participants who qualify for an exemption and/or good cause from community engagement requirements when:
  - 2.4.13.1. Requested by the participant.
  - 2.4.13.2. The participant is in the Granite Workforce program.
  - 2.4.13.3. When appropriate, staffs providing the verifications meet the certification requirements of Chapter Law 342:9, 2018 and/or GAHCP administrative rules and related policy.
- 2.4.14. Referral back to NHES once the participant is ready and able to seek and accept employment.
- 2.5. In locations where more than one Contractor through this contract offers a barrier case management service in the participant's area, the participant shall decide upon the preferred barrier case management agency for referral purposes.
- 2.6. The Contractor shall inform participants of their right to file a grievance with specification as to how participants can elevate complaints to the Department, if unsatisfied with the Contractor's resolution.
- 2.7. The Contractor shall collaborate with the Department and NHES to review and assist with program processes, continuous improvement processes, service provision and overall findings.
- 2.8. The Contractor shall submit a detailed corrective action plan for Department approval no later than thirty (30) days from not meeting any Performance Measure as outlined in Section 4.

#### 3. Reporting

3.1. The Contractor shall submit monthly and unduplicated year-to-date reports regarding participants served and program progress utilizing tracking sheets developed in collaboration with and approved by the Department, no later than the fifth (5<sup>th</sup>)

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- business day following the last business day of the previous month. Reports may be altered to better reflect program data as approved by the Department.
- 3.2. The Contractor shall submit monthly and unduplicated year-to-date reports that indicate progress toward performance measures identified in Section 4, Performance Measures, below.
- 3.3. The Contractor shall submit other reports, as specified in writing by the Department.

#### 4. Performance Measures

- 4.1. The Contractor shall meet or exceed performance measures that include, but are not limited to:
  - 4.1.1. 100% of participants referred to the Contractor by NHES shall be contacted by the Contractor's agency staff within five (5) business days from the referral date.
  - 4.1.2. 100% of enrolled participants will have a current barrier reduction plan, and if the plan includes referral to additional community treatment agencies, the Contractor shall continue to provide barrier case management and monitor the individual's status in Granite Workforce, providing the community treatment agency is not also under contract for Granite Workforce services with the Department.
    - 4.1.2.1. If the additional community treatment agency is also under contract for Granite Workforce services with the Department, the participant will choose one (1) agency in which to receive this barrier reduction case management service.
  - 4.1.3. 80% of enrolled participants with a barrier reduction plan will have barriers reduced, resolved and/or managed within four (4) months from enrollment date and referred back to NHES for job placement and continued case management.
    - 4.1.3.1. The Contractor may include the percentage of participants exempted from GAHCP work and community engagement requirements if the 80% in Paragraph 4.1.3 is not reached in any given month.

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### Exhibit B

## Method and Conditions Precedent to Payment

- Subject to the Contractor's compliance with the terms and conditions of the agreement, the Bureau of Employment Supports shall reimburse the Contractor for Barrier Case Management Services provided by the Contractor to mitigate barriers to enter the workforce.
- Price Limitation: This agreement is one of multiple agreements that will serve the Granite Advantage Health Care Program. No maximum or minimum client and service volume is guaranteed. Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 General Provisions, for the duration of the agreement.
- 3. The State shall pay the Contractor an amount not to exceed the Form P-37 General Provisions, Block 1.8 Price Limitation, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
- 4. The funding source for this agreement for Barrier Case Management Services is 100% Federal Funds from the U.S. Department of Health & Human Services, Administration for Children and Families, Temporary Assistance for Needy Families in the amount of \$560,000.
- 5. Payment for said services shall be made monthly as follows:
  - 5.1 The Contractor shall receive a payment of \$200.00 per case per month for case management services identified in Exhibit A for up to four (4) months per case, with payment to begin without proration in the month of the completed intake. The Department estimates an anticipated seven hundred (700) individuals may use this service statewide over the six (6) month pilot program period.
  - 5.2 All Contractors shall be awarded a shared price limitation of \$560,000.
  - 5.3 The Department will be monitoring funding levels and will notify providers when the funding threshold has reached 85% utilization.
  - 5.4 The Contractor will submit an invoice in a form satisfactory to the State by the twentieth (20<sup>th</sup>) working day 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. The Contractor agrees to keep records of their activities related to Department programs and services.
  - 5.5 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. The Contractor will keep detailed records of their activities related to

Manchester Community Resource Center, Inc.

Exhibit B



### Exhibit B

DHHS-funded programs and services.

- 5.6 The final invoice shall be due to the State no later than forty (40) days after the contract Form P-37 General Provisions, Block 1.7 Completion Date.
- 5.7 In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to <a href="maileoutle-besinvoices@dhhs.nh.gov">besinvoices@dhhs.nh.gov</a> (subject line must reference: "GW Invoice") or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
Bureau of Employment Supports
129 Pleasant Street
Concord, NH 03301

- 5.8 Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services and in this Exhibit B.
- 6. Notwithstanding anything to the contrary herein, the Contractor agrees that payment under this agreement may be withheld, in whole or in part, in the event of noncompliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

Manchester Community Resource Center, Inc.

Exhibit B

Date 12.19.2018

Contractor Initials | RD



#### 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 eliqibility of individuals such eligibility determination shall be made in accordance with applicable federal and state laws, regulations, orders, guidelines, policies and procedures.
- Time and Manner of Determination: Eliqibility 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:
  - 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;

Exhibit C - Special Provisions



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.

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Date 12.19.2018

Exhibit C - Special Provisions



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, bylaws 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

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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

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- 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.

#### 20. Contract Definitions:

- 20.1. 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.
- 20.2. DEPARTMENT: NH Department of Health and Human Services.
- 20.3. 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 and/or goods to be provided 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.
- 20.4. 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.
- 20.5. 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 time to time.
- 20.6. SUPPLANTING OTHER FEDERAL FUNDS: Funds provided to the Contractor under this Contract will not supplant any existing federal funds available for these services.

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#### **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.

#### Renewal:

The Department reserves the right to extend this Agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council.

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Date 12-19-2018



#### 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

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Date 12:19:2018



has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant:

- 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
  - 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;
- 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)

434 Lake Avenue

Manchester NH 03103

Contractor Name:

Manchester N# 03103 HillsboroughCounty Check | if there are workplaces on file that are not identified here.

10.19.2018

Executive Director Title:

Man ones Kr Commundy Resource Center, Inc



#### **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.)
- 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.

<u>12.19.2018</u>

Name: Renie Denton

Contractor Name:

Title: Executive Director

Community Resource Center, Inc



# 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).
- 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 (I)(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.

2.19.2018

Date

Name: Renu Senton

Title: Executive Director

Community Resource Center Inc



#### 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



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.

12.19.2018

Date

Manchester (

*)* `

Commy yesty Resource Centerinc

Name: Renu Dente

Executive Direct

Exhibit G

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



### 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.

Title:

Name

Emmyphy Resource Centerine

# 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) <u>Definitions</u>.

- a. "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. <u>"Business Associate"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "<u>Health Care Operations</u>" 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, TitleXIII, 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. "<u>Protected Health Information</u>" 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.

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 "Required by Law" shall have the same meaning as the term "required by law" in 45CFR Section 164.103.

Exhibit I

- 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

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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:
  - Whether the protected health information was actually acquired or viewed
  - 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

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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.
- 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.
- 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 toin 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

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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) <u>Termination for Cause</u>

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) <u>Miscellaneous</u>

- a. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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.

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#### Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

Department of Health and Human Services	Manchester Community Resource Center Inc
The State	Name of the Contractor
- In J	Care bid
Signature of Authorized Representative	Signature of Authorized Representative
MARK JEWECL	Renie Dentin
Name of Authorized Representative	Name of Authorized Representative
Title of Authorized Representative	Executive Director  Title of Authorized Representative
Tille of Additionized Representative	
12/22/18	<u>la.19.a018</u>
Date	Date

/i

Exhibit I Health Insurance Portability Act Business Associate Agreement Page 6 of 6 

## 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
- 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.

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# 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: $363701363$
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?
	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?
	NOYES
	If the answer to #3 above is YES, stop here
	If the answer to #3 above is NO, please answer the following:
٠.	The names and compensation of the five most highly compensated officers in your business or organization are as follows:
	Name: Amount:





# **DHHS Information Security Requirements**

#### A. Definitions

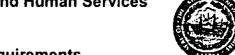
The following terms may be reflected and have the described meaning in this document:

- "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
- 3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation. Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.

Confidential Information also includes any and all information owned or managed by the State of NH - created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services - of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PH), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.

- 4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
- 5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
- "Incident" means an act that potentially violates an explicit or implied security policy. which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware. firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

Contractor Initials



# **DHHS Information Security Requirements**

mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
- 8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
- "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- 10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
- 11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
- 12. "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.

#### I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

- A. Business Use and Disclosure of Confidential Information.
  - The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
  - 2. The Contractor must not disclose any Confidential Information in response to a

Contractor Initials RD

Date 12.10.2018

#### Exhibit K



## **DHHS Information Security Requirements**

request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

- 3. If DHHS notifies the Contractor that DHHS 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 Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
- 4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
- 5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
- The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

#### II. METHODS OF SECURE TRANSMISSION OF DATA

- 1. Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
- 2. Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
- Encrypted Email. End User may only employ email to transmit Confidential Data if email is <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.
- 4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
- 5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
- 6. Ground Mail Service. End User may only transmit Confidential Data via *certified* ground mail within the continental U.S. and when sent to a named individual.
- 7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
- 8. Open Wireless Networks. End User may not transmit Confidential Data via an open

Contractor Initials <u>RD</u>

Date 12-19-3618

# Exhibit K



## **DHHS Information Security Requirements**

- wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.
- Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
- 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
- 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

#### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

#### A. Retention

- The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
- The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 3. The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- 5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

Contractor Initials <u>RD</u>

Date 18.19.2018

#### Exhibit K



## **DHHS Information Security Requirements**

whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

## B. Disposition

- If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable, regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
- 2. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
- 3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

## IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  - The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  - 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

Contractor Initials <u>RD</u>

Date 1 2.19.2018

#### Exhibit K



## **DHHS Information Security Requirements**

- 3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
- 4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 5. The Contractor will provide regular security awareness and education for its End. Users in support of protecting Department confidential information.
- 6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
- 7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
- 8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
- 9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
- 10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
- 11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

Contractor Initials RD

Date 12.19.208

## Exhibit K



### **DHHS Information Security Requirements**

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

- 12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
- 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
- 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
- 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
- 16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - c. ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

Contractor Initials <u>LD</u>

Date 13.19.2016

## Exhibit K



## **DHHS Information Security Requirements**

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

## V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- 3. Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials 12.19.20

## Exhibit K



# **DHHS Information Security Requirements**

5. Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

#### VI. **PERSONS TO CONTACT**

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials \_

V5. Last update 10/09/18

Exhibit K **DHHS Information** Security Requirements Page 9 of 9

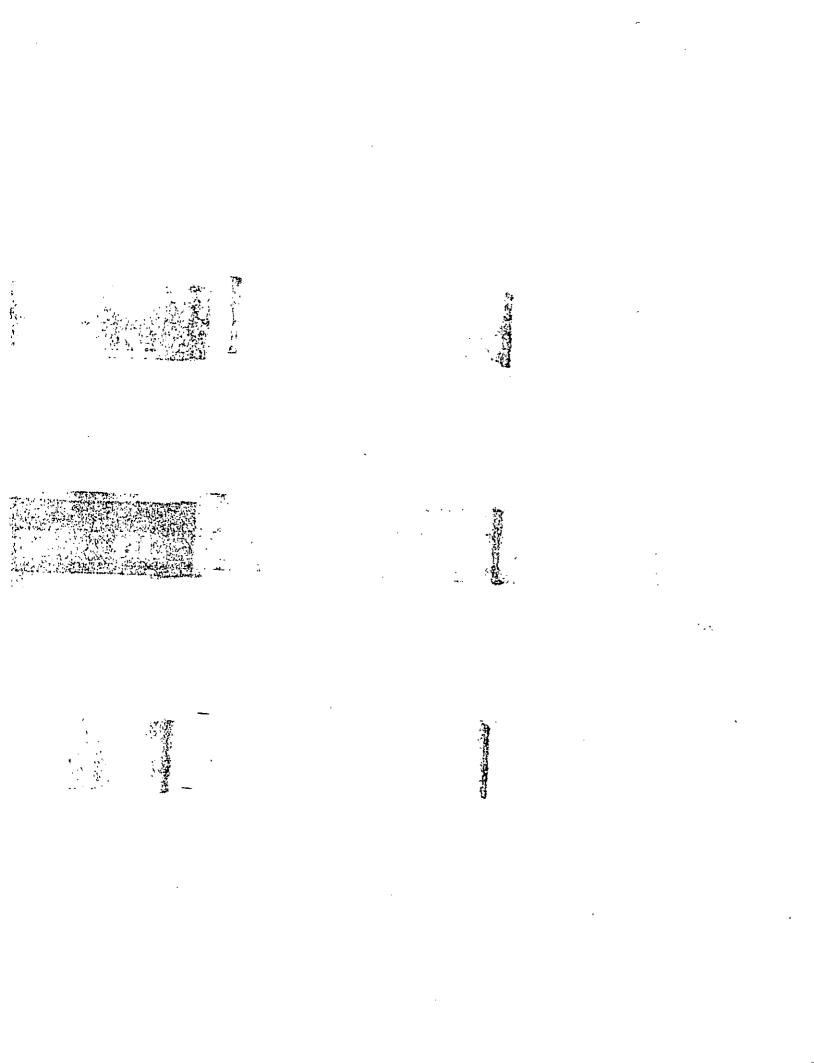
# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Manchester Community Resource Center, Inc. is a New Hampshire nonprofit corporation formed April 16, 2001. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.

In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 25<sup>th</sup> day of May A.D. 2016

William M. Gardner
Secretary of State





Community Based Development Organization

RE: RFA-2019-DEHS-01-GRANI-04
Granite Workforce Case Management Services Pilot Project

# **CERTIFICATE OF VOTE**

I Kathie Sanders, do hereby certify that I am the duly elected Secretary for the Board of Directors for the Manchester Community Resource Center, Inc.

The following is a true copy of the resolution duly adopted by the Board of Directors of the Manchester Community Resource Center, Inc. The Resolution was approved on December 18, 2018 and has not been amended or revoked and remains in full force and effect as of the 18<sup>th</sup> day of December 2018 and will remain in effect until June 30, 2019.

RESOLVED: That the Executive Director is hereby authorized on behalf of the Manchester Community
Resource Center, Inc to enter into a contract with the State of New Hampshire Department of Health and
Human Services – Granite Workforce Case Management Services Pilot Project and may execute any and all
documents, agreements and other instruments, and any amendments, revisions, or modifications thereto,
as she may deem necessary, desirable or appropriate. The contract will be effective on January 1, 2019
or immediately following approval of the Governor and Council; this contract will have a price limitation of
\$560,000 with a Completion Date of June 30, 2019.

Renie Denton, Executive Director is duly authorized to execute this contract and all related documents on behalf of this agency.

Kathie Sanders, Secretary - Board of Directors Manchester Community Resource Center, Inc

STATE OF NEW HAMPSHIRE

County of Hillsborough, State of New Hampshire

The forgoing instrument was acknowledged before me this 19th day of December 2018 By Kathie Sanders, Secretary of the Board - Manchester Community Resource Center, Inc.

**EXPIRES** 

Notary Public

Commission Expires: January 27, 2021

MANCHESTER COMMUNITY RESOURCE CENTER, Inc 434 Lake Avenue Manchester, New Hampshire 03103 Telephone: (603) 647-8967 • Fax: (603) 647-8971 www.mcrcnh.org • renie@mcrcnh.org

<b>ACORD</b>

# **CERTIFICATE OF LIABILITY INSURANCE**

0ATE (MIM/DD/YYY) 11/14/2018

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 RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED INSURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESURED TO A LITTLE DOES NOT CONSTITUTE A CONTRACT RETWEEN THE RESULT										
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Community Based Development Organization

# **Mission Statement:**

The Manchester Community Resource Center, Inc (MCRC) is a multi-service, non-profit organization with the goal of assisting residents of Manchester in attaining self-sufficiency by providing access to employment, education, information and referral services in a multi-cultural environment.

Programs are designed to promote the devilment of each individual's work-maturity competencies, emotional growth and social development through the acquisition of appropriate skills, knowledge and attitude.

# MANCHESTER COMMUNITY RESOURCE CENTER, INC.

# FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

# **CONTENTS**

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Statements of Cash Flows	5
Notes to Financial Statements	6 - 10
SUPPLEMENTAL SCHEDULES	
Statement of Functional Expenses, 2017	11
Statement of Functional Expenses, 2016	12

# F.G. BRIGGS, JR., CPA PROFESSIONAL ASSOCIATION

Ninety Eight Salmon Street Manchester, New Hampshire 03104

PREDERICK G. BRIGGS, JR., GPA ABBY T. DAWBON, CPA DUARE M. RONAN, CPA AMY B. MAILHOT, CPA TELEPHONE: 603-668-1340 FAX 603-668-6751 WWW.FGBRIGGSJRCPA.COM MEMBERS OF THE
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
MEMBER FIRM OF AICPA
PRIVATE COMPANIES
PRACTICE SECTION

#### **INDEPENDENT ACCOUNTANT'S REVIEW REPORT**

February 8, 2018

To the Board of Directors

Manchester Community Resource Center, Inc.

We have reviewed the accompanying financial statements of the Manchester Community Resource Center, Inc. (a nonprofit organization) which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

#### 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.

#### Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

#### **Accountant's Conclusion**

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

#### Supplementary Information

The statements of functional expenses on pages 11 and 12 are presented for purpose of additional analysis and are not a required part of the basic financial statements. The information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. We have reviewed the information and, based on our review, we are not aware of any material modifications that should be made to the information in order for it to be in accordance with accounting principles generally accepted in the United States of America. We have not audited the information and, accordingly, do not express an opinion on such information.

F 4 Briggs Jr

F. G. BRIGGS, JR., CPA
PROFESSIONAL ASSOCIATION

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. STATEMENTS OF FINANCIAL POSITION JUNE 30, 2017 AND 2016

# **ASSETS**

	2017	2016
Assets		
Cash	\$ 75,581	\$ 40,578
Accounts receivable	24,229	25,149
Prepaid expenses	7,092	7,461
Fixed assets, net	160,666	194,935
Promises to give - future use of building	68,000	80,000
TOTAL ASSETS	\$ 335,568	\$ 348,123
<u>LIABILITIES AN</u>	ND NET ASSETS	
	2017	2016
Liabilities	<del></del>	
Accounts payable	\$ 1,644	\$ -
Accrued expenses	8,446	7,087
Total Liabilities	10,090	7,087
Net Assets		
Unrestricted net assets	257,478	261,036
Temporarily restricted net assets	68,000	80,000
Total Net Assets	325,478	341,036
TOTAL LIABILITIES AND NET ASSETS	\$ 335,568	\$ 348,123

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. STATEMENTS OF ACTIVITIES

# FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	 2016
UNRESTRICTED NET ASSETS		 
Support and Revenues		
Grants from governmental agencies	\$ 788,744	\$ 751,027
Grants and contributions	15,092	24,958
Building management services	16,000	16,000
Miscellaneous income	 6,476	 3,715
Total Unrestricted Support and Revenues	 826,312	 795,700
Net Assets Released from Restrictions	12,000	12,000
Total Unrestricted Support, Revenues and Reclassifications	 838,312	807,700
Expenses		
Program services	784,677	773,894
Management and general	51,174	56,370
Fundraising	6,019	5,967
Total Supporting Services	 841,870	 836,231
Increase (Decrease) in Unrestricted Net Assets	 (3,558)	(28,531)
TEMPORARILY RESTRICTED NET ASSETS		
Net Assets Released from Restrictions	(12,000)	 (12,000)
Increase (Decrease) in Temporarily Restricted Net Assets	 (12,000)	 (12,000)
Increase (Decrease) in Net Assets	 (15,558)	 (40,531)
Net Assets, Beginning of Year	 341,036	 381,567
Net Assets, End of Year	\$ 325,478	\$ 341,036

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	2017	2016
Cash Flows from Operating Activities		
Decrease in net assets	\$ (15,558 <u>)</u>	\$ (40,531)
Adjustments to reconcile change in net assets		
to net cash provided by (used for) operating activities:		
Depreciation	34,269	34,269
Noncash contribution of use of building	12,000	12,000
(Increase) decrease in accounts receivable	920	(647)
<ul> <li>(Increase) decrease in prepaid expense</li> </ul>	369	2,431
Increase (decrease) in accounts payable	1,644	82
Increase (decrease) in accrued expenses	1,359	(3,922)
Total adjustments	50,561	44,213
Net cash provided by (used for) operating activities	35,003	3,682
Net increase (decrease) in cash	35,003	3,682
Cash, beginning of year	40,578	36,896
Cash, end of year	\$ 75,581	\$ 40,578

#### NOTE 1: NATURE OF THE ORGANIZATION

The Manchester Community Resource Center, Inc. (the Center) is a 501(c)(3) nonprofit corporation organized under the laws of New Hampshire on April 16, 2001. The Center opened its doors in October 1998 and became an independent entity in 2003 with the goal of assisting residents of Manchester to attain economic self-sufficiency and improve the overall standard of living by providing access to employment, education, information and referral services in a multicultural environment. Programs are designed to promote the development of each individual's work maturity competencies, emotional growth and social development through the acquisition of appropriate skills, knowledge, and attitudes.

The Board of Directors is comprised of at least 51% membership from residents and/or business owners from this community. The Board of Directors established a Resident Advisory Council, comprised of 100% residents and consumers of the services, to offer program recommendations.

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

The accompanying financial statements have been prepared in accordance with standards of the Accounting and Financial Reporting for Not-for-Profit Organizations as promulgated by the American Institute of Certified Public Accountants. They are stated on the accrual basis and include all material accounts receivable and accounts payable.

Generally accepted accounting principles establish standards for general purpose external financial statements of not-for-profit organizations. Generally accepted accounting principles further requires classification of net assets and its revenues, expenses, gains and losses into three categories, based on the existence or absence of externally (donor) imposed restrictions. The categories, unrestricted, temporarily restricted and permanently restricted net assets are defined as follows:

#### <u>Unrestricted</u>

Net assets that are not subject to donor imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

#### **Temporarily Restricted**

Net assets whose use is limited by law or donor imposed stipulations that will be fulfilled by either the passage of time or by actions of the Center.

#### Permanently Restricted

Reflects the historical cost of gifts (and in certain circumstances the earnings from those gifts), subject to donor imposed stipulations, which require the corpus to be invested in perpetuity to produce income for general or specific purposes.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

For purposes of the statement of cash flows, the Center considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents for the years ended June 30, 2017 and 2016.

