



STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

OFFICE OF HUMAN SERVICES

DIVISION FOR CHILDREN, YOUTH & FAMILIES

Nicholas A. Toumpas  
Commissioner

Lorraine Bartlett  
Director

129 PLEASANT STREET, CONCORD, NH 03301-3857  
603-271-4451 1-800-852-3345 Ext. 4451  
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January 4, 2016

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

Retroactive

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Office of Human Services, Division for Children, Youth and Families to enter into **retroactive** agreements with the vendors identified below to provide Title I services to abused, neglected or delinquent youth in an amount not to exceed \$351,898, effective retroactive to October 15, 2015 through August 31, 2016, upon Governor and Executive Council approval. 100% other funding.

Vendor	Vendor #	Location	Total
Easter Seals New Hampshire, Inc.	177204-B005	Manchester	\$45,568
NFI North, Inc.	177575-B001	Contoocook	\$214,620
Pine Haven Boys Center	174119-B001	Suncook	\$91,710
<b>Total:</b>			<b>\$351,898</b>

Funds are available in the following account for State Fiscal Years 2016 and 2017 with ability to adjust encumbrances between State Fiscal Years through the Budget Office without Governor and Executive Council approval, if needed and justified.

**05-95-42-421010-2975 HEALTH AND SOCIAL SERVICES, HEALTH AND HUMAN SVCS DEPT OF, HHS: HUMAN SERVICES, CHILD PROTECTION, PASS THRU GRANTS TITLE I**

State Fiscal Year	Class Title	Activity Code	Class/Object	Contract Amount
2016	Pass Thru Grants	42107501	571-500929	\$290,207
2017	Pass Thru Grants	42107501	571-500929	\$61,691
<b>Total</b>				<b>\$351,898</b>

Please see attachment for fiscal details.

**EXPLANATION**

This request is **retroactive** because the United States Department of Education does not make Title I Elementary and Secondary Education Act funds available until after applications for funding are approved by the New Hampshire Department of Education. Approval from the New Hampshire Department of Education for the selected vendor awards was not received until October 15, 2015. Work began immediately to process contracts for this grant funding.

The Department of Health and Human Services applies for Title I Elementary and Secondary Education Act grant funds on an annual basis. These funds are used to provide instructional services and related activities to meet the special educational needs of abused, neglected or delinquent children and youth who are students in state institutions. The Title I, Part D, Subpart 1, State Agency Neglected and Delinquent program provides formula grants to state education agencies for the purpose of:

- improving education services for children and youth in local and state institutions for neglected or delinquent youth to afford them the same opportunity to meet challenging state student academic achievement standards that all children in the state are expected to meet;
- providing children and youth with the services needed to make a successful transition from institutionalization to further schooling or employment;
- preventing at-risk youth from dropping out of school; and
- providing current dropouts as well as children and youth returning from correctional facilities or institutions with a support system to ensure their continued education.

This package includes three (3) of the six (6) vendors chosen to receive Title 1 funding, and represents \$351,898 of the total \$616,990.77 being funded. The remaining three (3) contracts will be forwarded for approval of the Governor and Executive Council when they are received from the vendors.

The Department, through a cooperative agreement with the New Hampshire Department of Education, receives grant funds and those funds are budgeted into an account specifically identified as 'Pass Through Grants.' The funds are then used to reimburse providers that regularly deliver qualifying educational services to youth for whom the Department is responsible. Although these programs are eligible to participate in Title I due to the educational services delivered, they cannot receive the funding directly because they are neither a school system nor a state agency.

Each year the Department sends an invitation to all of its providers of residential facilities and child care centers to apply for Title I grant funds. These facilities and centers provide a regular educational program but do not already receive Title I funding directly through a Local Education Agency.

The applications used are standardized United States Department of Education forms. The applications include a Statement of Assurances and request that applicants provide data on the number of youth served as well as a staffing narrative and descriptions of programs offered. Finally, the applicants must complete an end-of-year evaluation. Additionally, each provider must maintain State and Federal accreditation standards. Due to the fact that the State and Federal evaluation processes are already attached to the Title I Program, and the Department staff regularly visit these schools for case management and facility inspection purposes, the Department solely utilizes the standardized application and evaluation mechanisms for the Title I Program and does not create additional levels of evaluation for which providers would need to adhere.

For the 2015-2016 school year, six (6) applications were received and all were selected for this grant funding. This grant will fund full and part-time Title I tutors and classroom aides. Additionally, these grant funds will provide specialized training and technology for teaching staff to utilize and share with parents in order to support the special education needs of youth. Funds from this grant will also provide educational consultation services specific to specialized curriculums or technology and supplies.

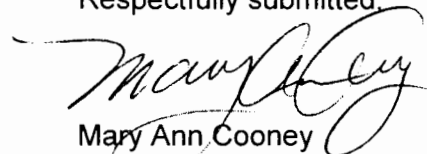
Should the Governor and Executive Council not approve this request, children who are abused, neglected, or delinquent could fail to make academic progress at a level equal to their peers. This will result in a decrease in educational achievement of New Hampshire youth and may, in some cases, result in youth further involvement in delinquent activities, which would negatively impact New Hampshire citizens.

Area Served: Statewide

Source of Funds: 100% Other Funds.

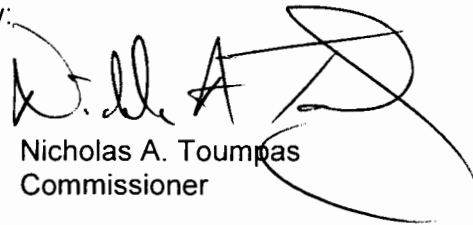
In the event that the Other Funds no longer become available, additional General Funds will not be requested to support this contract.

Respectfully submitted,



Mary Ann Cooney  
Associate Commissioner

Approved by:



Nicholas A. Toumpas  
Commissioner

**Fiscal Details for Title I Programs for Providers Ineligible for  
Funding through a Local Education Agency**

**Easter Seals Education Program (Vendor # 177204-B005)**

555 Auburn Street, Manchester, NH 03103

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$35,463.00
571-500929	Pass Thru Grants	42107501	2017	\$10,105.00
			<b>Subtotal:</b>	<b>\$45,568.00</b>

**Merrimack Valley Day Care Services (Vendor #160070-B001)**

19 North Fruit Street, Concord, NH 03301

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$13,135.00
571-500929	Pass Thru Grants	42107501	2017	\$5,076.00
			<b>Subtotal:</b>	<b>\$18,211.00</b>

**Mount Prospect Academy (Vendor # 168139-B001)**

PO BOX 58, Plymouth, NH 03264

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$155,531.73
571-500929	Pass Thru Grants	42107501	2017	\$25,496.66
			<b>Subtotal:</b>	<b>\$181,028.39</b>

**NFI North, Inc. (Vendor # 177575-B001)**

PO BOX 17, 40 Park Lane, Contoocook, NH 03229

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$189,184.00
571-500929	Pass Thru Grants	42107501	2017	\$25,436.00
			<b>Subtotal:</b>	<b>\$214,620.00</b>

**Pine Haven Boys Center (Vendor #174119-P001)**

133 River Road, Allenstown, NH 03275

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$65,560.00
571-500929	Pass Thru Grants	42107501	2017	\$26,150.00
			<b>Subtotal:</b>	<b>\$91,710.00</b>

**Spaulding Youth Center (Vendor #154273)**

130 Shedd Road, Northfield, NH 03276

Class/Object	Class Title	Activity Code	State Fiscal Year	Contract Amount
571-500929	Pass Thru Grants	42107501	2016	\$55,453.38
571-500929	Pass Thru Grants	42107501	2017	\$10,400.00
			<b>Subtotal:</b>	<b>\$65,853.38</b>
			<b>Total:</b>	<b>\$616,990.77</b>

Subject: Funding for Title I Programs for Providers Ineligible for Funding through a Local Education Agency