Accounts receivable from grants and contracts are stated at the amount management expects to collect from outstanding balances. Accounts receivable do not include an allowance for doubtful accounts since the Center believes all amounts to be collectible.

The value of contributed services of volunteers is not reflected in these statements since the criteria for recording was not met. Contributed items are recorded at their estimated fair market value at the date of donation.

Land, building and equipment is carried at cost or fair market value at the date of acquisition or donation. Depreciation is recorded on building and equipment under the straight-line method based on estimated useful lives. Expenditures for additions, renewals and betterments of buildings and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Compensated absences including vacation leave, personal/floating holidays and sick time are earned by the number of years of service and employment status. Unused time cannot be carried from one year to the next. Salaried employees receive payment for unused earned time up to 50% of their annual earned allocation.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

All donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets that are released from restrictions.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Advertising costs are expensed as incurred in accordance with generally accepted accounting principles. Advertising expenses for the years ended June 30, 2017 and 2016 were \$879 and \$520, respectively.

The Center is a 501(c)(3) organization exempt from income tax under Section 501(a) of the Internal Revenue Code. The Organization has analyzed its tax positions and has determined that there are no unrecognized tax obligations to record.

#### **NOTE 3: CONCENTRATIONS OF CREDIT RISK**

The majority of the funding for the Center is received directly or indirectly from the Federal Government. Accounts receivable consists primarily of amounts due from the State of New Hampshire.

#### **NOTE 4: FIXED ASSETS**

A summary of land, building and equipment follows:

	2017	2016	Estimated Useful Life
Leasehold improvements	\$ 272,500	\$ 272,500	10 years
Furniture and fixtures	31,906	31,906	5 years
Vehicles	20,035	20,035	5 years
	324,441	324,441	
Accumulated depreciation	(163,775)	(129,506)	
	\$ 160,666	\$ 194,935	

The depreciation expense for the years ended June 30, 2017 and 2016 were \$34,269 and \$34,269, respectively.

## NOTE 5: PROMISES TO GIVE - FUTURE USE OF BUILDING

As discussed in note 7, the City of Manchester provides use of the current facilities at a discounted rate. The future value of this promise is \$68,000. The promise will be depleted based on the passage of time. The value for the term is as follows:

For the	year	ended	June	30:
---------	------	-------	------	-----

2018	\$ 12,000
2019	12,000
2020	12,000
2021	12,000
2022	12,000
Thereafter	 8,000
	\$ 68,000

#### NOTE 6: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consists of promises to give - future use of the building in the amount of \$68;000. These temporarily restricted net assets will be depleted by the passage of time. (See Note 5)

#### **NOTE 7: BUILDING USE**

On March 8, 2013, the Center entered into a ten year operating lease with the City of Manchester for use of office and classroom space. The fair market value of the rent for this space was estimated to be \$56,500 annually for the years ended June 30, 2017 and 2016. The lease calls for the Center to pay \$28,500 annually to the City each year. As a condition of the lease, the Center must provide management services for the building. The Center has determined the value of these services to be \$16,000 annually for the years ended June 30, 2017 and 2016. The remaining value of the rent, \$12,000, represents a contribution from the City of Manchester. These annual figures are expected to remain consistent for the duration of the lease term.

In accordance with generally accepted accounting principles, the contribution from the city for the ten year period in the amount of \$120,000 was recorded as income for the year ended June 30, 2013. (See Notes 5 and 6)

#### **NOTE 8: LEASE COMMITMENTS**

In October 2013, the Center entered into a five year operating lease for a copy machine. The lease term calls for 60 monthly payments of \$200. Payments under this agreement aggregated to \$2,923 and \$2,583 for the years ended June 30, 2017 and 2016, respectively.

The approximate future minimum lease payments on the above lease are as follows:

For the year ending June 30:

2018	\$ 2,400
2019	 600
Total	\$ 3,000

#### **NOTE 9: CONTINGENT LIABILITY**

During the year ended June 30, 2013, the Center entered into a grant agreement with the County of Hillsborough. The agreement provided that the County would provide a grant of \$250,000 to support the leasehold improvements to the office and classroom space. Under the terms of this agreement, the Center must provide employment services to low and moderate income people of Hillsborough County for each of the next five years. If these terms are not met, the grant must be repaid to the County. This grant also requires the County to place a lien on the property until the five year term has expired.

The Center receives money from the Federal Government under various grants. Under the terms of these grants, the Center is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, the Center might be required to repay the grantor's funds. Because specific amounts, if any, have not been determined by grantor agency audits as of June 30, 2017 and 2016, no provisions have been made for this contingency.

#### **NOTE 10: SUBSEQUENT EVENTS**

Subsequent events have been evaluated through February 8, 2018, which is the date the financial statements were available to be issued.

SUPPLEMENTAL SCHEDULES

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. STATEMENT OF FUNCTIONAL EXPENSES JUNE 30, 2017

	PF	ROGRAM SERVICES		TOTAL			
	Workforce Development		Management and General	Fundraising	Total Supporting Services	2017	
Federal Grant Subrecipients	\$	396,214	\$ -	\$ -	\$ -	\$ 396,214	
Salaries and Wages		209,714	25,274	3,722	28,996	238,710	
Payroll Taxes		16,228	2,028	184	2,212	18,440	
Employee Benefits		34,961	5,142	•	5,142	40,103	
Building Maintenance		1,925	1,629	•	1,629	3,554	
Insurance		10,635	885	•	885	11,520	
Office Supplies		13,996	1,750	159	1,909	15,905	
Supplies		5,938	-	-	-	5,938	
Professional Services		-	6,650	-	6,650	6,650	
Rent		50,850	4,520	1,130	5,650	56,500	
Transportation		5,044	-	•	-	5,044	
Utilities		6,249	555	139	694	6,943	
Depreciation ·		30,843	2,741	685	3,426	34,269	
Miscellaneous		2,080			<u>-</u>	2,080	
Total Expenses	\$	784,677	\$ 51,174	\$ 6,019	\$ 57,193	\$ 841,870	

# MANCHESTER COMMUNITY RESOURCE CENTER, INC. STATEMENT OF FUNCTIONAL EXPENSES JUNE 30, 2016

	PROGRAM SERVICES  Workforce Development		SUPPORTING SERVICES					TOTAL		
			Management and General		Fundraising		Total Supporting Services		2016	
Federal Grant Subrecipients	\$	362,000	\$		\$	<del>-</del> .	\$	-	\$	362,000
Salaries and Wages		229,561		23,747		3,680		<b>2</b> 7, <b>4</b> 27		256,988
Payroll Taxes		18,611		1,861		207		2,068		20,679
Employee Benefits		38,973		4,835		-		4,835		43,808
Building Maintenance		170		720		-		720		890
Insurance		10,245		919		-		919		11,164
Office Supplies		12,436		1,244		138		1,382		13,818
Supplies		9,857		62		-		62		9,919
Professional Services		-		15,211		-		15,211		15,211
Rent		50,850		4,520		1,130		5,650		56,500
Transportation		2,960		-		-		-		2,960
Utilities		5,732		510		127		637		6,369
Depreciation		30,843		2,741		685		3,426		34,269
Miscellaneous		1,656								1,656
Total Expenses	\$	773,894	\$	56,370	\$	5,967	\$	62,337	\$	836,231

# MANCHESTER COMMUNITY RESOURCE CENTER, INC.

# FINANCIAL STATEMENTS AND SUPPLEMENTAL SCHEDULES

FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

# MANCHESTER COMMUNITY RESOURCE CENTER, INC.

# **FINANCIAL STATEMENTS**

# AND SUPPLEMENTAL SCHEDULES

# FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

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# F.G. BRIGGS, JR., CPA PROFESSIONAL ASSOCIATION

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CERTWIED PUBLIC ACCOUNTANTS
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PRIVATE COMPANIES
PRACTICE SECTION

## INDEPENDENT AUDITOR'S REPORT

January 11, 2016

To the Board of Directors

Manchester Community Resource Center, Inc.

### Report on the Financial Statements

We have audited the accompanying financial statements of the Manchester Community Resource Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities and cash flows for the years 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 audits. We conducted our audits 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 the Manchester Community Resource Center, Inc. as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### Other Matters

## Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 11, 2016, on our consideration of Manchester Community Resource Center, 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 the 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 the Manchester Community Resource Center, Inc.'s internal control over financial reporting and compliance.

F.G. BRIGGS, JR., CPA

F & Briggs &

PROFESSIONAL ASSOCIATION

# STATEMENTS OF FINANCIAL POSITION

# **JUNE 30, 2015 AND 2014**

	2015	2014		
<u>ASSETS</u>				
Assets				
Cash Accounts receivable Prepaid expenses Fixed assets, net Promises to give - future use of building  TOTAL ASSETS	\$ 36,896 24,502 9,892 229,204 92,000 \$ 392,494	\$ 47,212 25,667 9,797 263,799 104,000 \$ 450,475		
<u>LIABILITIES AND NET ASSETS</u>				
Liabilities				
Accrued liabilities	\$ 10,927	\$ 8,707		
Total Liabilities	10,927	8,707		
Net Assets				
Unrestricted net assets Temporarily restricted net assets	289,567 <u>92,000</u>	337,768 <u>104,000</u>		
Total Net Assets	381,567	441,768		
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 392,494</u>	<u>\$ 450.475</u>		

See Notes to Financial Statements

# STATEMENTS OF ACTIVITIES

# FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
UNRESTRICTED NET ASSETS		
Support and Revenues		•
Grants from governmental agencies	\$ 772,655	\$ 862,724
Contributions	11,884	13,393
Building management services	16,000	16,000
Miscellaneous income	3,309	10,215
Total Unrestricted Support and Revenues	803,848	902,332
Net Assets Released from Restrictions	12,000	12,000
Total Unrestricted Support, Revenues and Reclassifications	815,848	914,332
Expenses	,	
Program services	788,606	878,346
Management and general	69,649	77,142
Fundraising	5,794	5,561
Total Expenses	864,049	961,049
Increase (Decrease) in Unrestricted Net Assets	_(48,201)	( 46,717)
TEMPORARILY RESTRICTED NET ASSETS	•	
Net Assets released from Restrictions	(12,000)	(12,000)
Increase (Decrease) in Temporarily Restricted Net Assets	(12,000)	_(12,000)
Increase (Decrease) in Net Assets	. (60,201)	( 58,717)
Net Assets, beginning of year	441,768	500,485
Net Assets, end of year	\$ 381.567	\$ 441,7 <u>68</u>
· · · · · · · · · · · · · · · · ·		

# STATEMENTS OF CASH FLOWS

# FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	2015	2014
Cash Flows for Operating Activities		
Decrease in net assets	<u>\$ (60,201</u> )	<u>\$ (58,717)</u>
Adjustments to reconcile decrease in net assets to net cash provided by (used for) operating activities:		
Depreciation	34,595	34,595
Noncash contribution of use of building	12,000	12,000
(Increase) decrease in accounts receivable	1,165	18,153
(Increase) decrease in prepaid expense	( 95)	( 3,289)
Increase (decrease) in accounts payable	-	(1,711)
Increase (decrease) in accrued expenses	2,220	<u>1,021</u>
Total Adjustments	49,885	60,769
Net Cash (Used for) Provided by Operating Activities	(10,316)	2,052
Net Increase (Decrease) in Cash	( 10,316)	2,052
Cash, beginning of year	47,212	45,160
Cash, end of year	<u>\$ 36,896</u>	<u>\$ 47.212</u>

#### NOTES TO FINANCIAL'STATEMENTS

#### **JUNE 30, 2015**

# NOTE 1: NATURE OF THE ORGANIZATION

The Manchester Community Resource Center, Inc. (the Center) is a 501(c)(3) nonprofit corporation organized under the laws of New Hampshire on April 16, 2001. The Center opened its doors in October 1998 and became an independent entity in 2003 with the goal of assisting residents of Manchester to attain economic self-sufficiency and improve the overall standard of living by providing access to employment, education, information and referral services in a multicultural environment. Programs are designed to promote the development of each individual's work maturity competencies, emotional growth and social development through the acquisition of appropriate skills, knowledge, and attitudes.

The Board of Directors is comprised of at least 51% membership from residents and/or business owners from this community. The Board of Directors established a Resident Advisory Council, comprised of 100% residents and consumers of the services, to offer program recommendations.

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in accordance with standards of the Accounting and Financial Reporting for Not-for-Profit Organizations as promulgated by the American Institute of Certified Public Accountants. They are stated on the accrual basis and include all material accounts receivable and accounts payable.

Generally accepted accounting principles establishes standards for general purpose external financial statements of not-for-profit organizations. Generally accepted accounting principles further requires classification of net assets and its revenues, expenses, gains and losses into three categories, based on the existence or absence of externally (donor) imposed restrictions. The categories, unrestricted, temporarily restricted and permanently restricted net assets are defined as follows:

<u>Unrestricted</u>: Net assets that are not subject to donor imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.

<u>Temporarily Restricted:</u> Net assets whose use is limited by law or donor imposed stipulations that will be fulfilled by either the passage of time or by actions of the Center.

<u>Permanently Restricted:</u> Reflects the historical cost of gifts (and in certain circumstances the earnings from those gifts), subject to donor imposed stipulations, which require the corpus to be invested in perpetuity to produce income for general or specific purposes.

#### **NOTES TO FINANCIAL STATEMENTS**

# JUNE 30, 2015

## NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

For purposes of the statement of cash flows, the Center considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents for the years ended June 30, 2015 and 2014.

Accounts receivable from grants and contracts are stated at the amount management expects to collect from outstanding balances. Accounts receivable do not include an allowance for doubtful accounts since the Center believes all amounts to be collectible.

The value of contributed services of volunteers is not reflected in these statements since the criteria for recording was not met. Contributed items are recorded at their estimated fair market value at the date of donation.

Land, building and equipment is carried at cost or fair market value at the date of acquisition or donation. Depreciation is recorded on building and equipment under the straight-line method based on estimated useful lives. Expenditures for additions, renewals and betterments of buildings and equipment, unless of a relatively minor amount, are capitalized. Expenditures for maintenance and repairs are expensed as incurred.

Compensated absences including vacation leave, personal/floating holidays and sick time are earned by the number of years of service and employment status. Unused time cannot be carried from one year to the next. Salaried employees receive payment for unused earned time up to 50% of their annual earned allocation.

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions.

All donor restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets that are released from restrictions.

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

# NOTES TO FINANCIAL STATEMENTS

#### JUNE 30, 2015

# NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Advertising costs are expensed as incurred in accordance with generally accepted accounting principles. Advertising expenses for the years ended June 30, 2015 and 2014 were \$470 and \$4,382, respectively.

The Center is a 501(c)(3) organization exempt from income tax under Section 501(a) of the Internal Revenue Code. The Organization was eligible for the Credit for Small Employer Health Insurance Premiums for the year ended June 30, 2014, but did not meet the criteria for the year ended June 30, 2015. The Organization has analyzed its tax positions and has determined that there are no unrecognized tax obligations to record. The Center's tax returns for the tax years 2012 to 2014 are subject to examination.

# NOTE 3: CONCENTRATIONS OF CREDIT RISK

The majority of the funding for the Center is received directly or indirectly from the Federal Government. Accounts receivable consists primarily of amounts due from the State of New Hampshire.

#### NOTE 4: FIXED ASSETS

A summary of land, building and equipment follows:

	2015	2014	Estimated <u>Useful life</u>
Leasehold improvements Furniture and fixtures Vehicles	\$ 272,500 31,906 20,035 324,441	\$ 272,500 31,906 20,035 324,441	10 years 5 years 5 years
Accumulated Depreciation	_ ( 95,237)	( 60,642)	
	<u>\$ 229,204</u>	<u>\$ 263,799</u>	

The depreciation expense for each of the years ended June 30, 2015 and 2014 was \$34,595.

#### **NOTES TO FINANCIAL STATEMENTS**

#### **JUNE 30, 2015**

#### NOTE 5: PROMISES TO GIVE - FUTURE USE OF BUILDING

As discussed in note 7, the City of Manchester provides use of the current facilities at a discounted rate. The future value of this promise is \$92,000. The promise will be depleted based on the passage of time. The value for the term is as follows:

For the year ended June 30:

2016	\$ 12,000
2017	12,000
2018	12,000
2019	12,000
2020	12,000
Thereafter	 32,000
	\$ 92,000

#### NOTE 6: TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets consists of promises to give – future use of the building in the amount of \$92,000. These temporarily restricted net assets will be depleted by the passage of time. (See Note 5)

#### NOTE 7: BUILDING USE

On March 8, 2013, the Center entered into a ten year operating lease with the City of Manchester for use of office and classroom space. The fair market value of the rent for this space was estimated to be \$56,500 annually for the years ended June 30, 2015 and 2014. The lease calls for the Center to pay \$28,500 annually to the City each year. As a condition of the lease, the Center must provide management services for the building. The Center has determined the value of these services to be \$16,000 annually for the years ended June 30, 2015 and 2014. The remaining value of the rent, \$12,000, represents a contribution from the City of Manchester. These annual figures are expected to remain consistent for the duration of the lease term.

In accordance with generally accepted accounting principles, the contribution from the city for the ten year period in the amount of \$120,000 was recorded as income for the year ended June 30, 2013. (See Notes 5 and 6)

#### NOTES TO FINANCIAL STATEMENTS

#### JUNE 30, 2015

#### NOTE 8: LEASE COMMITMENTS

In October 2013, the Center entered into a new five year operating lease for a copy machine. The lease term calls for 60 monthly payments of \$200. Payments under these agreements aggregated to \$2,442 and \$1,816 for the years ended June 30, 2015 and 2014, respectively.

The approximate future minimum lease payments on the above lease are as follows:

Year Ending	
<u>June 30</u>	
2016	\$ 2,400
2017	2,400
2018	2,400
2019	 600
Total	\$ 7.800

#### NOTE 9: CONTINGENT LIABILITY

During the year ended June 30, 2013, the Center entered into a grant agreement with the County of Hillsborough. The agreement provided that the County would provide a grant of \$250,000 to support the leasehold improvements to the office and classroom space. Under the terms of this agreement, the Center must provide employment services to low and moderate income people of Hillsborough County for each of the next five years. If these terms are not met, the grant must be repaid to the County. This grant also requires the County to place a lien on the property until the five year term has expired.

The Center receives money from the Federal Government under various grants. Under the terms of these grants, the Center is required to use the money within the grant period for purposes specified in the grant proposals. If the expenditures of the grant were found not to be in compliance with the proposal, the Center might be required to repay the grantor's funds. Because specific amounts, if any, have not been determined by grantor agency audits as of June 30, 2015 and 2014, no provisions have been made for this contingency.

### NOTE 10: SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 11, 2016, which is the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

# STATEMENT OF FUNCTIONAL EXPENSES

## **JUNE 30, 2015**

	PROGRAM SERVICES	SUPP	ORTING SE	RVICES	TOTAL
	Workforce <u>Development</u>	Management and General	Fund Raising	Total Supporting Services	2015
Federal Grant Subrecipients	\$ 396,900	\$ -	\$ -	\$ -	\$ 396,900
Salaries and Wages	211,471	31,674	3,477	35,151	246,622
Payroll Tax Expense	17,230	2,604	200	2,804	20,034
Employee Benefits	29,528	5,527	_	5,527	35,055
Building Maintenance	1,643	1,071	_	1,071	2,714
Insurance	9,048	1,000	-	1,000	10,048
Office Supplies	14,094	2,130	164	2,294	16,388
Supplies	13,196	395	-	395	13,591
Professional Services	398	17,403	-	17,403	17,801
Rent	50,850	4,520	1,130	5,650	56,500
Transportation	5,825	· `-	-	-	5,825
Utilities	5,878	522	131	653	6,531
Depreciation Expense	31,135	2,768	692	3,460	34,595
Miscellaneous	1,410	35	<u>-</u>	35	1,445
Total Expenses	<u>\$ 788,606</u>	\$ 69,649	\$5,794	<u>\$ 75,443</u>	\$ 864.049

# STATEMENT OF FUNCTIONAL EXPENSES

# **JUNE 30, 2014**

	PROGRAM SERVICES	SUPP	ORTING SE	RVICES	TOTAL
•	Workforce Development	Management and General	Fund Raising	Total Supporting Services	2014
Federal Grant Subrecipients	\$ 431,399	\$ -	\$ -	\$ -	\$ 431,399
Salaries and Wages	267,487	29,935	3,200	33,135	300,622
Payroll Tax Expense	23,632	2,655	266	2,921	26,553
Employee Benefits	29,831	5,412	-	5,412	35,243
Building Maintenance	907	1,037	-	1,037	1,944
Insurance	9,313	1,000	-	1,000	10,313
Office Supplies	14,259	1,602	160	1,762	16,021
Supplies	5,205	2,696	-	2,696	7,901
Professional Services		23,903	_	23,903	23,903
Rent	50,850	4,520	1,130	5,650	56,500
Transportation	5,226	-	-	-	5,226
Utilities	5,095	453	113	566	5,661
Depreciation	31,135	2,768	692	3,460	34,595
Miscellaneous	4,007	1,161	<del>_</del>	1,161	5,168
Total Expenses	\$ 878,346	\$ 77.142	<u>\$ 5,561</u>	<u>\$ 82.703</u>	<b>\$</b> 961,049

See Notes to Financial Statements

434 Lake Avenue Manchester, New Hampshire 03103

# **BOARD OF DIRECTORS**

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Aff: City of Manchester – Alderman Ward 10
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Dbl.barry@comcast.net
Lisa Walker (12/2017)
Aff: Self Employed Attorney
Manchester, New Hampshire 03104
rileywalker@comcast.net
Kelley Hobbs (12/2017)
Aff: Southern NH University
Assistant Director – Center for Community
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Steve Spain (12/2017)
Aff: Steward Partners Global Advisory
Senior Vice President
1155 Elm Street
Manchester, New Hampshire 03101
603 945-3309
Steven.j.spain@gmail.com
CT 2004/2

Board Members do not receive monetary compensation for their time. The Board Treasurer donates an average of 3 hours per month. All other Board Members contribute an average of 1.5 hours per month.

# VILMARYS RIVERA

#### Resume

# ADMINISTRATIVE ASSISTANT • DATA ENTRY • OFFICE CLERK • CUSTOMER SERVICE

Highly efficient, dependable administrative professional with 14+ years of experience in the office administration, customer service, finance and human resources. Confident in all aspects of office operations, including calendar management, record keeping, scheduling and preparing professional correspondence.