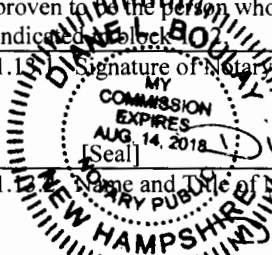
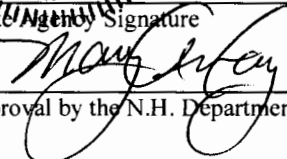
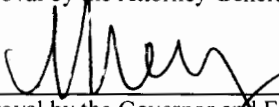
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health and Human Services Division for Children, Youth and Families		1.2 State Agency Address 129 Pleasant Street	
1.3 Contractor Name Easter Seals New Hampshire, Inc.		1.4 Contractor Address 555 Auburn Street Manchester NH 03103	
1.5 Contractor Phone Number (603) 621-3417	1.6 Account Number 05-095-42-421010-2975	1.7 Completion Date August 31, 2016	1.8 Price Limitation \$45,568
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Elin Treanor, CFO	
1.13 Acknowledgement: State of NH, County of Hillsborough On Dec 15, 2015, before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.14 Signature of Notary Public or Justice of the Peace  Diane L Boulay			
1.15 Name and Title of Notary or Justice of the Peace Diane L. Boulay, Sr Accountant			
1.14 State Agency Signature  Date: 1/7/16		1.15 Name and Title of State Agency Signatory MARY ANN CONWAY Associate Commissioner	
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:  Megan A. Yocum - Attorney On: 1/22/16			
1.18 Approval by the Governor and Executive Council (if applicable) By: _____ On: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this

Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

#### **8. EVENT OF DEFAULT/REMEDIES.**

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no

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

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

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

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

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

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

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

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





## Exhibit A

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### Scope of Services

#### 1. General Terms and Conditions of Contract

- 1.1. The Contractor shall provide instructional services and related activities to meet the special educational needs of students in State Institutions for neglected or delinquent children and youth.
- 1.2. The Contractor shall submit a detailed description of the language assistance services they will provide to person with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.
- 1.3. The Contractor shall ensure that all activities (field trips, activities out of the classroom, etc.) are connected to educational goals and objectives and that documentation is available that provides evidence.
- 1.4. Services shall include those described in the Contractor's Title I Part D, Subpart 1 Application submitted to the New Hampshire Department of Health and Human Services and subsequently approved for funding by the Department of Education.
- 1.5. The Contractor's Title 1 Part D, Subpart 1, Application is hereby incorporated into this Agreement as Exhibit A-1.

Easter Seals Educational Programs  
Institution Name

Exhibit A-1

**TITLE I PART D, SUBPART 1, SECTION 2**

**ESEA 2015-2016**

**INSTITUTION LEVEL APPLICATION**

**1. Program Goals, Measurable Objectives and Assessments**

Subject/Program Area	Long Term Goal	Overall changes in academic and vocational abilities you expect your students to achieve within the 2015-2016 SY?	Assessments used to assess these goals? <i>Include pre/post dates for reading and math assessments.</i>	Who is responsible for giving and analyzing student results
<b>Academic Outcomes</b>				
<b>Mathematics</b>	To improve student performance in mathematics by providing assessments on a regular basis to identify needs and progress.	Increase measured mathematics ability by at least one grade level.	Informal math assessment completed 5 times a year. Completion of NWEA testing and state assessments	Coordinator of Special Education
<b>Reading</b>	To increase students interest in reading and improve reading comprehension skills	Increase measured reading comprehension skills by at least one grade level  Through the school wide Read a Book program, students will read books of their choice and be encouraged by others to find books they enjoy.	Informal reading assessments completed 5 times a year. Completion of NWEA testing and state assessments.	Coordinator of Special Education

Contractor Initials LS

Date 12/15/15

<b>Vocational Outcomes</b>			
Career Development	Increase student knowledge in personal management, career management and life management.	Students will be able to identify skills that they need to be successful in the community and life.	Students will participate in the schools social skills activities.
Vocational Education	Increase student employability by offering opportunities to obtain skills that are valued by employers	Students will experience a variety of vocational opportunities and vocational skills through the year.	The number of students that participate in the vocational opportunities.  Participation in the schools job fair.
			Director of Guidance
			Director of Guidance

Contractor Initials                       
 Date 12/15/15

Easter Seals Educational Programs  
 Institution Name

**2. Scope of Project**

**A. Students to Be Served**

*Using current data as a basis, estimate the number of students who will participate in the Title I Part D, Subpart 1 program's instructional and support related components.*