- Exceptional time management and organizational skills with keen attention to detail
- Ability to draft and type office memos with a speed of 55 wpm
- Experienced job skills instructor
- . Excellent life skills coach
- \* Computer proficiencies include MS Office, Internet research and Outlook
- . Bilingual in English and Spanish

#### **EMPLOYMENT HISTORY**

Manchester Community Resource Center, Inc Skills Training and Employment Program

2012-Present

# INSTRUCTOR

- · Provides job skills training curriculum to individuals with language and/or cultural barriers to employment
- Provides workplace competency training
- Prepares mandated verification reports
- Conducts orientation for new referrals
- Completes case notes

State Of New Hampshire, Department of Health & Human Resources NH Employment Program

2011 - 2012

#### **CLERICAL SUPPORT**

- Assisted the NHEP Counselors with incoming mail, faxes, scanning, pulling and filing client records, retrieving voice mails, logging calls and data entry.
- Prepared the conference room for the orientation of clients.

Doral Financial 1999 – 2011

# PERSONAL BANKER, TELLER, GREETER, SECRETARY, PAY-OFF CLERK

Awarded Employee of the Month (2003, 2004, and 2005)

- Person in charge for sell banking products, customer service at first, handling of cash and banking transactions.
- Worked with customers claims.
- Greeting customers, coordinated customers service with the bankers.
- Phone calls from customers and internal departments of the banks.
- Received pay-off mortgages, processed legal documents and mortgages deeds.

Capitolio House of Representatives

1998 - 1999

#### LEGISLATIVE ASSISTANT

- Assisted the Representative in distributing the budget assigned for the Commissions of Ethics and Health.
- Created the bills to become laws in the computer after the hearings.

#### **EDUCATION**

University of Puerto Rico, Bayamon

1998

BACHELOR OF BUSINESS ADMINISTRATION, Cum Laude

Major: Finance

# **Kelcy Santiago**

Resume

# **Objectives**

To obtain a job in an organization, that will benefit my communication and interpersonal skills that relates to my field of study.

#### Education

# December, 2012 | 60 Hours Health Care Community Interpretation Training May, 2010 | B.A., Sociology

University of New Hampshire, Durham, N.H.

Courses taken included:

 Social Problems, Criminology, Sociology of Family and Work, Social Work Policy, Sociology of Gender, Sociology of Law and Justice, Juvenile Crime and Justice

## Experience

12/13/2004 - Present | Dietary Aide Genesis HealthCare | 25 Ridgewood Road Bedford, N.H. 03110

#### Highlights of Qualifications:

- Interacted with residents on a one to one level.
- · Assisted residents when needed.
- Ability to multi-task

# Relevant Skills and Qualifications

#### Communication

- · Outstanding communication skills both verbal and written.
- · Strong communication skills and presentation skills.
- · Ability to promote self.
- · Ability to write, speak and read English and Spanish

#### **Technical Skills**

· Ability to operate Microsoft Office programs effectively.

#### Other Related Skills and Language

- Fluent in Spanish, written and spoken
- · Certificate in Medical Interpreting

#### References

· Available upon request.

## MARY MCGHEE Resume

#### HIGHLIGHTS OF QUALIFICATIONS

- Twenty-five years as a Vocational Counselor servicing a wide variety of participants.
- Extensive experience and skilled in the practice of career assessment, barrier resolution and decision making.
- Skilled in use and interpretation of career assessment tools addressing interests, abilities and personality
- Ability and knowledge to research business, volunteer and labor market information locally and nationally.
- Experienced in matching participants' abilities and talents to employers' needs.

#### RELEVANT EXPERIENCE

#### **Career Decision Making**

- Have conducted group sessions and individual career decision making interviews focused on delineating career options, skills required and abilities of the individual.
- Have assisted students to articulate their personal interest, abilities and characteristics and to translate this knowledge into realistic goals.
- Researched and coordinated career and training resource center.

#### **Academic Counseling**

- In collaboration with a team of seven other professionals, designed, established and staffed the Center for Career Development at the Manchester Community Technical College.
- Have collaborated with the State Department of Vocational Rehabilitation and Learning Specialists to access and insure support services were available to learning disabled and physically challenged students.
- Assisted in the selection of schools and course of study best suited to participants learning style and life style.
- Have a working knowledge and appreciation for competency based learning.
- Extensive experiences advising newly arrived Americans regarding education and training.

## **Outreach and Placement**

- Have assisted clients in evaluating their skills in developing job seeking strategies, resume writing and interviewing.
- Have helped to market participants to perspective employers respecting the needs of the employer and the abilities of the client.
- Have assisted clients in networking and exploring the job market.

#### **EMPLOYMENT HISTORY**

2011 to Present	MCRC - Assessment Coordinator
	Manchester Community Resource Center, Inc
1995-2010	WIA Employment Counselor
	Southern New Hampshire Services
1985 - 1995	Vocational Counselor
	New Hampshire Job Training Council, Manchester, NH
1076 1005	Homemaker
1976 - 1985	•
1973 - 1976	Case Worker for Spanish Speaking Families
	Archdiocese of NY
1968 - 1973	Regional Director
1700 - 1773	Office of Religious Education
	Diocese of Brooklyn, NY
1064 1066	Volunteer
1964 - 1966	Community Development Organization
	Buenos Aires, Argentina

#### **EDUCATION**

Notre Dame College, Manchester, NH M.Ed in Counseling

Fordham University, New York City, NY
BA with honors
Religious Studies Major

Corpus Christi College, London England Diploma in Religious Education

#### PROFESSIONAL AFFILIATIONS

#### Former Member

National Association of Workforce Development Professionals

. National Association Career Counselors

# Makopa Rugabirwa

## Work Experience

Easter Seals New Hampshire, Concord, NH

#### Residential Coordinator

- Employed 8/2015 to 11/2015
- Provided transportation services to individuals with disabilities and special needs
- Completed mandated reporting requirements
- Empowered clients by assisting them in accessing community services
- Monitored achievement of personal growth and attaining employment goals
- Ensured policy and procedures were properly implemented

# Georgetown Professional's LLC Affordable Staffing, Concord, NH Stock Clerk

- Employed 6/2014 to 8/2014
- Maintained, monitored and ordered inventory
- Provided high quality customer service during all interactions with patrons and business representatives
- Assisted refugee in finding employment

Franklin Pierce University, Rindge, NH

#### Purchasing and Warehouse Assistant

- University Sponsored Work Study 5/20/2012
- · Assisted with on-campus mail delivery and furniture delivery and set up

# Community/Volunteer Experience

Ascentria Care Alliance, Concord, NH

#### Direct Care Assistant

- Coordinated transportation arrangements for individuals with limited English proficiency
- Served as a community advocate for clients
- Assisted clients in accessing medical assistance, food stamps, cash assistance, enrollment of children in school, obtaining Social Security cards, and other services as needed
- Coordinated access to community resources
- Maintained client documents/files
- Worked with Health Services Coordinator to schedule medical and dental appointments and assisted with obtaining medical coverage through available programs
- Scheduled and coordinated interpretation services to ensure clear and accurate delivery of services

# Leadership & Extracurricular Activity

- Cross Country, 2013-2014 -- Captain
- Track and Field, 2012-2015 -- Member
- International Club, 2012-2015 -- Member

#### Related Skills & Interests

· I enjoy meeting new people, business, sports and traveling

J

Makopa Rugabirwa

- I am good at finding creative solutions to complicated problems
- I am good at adjusting quickly to new and changing environments
- I speak seven languages including: English, French, Swahili, Kinyarwanda, Kirundi, Kinyamulenge, and Fuelo

#### Education

Franklin Pierce University, Rindge, NH Bachelor's Degree, Business Management - May 2015

## References

Bob St. Jean

Director of Purchasing & Campus Services Franklin Pierce University Cell (603) 493-9195 Office (603) 899-4022

Email: stjeanr@franklinpierce.edu

Dan Blair

Assistant Athletic Director Compliance and Special Events Franklin Pierce University Cell (978) 808-5333 Office (603) 899-4367 Email blaird@franklinpierce.edu William Costa, MA, MBA

Senior lecturer
Department of Business Administration
Franklin Pierce University
Office (603) 899-4086
Email: costw@franklinierce.edu

Mack, Bean, Ed. D

Associate Professor Business
Department of Business Administration
Franklin Pierce University
Cell (603) 369-1204
Office (603) 899-4153
Email: beanm@franklinpierce.edu

# Emily E. LaBonte

PROFILE: Employment counselor with proven ability to work with immigrants and refugees, unemployed low income adults, dislocated workers and veterans from a wide variety of educational, cultural, and economic backgrounds.

#### SKILLS SUMMARY

- · Guide participants in the assessment of their skills and work interests and to match these with career opportunities in the current labor market.
- Assist participants with an assessment of their barriers to employment, and to refer participants to area social services, education providers and economic resources to address them.
- Partner effectively with participants to assist them in identifying their employment goal(s) and to outline an effective plan to achieve them.
- Provide insight into the current job market and and help participants to adapt and update their skills to successfully secure employment.
- Assist with the development of job search skills, resume writing, interview skills, and provide access to job training opportunities as needed.
- Serving as a job coach and offering guidance and encouragement to participants as they engage in job search.
- Work cooperatively with a variety of partners including NH Employment Security, NH Employment Program, NH Vocational Rehabilitation, Southern NH Services, social service agencies, Work Ready NH, community resources and various training providers.
- Experienced in the use of WIOA resources, the NH Job Match System, O\*NET assessments, and multiple job search web sites.

#### **EMPLOYMENT HISTORY**

•	Program Specialist	2016-Present
	Manchester Community Resource Center	Manchester, NH
•	Employment Counselor	2002-2016
	Southern New Hampshire Services	Manchester, NH
•	Assistant Professor	1983-2001
	Notre Dame College	Manchester, NH

#### **EDUCATION**

M.A. in Counseling Psychology	Notre Dame College	Manchester, NH
B.A. in Philosophy	Notre Dame College	Manchester, NH

# RENIE DENTON

#### CAREER HIGHLIGHTS

- Administrative: budget development and management, contract negotiation and monitoring, staff development and supervision, development of federal reports, program evaluation, management of community facility and staff resource to Board of Directors
- Program Development: 'design, develop, Implement, monitor and evaluate a series of community based programs. Program development included: community policing, home based therapy & crisis Intervention, court advocacy, economic development and job training, educational and personal development, prevention/safety programs, housing and homelessness, food and nutrition programs, alcohol and other drug prevention, adult services, youth services and family support services
- Case Management: Coordinated complete case management for clients, conducted intake and assessment process, determined client eligibility, developed individualized action plans to assist in overcoming barriers to employment, provided supportive services as required, worked with a diverse population
- Fund Development: worked with residents of underserved communities, local business, government officials and service providers in the development of numerous grant application and community fundralsing events
- Community Relations/Networking: developed a strong community network with service providers, local and state government offices, volunteers, law enforcement agencies and merchants.

#### **EXPERIENCE**

1998 - PRESENT

MANCHSETER COMMUNITY RESOURCE CENTER, Inc.

434 Lake Avenue

Manchester, New Hampshire 03103

**Executive Director** 

Performs all duties related to oversight of the operations and management of this multi service non profit agency.

1993-1998

CONCORD HOUSING AUTHORITY

15 Pitman Street

Concord, New Hampshire 03301

Family Services Director

Designed and implemented a series of support services intended to promote the participants' intellectual, physical, emotional, economic and social development

1985 - 1992

MANCHESTER HOUSING AND REDEVELOPMENT AUTHORITY

199 Hanover Street

Manchester, New Hampshire 03101

Youth Services Director

Developed Manchester's second largest afterschool and summer youth program. Performed all duties related to the operation of this youth program

1974 - 1985

MANCHESTER HOUSING AND REDEVELOPMENT AUTHORITY

199 Hanover Street

Manchester, New Hampshire 03101

Social Service Assistant

Provided temporary and seasonal assistance to all departments with the Social Service Division of the Housing Authority

# **EDUCATION**

Springfield College School of Human Services 1986

New Hampshire College Business Administration 1984

New Hampshire Technical College Business Management 1979

# **KEY ADMINISTRATIVE PERSONNEL**

# NH Department of Health and Human Services

**Contractor Name:** 

Manchester Community Resource Center, Inc.

Name of Contract:

**Granite Workforce Case Management Services Pilot Project** 

RFA-2019-DEHS-01-GRANI-04

BUDGET PERIOD:	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Renie Denton	Executive Director	\$74,065	8.50%	\$6,295.54
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
-		\$0	0.00%	*\$0.00
		\$0	0.00%	\$0:00
TOTAL SALARIES (Not to exce	ed Total/Salary Wages, Line Item 1	of Budget req	uest)	\$6,295.54

Subject: Granite Workforce Case Management Services Pilot Project (RFA-2019-DEHS-01-GRANI-05)

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**

	NTIF	

1.1 State Agency Name		1.2 State Agency Address			
NH Department of Health and Human Services		129 Pleasant Street			
		Concord, NH 03301-3857			
1.3 Contractor Name		1.4 Contractor Address			
Southern New Hampshire Services, Inc.		40 Pine Street			
		PO Box 5040			
<u> </u>		Manchester, NH 03108			
1.5 Contractor Phone Number	1.6 Account Number	1.7 Completion Date	1.8 Price Limitation		
603-668-8010	05-095-045-450010-61270000- 102-500731	June 30, 2019	\$ 560,000		
1.9 Contracting Officer for Stat	1.9 Contracting Officer for State Agency		1.10 State Agency Telephone Number		
Nathan D. White, Director	o rigono,	603-271-9631			
Bureau of Contracts and Procurement					
1.11 Contractor Signature		1.12 Name and Title of Contractor Signatory			
in ale los	<b>A</b> .	Donnalee Lozeau, Executive Director			
Julie My		Nob a second			
V.13 Acknowledgement: State of NH , County of Hillsborough					
On 12-19-18, before	the undersigned officer, personall	y appeared the person identified in	n block 1.12, or satisfactorily		
	ame is signed in block 1.11, and ac				
indicated in block 1.12.					
1.13.1 Signature of Notary Public or Justice of the Peace					
1.13.1 Signature of Notary Publ	lic or Justice of the Peace	m maa / A	AA:11 PT0		
1.13.1 Signature of Notary Pub.	lic or Justice of the Peace		. GOULET		
[Seal]	lic or Justice of the Peace	Notary Public	. GOULET - New Hampshire Expires May 8, 2019		
, A	y assure	Notary Public	- New Hampshire		
[Seal]	y assure	Notary Public	- New Hampshire		
[Seal] 1.13.2 Name and Title of Notar 1.14 State Agency Signature	yor Justice of the Peace	Notary Public My Commission I	- New Hampshire Expires May 9, 2019 gency Signatory		
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[Seal] 1.13.2 Name and Title of Notar 1.14 State Agency Signature 1.16 Approval by the N-H. Dep By: 1.17 Approval by the Attorney	yor Justice of the Peace  Date: /2/29/17  Partment of Administration, Division  General (Form, Substance and Exe	Notary Public My Commission  1.15 Name and Title of State A  WARK JEWELL  n of Personnel (if applicable)  Director, On:  ecution) (if applicable)	Spires May 9, 2019  gency Signatory  DINECTOR		
[Seal] 1.13.2 Name and Title of Notar 1.14 State Agency Signature 1.16 Approval by the N-H. Dep By: 1.17 Approval by the Attorney	yor Justice of the Peace  Date: /2/29/17  Partment of Administration, Division  General (Form, Substance and Exe	Notary Public My Commission  1.15 Name and Title of State A  WARK JEWELL  n of Personnel (if applicable)  Director, On:  ecution) (if applicable)	Spires May 9, 2019  gency Signatory  DINECTOR		
[Seal] 1.13.2 Name and Title of Notar 1.14 State Agency Signature 1.16 Approval by the N-H. Dep By: 1.17 Approval by the Attorney	yor Justice of the Peace  Date: /2/29/17  Partment of Administration, Division	Notary Public My Commission  1.15 Name and Title of State A  WARK JEWELL  n of Personnel (if applicable)  Director, On:  ecution) (if applicable)	Stephres May 8, 2019  gency Signatory  JINECTON		

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
- 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 \$1,000,000per 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.

Page 3 of 4

Contractor Initials

Date 12-19-18

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.

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# **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.
- 1.3. For the purposes of this Agreement, the Department has identified the Contractor as a Sub-Recipient in accordance with 2 CFR 200.0. et seq.

#### 2. Scope of Services

- 2.1. The Contractor shall provide barrier case management services to individuals participating in the Granite Workforce initiative that have barriers to employment. Barriers to employment include, but are not limited to:
  - 2.1.1. English Proficiency
  - 2.1.2. Domestic Violence
  - 2.1.3. Housing Issues
  - 2.1.4. Substance Use
  - 2.1.5. Disability
  - 2.1.6. Mental Health
  - 2.1.7. Child Care
  - 2.1.8. Transportation
  - 2.1.9. Personal/Family
  - 2.1.10. Clothing
  - 2.1.11. Legal
- 2.2. The Contractor shall accept referrals from the New Hampshire Department of Employment Security (NHES) and/or the Department of Health and Human Services (Department) for Granite Workforce barrier case management services for a maximum of four (4) months, which include participants who are:
  - 2.2.1. In need of assistance with removing or reducing barriers to employment; and
  - 2.2.2. In a household with an income up to 138% of the federal poverty level; and
  - 2.2.3. Enrolled in the New Hampshire Granite Advantage Health Care Program;
  - 2.2.4. Parents aged 19 64 with a child under age 18 in the household; or
  - 2.2.5. Noncustodial parents aged 19 64 with a child under the age of 18; or

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- 2.2.6. Childless adults between 19 and 24 years of age.
- 2.3. The Contractor shall provide barrier case management services to eligible participants that address, reduce and/or resolve barriers to employment. The Contractor shall:
  - 2.3.1. Be available to receive training from the Department on the Granite Advantage Health Care Program (GAHCP) in order to advise participants on meeting work and community engagement requirements.
  - 2.3.2. Collaborate with local service providers in order to connect low income participants to services which the Contractor does not offer that will assist with identified barrier reduction, mitigation and/or resolution.
  - 2.3.3. Collaborate with NHES Granite Workforce staff to co-case manage participant activities and services provided. The Contractor shall:
    - 2.3.3.1. Work with NHES Granite Workforce staff to identify available and needed support services for eligible participants.
    - 2.3.3.2. Assist participants with gaining the necessary verification to access available Employment and Training Supports (ETS) services when:
      - 2.3.3.2.1. Participants have created a comprehensive cooperative plan.
      - 2.3.3.2.2. Participants are in compliance with program service requirements.
      - 2.3.3.2.3. The need for ETS services is indicated and verified by the Contractor.
- 2.4. The Contractor shall ensure barrier case management services include, but are not limited to:
  - 2.4.1. Assessing and tracking barriers to employment.
  - 2.4.2. Conducting intake activities.
  - 2.4.3. Referring participants to other community treatment providers, as needed.
  - 2.4.4. Developing plans through ongoing assessment and support with participants to reduce, eliminate, and/or mitigate barriers to employment, which will allow participants to connect securely to the labor market.
  - 2.4.5. Monitoring and evaluating barrier reduction plans.
  - 2.4.6. Contacting or providing a minimum of two (2) direct contacts or services to referred participants every thirty (30) days. Participants must be in contact with the Contractor no less than once every thirty (30) days.
  - 2.4.7. All routine case management services shall include, but not be limited to:
    - 2.4.7.1. Direct provision of needed barrier reduction service.
    - 2.4.7.2. Referrals for other community treatment providers if needed services are not provided by the applicant.
    - 2.4.7.3. Outcomes and goal attainment in accordance with this scope of work.
  - 2.4.8. Co-case management and consultation with other agencies.

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- 2.4.9. Maintaining participant records and referrals, including participant contact notes, in accordance with federal regulations governing Confidentiality of Alcohol and Drug Abuse Patient Records, including but not limited to:
  - 2.4.9.1. 42, CFR Part 2, the Health Insurance Portability and Accountability Act of 1996 ("HIPAA").
  - 2.4.9.2. 45 CFR Parts 160 and 164.
  - 2.4.9.3. 45 CFR 205.50 Safeguarding Information for Financial Assistance Programs.
- 2.4.10. Ensuring a minimum of four (4) contact attempts are completed over two (2) months to a nonresponsive participant prior to removing the participant from case management services.
- 2.4.11. Accepting inactive participants on a first-come first-served basis for the duration of service eligibility.
- 2.4.12. Assisting participants with seeking, obtaining and providing exemption or good cause verification from GAHCP community engagement requirements through the exemption or good cause process, as appropriate.
- 2.4.13. Providing the required verification for participants who qualify for an exemption and/or good cause from community engagement requirements when:
  - 2.4.13.1. Requested by the participant.
  - 2.4.13.2. The participant is in the Granite Workforce program.
  - 2.4.13.3. When appropriate, staffs providing the verifications meet the certification requirements of Chapter Law 342:9, 2018 and/or GAHCP administrative rules and related policy.
- 2.4.14. Referral back to NHES once the participant is ready and able to seek and accept employment.
- 2.5. In locations where more than one Contractor through this contract offers a barrier case management service in the participant's area, the participant shall decide upon the preferred barrier case management agency for referral purposes.
- 2.6. The Contractor shall inform participants of their right to file a grievance with specification as to how participants can elevate complaints to the Department, if unsatisfied with the Contractor's resolution.
- 2.7. The Contractor shall collaborate with the Department and NHES to review and assist with program processes, continuous improvement processes, service provision and overall findings.
- 2.8. The Contractor shall submit a detailed corrective action plan for Department approval no later than thirty (30) days from not meeting any Performance Measure as outlined in Section 4.

#### 3. Reporting

3.1. The Contractor shall submit monthly and unduplicated year-to-date reports regarding participants served and program progress utilizing tracking sheets developed in collaboration with and approved by the Department, no later than the fifth (5<sup>th</sup>)

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- business day following the last business day of the previous month. Reports may be altered to better reflect program data as approved by the Department.
- 3.2. The Contractor shall submit monthly and unduplicated year-to-date reports that indicate progress toward performance measures identified in Section 4, Performance Measures, below.
- 3.3. The Contractor shall submit other reports, as specified in writing by the Department.

#### 4. Performance Measures

- 4.1. The Contractor shall meet or exceed performance measures that include, but are not limited to:
  - 4.1.1. 100% of participants referred to the Contractor by NHES shall be contacted by the Contractor's agency staff within five (5) business days from the referral date.
  - 4.1.2. 100% of enrolled participants will have a current barrier reduction plan, and if the plan includes referral to additional community treatment agencies, the Contractor shall continue to provide barrier case management and monitor the individual's status in Granite Workforce, providing the community treatment agency is not also under contract for Granite Workforce services with the Department.
    - 4.1.2.1. If the additional community treatment agency is also under contract for Granite Workforce services with the Department, the participant will choose one (1) agency in which to receive this barrier reduction case management service.
  - 4.1.3. 80% of enrolled participants with a barrier reduction plan will have barriers reduced, resolved and/or managed within four (4) months from enrollment date and referred back to NHES for job placement and continued case management.
    - 4.1.3.1. The Contractor may include the percentage of participants exempted from GAHCP work and community engagement requirements if the 80% in Paragraph 4.1.3 is not reached in any given month.

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# Exhibit B

# Method and Conditions Precedent to Payment

- 1. Subject to the Contractor's compliance with the terms and conditions of the agreement, the Bureau of Employment Supports shall reimburse the Contractor for Barrier Case Management Services provided by the Contractor to mitigate barriers to enter the workforce.
- 2. Price Limitation: This agreement is one of multiple agreements that will serve the Granite Advantage Health Care Program. *No maximum or minimum client and service volume is guaranteed*. Accordingly, the price limitation among all agreements is identified in Block 1.8 of the P-37 General Provisions, for the duration of the agreement.
- 3. The State shall pay the Contractor an amount not to exceed the Form P-37 General Provisions, Block 1.8 Price Limitation, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
- 4. The funding source for this agreement for Barrier Case Management Services is 100% Federal Funds from the U.S. Department of Health & Human Services, Administration for Children and Families, Temporary Assistance for Needy Families in the amount of \$560,000.
- 5. Payment for said services shall be made monthly as follows:
  - 5.1 The Contractor shall receive a payment of \$200.00 per case per month for case management services identified in Exhibit A for up to four (4) months per case, with payment to begin without proration in the month of the completed intake. The Department estimates an anticipated seven hundred (700) individuals may use this service statewide over the six (6) month pilot program period.
  - 5.2 All Contractors shall be awarded a shared price limitation of \$560,000.
  - 5.3 The Department will be monitoring funding levels and will notify providers when the funding threshold has reached 85% utilization.
  - 5.4 The Contractor will submit an invoice in a form satisfactory to the State by the twentieth (20<sup>th</sup>) working day 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. The Contractor agrees to keep records of their activities related to Department programs and services.
  - 5.5 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. The Contractor will keep detailed records of their activities related to

Exhibit B

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## **Exhibit B**

DHHS-funded programs and services.

- 5.6 The final invoice shall be due to the State no later than forty (40) days after the contract Form P-37 General Provisions, Block 1.7 Completion Date.
- 5.7 In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to <a href="maileo-besinvoices@dhhs.nh.gov">besinvoices@dhhs.nh.gov</a> (subject line must reference: "GW Invoice") or invoices may be mailed to:

Financial Manager
Department of Health and Human Services
Bureau of Employment Supports
129 Pleasant Street
Concord, NH 03301

- 5.8 Payments may be withheld pending receipt of required reports or documentation as identified in Exhibit A, Scope of Services and in this Exhibit B.
- 6. Notwithstanding anything to the contrary herein, the Contractor agrees that payment under this agreement may be withheld, in whole or in part, in the event of noncompliance with any Federal or State law, rule or regulation applicable to the services provided, or if the said services have not been satisfactorily completed in accordance with the terms and conditions of this agreement.

Southern New Hampshire Services, Inc.

Exhibit B

Date 12-19-18

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# New Hampshire Department of Health and Human Services Exhibit C



#### **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:

- 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.
- 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:

Exhibit C - Special Provisions

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# New Hampshire Department of Health and Human Services Exhibit C



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.

Exhibit C - Special Provisions

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# New Hampshire Department of Health and Human Services Exhibit C



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, bylaws 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

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# New Hampshire Department of Health and Human Services Exhibit C



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

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- 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.

#### 20. Contract Definitions:

- 20.1. 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.
- 20.2. DEPARTMENT: NH Department of Health and Human Services.
- 20.3. 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 and/or goods to be provided 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.
- 20.4. 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.
- 20.5. 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 time to time.
- 20.6. SUPPLANTING OTHER FEDERAL FUNDS: Funds provided to the Contractor under this Contract will not supplant any existing federal funds available for these services.

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#### **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.
  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.
- Renewal:

The Department reserves the right to extend this Agreement for up to four (4) additional years, contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of 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

Contractor Initials 12-19-18



- 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: Southern NH Services, Inc.

Name: Donnalee Lozea Little Executive Director

Exhibit D – Certification regarding Drug Free Workplace Requirements Page 2 of 2



#### **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 subcontractor), 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: Southern NH Services, Inc.

Donnalee Lozeau

Executive Director

Exhibit E - Certification Regarding Lobbying

Contractor Initials

Page 1 of 1



## 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

- 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

Contractor Initials Date /2-19-/8



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 (I)(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: Southern NH Services, Inc.

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**Executive 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

Date 12-19-18



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: Southern NH Services, Inc.

CC 19 3018

rame: Donnalee Lozeau

Exhibit G

Contractor Initials

Date 12-19-18



#### 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: Southern NH Services, Inc.

XC. 17.2018

Name: Donnalee Lozeau
Tüle: Executive Director

Exhibit H – Certification Regarding Environmental Tobacco Smoke Page 1 of 1 Contractor Initials 12-19-18



## 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) <u>Definitions</u>.

- a. <u>"Breach"</u> shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- b. <u>"Business Associate"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- c. <u>"Covered Entity"</u> has the meaning given such term in section 160.103 of Title 45, Code of Federal Regulations.
- d. "<u>Designated Record Set</u>" shall have the same meaning as the term "designated record set" in 45 CFR Section 164.501.
- e. "<u>Data Aggregation</u>" shall have the same meaning as the term "data aggregation" in 45 CFR Section 164.501.
- f. "<u>Health Care Operations</u>" shall have the same meaning as the term "health care operations" in 45 CFR Section 164.501.
- g. <u>"HITECH Act"</u> means the Health Information Technology for Economic and Clinical Health Act, TitleXIII, 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.

Contractor Initials

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- "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. <u>"Unsecured Protected Health Information"</u> 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

Contractor Initials



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;
  - The unauthorized person used the protected health information or to whom the disclosure was made;
  - 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

Contractor Initials \_\_\_\_\_\_\_

3/2014



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.
- 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.
- I. 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

Contractor Initials



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.
- 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) <u>Termination for Cause</u>

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. <u>Definitions and Regulatory References</u>. 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. <u>Amendment</u>. 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. <u>Data Ownership</u>. 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. <u>Interpretation</u>. 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. \,

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Contractor Initials

#### Exhibit I

- e. <u>Segregation</u>. 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. <u>Survival</u>. 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.

Department of Health and Human Services	Southern NH Services, Inc.				
The State	Name of the Contractor				
- Un I	Signature of Authorized Representative				
Signature of Authorized Representative	Signature of Authorized Representative				
MARK JEWECC Name of Authorized Representative	Donnalee Lozeau				
Name of Authorized Representative	Name of Authorized Representative				
DIRECTON	Executive Director				
Title of Authorized Representative	Title of Authorized Representative				
12/23/17	Jec 19- 2018				
Date	Date				

Contractor I

17-10-1



#### 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
- Funding agency
- 4. NAICS code for contracts / CFDA program number for grants
- 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: Southern NH Services, Inc.

**Executive 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:088584065							
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?							
	NOXYES							
	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 Securitie Exchange Act of 1934 (15 U.S.C.78m(a), 78o(d)) or section 6104 of the Internal Revenue Code of 1986?								
	NOXYES							
	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 organization are as follows:								
	Name: Amount:							
	Name: Amount:							
	Name: Amount:							
	Name: Amount:							
	Name: Amount:							

Contractor Initials 12-19-18



#### **DHHS Information Security Requirements**

#### A. Definitions

The following terms may be reflected and have the described meaning in this document:

- 1. "Breach" means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, unauthorized access, or any similar term referring to situations where persons other than authorized users and for an other than authorized purpose have access or potential access to personally identifiable information, whether physical or electronic. With regard to Protected Health Information, "Breach" shall have the same meaning as the term "Breach" in section 164.402 of Title 45, Code of Federal Regulations.
- "Computer Security Incident" shall have the same meaning "Computer Security Incident" in section two (2) of NIST Publication 800-61, Computer Security Incident Handling Guide, National Institute of Standards and Technology, U.S. Department of Commerce.
- 3. "Confidential Information" or "Confidential Data" means all confidential information disclosed by one party to the other such as all medical, health, financial, public assistance benefits and personal information including without limitation, Substance Abuse Treatment Records, Case Records, Protected Health Information and Personally Identifiable Information.
  - Confidential Information also includes any and all information owned or managed by the State of NH created, received from or on behalf of the Department of Health and Human Services (DHHS) or accessed in the course of performing contracted services of which collection, disclosure, protection, and disposition is governed by state or federal law or regulation. This information includes, but is not limited to Protected Health Information (PHI), Personal Information (PI), Personal Financial Information (PFI), Federal Tax Information (FTI), Social Security Numbers (SSN), Payment Card Industry (PCI), and or other sensitive and confidential information.
- 4. "End User" means any person or entity (e.g., contractor, contractor's employee, business associate, subcontractor, other downstream user, etc.) that receives DHHS data or derivative data in accordance with the terms of this Contract.
- 5. "HIPAA" means the Health Insurance Portability and Accountability Act of 1996 and the regulations promulgated thereunder.
- 6. "Incident" means an act that potentially violates an explicit or implied security policy, which includes attempts (either failed or successful) to gain unauthorized access to a system or its data, unwanted disruption or denial of service, the unauthorized use of a system for the processing or storage of data; and changes to system hardware, firmware, or software characteristics without the owner's knowledge, instruction, or consent. Incidents include the loss of data through theft or device misplacement, loss or misplacement of hardcopy documents, and misrouting of physical or electronic

Contractor Initials





#### **DHHS Information Security Requirements**

mail, all of which may have the potential to put the data at risk of unauthorized access, use, disclosure, modification or destruction.

- 7. "Open Wireless Network" means any network or segment of a network that is not designated by the State of New Hampshire's Department of Information Technology or delegate as a protected network (designed, tested, and approved, by means of the State, to transmit) will be considered an open network and not adequately secure for the transmission of unencrypted PI, PFI, PHI or confidential DHHS data.
- 8. "Personal Information" (or "PI") means information which can be used to distinguish or trace an individual's identity, such as their name, social security number, personal information as defined in New Hampshire RSA 359-C:19, biometric records, etc., alone, or when combined with other personal or identifying information which is linked or linkable to a specific individual, such as date and place of birth, mother's maiden name, etc.
- 9. "Privacy Rule" shall mean the Standards for Privacy of Individually Identifiable Health Information at 45 C.F.R. Parts 160 and 164, promulgated under HIPAA by the United States Department of Health and Human Services.
- 10. "Protected Health Information" (or "PHI") has the same meaning as provided in the definition of "Protected Health Information" in the HIPAA Privacy Rule at 45 C.F.R. § 160.103.
- 11. "Security Rule" shall mean the Security Standards for the Protection of Electronic Protected Health Information at 45 C.F.R. Part 164, Subpart C, and amendments thereto.
- 12. "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.

#### I. RESPONSIBILITIES OF DHHS AND THE CONTRACTOR

- A. Business Use and Disclosure of Confidential Information.
  - The Contractor must not use, disclose, maintain or transmit Confidential Information except as reasonably necessary as outlined under this Contract. Further, Contractor, including but not limited to all its directors, officers, employees and agents, must not use, disclose, maintain or transmit PHI in any manner that would constitute a violation of the Privacy and Security Rule.
  - 2. The Contractor must not disclose any Confidential Information in response to a

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Date 12-19-18

Exhibit K
DHHS Information
Security Requirements
Page 2 of 9



#### **DHHS Information Security Requirements**

request for disclosure on the basis that it is required by law, in response to a subpoena, etc., without first notifying DHHS so that DHHS has an opportunity to consent or object to the disclosure.

- 3. If DHHS notifies the Contractor that DHHS 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 Contractor must be bound by such additional restrictions and must not disclose PHI in violation of such additional restrictions and must abide by any additional security safeguards.
- 4. The Contractor agrees that DHHS Data or derivative there from disclosed to an End User must only be used pursuant to the terms of this Contract.
- 5. The Contractor agrees DHHS Data obtained under this Contract may not be used for any other purposes that are not indicated in this Contract.
- The Contractor agrees to grant access to the data to the authorized representatives of DHHS for the purpose of inspecting to confirm compliance with the terms of this Contract.

#### II. METHODS OF SECURE TRANSMISSION OF DATA

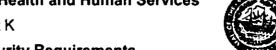
- Application Encryption. If End User is transmitting DHHS data containing Confidential Data between applications, the Contractor attests the applications have been evaluated by an expert knowledgeable in cyber security and that said application's encryption capabilities ensure secure transmission via the internet.
- Computer Disks and Portable Storage Devices. End User may not use computer disks or portable storage devices, such as a thumb drive, as a method of transmitting DHHS data.
- Encrypted Email. End User may only employ email to transmit Confidential Data if email is <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.
- 4. Encrypted Web Site. If End User is employing the Web to transmit Confidential Data, the secure socket layers (SSL) must be used and the web site must be secure. SSL encrypts data transmitted via a Web site.
- 5. File Hosting Services, also known as File Sharing Sites. End User may not use file hosting services, such as Dropbox or Google Cloud Storage, to transmit Confidential Data.
- Ground Mail Service. End User may only transmit Confidential Data via certified ground mail within the continental U.S. and when sent to a named individual.
- 7. Laptops and PDA. If End User is employing portable devices to transmit Confidential Data said devices must be encrypted and password-protected.
- 8. Open Wireless Networks. End User may not transmit Confidential Data via an open

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#### **DHHS Information Security Requirements**

wireless network. End User must employ a virtual private network (VPN) when remotely transmitting via an open wireless network.

- Remote User Communication. If End User is employing remote communication to access or transmit Confidential Data, a virtual private network (VPN) must be installed on the End User's mobile device(s) or laptop from which information will be transmitted or accessed.
- 10. SSH File Transfer Protocol (SFTP), also known as Secure File Transfer Protocol. If End User is employing an SFTP to transmit Confidential Data, End User will structure the Folder and access privileges to prevent inappropriate disclosure of information. SFTP folders and sub-folders used for transmitting Confidential Data will be coded for 24-hour auto-deletion cycle (i.e. Confidential Data will be deleted every 24 hours).
- 11. Wireless Devices. If End User is transmitting Confidential Data via wireless devices, all data must be encrypted to prevent inappropriate disclosure of information.

#### III. RETENTION AND DISPOSITION OF IDENTIFIABLE RECORDS

The Contractor will only retain the data and any derivative of the data for the duration of this Contract. After such time, the Contractor will have 30 days to destroy the data and any derivative in whatever form it may exist, unless, otherwise required by law or permitted under this Contract. To this end, the parties must:

#### A. Retention

- The Contractor agrees it will not store, transfer or process data collected in connection with the services rendered under this Contract outside of the United States. This physical location requirement shall also apply in the implementation of cloud computing, cloud service or cloud storage capabilities, and includes backup data and Disaster Recovery locations.
- 2. The Contractor agrees to ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- The Contractor agrees to provide security awareness and education for its End Users in support of protecting Department confidential information.
- The Contractor agrees to retain all electronic and hard copies of Confidential Data in a secure location and identified in section IV. A.2
- 5. The Contractor agrees Confidential Data stored in a Cloud must be in a FedRAMP/HITECH compliant solution and comply with all applicable statutes and regulations regarding the privacy and security. All servers and devices must have currently-supported and hardened operating systems, the latest anti-viral, antihacker, anti-spam, anti-spyware, and anti-malware utilities. The environment, as a

Contractor Initials \_

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#### **DHHS Information Security Requirements**

whole, must have aggressive intrusion-detection and firewall protection.

6. The Contractor agrees to and ensures its complete cooperation with the State's Chief Information Officer in the detection of any security vulnerability of the hosting infrastructure.

#### B. Disposition

- If the Contractor will maintain any Confidential Information on its systems (or its sub-contractor systems), the Contractor will maintain a documented process for securely disposing of such data upon request or contract termination; and will obtain written certification for any State of New Hampshire data destroyed by the Contractor or any subcontractors as a part of ongoing, emergency, and or disaster recovery operations. When no longer in use, electronic media containing State of New Hampshire data shall be rendered unrecoverable via a secure wipe program in accordance with industry-accepted standards for secure deletion and media sanitization, or otherwise physically destroying the media (for example, degaussing) as described in NIST Special Publication 800-88, Rev 1, Guidelines for Media Sanitization, National Institute of Standards and Technology, U. S. Department of Commerce. The Contractor will document and certify in writing at time of the data destruction, and will provide written certification to the Department upon request. The written certification will include all details necessary to demonstrate data has been properly destroyed and validated. Where applicable. regulatory and professional standards for retention requirements will be jointly evaluated by the State and Contractor prior to destruction.
- Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to destroy all hard copies of Confidential Data using a secure method such as shredding.
- 3. Unless otherwise specified, within thirty (30) days of the termination of this Contract, Contractor agrees to completely destroy all electronic Confidential Data by means of data erasure, also known as secure data wiping.

#### IV. PROCEDURES FOR SECURITY

- A. Contractor agrees to safeguard the DHHS Data received under this Contract, and any derivative data or files, as follows:
  - The Contractor will maintain proper security controls to protect Department confidential information collected, processed, managed, and/or stored in the delivery of contracted services.
  - 2. The Contractor will maintain policies and procedures to protect Department confidential information throughout the information lifecycle, where applicable, (from creation, transformation, use, storage and secure destruction) regardless of the media used to store the data (i.e., tape, disk, paper, etc.).

Contractor Initials

Date /2-/9-/8



#### **DHHS Information Security Requirements**

- 3. The Contractor will maintain appropriate authentication and access controls to contractor systems that collect, transmit, or store Department confidential information where applicable.
- 4. The Contractor will ensure proper security monitoring capabilities are in place to detect potential security events that can impact State of NH systems and/or Department confidential information for contractor provided systems.
- 5. The Contractor will provide regular security awareness and education for its End Users in support of protecting Department confidential information.
- 6. If the Contractor will be sub-contracting any core functions of the engagement supporting the services for State of New Hampshire, the Contractor will maintain a program of an internal process or processes that defines specific security expectations, and monitoring compliance to security requirements that at a minimum match those for the Contractor, including breach notification requirements.
- 7. The Contractor will work with the Department to sign and comply with all applicable State of New Hampshire and Department system access and authorization policies and procedures, systems access forms, and computer use agreements as part of obtaining and maintaining access to any Department system(s). Agreements will be completed and signed by the Contractor and any applicable sub-contractors prior to system access being authorized.
- 8. If the Department determines the Contractor is a Business Associate pursuant to 45 CFR 160.103, the Contractor will execute a HIPAA Business Associate Agreement (BAA) with the Department and is responsible for maintaining compliance with the agreement.
- 9. The Contractor will work with the Department at its request to complete a System Management Survey. The purpose of the survey is to enable the Department and Contractor to monitor for any changes in risks, threats, and vulnerabilities that may occur over the life of the Contractor engagement. The survey will be completed annually, or an alternate time frame at the Departments discretion with agreement by the Contractor, or the Department may request the survey be completed when the scope of the engagement between the Department and the Contractor changes.
- 10. The Contractor will not store, knowingly or unknowingly, any State of New Hampshire or Department data offshore or outside the boundaries of the United States unless prior express written consent is obtained from the Information Security Office leadership member within the Department.
- 11. Data Security Breach Liability. In the event of any security breach Contractor shall make efforts to investigate the causes of the breach, promptly take measures to prevent future breach and minimize any damage or loss resulting from the breach. The State shall recover from the Contractor all costs of response and recovery from

Contractor Initials \_\_

Date 12-19-/8



#### **DHHS Information Security Requirements**

the breach, including but not limited to: credit monitoring services, mailing costs and costs associated with website and telephone call center services necessary due to the breach.

- 12. Contractor must, comply with all applicable statutes and regulations regarding the privacy and security of Confidential Information, and must in all other respects maintain the privacy and security of PI and PHI at a level and scope that is not less than the level and scope of requirements applicable to federal agencies, including, but not limited to, provisions of the Privacy Act of 1974 (5 U.S.C. § 552a), DHHS Privacy Act Regulations (45 C.F.R. §5b), HIPAA Privacy and Security Rules (45 C.F.R. Parts 160 and 164) that govern protections for individually identifiable health information and as applicable under State law.
- 13. Contractor agrees to establish and maintain appropriate administrative, technical, and physical safeguards to protect the confidentiality of the Confidential Data and to prevent unauthorized use or access to it. The safeguards must provide a level and scope of security that is not less than the level and scope of security requirements established by the State of New Hampshire, Department of Information Technology. Refer to Vendor Resources/Procurement at https://www.nh.gov/doit/vendor/index.htm for the Department of Information Technology policies, guidelines, standards, and procurement information relating to vendors.
- 14. Contractor agrees to maintain a documented breach notification and incident response process. The Contractor will notify the State's Privacy Officer and the State's Security Officer of any security breach immediately, at the email addresses provided in Section VI. This includes a confidential information breach, computer security incident, or suspected breach which affects or includes any State of New Hampshire systems that connect to the State of New Hampshire network.
- 15. Contractor must restrict access to the Confidential Data obtained under this Contract to only those authorized End Users who need such DHHS Data to perform their official duties in connection with purposes identified in this Contract.
- 16. The Contractor must ensure that all End Users:
  - a. comply with such safeguards as referenced in Section IV A. above, implemented to protect Confidential Information that is furnished by DHHS under this Contract from loss, theft or inadvertent disclosure.
  - b. safeguard this information at all times.
  - ensure that laptops and other electronic devices/media containing PHI, PI, or PFI are encrypted and password-protected.
  - d. send emails containing Confidential Information only if <u>encrypted</u> and being sent to and being received by email addresses of persons authorized to receive such information.

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Date /2-/8-/8

Exhibit K
DHHS Information
Security Requirements
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#### **DHHS Information Security Requirements**

- e. limit disclosure of the Confidential Information to the extent permitted by law.
- f. Confidential Information received under this Contract and individually identifiable data derived from DHHS Data, must be stored in an area that is physically and technologically secure from access by unauthorized persons during duty hours as well as non-duty hours (e.g., door locks, card keys, biometric identifiers, etc.).
- g. only authorized End Users may transmit the Confidential Data, including any derivative files containing personally identifiable information, and in all cases, such data must be encrypted at all times when in transit, at rest, or when stored on portable media as required in section IV above.
- h. in all other instances Confidential Data must be maintained, used and disclosed using appropriate safeguards, as determined by a risk-based assessment of the circumstances involved.
- i. understand that their user credentials (user name and password) must not be shared with anyone. End Users will keep their credential information secure. This applies to credentials used to access the site directly or indirectly through a third party application.

Contractor is responsible for oversight and compliance of their End Users. DHHS reserves the right to conduct onsite inspections to monitor compliance with this Contract, including the privacy and security requirements provided in herein, HIPAA, and other applicable laws and Federal regulations until such time the Confidential Data is disposed of in accordance with this Contract.

#### V. LOSS REPORTING

The Contractor must notify the State's Privacy Officer and Security Officer of any Security Incidents and Breaches immediately, at the email addresses provided in Section VI.

The Contractor must further handle and report Incidents and Breaches involving PHI in accordance with the agency's documented Incident Handling and Breach Notification procedures and in accordance with 42 C.F.R. §§ 431.300 - 306. In addition to, and notwithstanding, Contractor's compliance with all applicable obligations and procedures, Contractor's procedures must also address how the Contractor will:

- 1. Identify Incidents;
- 2. Determine if personally identifiable information is involved in Incidents;
- Report suspected or confirmed Incidents as required in this Exhibit or P-37;
- 4. Identify and convene a core response group to determine the risk level of Incidents and determine risk-based responses to Incidents; and

Contractor Initials \_

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V5. Last update 10/09/18

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Security Requirements
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Date <u>/2-/9-/8</u>



#### **DHHS Information Security Requirements**

 Determine whether Breach notification is required, and, if so, identify appropriate Breach notification methods, timing, source, and contents from among different options, and bear costs associated with the Breach notice as well as any mitigation measures.

Incidents and/or Breaches that implicate PI must be addressed and reported, as applicable, in accordance with NH RSA 359-C:20.

#### VI. PERSONS TO CONTACT

A. DHHS Privacy Officer:

DHHSPrivacyOfficer@dhhs.nh.gov

B. DHHS Security Officer:

DHHSInformationSecurityOffice@dhhs.nh.gov

Contractor Initials

17-19-19

# 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 SOUTHERN NEW HAMPSHIRE SERVICES INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. 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: 65506

Certificate Number: 0004073347



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 2nd day of April A.D. 2018.

William M. Gardner

Secretary of State

## **CERTIFICATE OF VOTE**

I,	Orville Kerr	, do hereby certify that:
	(Name of the elec	ted Officer of the Agency; cannot be contract signatory)
1. I	am a duly elected Offi	cer of <u>Southern New Hampshire Services, Inc.</u> (Agency Name)
2. T	he following is a true o	copy of a resolution duly adopted at a meeting of the Board of Directors of
the	Agency duly held on :	September 8, 2018 (Date)
RES	SOLVED: That the	Executive Director
		(Title of Contract Signatory)
exe	cute any and all docun	ehalf of this Agency to enter into the said contract with the State and to nents, agreements and other instruments, and any amendments, revisions, s he/she may deem necessary, desirable or appropriate.
3. T	he forgoing resolutions	s have not been amended or revoked, and remain in full force and effect as of
the	Date Contract Sign	Docember, 2018 gned)
4		is the duly elected Executive Director  (Signatory)  [Title of Contract Signatory)
of th	e Agency.	
		Orville Kerr, Secretary
STA	TE OF NEW HAMPSH	HIRE .
Cou	nty of <u>Hillsborough</u>	
The	forgoing instrument w	as acknowledged before me this 19th day of Docomble, 20 18
D	Orville Kerr	
БУ	<del>•••••••••••••••••••••••••••••••••••••</del>	Officer of the Agency)
		Noter y Public
NO.	TARY SEAL)	JUDY A. GOULET
-	,,	Notary Public - New Hampshire My Commission Expires May 8, 2019
Com	mission Expires:	TIJ OUIMINGHEN MANHET HIEF OF AUTY



#### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 12/17/2018

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).

	is certificate does not confer rights to						may require			
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CGI Business Insurance					PHONE (866) 841-4600 FAX (AVC, No): (603) 622-4618					
171	Londonderry Turnpike				E-MAIL ADDRESS: tdavis@cgibusinessinsurance.com					
						IN:	SURER(S) AFFOR	DING COVERAGE		NAIC #
Hoo	csett			NH 03106	INSURE	RA: Cincinna	ti Insurance Co	ompany		00258
INSU	RED				INSURER B: Eastern Alliance Insurance Group					012115
	Southern New Hampshire Servi	ces In	С	INSURER C : LLoyds of London Ins		of London Insur	Jrance		048946	
ŀ	PO Box 5040					RD: Philadelp		003616		
ŀ					INSURER E:					
	Manchester			NH 03108 1	INSURE	RF:				
				NUMBER: 17-18 Master				REVISION NUMBER:		
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В	ANY OPPODIETOP/PARTNER/EYECHTIVE			01-0000112165-00		12/31/2018		E.L. EACH ACCIDENT	500	0,000
	(Mandatory in NH) If yes, describe under							E.L. DISEASE - EA EMPLOY	500	
-	DÉSCRIPTION OF OPERATIONS below	<del> </del>	╁─					E.L. DISEASE - POLICY LIMI Each Occurence Limit	·	00,000
c	Pollution Liability			1242994475/018		01/24/2018	01/24/2019	Aggregate Limit	1 '	00,000
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OES	RIPTION OF OPERATIONS / LOCATIONS / VEHICL	FS (AC	CORD 1	  01 Additional Remarks Schedule	may be at	tached if more su	pace is required)	<u> </u>		
	kers Comp: 3A State: NH, ME			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	, ,,, ,, ,,		,,			
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SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE								D BEFORE		
					1			F, NOTICE WILL BE DELIV Y PROVISIONS.	ÆRED IN	
NH Department of Health and Human Services Division of Family				~~~	UNDAHUL III	IIIL POLIO				
129 Pleasant St					AUTHO	RIZED REPRESE	NTATIVE			·····
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1	Concord			NH 03301-3857				MPH.		

Additional Named Insureds					
Other Named Insureds		<del></del>	<del></del>		
SNHS	<u>.                                    </u>	Doing Business As			
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		•	•		
		•			
	<del></del>		COPYRIGHT 2007, AMS SERVICES INC		
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### SOUTHERN NEW HAMPSHIRE SERVICES

The Community Action Partnership for Hillsborough and Rockingham Counties

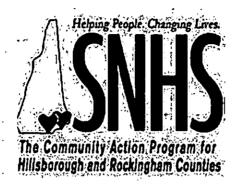
Helping People. Changing Lives.

#### **MISSION STATEMENT**

Southern New Hampshire Services, Inc. (SNHS) is a private non-profit corporation chartered in the State of New Hampshire, May 21, 1965 to serve as the Community Action Partnership for Hillsborough County in compliance with the Economic Opportunity Act of 1964. From 1965 through 1969, SNHS was known as the Community Action Agency for Hillsborough County and served the City of Nashua and the twenty-nine towns. In 1969 SNHS became the Community Action Partnership for the City of Manchester as well. In 1974 the agency's name was changed to Southern New Hampshire Services, Inc. In July 2011, Rockingham Community Action (RCA), the Community Action Agency serving Rockingham County, was merged with Southern New Hampshire Services. As a result of this merger, SNHS now provides services to residents of the 65 towns and 3 cities in Hillsborough and Rockingham Counties.

The Economic Opportunity Act of 1964 and subsequent federal legislation establishing the Community Services Block Grant define our basic mission. Under these provisions the fundamental mission of SNHS is:

- A. To provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.
- B. To provide activities designed to assist low-income participants including homeless individuals and families, migrants, and the elderly poor to:
  - 1. Secure and retain meaningful employment
  - 2. Attain an adequate education
  - 3. Make better use of available income
  - 4. Obtain and maintain adequate housing and a suitable living environment
  - 5. Obtain emergency assistance through loans or grants to meet immediate and urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance
  - 6. Remove obstacles and solve problems which block the achievement of self-sufficiency
  - 7. Achieve greater participation in the affairs of the community, and
  - 8. Make more effective use of other programs related to the purposes of the enabling federal legislation.
- C. To provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.
- D. To coordinate and establish linkages between governmental and other social service programs to assure the effective delivery of such services to low-income individuals.
- E. To encourage the use of entities in the private sector of the community in efforts to ameliorate poverty in the community.



# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE SINGLE AUDIT REPORT YEAR ENDED JULY 31, 2017

## SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

#### SINGLE AUDIT REPORT

## YEAR ENDED JULY 31, 2017

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Reporting and on Compliance and Other Matters Based on an Audit	
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Financial Report

### OUELLETTE & ASSOCIATES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

Independent Auditor's 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 Directors Southern New Hampshire Services, Inc. and Affiliate Manchester, New Hampshire

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 combined financial statements of Southern New Hampshire Services, Inc. (the Organization) and affiliate, which comprise the combined statement of financial position as of July 31, 2017, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated January 19, 2018.

#### Internal Control over Financial Reporting

In planning and performing our audit of the combined financial statements, we considered the Organization'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 combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 Organization's combined 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 Southern New Hampshire Services, Inc. and affiliate's combined financial statements are free from material misstatement, we performed tests of their 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.

Ouellette & Associates, P.A. Certified Public Accountants

January 19, 2018 Lewiston, Maine CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A. Gary A. Wigant, G.P.A. C. Joseph Wolverton, Jr., C.P.A.

### Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance and Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

To the Board of Directors Southern New Hampshire Services, Inc. and Affiliate Manchester, New Hampshire

### Report on Compliance for Each Major Federal Program

We have audited Southern New Hampshire Services, Inc. (the Organization) and affiliate's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southern New Hampshire Services, Inc. and affiliate's major federal programs for the year ended July 31, 2017. Southern New Hampshire Services, Inc. and affiliate's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

#### Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southern New Hampshire Services, Inc. and affiliate's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southern New Hampshire Services, Inc. and affiliate's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern New Hampshire Services, Inc. and affiliate's compliance.

#### Opinion on Each Major Federal Program

In our opinion, Southern New Hampshire Services, Inc. and affiliate complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2017.

## Report on Internal Control over Compliance

Management of Southern New Hampshire Services, Inc. and affiliate is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southern New Hampshire Services, Inc. and affiliate's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southern New Hampshire Services, Inc. and affiliate's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

### Report on Schedule of Expenditures of Federal Awards Required by Uniform Guidance

We have audited the combined financial statements of Southern New Hampshire Services, Inc. and affiliate as of and for the year ended July 31, 2017, and have issued our report thereon dated January 19, 2018, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A. Certified Public Accountants

January 19, 2018 Lewiston, Maine

### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying <u>Number</u>	Subrecipient <u>Expenditures</u>	Federal Expenditures
U.S. Department of Agriculture:				
Pass-Through State of New Hampshire Department of Health and Human Services				,
Special Supplemental Nutrition Program for Women, Infants and Children	10.557 10.557	174NH703W1003 SF2018-02(LA)		\$ 1,236,057
Commodity Supplemental Food Program	10.565 10.565	174NH703W1003 SF2018-02(LA)		127,693 11,403 139,096
Pass-Through State of New Hampshire Department of Education				
Child and Adult Care Food Program	10.558			973,870
Summer Food Service Program for Children	10.559			84,743
Total U.S. Department of Agriculture			•	\$ <u>2,538,233</u>
U.S. Department of Housing and Urban Development:  Direct Program				
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249			\$ 370,587
Pass-Through State of New Hampshire Department of Health and Human Services			,	
Emergency Solutions Grant Program	14.231	E16-DC-33-0001		73,361
Pass-Through Belknap Merrimack Community Action Program	-			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900			8,429
Pass-Through the City of Nashua, NH				
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NHLB0574-14		70,621
Total U.S. Department of Housing and Urban Development		•		\$ <u>522,998</u>
Subtotal		,		\$ <u>3,061,231</u>

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

		<del></del>		
Federal Grantor	Federal	Pass-Through	•	
Pass-Through Grantor	CFDA		0.1	
Program or Cluster Title		Identifying	Subrecipient	Federal
Program or Cluster Title	<u>Number</u>	<u>Number</u>	<u>Expenditures</u>	• Expenditures
Amount Forward				\$ <u>3,061,231</u>
U.S. Department of Labor:				
Pass-Through State of New Hampshire Department of				
Resources and Economic Development				
,			•	
WIOA Cluster				
WIA/WIOA Adult Program	17.258	02-6000618	\$ 314,717	\$ 1,709,991
, ·	17.258		·	108,584
				1,818,575
		•		1,010,070
WIA/WIOA - Dislocated Worker Formula Grants	17.278	02-6000618	143,780	1,269,980
·	17.278		<u> </u>	127,937
•	***********			1,397,917
Total WIOA Cluster	-		458 407	
			<u>458,497</u>	<u>3,216,492</u>
WIOA National Dislocated Worker Grants / WIA National	17.277	02-6000618	430.070	1.050.202
Emergency Grants	17.277	02-0000018	438,038	1,859,302
Emergency Grants	17.277			<u> 177,016</u>
Total IIS Department of Labor	,	•		2,036,318
Total U.S. Department of Labor	•		\$ <u>896,535</u>	\$ <u>5,252,810</u>
U.S. Department of Energy:	•	•	•	
Pass-Through State of New Hampshire Governor's Office				
Office of Planning	•			
Office of Flamming				
Weatherization Assistance for Low-Income Persons	81.042	EE0006169		. 6 422.026
· · · · · · · · · · · · · · · · · · ·	01.042	EE0000109		\$ 432,025
Energy Efficiency and Conservation Block	,		•	••
Grant Program (EECBG)				
•	81.128			11,325
Total U.S. Department of Energy		•		\$ <u>443,350</u>
HC David A CDI at				
U.S. Department of Education:				
Pass-Through State of New Hampshire Department				
Of Education				•
41 kg				•
Adult Education – Basic Grants to States	84.002	67011-ABE		\$ <u>40,349</u>
Total U.S. Department of Education				\$ <u>40,349</u>
Communities for Note: 1, 10, 10, 10, 10				
Corporation for National and Community Services:	·a			
Direct Program				
pátrafrago te vez esp				
Retired and Senior Volunteer Program	94.002	14SRANH003	•	\$ 107,870
	94.002	17SRANH003		40,805
Total Corporation for National and		,		
Community Services				\$ <u>148,675</u>
				÷ -
Subtotal			\$ <u>896,535</u>	\$ <u>8,946,415</u>
•				,

# SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)

•				
Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA <u>Number</u>	Pass-Through Identifying <u>Number</u>	Subrecipient Expenditures	Federal Expenditures
Amount Forward			\$ <u>896,535</u>	\$ <u>8,946,415</u>
U.S. Department of Health and Human Services: Direct Program	.,			
Head Start	93.600 93.600	01CH2057/04 01HP0009/02		\$ 5,775,184 275,352
Pass-Through State of New Hampshire Office of Energy and Planning	· .		,	6,050,536
Low-Income Home Energy Assistance	93.568 93.568	G-16B1NHLIEA G-17B1NHLIEA		229,750 <u>7,217,345</u> 7,447,095
Special Programs for the Aging Title III Part B Grants for Supportive Services and Senior Centers	93:044	15AANHT3SP		14,515
Pass-Through State of New Hampshire Department Of Health and Human Services			•	
Temporary Assistance for Needy Families	93.558 93.558	2016G996115 2017G996115	\$ 849,733 <u>849,733</u>	2,569,065 212,927 2,781,992
Community Services Block Grant	93.569	G-16B1NHCOSR		1,312,992
Community Services Block Grant - Discretionary Awards	93.570	G-16B1NHCOSR		68,043
CCDF Cluster Child Care and Development Block Grant	93.575	2016G996005	•	896,722
Child Care Mandatory and Matching Funds of The Child Care and Development Fund Total CCDF Cluster	93.596	2016G999004		888,195 1,784,917
Pass-Through Manchester Community Health				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79SM061289	•	59,879
Total U.S. Department of Health and Human Services			\$ 849,733	\$ <u>19,519,969</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS	÷		\$ <u>1,746,268</u>	\$ <u>28,466,384</u>

#### NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

#### YEAR ENDED JULY 31, 2017

#### NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Southern New Hampshire Services, Inc. and affiliate under programs of the federal government for the year ended July 31, 2017. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Southern New Hampshire Services, Inc. and affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Southern New Hampshire Services, Inc. and affiliate.

#### NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

#### NOTE 3: HEAD START PROGRAMS CFDA #93.600

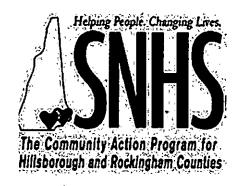
In accordance with terms of the grant award, the Organization has met its matching requirements during the year ended July 31, 2017.

#### NOTE 4: INDIRECT COST RATE

Southern New Hampshire Services, Inc. and affiliate has negotiated an indirect cost rate of 9.1% with the Department of Health and Human Services.

# SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Section I	Summary of Auditor's Results		
Financial Sta	atements		
Type of audit	or's report issued:		Unmodified
Internal contr Material we	ol over financial reporting: akness(es) identified?	Yes	√No
Significant of	deficiency(ies) identified?	Yes	√None reported
Noncomplia	ance material to financial statements noted?	Yes	√No
Federal Awa	<u>ords</u>		
Internal contr Material we	ol over major programs: eakness(es) identified?	Yes	
Significant	deficiency(ies) identified?	Yes	√None reported
Type of audit for major pro	or's report issued on compliance ograms:		Unmodified
to be reporte	dings disclosed that are required ed in accordance with CFR Section of the Uniform Guidance?	Yes	√_No
Identification	n of major programs:		
Name o	of Federal Program or Cluster		CFDA Number
Tempo	Al Supplemental Nutrition Program for Women, Infants, and Children orary Assistance for Needy Families ncome Home Energy Assistance		10.557 93.558 93.568
Dollar thresho Type A and	old used to distinguish between Type B programs:		\$853,992
Auditee quali	fied as low-risk auditee?	√_Yes	No
Section II	Financial Statement Findings	•	•
No matters are	e reportable.		
Section III	Federal Award Findings and Questioned	Costs	
No matters are	e reportable.		



# COMBINED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

FOR THE YEARS ENDED JULY 31, 2017 AND 2016

# FINANCIAL STATEMENTS

## JULY 31, 2017 AND 2016

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CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A.

Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

#### INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern New Hampshire Services, Inc. and Affiliate
Manchester, New Hampshire

#### Report on the Financial Statements

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate, which comprise the combined statements of financial position as of July 31, 2017 and 2016, and the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements.

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

Management is responsible for the preparation and fair presentation of these combined 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 the combined 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 combined financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the combined financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the combined 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 Organization'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 combined financial statements.

1111 Lisbon Street • Lewiston, Maine 04240 • Telephone: (207) 786-0328 • FAX: (207) 783-9377 • www.oacpas.net

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 combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliate, as of July 31, 2017 and 2016, and the changes in its net assets and its cash flows for the years 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 a report dated January 19, 2018 on our consideration of Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of this 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 the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Southern New Hampshire Services, Inc. and affiliate's internal control over financial reporting and compliance.

Ouellette & Associates, P.A. Certified Public Accountants

January 19, 2018 Lewiston, Maine

#### COMBINED STATEMENTS OF FINANCIAL POSITION

# JULY 31, 2017 AND 2016

ASSETS		
•	2017	2016
CURRENT ASSETS		
Cash	\$ 5,889,396	\$ 6,057,093
Investments	8,375,305	6,352,626
Contracts receivable	3,790,824	3,415,218
Accounts receivable	590,607	636,656
Prepaid expenses	75,410	108,101
Under applied overhead	113,924	67,158
Total current assets	18,835,466	16,636,852
FIXED ASSETS		
Land	2,313,783	2,318,782
Buildings and improvements	10,429,907	10,426,659
Vehicles and equipment	1,285,271	1,275,367
Total fixed assets	14,028,961	14,020,808
Less - accumulated depreciation	4,720,487	4,516,633
Net fixed assets	9,308,474	9,504,175
OTHER ASSETS		
OTHER ASSETS		
Restricted cash	211,188	190,201
TOTAL ASSETS	\$ 28,355,128	\$ 26,331,228
LIABILITIES AND NET A	SSETS	•
CURRENT LIABILITIES		
Current portion of long-term debt	\$ 121,437	\$ 119,080
Accounts payable	471,715	544,344
Accrued payroll and payroll taxes	1,330,368	974,989
Accrued compensated absences	326,281	498,403
Accrued other liabilities	347,332	211,737
Refundable advances	1,137,688	1,316,308
Tenant security deposits	68,705	62,654
Total current liabilities	3,803,526	3,727,515
LONG-TERM LIABILITIES		
Long-term debt, less current portion	2,330,118	2,440,409
		-
TOTAL LIABILITIES	6,133,644	6,167,924
NET ASSETS		
Unrestricted	22,221,484	20,163,304
TOTAL LIABILITIES AND NET ASSETS		

See independent auditor's report and accompanying notes to the financial statements.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENTS OF ACTIVITIES

# FOR THE YEARS ENDED JULY 31, 2017 AND 2016

	2017	2016
REVENUES, GAINS AND OTHER SUPPORT		
Grant and contract revenue	\$ 33,840,476	\$ 33,036,202
Program service fees	1,011,973	977,289
Local funding	352,618	337,540
Rental income	945,056	637,038
Gifts and contributions	207,972	1,084,502
Interest and dividend income	262,258	305,297
Unrealized gain (loss) on investments	761,151	(195,356)
Miscellaneous	633,151	772,852
TOTAL REVENUES, GAINS AND OTHER SUPPORT	38,014,655	36,955,364
EXPENSES	· -	•
Program services:		
Child development	7,698,835	7,592,134
Community services	1,504,282	1,584,465
Economic and workforce development	8,549,808	7,490,754
Energy	10,052,962	10,350,805
Language and literacy	344,985	293,600
Housing and homeless	181,366	183,374
Nutrition and health	2,390,236	2,400,554
Special projects	1,455,860	1,417,406
Volunteer services	158,879	125,312
SNHS Management Corporation	1,852,665	1,360,675
Total program services	34,189,878	32,799,079
Support services:		
Management and general	1,766,597	1,923,341
TOTAL EXPENSES	35,956,475	34,722,420
CHANGE IN NET ASSETS	2,058,180	2,232,944
NET ASSETS - BEGINNING OF YEAR	20,163,304	17,930,360
NET ASSETS - END OF YEAR	\$ 22,221,484	\$ 20,163,304

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JULY 31, 2017

			•	Program Services	<b>ì</b>		
	Child Development	Community Services	Economic Workforce Development	Energy	Language and Literacy	Housing and Homeless	Nutrition and Health
EXPENSES				•			
Payroll	\$ 4,532,497	\$ 988,728	\$ 2,598,061	\$ 1,479,819	\$ 205,774	\$ 57,390	\$ 929,574
Payroll taxes	427,513	85,055	. 230,382	137,652	. 21,760	5,070	87,625
Fringe benefits	1,056,679	. 142,258	381,689	•	13,620	12,219	182,882
Workers comp. insurance	133,004	12,323	8,425	18,616	673	201	37,044
Retirement benefits	239,765	84,534	148,790	84,574	6,106	3,822	49,817
Consultant and contractual	73,596	37,906	1;764,803	1,278,715	16,772	233	24,513
Travel and transportation	80,939	24;323	72,239	47,177	<b>7</b> 51	. 2,583	47,155
Conferences and meetings	2,400	13,084	4,260	11,996		120	9,234
Occupancy	460,887	52,314	719,547	126,782	19,846	1,020	74,295
Advertising	14,820	2,535	31,291	1,335	50	-	75
Supplies	280,149	15,572	39,851	66,519	26,550	316	74,548
Equip. rentals and maintenance	13,830	6,236	. 27,993	20,144	1,378	•	24,174
Insurance	17,289	24,992	6,224	13,296	-	-	7,479
Telephone	63,288	14,783	50,377	19,759	1,591	538	42,705
Postage	2,936	·339	1,626	31,484	249	16	3,473
Printing and publications	6,182	1,454	•	340	939	_	-
Subscriptions	<u> </u>	1,769	-	-	_	-	
Program support	559	20,105		32,990	8,588	•	7,270
Interest	11,952	-	· ·		, -	· ,	-
Depreciation	42,373	3,666	7,443	14,269	4,341		2,146
Assistance to clients	7,800	-	2,443,026	6,409,725		97,838	515,249
Other direct expense	218,504	1,177	57,405	4,973	•	-	276,215
Miscellaneous	57,369	303	572	1,571	13,458		2,623
In-kind	2,636,675	-	•	-	-	_	2,025
(Gain) Loss on disposal of assets	· · ·	· -	_	1,971	2,539	_	_
SUBTOTAL	10,381,006	1,533,456	8,594,004	10,081,290	344,985	181,366	2,398,096
Over applied indirect costs	-	-,,				101,000	2,070,070
Eliminations	(2,682,171)	(29,174)	(44,196)	(28,328)	- -	- -	(7,860)
TOTAL EXPENSES	\$ 7,698,835	\$ 1,504,282	\$ 8,549,808	\$ 10,052,962	\$ 344,985	\$ 181,366	\$ 2,390,236

See independent auditor's report and accompanying notes to the financial statements.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued) FOR THE YEAR ENDED JULY 31, 2017

	Program Services			Support Services		
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	Total Expenses
EXPENSES	-	•				
Payroll	\$ 42,757	\$ 86,401	\$ 99,305	\$ 11,020,306	\$ 1,239,055	\$ 12,259,361
Payroll taxes	3,963	7,879	27,908	1,034,807	105,184	1,139,991
Fringe benefits	1,929	15,102	64,008	2,147,969	157,709	2,305,678
Workers comp. insurance	2,237	281	5,461	218,265	5,085	223,350
Retirement benefits	1,871	4,448	. 21,647	645,374	118,221	763,595
Consultant and contractual	1,324,546	561	166,121	4,687,766	85,022	4,772,788
Travel and transportation	1,692	2,414	57,092	336,365	8,535	344,900
Conferences and meetings	3,829	1,454	18,790.	65,167	1,080	66,247
Occupancy	13,883	· -	415,064	1,883,638	22,016	1,905,654
- Advertising	25	467	2,712	53,310	50	53,360
Supplies	1,018	14,709	9,292	528,524	39,789	568,313
Equip. rentals and maintenance	1,301	236	17,935	113,227	2,116	115,343
Insurance	541	1,226	29,070	100,117	10,999	111,116
Telephone	2,935	1,368	16,575	213,919	7,809	221,728
Postage	18	′ 560	.980	41,681	16,595	58,276
Printing and publications	-	-	996 .	. 9,911	38	9,949
Subscriptions	-	768	317	2,854	-	<b>2,854</b> .
Program support	47,726	-	367,931	485,169		485,169
Interest	•	-	39,429	51,381	-	51,381
Depreciation	10,810	-	331,535	416,583	536	417,119
Assistance to clients	-		29,547	9,503,185	-	9,503,185
Other direct expense	-	987	4,506	563,767	1,086	564,853
Miscellaneous	364	20,018	66,235	162,513	1,484	163,997
In-kind	-	-	-	2,636,675	-	2,636,675
(Gain) Loss on disposal of assets	(5,585)	-	50,760	49,685	-	49,685
SUBTOTAL	1,455,860	158,879	1,843,216	36,972,158	1,822,409	38,794,567
Over applied indirect costs	-	•	9,449	9,449	(55,812)	(46,363)
Eliminations				(2,791,729)	<u> </u>	(2,791,729)
TOTAL EXPENSES	\$ 1,455,860	\$ 158,879	<b>S</b> 1,852,665	\$ 34,189,878	\$ 1,766,597	\$ 35,956,475

See independent auditor's report and accompanying notes to the financial statements.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JULY 31, 2016

		Program Services						
	Child Development	Community Services	Economic Workforce Development	- Energy	Language and Literacy	Housing and Homeless	Nutrition and Health	
EXPENSES		•						
Payroll	\$ 4,393,675	\$ 1,008,896	\$ 2,465,911	\$ 1,495,775	\$ 185,433	\$ 61,599	\$ 911,371	
Payroll taxes	457,034	92,208	230,637	152,666	21,425	6,530	94,200	
Fringe benefits	1,017,685	142,446	381,606	292,939	8,905	8,215	186,659	
Workers comp. insurance	98,563	10,512	7,610	12,840	1,983	201	26,662	
Retirement benefits	242,908	88,027	133,881	91,134	6,104	3,364	55,155	
Consultant and contractual	77,978	30,527	1,821,388	1,012,459	9,362	244	18,604	
Travel and transportation	94,819	27,683	67,837	36,691	712	2,815	47,311	
Conferences and meetings	1,800	28,508	468	9,868	-	-	5,831	
Occupancy	471,873	50,009	752,749	122,768	16,292	1,018	79,861	
Advertising	9,686	85	13,877	ioo	75	-	925	
Supplies	224,072	18,667	32,442	61,730	6,908	824	77,550	
Equip. rentals and maintenance	49,560	1,883	14,661	20,747	3,147	-	11,866	
Insurance	14,508	32,136	7,139	10,311	-	•	5,898	
Telephone	77,510	. 18,872	53,133	30,636	1,628	654	44,349	
Postage	5,672	826	1,956	34,457	98	49	4,103	
Printing and publications	5,307	2,541		654	815	·	-	
Subscriptions .	•	1,636	-	60		-	-	
Program support	-	16,028	-	<u>-</u>	7,913	-	-	
Interest	12,879	-	· . •	-	-	•	-	
Depreciation	35,687	2,708	7,442	12,740	5,621	-	2,146	
Assistance to clients	11,922	·	1,402,885	6,940,422	1,996	97,713	488,308	
Other direct expense	222,179	10,004	94,866	10,187	-	99	332,467	
Miscellaneous	66,817	263	-266	- 1,621	15,183	49	7,288	
In-kind	2,173,671	-	-	•	-	-	-	
Loss on disposal of assets		<b>-</b> _		-	-	-	_	
SUBTOTAL	9,765,805	1,584,465	7,490,754	10,350,805	293,600	183,374	2,400,554	
Over applied indirect costs Eliminations	(2.172.671)	·	. •	•	•	-	-	
TOTAL EXPENSES	(2,173,671) \$ 7,592,134	\$ 1,584,465	\$ 7,490,754	\$10,350,805	\$ 293,600	\$ 183,374	\$ 2,400,554	
I O I ALI EAFENSES	<u> 3 /,372,134</u>	<u> </u>	<u> </u>	\$10,330,603	<b>⇒</b> 490,000 .	. <u> </u>	<u> </u>	

See independent auditor's report and accompanying notes to the financial-statements.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued) FOR THE YEAR ENDED JULY 31, 2016

~		Progra	m Services		Support Services	
	Special Projects	Volunteer Services	SNHS Management Corporation	Total Program Services	Management and General	Total Expenses
EXPENSES						
Payroll	\$ 57,216	\$ 69,159		\$10,943,436	\$ 1,164,602	\$12,108,038
Payroll taxes	6,332	6,670	•	1,096,397	97,248	1,193,645
Fringe benefits	5,600	14,078	•	2,128,707	134,933	2,263,640
Workers comp. insurance	2,248		5,651	166,488	6,100	172,588
Retirement benefits	3,574	4,322	23;526	651,995	104,995	756,990
Consultant and contractual	1,291,754	325	113,953	4,376,594	78,564	4,455,158
Travel and transportation	3,621	2,590	72,154	356,233	14,023	370,256
Conferences and meetings	1,744	270	42,765	91,254	253	91,507
Occupancy	13,844	•	229,243	1,737,657	25,306	1,762,963
Advertising	690	2,463	408	28,309		28,309
Supplies	1,569	4,564	12,679	441,005	41,213	482,218
Equip. rentals and maintenance	271	. 292	12,532	114,959	1,578	116,537
Insurance	•	1,169	19,709	90,870	10,412	101,282
Telephone	2,887	2,447	10,053	242,169	10,850	253,019
Postage	62	582	97.7	48,782	18,062	66,844
Printing and publications	-	130	466	9,913		9,913
Subscriptions	-		40	1,736	_	1,736
Program support	4,053	-	35,563	63,557	-	63,557
Interest	•		34,555	47,434	· •	47,434
Depreciation	699	-	271,369	338,412	536	338,948
Assistance to clients	16,920	-	34,988	8,995,154	-	8,995,154
Other direct expense	3,600	2,282	1,250	676,934	1,102	678,036
Miscellaneous	722	13,751	34,916	140,876	989	141,865
In-kind	-	-	-	2,173,671		2,173,671
Loss on disposal of assets	•		_	-,,	_	2,175,071
SUBTOTAL	1,417,406	125,312	1,350,467	34,962,542	1,710,766	36,673,308
Over applied indirect costs	-	,3.2	10,208	10,208	212,575	222,783
Eliminations	-			(2,173,671)	£12,575 -	(2,173,671)
TOTAL EXPENSES	\$ 1,417,406	\$ 125,312	\$ 1,360,675	\$32,799,079	\$ 1,923,341	\$34,722,420

See independent auditor's report and accompanying notes to the financial statements.

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINED STATEMENTS OF CASH FLOWS

# FOR THE YEAR'S ENDED JULY 31, 2017 AND 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ 2,058,180	\$ 2,232,944
Adjustments to reconcile change in net assets to net		
cash flows from operating activities:		
Depreciation	417,119	338,948
Gain on disposal of assets	49,685	-
Donation of low-income housing projects	•	(833,080)
Unrealized (gain) loss on investments	(761,151)	195,356
(Increase) decrease operating assets:		·
Contracts receivable (net)	(375,606)	(286,476)
Accounts receivable (net)	46,049	355,656
Prepaid expenses	32,691	(50,334)
Under applied overhead	(46,766)	222,787
Increase (decrease) in operating liabilities:		•
Accounts payable	(72,629)	101,906
Accrued payroll and payroll taxes	355,379	(11,712)
Accrued comp. absences	(172,122)	(148,628)
Accrued other liabilities	135,595	(161,252)
Refundable advances	(178,620)	(48,247)
Tenant security deposits	6,051	(2,396)
Total adjustments	(564,325)	(327,472)
NET CASH FLOWS FROM OPERATING ACTIVITIES	1,493,855	1,905,472
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of fixed assets	(290,188)	(1,795,586)
Proceeds from sale of fixed assets	19,085	-
Purchase of investments, reinvested dividends, and capital gains	(1,261,528)	(304,954)
Deposit to restricted cash accounts	(20,987)	(152,559)
Cash received on acquisition of housing projects		452,033
NET CASH FLOWS FROM INVESTING ACTIVITIES	(1,553,618)	(1,801,066)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payments on long-term debt	(107,934)	(100,091)
	(107,554)	(100,091)
CHANGE IN CASH AND CASH EQUIVALENTS	(167,697)	4,315
CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR	6,057,093	6,052,778
CASH AND CASH EQUIVALENTS - END OF YEAR	\$ 5,889,396	\$ 6,057,093

See independent auditor's report and accompanying notes to the financial statements.

# COMBINED STATEMENTS OF CASH FLOWS (CONTINUED)

# FOR THE YEARS ENDED JULY 31, 2017 AND 2016

# SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION

	2017		2016	
Cash paid during the year for interest	<u>\$</u>	51,381	\$	47,434
Noncash investing and financing activities:				
Acquisition of low-income housing projects:				
Other current assets	\$	· -	\$	7,812
Property and equipment		· •	•	1,955,100
Current liabilities		_		(56,739)
Notes payable		-		(1,387,571)
Previous equity investment		-		(137,555)
Equity acquired		•		(833,080)
				(452,033)
Cash received on acquisition	•	-		452,033
	\$	-	\$	

#### NOTES TO COMBINED FINANCIAL STATEMENTS

#### JULY 31, 2017 AND 2016

### NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Nature of the Organization

Southern New Hampshire Services, Inc. (SNHS) is an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in New Hampshire's Hillsborough County and Rockingham County. The Organization's programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing and homelessness prevention. The Organization is committed to providing respectful support services and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts. Services are provided through Southern New Hampshire Services, Inc. and SNHS Management Corporation.

#### **Basis of Accounting and Presentation**

The Organization prepares its combined financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; and accordingly reflect all significant receivables, payables, and other liabilities. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

<u>Unrestricted net assets</u> - Unrestricted net assets of the Organization are net assets that are neither permanently restricted nor temporarily restricted by donor-imposed restrictions.

<u>Temporarily restricted net assets</u> - Temporarily restricted net assets are net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

<u>Permanently restricted net assets</u> - Permanently restricted net assets are net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

The Organization has no temporarily restricted or permanently restricted net assets at July 31, 2017 and 2016.

#### **Combined Financial Statements**

All significant intercompany items and transactions have been eliminated from the basic combined financial statements. The combined financial statements include the accounts of SNHS Management Corporation because Southern New Hampshire Services, Inc. controls more than 50% of the voting power.

#### **Use of Estimates**

The preparation of combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results may differ from these amounts.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

## NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### Cash and Cash Equivalents

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

#### **Current Vulnerabilities Due to Certain Concentrations**

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at this time.

#### Accounts and Contracts Receivable

All accounts and contracts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2017 and 2016.

#### Revenue Recognition

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Federal and state grant revenue comprised approximately 89% of total revenue in the fiscal years ended July 31, 2017 and 2016.

#### **Contributions and In-Kind Donations**

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the combined statements of activities as net assets released from restrictions. In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2017 and 2016 were generated through the Head Start and Economic Workforce Development programs. Since the recognition criteria is not met, no in-kind revenues are recognized as contributions in the combined financial statements and the in-kind expenses have been eliminated.

#### Investments

The Organization carries investments in-marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the combined statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of activities.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

#### NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### **Fixed Assets**

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2017 and 2016 was \$417,119 and \$338,948, respectively.

Fixed assets purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. The disposition of fixed assets, as well as the ownership of any proceeds is subject to funding source regulations.

#### Advertising

The Organization uses advertising to promote programs among the people it serves. The production costs of advertising are expensed as incurred.

#### **Functional Allocation of Expenses**

The costs associated with providing program services and management and general support services are presented by natural classification on the combined statement of functional expenses and have been summarized on a functional basis on the combined statements of activities.

#### Subsequent Events

Management has made an evaluation of subsequent events through January 19, 2018, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

#### Reclassifications

Certain reclassifications have been made to the 2016 combined financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

#### NOTE 2: RESTRICTED CASH

The Organization, as stipulated in many of the loan agreements associated with the housing projects included in SNHS Management Corporation, is required to maintain separate accounts and make monthly deposits into certain restricted reserves for the replacement of property and other expenditures. In addition, the Organization is required to maintain separate accounts for tenant security deposits and any surplus cash that may result from annual operations. These accounts are also not available for operating purposes and generally need additional approval from oversite agencies before withdrawal and use of these funds can occur.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

#### NOTE 3: FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

The three levels of the fair value hierarchy under Financial Accounting Standards Board Accounting Standards Codification 820, Fair Value Measurements, are described as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the organization has the ability to access at the measurement date.

Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs that are unobservable for the asset or liability.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2017 and 2016.

Mutual Funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The following table sets forth by level, within the fair value hierarchy, the Organization's assets at fair value as of July 31, 2017 and 2016:

•	1	2017			
•	(Level 1)	(Level 2)	(Level 3)	<u>Total</u>	
Mutual Funds	\$ <u>8,375,305</u>	\$ <u>-</u>	\$ <u></u>	\$ <u>8,375,305</u>	

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

# JULY 31, 2017 AND 2016

	<del> </del>	-	<del> </del>	<del></del>	···.	· · · · · · · · · · · · · · · · · · ·	
NOTE 3:	<u>FAIR VALUE M</u>	EASUREMI	<u>ENTS</u> (Contir	nued)			ι
				201	6		
			(Level 1)	(Level 2)	(Level 3)	Total	
	Mutual Funds	!	6.352.626	\$	\$	\$ <u>6.352.6</u>	526
NOTE 4:	INVESTMENTS	•		•			
	The following is a	a summary o	f investments	as of July 31:			
			2017		,	2016	
	•	Cost	Fair Market Value	Unrealized Gains	Cost	Fair Market Value	Unrealized Gains
	Mutual Funds	\$ <u>6.268.825</u>	\$ <u>8,375,305</u>	\$ <u>2,106,480</u>	\$ <u>5.007.298</u>	\$ <u>6.352,626</u>	\$1,345,328
•	The activities of the	he Organizat	ion's investm	ent account are s	ummarized as	follows:	
		_		<u> 2017</u>	<u>20</u>		
		-	nning of Year	, ,	,	13,028	
		vidends and ( rchases	Capital Gains	261,52 1,000,00		)4,954 -	
	Un	realized Gai	ns (Losses)	<u>761,15</u>	<u>(19</u>	<u>5,356)</u>	
	Fair V	/alue – End o	of Year	\$ <u>8,375,30</u>	<u>)5</u> \$ <u>6.35</u>	52.626	
NOTE 5:	LONG-TERM DE	<u>EBT</u>	-		Ì		•
	The following is a	summary of	long-term de	bt as of July 31:	. <u>201</u>	<u>7</u>	<u> 2016</u>
		SNHS	S. Inc.				
	Mortgage payable estate located in \$11,275 was due SNHS, Inc. is Manchester to wri	e to City of Manchester, on June 30, currently ne	Manchester, NH. A ball 2010. Interest gotiating wi	oon payment of est is at 0.000%.	÷ 	,275	S 11,275
	Mortgage payable Temple St., Nashu installments of \$1	ıa, NH, paya	ble in fixed n	nonthly principal			
	at 4.000%.					<u>,669</u>	304,669
		<u>Subt</u>	<u>otal</u>		/ \$ <u>293</u>	<u>,944</u> \$	315,944

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

# JULY 31, 2017 AND 2016

	0021 31, 2017 AND 2010	<u> </u>	
NOTE 5:	LONG-TERM DEBT (Continued)	<u>2017</u>	<u>2016</u>
	Subtotal Carried Forward	\$ <u>293,944</u>	\$ <u>315,944</u>
	SNHS Management Corporation  Mortgage payable to New Hampshire Housing Authority secured by real estate located in Epping, NH, payable in monthly installments of \$1,084 including interest through 2042. Interest is at 3.500%.	212,084	217,571
	Mortgage payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	900,000	900,000
	Note payable to City of Nashua secured by real estate located on Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	20,000	20,000
	Mortgage payable to New Hampshire Community Loan Fund secured by real estate located on, Vine St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 30 years. Interest is at 10.000%, forgiven annually.	250,000	250,000
	Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 40 years. Interest is at 0.000%.	170,000	170,000
	Mortgage payable to bank secured by real estate located on Silver St., Manchester, NH, payable in monthly installments of \$2,619 including interest through 2019. Interest is at 3.750%.	45,872	74,954
	Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2021. Interest is at 3.982% and 3.246% at July 31, 2017 and 2016.	120,200	151,556
	Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located in Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	439,455	<u>459,464</u>
	Less: Current Portion	2,451,555 121,437	2,559,489 <u>119,080</u>
	Long-term debt, net of current portion	\$ <u>2,330,118</u>	\$ <u>2.440.409</u>

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

#### NOTE 5: LONG-TERM DEBT (Continued)

Principal maturities of long-term debt are as follows:

2018	\$ 121,437
2019	97,017
2020	82,794
2021	273,770
2022	32,586
Thereafter	1,843,951
Total	\$ 2.451.555

#### NOTE 6: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2017 and 2016 equaled \$678,755 and \$741,027, respectively. The leases expire at various times through October 2020. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

The following is a schedule of future minimum lease payments for the operating leases as of July 31, 2017:

н.	•
2018	\$ 561,286
2019	295,725
2020	35,267
2021	<u>8,881</u>
Total	\$ 901.159

#### NOTE 7: RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 5% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2017 and 2016 was \$763,595 and \$756,990, respectively.

#### NOTE 8: RISKS AND UNCERTAINTIES

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

#### NOTE 9: CONTINGENCIES AND CONTINGENT LIABILITIES

The Organization receives contract funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not yet been determined.

#### Cotton Mill Square

In 2015, SNHS Management Corporation entered into a contract as part of the Community Development Investment Tax Credit Program with the Community Development Finance Authority (CDFA) and was awarded \$1,000,000 to provide funding for the development and adaptive reuse of an abandoned historic cotton mill in downtown Nashua, NH. Under this program, the Project (Cotton Mill Square) created 109 units of housing and was required to reserve 55 of these units for low to moderate income households.

As stipulated by the contract and after a 20% program fee retained by the CDFA, SNHS Management Corporation entered into a subrecipient agreement with the owners of the Project (Cotton Mill Square LLC) to provide a promissory note and mortgage of the remaining award amount of \$800,000. The 20 year note to Cotton Mill Square LLC is non-interest bearing and the principal is forgivable at a rate of 5% each year the Project maintains the required minimum of 55 low to moderate income household units.

The Cotton Mill Square Project was awarded the certificate of occupancy on August 22, 2014 and remains in full compliance with the required regulations as of July 31, 2017 and 2016. SNHS Management Corporation feels that it is extremely unlikely that the Project will fall into noncompliance in future periods. Therefore, SNHS Management Corporation has not recorded any contingent receivable or liability related to this transaction. The current unforgiven principal amount at July 31, 2017 and 2016 is \$680,000 and \$720,000, respectively. The note repayment is accelerated if the units fall out of compliance.

#### J. Brown Homestead Property

On July 1, 2011, Rockingham Community Acton-(RCA) was acquired by SNHS. As part of this merger, SNHS assumed all the assets, liabilities and obligations of RCA which included the J. Brown Homestead Property.

The J. Brown Homestead Property was conveyed to RCA in 1999 by the Town of Raymond for \$1 and a mortgage lien of \$604,418. The property contains four apartments limited to low-income seniors, office space for the Outreach operations, space for the Food Pantry operation, and a common meeting room for use by Town of Raymond organizations. The Town of Raymond included a requirement that the property be used for a social service center for a period of 20 years, called the benefit period, after which this requirement terminates.

# NOTES TO COMBINED FINANCIAL STATEMENTS (Continued)

#### JULY 31, 2017 AND 2016

#### NOTE 9: <u>CONTINGENCIES AND CONTINGENT LIABILITIES</u> (Continued)

#### J. Brown Homestead Property (Continued)

In the event that SNHS sells or otherwise conveys the property within the benefit period, the remaining lien will be either paid from the proceeds of the sale or remain with the land to any subsequent purchaser for the remaining benefit period.

This mortgage lien has no scheduled principal or interest payments and is forgivable at a rate of 5% each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2017 and 2016 is \$90,663 and \$120,884, respectively. SNHS has no plans to sell or transfer this property. Therefore, the contingent mortgage lien liability has not been included in the financial statements.

#### NOTE 10: ACQUISTIONS OF LOW-INCOME HOUSING PROJECTS

During 2016, SNHS Management Corporation acquired J.B. Milette Limited Partnership (Milette Manor), located in Nashua, NH and Epping Senior Housing Associates Limited Partnership (Whispering Pines), located in Epping, NH. SNHS Management Corporation obtained the project operations and assumed all assets, liabilities, debt and equity for both projects at fair market value. The acquisition and allocation of both projects was as follows:

	Milette <u>Manor</u>	Whispering Pines II	<u>Total</u>
Cash	\$ 264,763	\$ 187,270	\$ 452,033
Other Current Assets	· -	7,812	7,812
Property and Equipment	1,238,400	716,700	1,955,100
Current Liabilities	(16,148)	(40,591)	(56,739)
Notes Payable	(1,170,000)	(217,571) /	(1,387,571)
Previous Equity Investment	-	(137,555)	(137,555)
Equity Acquired (Contribution)	(317,015)	<u>(516,065</u> )	<u>(833,080</u> )
	. <b>\$</b>	\$	\$ -

CERTIFIED PUBLIC ACCOUNTANTS

Mark R. Carrier, C.P.A. Michael R. Dunn, C.P.A. Jonathan A. Hussey, C.P.A., M.S.T. Steven R. Lamontagne, C.P.A. Gary W. Soucy, C.P.A. Gary A. Wigant, C.P.A. C. Joseph Wolverton, Jr., C.P.A.

#### INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTARY INFORMATION

To the Board of Directors of Southern New Hampshire Services, Inc. and Affiliate Manchester, New Hampshire

We have audited the combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliate as of and for the year ended July 31, 2017, and have issued our report thereon dated January 19, 2018, which contained an unmodified opinion on those combined financial statements. Our audit was performed for the purpose of forming an opinion on the combined financial statements as a whole.

The combining information in Schedules A and B (pages 20-21), schedules of revenues and expenses – by contract (pages 23-37), required by the State of New Hampshire Governor's Office of Energy and Community Services and the financial statements and financial information for Whispering Pines II (pages 28-33), required by the New Hampshire Housing Finance Authority are presented for the purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

Ouellette & Associates, P.A. Certified Public Accountants

January 19, 2018 Lewiston, Maine

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINING SCHEDULE OF FINANCIAL POSITION JULY 31, 2017

		SNHS Management			
	SNHS, Inc.	Corporation	Sub-Total	Elimination	Total
	A	SSETS			
CURRENT ASSETS					
Cash	\$ 335,605	\$ 5,553,791	\$ 5,889,396	\$ -	\$ 5,889,396
Investments		8,375,305	8,375,305	-	8,375,305
Contracts receivable	3,739,387	51,437	3,790,824	<u>-</u>	3,790,824
Accounts receivable	-	590,607	590,607	-	590,607
Prepaid expenses	44,626	30,784	75,410	′ -	75,410
Under applied overhead	113,924	-	113,924	•	113,924
Due from other corporations	1,039,956	(778,251)	261,705	(261,705)	
. Total current assets	5,273,498	13,823,673	19,097,171	(261,705)	18,835,466
FIXED ASSETS			,	,	
Land	219,849	2,093,934	2,313,783	, •	2,313,783
Buildings and improvements	1,521,873	8,908,034	10,429,907	. <del>-</del>	10,429,907
Vehicles and equipment	949,133	336,138	1,285,271		1,285,271
Total fixed assets	2,690,855	11,338,106	14,028,961	-	14,028,961
Less - accumulated depreciation	1,309,546	3,410,941	4,720,487	<u> </u>	4,720,487
Net fixed assets	1,381,309	7,927,165	9,308,474		9 <u>,</u> 308,474
OTHER ASSETS		•			
Restricted cash	28,547	182,641	211;188	-	211,188
Total other assets	28,547	182,641	211,188	·	211,188
TOTAL ASSETS	\$ 6,683,354	<b>\$</b> 21,933,479	\$ 28,616,833	\$ (261,705)	\$ 28,355,128
	LIABILITIES	AND NET ASSE	TS		<u> </u>
CURRENT LIABILITIES	<i>}</i>				
Current portion of long-term debt	\$ 33,275	\$ 88,162	\$ 121,437	<b>s</b> -	<b>\$</b> 121,437
Accounts payable	450,451	21,264	471,715		471,715
Accrued payroll and payroll taxes	533,976	796,392	1,330,368	•	1,330,368
Accrued compensated absences	-	326,281	326,281	•	326,281
Accrued other liabilities	325,291	22,041	347,332		347,332
Refundable advances	1,126,910	10,778	1,137,688	_	1,137,688
Tenant security deposits	26,764	41,941	68,705	-	68,705
Due to other corporations	141,531	120,174	261,705	(261,705)	•
Total current liabilities	2,638,198	1,427,033	4,065,231	(261,705)	3,803,526
LONG-TERM LIABILITIES					
Long-term debt, less current portion	260,669	2,069,449	2,330,118		2,330,118
Total long-term liabilities	260,669	2,069,449	2,330,118		2,330,118
TOTAL LIABILITIES	2,898,867	3,496,482	6,395,349	(261,705)	6,133,644
•				(201,703)	0,100,044
NET ASSETS	•		•	•	
Unrestricted	3,784,487	18,436,997	22,221,484	<del></del>	22,221,484
TOTAL LIABILITIES AND NET ASSETS	\$ 6,683,354	\$ 21,933,479	\$ 28,616,833	\$ (261,705)	\$ 28,355,128

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE COMBINING SCHEDULE OF ACTIVITIES FOR THE YEAR ENDED JULY 31, 2017

	SNHS, Inc.	SNHS Management Corporation	Sub-Total	Elimination	Total
REVENUES, GAINS AND OTHER SUPPORT					
Grant/contract revenue	\$ 33,858,322	<b>s</b> -	\$ 33,858,322	\$ (17,846)	\$ 33,840,476
Program service fees	69,055	942,918	1,011,973	-	1,011,973
Local funding	70,621	281,997	352,618	_	352,618
Rental income	-	945,056	945,056		945,056
Gifts and contributions	200,015	7,957	207,972		207,972
Interest Income	123	262,135	262,258	_	262,258
Unrealized gain on investments	-	761,151	761,151		761,151
In-kind	2,636,675	-	2,636,675	(2,636,675)	-
Miscellaneous	461,017	309,342	770,359	(137,208)	633,151
TOTAL REVENUES, GAINS AND OTHER SUPPORT	37,295,828	3,510,556	40,806,384	(2,791,729)	38,014,655
EXPENSES					
Program services:					
Child Development	- 10,381,006		10,381,006	(2,682,171)	7,698,835
Community Services	1,533,456		1,533,456	(29,174)	1,504,282
Economic and Workforce Dev.	8,594,004	_	8,594,004	(44,196)	8,549,808
Energy	10,081,290	_	10,081,290	(28,328)	10,052,962
Language and Literacy	344,985	_	344,985	(20,328)	344,985
Housing and Homeless	181,366		181,366	_	181,366
Nutrition and Health	2,398,096	-	2,398,096	(7,860)	2,390,236
Special Projects	1,455,860	_	1,455,860	(7,000)	1,455,860
Volunteer Services	158,879	_	158,879	_	1,433,800
, SNHS Management Corporation .		1,852,665	1,852,665	_	1,852,665
Total program services	35,128,942	1,852,665	36,981,607	(2,791,729)	34,189,878
Support services:	55,555,55	1,002,005	50,581,007	(2,771,723)	34,103,070
Management and general	1,766,597		1,766,597	_	1,766,597
TOTAL EXPENSES	36,895,539	1,852,665	38,748,204	(2,791,729)	35,956,475
CHANGE IN NET ASSETS	400,289	1,657,891	2,058,180	· .	2,058,180
NET ASSETS - BEGINNING OF YEAR	3,384,198	16,779,106	20,163,304	<u> </u>	20,163,304
NET ASSETS - END OF YEAR	<b>\$</b> 3,784,487	\$ 18,436,997	\$ 22,221,484	<u>s</u> -	\$ 22,221,484

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

### FOR THE YEAR ENDED JULY 31, 2017

State of NH Governor's Office of Energy & Community Services	
Headstart Program	
For the Period	
August 1, 2016 to July 31, 2017	
Fund # 305	
•	
REVENUES	
Program funding	\$ 4,452,394,
Other revenue	4,921
In-kind	1,915,753
Allocated corporate unrestricted revenue	(17,027)
Total revenue	6,356,041
EXPENSES	
Payroll	, 202 702
Payroll taxes	2,393,793
Fringe benefits	230,832
Workers comp. insurance	607,361
Retirement benefits	70,562
Consultant and contractual	134,653
Travel and transportation	23,822
Conference and meetings	38,739
Occupancy	2,400
Advertising	228,393 1,254
Supplies	203,327
Equip. rentals and maintenance	. 5,412
Insurance	12,071
Telephone	30,217
Postage	1,795
Printing and publications	4,008
Depreciation	7,769
Assistance to clients	7,800
Other direct expense	55,456
Miscellaneous	12,369
In-kind	1,915,753
Administrative costs	368,255
Total expenses	6,356,041
Excess of expenses over revenue	\$ -

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

## FOR THE YEAR ENDED JULY 31, 2017

State of NH Governor's Office of Energy & Community Services
LIHEAP Program
For the Period
October 1, 2016 to July 31, 2017
Fund # 630-16

REVENUES	
Program funding	\$ 6,883,585
Other revenue	41
Allocated corporate unrestricted revenue	(21,431)
Total revenue	6,862,195
EXPENSES	
Payroll	333,790
Payroll taxes	32,569
Fringe benefits	68,191
Workers comp. insurance	1,037
Retirement benefits	17,400
Consultant and contractual	22,085
Travel and transportation	8,809
Conference and meetings	. 1,244
Occupancy	45,731
Advertising	988
Supplies	3,936
Equip. rentals and maintenance	2,837
Insurance	908
Telephone	7,587
Postage	18,453
Program support	26,346
Depreciation	6,684
Assistance to clients	6,211,188
Other direct expense	34
Miscellaneous	651
Administrative costs	51,727
Total expenses	6,862,195
Excess of expenses over revenue	<u></u> \$ -

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

## FOR THE YEAR ENDED JULY 31, 2017

State of NH Governor's Office of Energy & Community Services LIHEAP Program For the Period August 1, 2016 to September 30, 2016 Fund # 630-15

Excess of expenses over revenue

REVENUES	
Program funding	_\$ 131,336
Total revenue	131,336
EXPENSES	
Payroll	61,389
Payroll taxes	5,139
Fringe benefits	13,828
Workers comp. insurance	286
Retirement benefits	3,921
Consultant and contractual	5,406
Travel and transportation	709
Occupancy	7,542
Advertising	50
Supplies	23,277
Equip. rentals and maintenance	608
Insurance	479
Telephone	2,003
Postage	729
Printing and publications	170
Assistance to clients	3,629
Other direct expense	341
Miscellaneous	203
Administrative costs	10,918
Total expenses	140,627

(9,291)

# SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

#### FOR THE YEAR ENDED JULY 31, 2017

State of NH Governor's Office of Energy & Community Services
Early Headstart Program
For the Period
August 1, 2016 to July 31, 2017
Fund # 300

REVENUES		
Program funding	•	\$ 1,323,396
Other revenue		5,363
In-kind		419,311
Allocated corporate unrestricted revenue		(228)
Total revenue	· .	1,747,842
EXPENSES		
Payroll		685,785
Payroll taxes		62,762
Fringe benefits		146,225
Workers comp. insurance		20,358
Retirement benefits		37,154
Consultant and contractual		3,845
Travel and transportation		5,788
Occupancy		112,342
Advertising	,	630
Supplies		52,143
Equip. rentals and maintenance		1,721
Insurance		2,520
Telephone		12,192
Postage		.· 73
Printing and publications	•	1,766
Interest		11,952
Depreciation	,	25,036
Other direct expense		32,724
Miscellaneous		4,868
In-kind	·	419,311
Administrative costs	•	108,647
Total expenses		1,747,842
Excess of expenses over revenue		\$ -

# SOUTHERN NEW HAMPSHIRE SERVICES, INC. AND AFFILIATE

### SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT

### FOR THE YEAR ENDED JULY 31, 2017

Classia.	C	A = = * = 4 ·
Electric	Energy	Assistance

REVENUES
Other revenue

For the Period August 1, 2016 to July 31, 2017 Fund # 665

Equip. rentals and maintenance

Printing and publications

Other direct expense

Insurance

Telephone

Depreciation

Postage

Allocated corporate unrestricted revenue	
Total revenue	786,345
EXPENSES	
Payroll	433,601
Payroli taxes	40,880
Fringe benefits	90,072
Workers comp. insurance	1,427
Retirement benefits	20,840
Consultant and contractual	23,570
Travel and transportation	4,384
Occupancy	53,786
Supplies	26.540

786,345

3,220

1,215

9,222

170

422

374

11,874

# STATEMENT OF FINANCIAL POSITION

JULY 31, 2017

	<del></del>
ASSETS	
CURRENT ASSETS	
Cash - Operations	\$ 57,663
Tenant Accounts Receivable	30
Prepaid Expenses	<b>7,199</b>
Total Current Assets	64,892
DEPOSITS HELD IN TRUST, FUNDED	
Tenant Security Deposits	13,112
RESTRICTED DEPOSITS AND FUNDED RESERVES	·
Replacement Reserve	44,245
Operating Reserve	76,172
Tax Escrow	6,345
Insurance Escrow	4,685
Total Restricted Deposits and Funded Reserves	131,447
RENTAL PROPERTY	
Land	166,600
Building and Building Improvements	166,600
Total Rental Property	550,100
Less Accumulated Depreciation	716,700
Net Rental Property	13,752
, ,	702,948
TOTAL ASSETS	\$ 912,399
LIABILITIES AND NET ASSETS	
CURRENT LIABILITIES	
Current Portion of Mortgage Loan Payable	,. 
Accounts Payable	\$ 5,684
Accrued Expenses	2,929
Total Current Liabilities	7,247
	15,860
DEPOSIT LIABILITIES	•
Tenant Security Deposit Liability	13,112
LONG-TERM LIABILITIES	
Due to Affiliate	. 42,422
Mortgage Loan Payable, Net of Current Portion	206,400.
Total Long-Term Liabilities	.248,822
Total Liabilities	277,794
NET ASSETS	634,605
TOTAL LIABILITIES AND NET ASSETS	\$ 912,399

See independent auditor's report on supplementary information

# STATEMENT OF ACTIVITIES

# FOR THE YEAR ENDED JULY 31, 2017

RENTAL OPERATIONS	
Income	
Tenant Rental Income	\$ 170,570
Laundry Income	2,470
Other Income	4,389
Interest Income - Unrestricted	29
- Interest Income - Restricted	233
Total Income	177,691
Expenses (See Schedule)	<del>-</del>
Administrative	29,763
Utilities	35,189
Maintenance	78,563
Depreciation	13,753
Interest - NHHFA Mortgage Note	7,529
General Expenses	20,121
Total Expenses	184,918
CHANGE IN NET ASSETS	(7,227)
NET ASSETS - BEGINNING OF YEAR	641,832
NET ASSETS - END OF YEAR	\$634,605

# SCHEDULE OF RENTAL OPERATIONS EXPENSES

# FOR THE YEAR ENDED JULY 31, 2017

EXPENSES:		
Administrative		
Advertising	\$	17
Management Fees	•	14,400
Salaries and Wages		489
Fringe Benefits		76
Audit and Accounting Expense		6,100
Legal Expenses		2,752
Telephone		2,595
Other Administrative Expense		3,334
TOTAL ADMINISTRATIVE EXPENSE		29,763
<u>Utilities</u>		<u></u>
Electricity		20,405
Fuel		7,094
Water and Sewer		7,415
Other Utility Expense		275
TOTAL UTILITY EXPENSE		35,189
<u>Maintenance</u>		<del></del>
Custodial Supplies		378
Trash Removal		4,323
Snow Removal		18,270
Grounds/Landscaping		-
Elevator Repairs and Contract		2,308
Repairs (Materials)		29,284
Repairs (Contract)		24,000
TOTAL MAINTENANCE EXPENSE		78,563
Depreciation		
<u>Depreciation</u>		13,753
Interest - NHHFA Mortgage Note		7,529
General Expenses		
Real Estate Taxes		14760
Payroll Taxes		14,768
Workman's Compensation		46
Insurance		- 26
TOTAL GENERAL EXPENSES		5,281 20,121
	<del></del>	· · ·
TOTAL EXPENSES		184,918

See independent auditor's report on supplementary information

# SCHEDULE OF RECEIPTS AND DISBURSEMENTS PROJECT OPERATING ACCOUNT

### FOR THE YEAR ENDED JULY 31, 2017

<del> </del>	FOR THE TEAR ENDED JULY 31, 2017	
SOURCE OF FUNDS		_
Rental Operations		
Income		
Tenant Paid Rent		<b>\$</b> 150,496
HAP Rent Subsidy		20,074
Total Rental Income		<b>\$</b> 170,570
Service Income Interest Income		2,470
Commercial Income		
Other Income	•	4,389
Total Rental Operations Receipts		177,458
Expenses		
Administrative		29,180
Utilities	•	35,189
Maintenance		96,314
Interest - NHHFA Mortgage Note Interest - Other Notes		7,529
General		20,121
Other		
Total Rental Operations Disbursements		(188,333)
Cash Provided by Rental Operations	·	(10,875)
Amortization of Mortgage		5,487
Cash Provided by Rental Operations	•	•
After Debt Service	·.	(16,362)
OTHER RECEIPTS		•
Due to Management Agent		30,633
Owner Advances		-
Transfer from Restricted Cash Reserves	•	31,650
and Escrows	•	<u> </u>
OTHER DISBURSEMENTS OR TRANSFERS		62,283
Transfers to Restricted Cash Reserves		40,513
and Escrows		40,515
Purchase of Fixed Assets		
Repayment of Owner Advances	•	
Other Partnership Expenses  Transfers to Tenant Security Deposit Account		
Transiers to Tenant Security Deposit Account		<del></del> -
		40,513
Net Increase or (Decrease) in Project Account Cash		£ 100
Project Account Cash Balance at Beginning of Year		<u>5,408</u> 52,255
Project Account Cash Balance at End of Year		57,663
Composition of Project Account Cash	•	
Balance at End of Year		57,663
Petty Cash	•	•
	1	·
Unrestricted Reserve (if applicable)		
Decorating Reserve Operating Reserve		
Other Reserve		<del></del>
	•	
Total Petty Cash and Unrestricted Reserves	,	<u>.</u>
Catal Duniant America Cost		
Total Project Account Cash at End of Year	•	A
at FIGOL 1 cal		\$ 57,663

# SCHEDULE OF RESTRICTED CASH RESERVES AND ESCROWS

### FOR THE YEAR ENDED JULY 31, 2017

Description of Fund		Balance ginning of <u>Period</u>	T 1O	Deposits Fransfers From Derations Account		terest arned	Tra O <sub>l</sub>	thdrawals ansfers to perations Account		Balance End of <u>Period</u>
Restricted Accounts:										
Insurance Escrow	\$	7,846	\$	11,591	\$	. 16	\$	14,768	\$	4,685
Tax Escrow		4,493		18,722		12		16,882		6,345
Replacement Reserve		33,972		10,200		73		-		44,245
Operating Reserve		76,040		· .		132		-		76,172
Total Restricted Cash Reserves and Escrows	\$	122,351	\$	40,513	\$	233	\$	31,650	\$	131,447
SCI	-IED	ULE OF SU	•	US CASH	CALC	CULATIO	ON			· .
NET LOSS			,		•				, \$	(7,227)
ADD: DEPRECIATION										13,753
DEDUCT REQUIRED PRINCI	PAL	REPAYMI	ENTS	6					•	5,487
DEDUCT REQUIRED PAYME	ENTS	то								
REPLACEMENT RESERVE	S									10,200
ADD/DEDUCT NHHFA APPR Repair and Maintenance I			ursed	Through I	Replace	ement Re	serve	s		, . <u>-</u>
SURPLUS CASH (DEFICIT)									\$	(9,161)

See independent auditor's report on supplementary information

# YEAR-TO-DATE COMPILATION OF OWNERS' FEE/DISTRIBUTION

# FOR THE YEAR ENDED JULY 31, 2017

<u>YEAR</u>		JM ALLOWABLE TRIBUTION		RIBUTION CEIVED	<u> </u>	<u>BALANCE</u>
12/31/2001	\$	243,855	_\$		_\$	243,855
12/31/2002	\$.	243,855	\$	-	\$	487,710
12/31/2003	\$	243,855	\$	5,895	\$	725,671
12/31/2004	\$	243,855	\$	7,200	\$	962,326
12/31/2005	\$	243,855	\$	<u> </u>	\$	1,206,181
12/31/2006	\$	243,855	\$	6,120	\$	1,443,916
12/31/2007	\$	243,855	\$	· <u>-</u>	\$	1,687,772
12/31/2008	\$	243,855	\$	<u> </u>	_\$	1,931,627
12/31/2009	\$	243,855	\$		\$	2,175,482
12/31/2010	\$	243,855	\$		_\$_	2,419,337
12/31/2011	_\$	243,855	_\$	· <u>-</u>	\$	2,663,193
12/31/2012	\$	243,855	\$	<u> </u>	\$	2,907,048
12/31/2013	\$	243,855	\$	7,200	_\$	3,143,703
12/31/2014	_\$	243,855	_\$	<u>-</u>	\$	3,387,558
12/31/2015	\$	243,855	_\$		. \$ ,	3,631,414
7/31/2016	\$	142,249	\$		\$	3,773,663
7/31/2017	\$	243,855	\$	<u>-</u>	\$	4,017,518

# SOUTHERN NEW HAMPSHIRE SERVICES, INC.

PO Box 5040, Manchester, NH 03108 - (603)668-8010

The Community Action Agency for Hillsborough and Rockingham Counties

# BOARD OF DIRECTORS ~ as of December 2018

Public Sector	Private Sector	Low-Income Sector	HS Policy Council
Representing Manchester	Representing Manchester	Representing Manchester	
Lou D'Allesandro Vice Chair	Peter Ramsey	James Brown	Anna Hamel
	Term: 4/18-9/21	9/18-9/21	Term Expires Nov. 2018
German J. Ortiz			75.77 12.20.705 1404. 2070
•	Carrie Marshall Gross	Orville Kerr, Secretary	
•	Term: 9/17-9/20	Term 9/18-9/21	
Representing Nashua	Representing Nashua	Representing Nashua	<del>  .                                   </del>
Kevin Moriarty Treasurer	Dolores Bellavance, Chairman	Bonnie Henault	:
•	Term: 9/15-9/18	Term: 9/17-9/20	
	Wayne R. Johnson	Shirley Pelletier	e e e e e e e e e e e e e e e e e e e
	Term: 9/15-9/18	Term: 9/17-9/20	. 1
Representing Towns	Representing Towns	Representing Towns	<b>1</b>
Thomas Mullins		Deirdre O'Malley	
•		Term: 9/16-9/19	
,			·
			·
Representing Rockingham County	Representing Rockingham County	Representing Rockingham County	1
Rep. Sherman Packard			V
·			
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•		<b>]</b> * · ·	
	7		
	1	* · · · · · · · · · · · · · · · · · · ·	

### **DONNALEE LOZEAU**

#### Community/Civic Involvement- Current

- Eagle Scout Board of Review
- St. Joseph Hospital Board of Directors
- NH Tomorrow Leadership Council
- Reaching Higher NH
- NH Center for Public Policies Studies
- Statewide Workforce Innovation Board
- American Council of Young Political Leaders, Alumni Member
- Mary's House Advisory Board
- The Plus Company
- NH Community Action Assoc.

# Community/Civic Involvement-Past

- Governor's Judicial Selection Commission
- Governor's Transportation Committee
- Mayor's Task Force on Youth, Co-Chair
- Big Brothers Big Sisters Board of Directors, Immediate Past President, current Big Sister
- Manchester Community Resource Center, Board of Directors
- Greater Nashua Dental Connection Board of Directors, Founding Member
- Health Care Fund Community Grant Program Advisory Council
- Nashua Youth Council Board of Directors
- Great American Downtown
- Servicetink Board of Directors
- NH Energy and Climate Collaborative
- Health Care District
   Council V
- Task Force for the Renewal of Judicial Conduct Procedures
- Domestic Violence Coordinating Council Nashua
- Discipline Review Committee Nashua School District
- Nashua Community College Advisory Board
- Nashua Airport Authority, Commissioner
- US Conference of Mayors
- Nashua Legislative Delegation, Chair and Vice Chair
- No Labels
- Fix the Debt

#### EXPERIENCE

Southern New Hampshire Services, Inc. (January 2016-Present)

Manchester, NH

#### **Executive Director/CEO**

 Development and oversight of Community Action Agency serving all of Hillsborough and Rockingham Counties

# City of Nashua, New Hampshire (2008-2016) - Elected

Nashua, NH

#### Mayor

- Overall day to day management of city operations
- Annual budget development and oversight
- · Chair of Board of Public Works
- Chair of Finance Committee

# Southern New Hampshire Services, Inc. (1993 – 2008)

Manchester, NH

### **Director of Program and Community Development**

- Assessed the need for services throughout Hillsborough County through community outreach
- Developed partnerships, collaborations and new initiatives with service providers and businesses
- Negotiated purchases and contracts and presented projects before local boards, commissions and departments relative to housing, support services and economic development
- Designed and implemented strategies for developing working relationships with town and city officials, local service providers and appropriate private sector officials in order to project a positive image of Southern New Hampshire Services, Inc.
- Developed 219 units of Elderly Housing
- Founded Mary's House 40 units of housing for homeless women
- Pioneered initiatives for the Community Corrections and Academy Programs
- Expanded Head Start Services
- Secured property and developed sites for two outreach office locations and four housing developments
- Developed the program and secured the site for Economic Opportunity Center

### City Streets Restaurant, (1986-1991) City Streets Diner, (2000 – 2003)

Nashua, NH Nashua, NH

#### Co-Owner/Operator

- Operated 450 seat restaurant and banquet facility and effectively managed financial accounts
- Responsible for oversight of the day to day operations and restaurant management to include hiring and firing of employees, employee performance evaluations and scheduling of staff
- Manage Accounts Payable and Accounts Receivable, purchasing, auditing, deposit, and check processing functions for the restaurant
- Responsible for compliance with local, state and federal requirements as related to; licenses, taxes, fees and staff

# Past Community/Civic Involvement Continued

- American Legion Granite Girls State (student advisor
- NH Center for Public Policy Studies
- Nashua Senior High School Senate- Community Advisor
- East Hollis Street Master Plan-Steering Committee
- New Hampshire Criminal Justice Resource Center, Director
- Greater Nashua Chamber of Commerce, Director
- Greater Nashua Workforce Housing Coalition, Founding
   Member
- Reclaiming Futures, local asset building development collaborative, founding member
- Mayor's Task Force on Housing, Chair
- Greater Nashua Asset Building Coalition, Founding Member
- Greater Nashua Healthy Community Collaborative, Member
- New Futures, Adolescent Treatment Collaborative, Member
- NH Workforce Housing Council, Member
- Continuum Care for the Homeless, Member
- United Way Community Needs Assessment Committee, Member
- New Hampshire Charitable Foundation State Board, Member

#### **ELECTED OFFICE**

NH State Representative, Hillsborough County, District 30 (1984 – 2000)

Deputy Speaker of the NH House of Representatives (1995 – 2000)

- Addressed constituent concerns
- Assisted Non-Profit organizations and local businesses with governmental concerns and steering legislation through the political process by working with members and leadership in the NH House of Representatives and the NH Senate and representatives of the Executive and Judicial branches
- Managed floor debates and supervised House Calendar content;
- Presided over House sessions and coordinated Committees of Conference
- House Staff and Security oversight
- Responsible for functions of the House on behalf of or in the absence of the Speaker

### **Committee Assignments:**

- · House Rules Committee, Vice Chairman
- House Legislative Administration Committee
- Joint Facilities Committee
- Chair, New member Orientation
- House Corrections and Criminal Justice Committee, Vice Chairman
- House Judiciary Committee
- Criminal Justice Sub-Committee, Chairman
- Member State and Federal Relations Committee

#### Appointments:

- Joint Legislative Performance Audit and Oversight Committee
- Juvenile Justice Commission, Chairman
- Supreme Court Guardian Ad Litem Committee
- Superior Court Alternative Dispute Resolution Committee
- Work Force Opportunity Council
- Interbranch Criminal and Juvenile Justice Council, member
  - Chairman Subcommittee on Offenders.
  - Space and Prison Programming
  - Co-Chair Juveniles subcommittee
- National Conference of State Legislatures Law and Justice Vice Chair
- Council of State Governments Intergovernmental Affairs, Corrections and Public Safety

### **EDUCATION & TRAINING**

- CCAP, Certified Community Action Professional
- Rivier College, Nashua, NH- Undergraduate work in Political Science
- Restaurant Management Institute
- Mediation and Alternative Dispute Resolution Training
- Leadership Institute, Aspen
- · Computer Skills, Microsoft Office Applications
- Justice of the Peace

# RYAN CLOUTHIER



### **OBJECTIVE**

Seeking a leadership role which will allow me the opportunity to utilize and build upon my knowledge and passion for the work performed by Community Action Agencies in the state of New Hampshire, while at the same time being the support and strength for the Communities we serve.



### **EXPERIENCE**

# Deputy Director | Southern New Hampshire Services Inc. FEB. 2018-PRESENT

Serving as part of the Executive Management Team and is responsible for providing inspiring leadership to the Southern New Hampshire Services (SNHS) senior management team and developing a performance culture to ensure the effective management of a comprehensive array of over sixty programs. The Deputy Director will tie the various component programs including: nutrition; housing; energy; workforce development; income enhancement; education; and elderly services to the agency, to each other, and to the general community, by promoting and communicating the mission of Community Action. In conjunction with the Executive Director and Fiscal Officer the Deputy Director provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of the program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission, and are in compliance with all federal, state, funding, and city regulations, certifications, and licensing requirements.

# Energy and Housing Operations Director | Southern New Hampshire Services Inc. 2016 – 2018

Responsible for providing the various SNHS Energy and Crisis programs, Information Technology, Housing and Maintenance programs with mission, vision and leadership. Responsible for the planning, implementation, and evaluation of all facets of fiscal and program management, effectiveness while providing general oversight for all of the program's administration and day-to-day management, including budget management, grant writing and purchasing. Also responsible for maintaining a working relationship with governmental officials, local boards and agencies in developing and managing the programs. In conjunction with the Executive Director and Fiscal Officer this positions provides the stewardship of SNHS by being actively involved with the agency's high-performance senior leadership team in the development, implementation, and management of program content as well as annual budgets. Responsible for ensuring that services and programs provided fulfill the agency's mission and are in compliance with all federal, state, funding, city, certifications, and licensing requirements.

# Energy Director | Southern New Hampshire Services Inc. 2013 - 2016

Responsible for coordination, implementation, budgeting, overall supervision and management of the Fuel and Electric Assistance Programs, Crisis Programs, Weatherization Program, Lead Hazard Control Program, and YouthBuild Program for Hillsborough and Rockingham Counties. Develop and Maintain relationships with federal, state and local grantors. Intervene on behalf of the Community Action pertaining to the Core Utility Weatherization Energy Efficiency Programs. Maintains a strong working relationships with OCA, NH Legal Assistance, Office of Strategic Initiative, DOE, Liberty Utilities, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Participates in multiple Healthy Home strategic planning committees.

# Weatherization Director | Southern New Hampshire Services Inc. 2006-2013

Responsible for coordination, implementation, budgeting, overall supervision and management of the Weatherization, Lead Abatement, and YouthBuild Programs for Hillsborough and Rockingham Counties. Developed and Maintain relationships with federal, state and local grantors. Intervened on behalf of the Community Action Association during the merge of Liberty Energy and National Grid Gas along with filings pertaining to the Core Energy Efficiency Programs. Developed strong working relationships with OCA, NH

Legal Assistance, Office of Energy and Planning, DOE, Liberty Energy, Eversource, NHEC, Unitil, NHHFA, NREL, Apprise and other local non-profit and private companies in the industry. Served on the Department of Energy special task force designed to implement a National Best Practices Manual for JTA/KSA for Weatherization Energy Auditor Certification. Participated in a "One Touch" pilot effort which became a statewide practice and has received national recognition

### Energy Auditor | Southern New Hampshire Services Inc.

2004 - 2006

Responsible for performing field energy audits of low income residential properties; record the data in written and computerized formats to determine cost effectiveness of conservation measures needed; generate work order specs for the contractors. Conduct proper follow through and field inspections to assure quality installations and client satisfaction.

### Network Analyst | Genuity

2004 - 2006

Responsible for monitoring the Genuity Dial up network supporting AOL Domestic and International subscribers including Japan, USA and Canada. Responsibilities include isolating and troubleshooting problems/outages and configuration issues, on different types of Cisco routers, Lucent APX's, MAX's, and Nortel CVX's. Troubleshooting consists of isolating problems through head to head testing with different Telco's. Also responsible for creating, troubleshooting, and closing tickets in a group ticketing queue. Demonstrated strengths in the areas of interpersonal skills and negotiation.



### **EDUCATION**

2000 NH Community Technical College 1994-1998: Dover High School

Other: Weatherization written and field certification, Department of Energy Quality Control Inspector Certification, multiple national and regional weatherization best practices trainings. Intro to Cisco routers, T1 and T3 design and troubleshooting training, ATM and Frame Relay network design training, LAN and WAN training, OC3, OC48, and OC192 design and troubleshooting training, BPI Energy Analyst. Lead contractor abatement Certification, RRP certification, OSHA 30 hour worker safety, DOE Lead Safe Weatherization certification.



#### **SKILLS**

- Problem solving
- New Business Development
- Social Media
- Public Speaking
- Data Analysis/Analytical thinking
- Strategic Planning
- Operations Management -
- Contract Negotiations
- Team and Relationship building
- Planning and forecasting

- Budget and Financial management
- Leadership
- Community Assessment
- Computer skills specific to job include, TREAT, NEAT, OTTER, FAP/EAP Microsoft 365, PowerPoint, Outlook, Word, Excel, Web, EmpowOR and CSST and many others that can be beneficial.



### **ACTIVITIES/ACCOMPLISHMENTS**

- Numerous press articles related to Weatherization including visits from the Assistant Secretary of Energy Efficiency from the Department of Energy and Vice President Joe Biden.
- Member of the City of Nashua Healthy Homes Strategic Planning Committee.
- Member of the City of Manchester Healthy Homes Strategic Planning Committee.
- Union Leader 40 under 40 Class of 2015.
- Vice President of the Neighbor helping Neighbor Board.
- Member of the Energy Efficiency and Sustainable Energy Board.
- Member of the Residential Ratepayers Advisory Board.

### JAMES M. CHAISSON

#### **SUMMARY**

Dedicated accounting professional with 8 years of non-profit experience and over 20 years of broad experience in manufacturing, distribution, reorganizations, mergers and acquisitions, sales/operations planning/forecasting and establishing & monitoring performance metrics in a manufacturing environment. Experienced in private and public corporations, including 8 years in a private equity environment with a strong focus on equity sponsor communication and liquidity management. Complete knowledge of P&L, balance sheet, cash flow and cost accounting. Proven skills at staff leadership, training and development in a team environment. Professional Experience:

- Fiscal Officer in nonprofit organization
- Controller in MFG & Distribution
- Treasury and Cash Flow Management
- Financial & Capital Budgeting, Reporting & Control
- Cost Accounting Manager
- General Accounting Manager
- Business Performance Metric Establishment and Measurement

### PROFESSIONAL EXPERENCE

# Southern New Hampshire Services, Manchester, NH

5/2009-Present

Southern New Hampshire Services (SNHS) is a non-profit entity dedicated to helping people help themselves. SNHS accomplishes this through a variety of programs offered at centers, offices, clinics, and intake sights located throughout Rockingham and Hillsborough counties. The agency also oversees 29 housing facilities with approximately 1000 tenants. SNHS receives and administers \$36 million in program funds annually with over 450 employees.

### Chief Fiscal Officer

1/2017 to Present

- Oversee financial and accounting compliance, maintaining controls and managing potential business risks
- Manage the annual budget process and analysis activities
- Prepare presentation for Board of Directors meetings presenting the organization's financial results
- Develop and maintain banking relationships
- Manage the Annual Audit process

### Senior Accountant

5/2009-1/2017

Assisted Fiscal Director in overseeing all fiscal and financial activities including compliance with federal; state, and funding source requirements as well as accordance with GAAP

- Developed and implemented indirect cost calculation and interfaced with General Ledger
- Monitored and prepared monthly budget vs actual reporting; recommended adjustments and forecast spending
- Created specialized reports for the individual grant's reporting requirements
- Designed allocation methods for properly billing shared items to individual grants and programs
- Prepared monthly agency program reviews for Fiscal Director's Board of Directors review

### WOOD STRUCTURES, INC. Biddeford, ME

2001-4/2009

WSI, is a highly leveraged business owned by Roark Capital, a private equity fund, headquartered in Atlanta, GA. WSI is a \$70 million manufacturer of roof and floor trusses, wall panels and a distributor of engineered wood products. The company's products are sold into the residential and light commercial construction markets

<u>Controller</u> 2006-4/2009

Managed all aspects of accounting and reporting in a truss manufacturing plant as well as an engineered wood products distribution location that included 2 locations in Maine and 1 in Massachusetts.

- Calculated and assisted in the management of the company's covenants
- Worked closely with senior management during the sale process from the seller (Harbour Group) and buyer (Roark Capital)
- Identified cost drivers and implemented process changes to reduce the monthly closing cycle from 18 to 5 days
- Conducted monthly reviews with the managers on financial results and measurement
- Oversaw the payroll function of 160+ employees

Accounting Manager 2001-2006

Recruited to company to restore financial controls and establish best practices concerning both general ledger and cost accounting processes. Responsible for overseeing the accounting of 2 locations in Maine and 1 in Alabama.

- Established the reporting protocols of the company used by both equity sponsors
- Educated, motivated and developed a staff of 3 to succeed in their rolls of financial responsibility
- Identified and implemented processes and procedures for all intercompany sales, transfers, consolidation and eliminations
- Streamlined the payroll process that included transferring to an external supplier (ADP), which reduced cost by 40%
- Conducted physical inventories and defined their policies and procedure at all locations.

# VISHAY SPRAGUE, Sanford, ME

1978-2001

Vishay Sprague is a division of Vishay Intertechnology Inc. (NYSEL VSH) a global manufacturer of discrete semiconductors and passive electronic components. The Sprague Division manufactures solid tantalum capacitors with annual sales of \$200 million and 1,400 employees.

Plant Cost Accounting Manager				-	<b>~</b> .	1997-2001
Division General Accounting Manager	ŀ	•	~	•	•	1995-1997
Division Operation Accountant	•		1			1989-1995
Division Fixed Asset Accountant	•				•	1987-1989
Master Engineering Technician						1984-1987
Lead Production Technician						1978-1984

#### **EDUCATION**

### NASSON COLLEGER, Springvale, ME

B.S. in Business Administration

### Frank Boudreau

### HIGHLIGHTS OF QUALIFICATIONS

- ✓ Over 40 years experience developing & managing workforce development programs.
- Y Proven management & supervisory skills resulting in solid record of achievement.
- ✓ Strong analytical skills with particular attention to detail and follow-up.
- ✓ Skillful problem-solver able to offer solutions and options to new challenges.
- ✓ Effective team member who can forge productive working relationships.

### **EMPLOYMENT HISTORY**

# 1999 - Present Southern NH Services, Inc., Manchester, NH

NH Employment Program Administrator (14 years) managing statewide programs & contracts related to the NH Employment Program, a NH Department of Health & Human Services program that provides employment & training activities and services to public assistance recipients. Previously Statewide Workforce Development Program Administrator responsible for US Department of Labor Welfare-to-Work and Workforce Investment Act Programs for the NH Community Action Agencies (4 years).

### 1984-1999 New Hampshire Job Training Council, Concord, NH

Statewide Director of Adult Training & Services (6 months); Director of Planning & Quality Assurance (3.5 years); Associate Director of Program Development (5 years); Quality Assurance Manager (3 years); Program Designer (3 years).

### 1974-1984 Southern NH Services, Inc., Manchester, NH

Director of Employment & Training Operations (5 Years) covering Hillsborough County NH; Program Monitoring Supervisor (2 years). Information System Supervisor (2 years); Program Planner/Grant Developer (1 year).

### PROFESSIONAL EXPERIENCE

#### PROGRAM PLANNING

- Researched and analyzed demographic, economic, and labor market data to construct the foundation for annual employment and training plans required by the US Department of Labor.
- Worked closely with State Agencies and community-based organizations in the preparation and writing
  of the annual employment and training plans and joint grant applications for Federal & State funding.
- Collaborated with senior management and staff to allocate \$5-7 Million in Federal & State funds annually to the most effective mix of training and services resulting in achievement of annual performance goals.
- Presented program plans and policy options to Executive Management and the Board of Directors for their consideration and action.
- Negotiated directly with the US Department of Labor, Workforce Opportunity Council, and NH Department of Health & Human Services regarding changes to program plans and contracts.

Frank Boudreau Page 2

### TRAINING DEVELOPMENT

 Identified job growth opportunities for low-income families, dislocated workers, and public assistance recipients through economic research, labor market analysis, and direct work with area businesses to identify skill shortages and assess their employment and skill training requirements.

- Organized numerous business and industry consortia and coordinated delivery of 100+ skill training projects (e.g., PC Board Assembly, Welding & Fabrication, Precision Equipment Manufacturing, and Customer Service) averaging 90% Completion and resulting in hundreds of newly skilled workers for participating companies.
- Negotiated several million dollars worth of group skill training contracts with high-quality training providers throughout New Hampshire for unemployed and/or unskilled workers.

### OPERATIONS MANAGEMENT

- Budgeted and managed complex staffing and service contracts with NH Department of Health & Human Services valued at more than \$4,500,00 annually and encompassing 12 Career Centers statewide.
- Administered a workforce contract management system encompassing several hundred training contracts serving 1,000 trainees annually with a budget of \$2,000,000 - \$3,000,000 - without any fiscal or audit exceptions.
- Developed a fair, competitive process to secure cost-reasonable training; analyzed proposal budgets and content; and awarded contracts to 100+ training providers yearly.
- Hired and directed the work activities of more than 50 professional, technical, and management staff.
- Consistently met or exceeded yearly Federal and State performance standards and measures.
  - Worked with Executive Director and the Board of Directors on workforce policy issues affecting hardto-employ individuals and presented training projects to the Board for funding.

### PROGRAM QUALITY & EVALUATION

- Established Program Quality Assurance systems and procedures to provide reliable information about contractor training performance and to monitor program operations.
- Developed and maintained organization-wide performance standards against which program success was measured.
- Contracted and collaborated with an independent research firm to collect post-program participant follow-up data to evaluate the long-term impact of training and customer satisfaction.
- Analyzed and interpreted management reports and data; formulated recommendations for policy and program improvement.

### **EDUCATION**

Master of Public Administration, University of New Hampshire, Durham, NH Bachelor of Arts, Government, Saint Anselm College, Manchester, NH

### OTHER PROFESSIONAL TRAINING

Achieving Extraordinary Customer Service (Kaset International, 1995); Conducting a Training Analysis (University of No. Texas, 1995); Program Design & Evaluation for Adult Learning (Manchester CLL, 1994); Negotiation Skills (University of New Hampshire, 1993); Systematic Curriculum & Instructional Development Workshop (Ohio State University, 1993); Total Quality Management & the Continuous Improvement Process (Lockheed/Sanders, 1992); Harvard Summer Institute for Employment & Training (July, 1976). Computer literate in Excel and MS-Word; credit courses completed in Computer Information Systems, Data Base Management Concepts, MultiMedia Applications, C Programming, Computer Networking Novell 3.x. Certified Workforce Development Professional, National Association of Workforce Development Professionals.

### **KEY ADMINISTRATIVE PERSONNEL**

### NH Department of Health and Human Services

**Contractor Name:** 

Southern New Hampshire Services

Name of Contract:

Granite Workforce Case Management Services Pilot Project (RFA-2019-DEHS-01-GRANI-05)

BUDGET PERIOD:	SFY 19					
			PERCENT PAID FROM THIS	AMOUNT PAID FROM THIS		
NAME	JOB TITLE	SALARY	CONTRACT	CONT	RACT	
Donnalee Lozeau	Executive Director	\$180,070	0.00%		\$0.00	
Ryan Clouthier	Deputy Director	\$109,181	0.00%	. (i).	\$0.00	
James Chaisson	Chief Fiscal Officer	\$125,962	0.00%	-	\$0.00	
Frank Boudreau	NHEP Administrator	\$86,868	0.00%	, ,	\$0.00	
		\$0	0.00%		\$0.00	
TOTAL SALARIES (Not to exce	ed Total/Salary Wages, Line Item	1 of Budget req	uest)	,	\$0.00	