Ages	Reading	Mathematics		
5 – 10 years old	1	1		
11 – 15 years old	37	37		
16 – 18 years old	61	61		
19+ years old	14	14		

**B. Staff Paid with Title I, Part D, Subpart 1 Funds**

*Using the chart below describe the staff to be paid with these funds.*

Number	FTE (fulltime equivalent)	Responsibility/Job Title	Certification or other Qualification Required for Position	Each Estimated Salary
1	62 % FTE (5 hours per day)	Para Professional	None	
2	62% FTE (5 hours per day)	Para Professional	None	

**C. Transition Coordinator**

*Designate an individual or individuals to be responsible for issues relating to the transition of children and youth from the institution to locally operated programs.*

Roger Pinard  
 Name of Individual

Director of Guidance  
 Title of Individual

John Tuttle  
 Name of Individual

Director of Operations - Ed. Services  
 Title of Individual

**D. Staff/Student Ratio's:**

Total students provided T1 D support 85 divided by Total T1 D staff FTE 2 = 45.5 to 1

Contractor Initials EP

Date 12/15/15

Easter Seals Educational Programs  
Institution Name

**E. Program Description: (Use additional space as needed)**

- 1) *Describe the program in sufficient detail such that a teacher implementing this project and/or parents/guardians or persons visiting would know what to expect.*

Mathematics Program: The Easter Seals Educational Programs currently provide math instruction through classroom instruction and learning activities in the classroom and in real world settings. Class sizes are small well supported by a teacher and paraprofessionals. Classroom teachers and special educators are trained in using state standards and curriculum. Title 1 funds would be utilized in completing informal assessments on all students to show progress and areas that need attention. This would help the teachers understand where and how they need to look at future classroom lessons.

Reading Program: Easter Seals Educational Programs currently provide trainings in the Wonders Reading program and OdysseyWare. Training updates are offered during teacher professional development workshops. Title 1 funds would be utilized in completing informal assessments on all students to show progress and areas that need attention. This would help the teachers understand where and how they need to look at future classroom lessons.

The schools currently have a Read a Book program that encourages students to find books that interest them and provides motivation to take time in the day to read. Title 1 funds will be used to provide extra incentives to encourage students to read and host 2 book fairs that will expose the students to reading opportunities and engage them in a book.

Career Development: Easter Seals Educational Programs currently provide instruction and guidance services for students to develop independent living skills, career plans, and post graduate opportunities. Title 1 funds will be used to make sure that we have staff to meet the students needs and introduce them to the experiences that will provide the most growth. By having an extra staff this would provide the student the attention they need to learn in the real world setting.

Vocational Education: Easter Seals Educational Programs provide vocational and volunteer opportunities in the school setting and community. In today competitive market, it is crucial that students enter into the world with experience and skills to help them succeed. Title 1 funding would be used to enhance these experiences and provide more individual instruction and supervision to learn the required skills.

- 2) *Describe function of major personnel such as home/school coordinators. (Attached job descriptions are appreciated)*

Director of Operations - Educational Services: will oversee the distribution and accountability for the Title 1 funds. This person will ensure that achievement testing and other outcome assessments are administered and that results are reviewed and used to improve practice.

Director of Guidance : will work with special educators and students at each campus to implement programming for vocational and career development services.

Para Professional : will work with the students to make sure that they are getting exposure to vocational and career skills. They will also be supporting the student with academic and behavioral needs per their IEPs.

- 3) *Describe any additional services, beyond instruction, for children and youth provided with these funds such as career counseling, etc.*

Behavioral and academic supports and needed to help the students get through their day. Students behaviors often prevent them for getting the classroom experiences that they need to learn. When in the classroom they may not need behavioral support but they need that extra attention in the classroom to

Contractor Initials EF  
Date 12/15/15

help them understand the assignment. These supports are critical for the growth of all students in our educational programs.

**F. Transition Services:**

- 1) *Identify (by dollar amount) the financial reserves (must be between 15-30 percent of allocated funds) which will be used to provide transitional education services for neglected or delinquent children and youth. **It is required to set-aside a minimum of 15% and a maximum of 30% of your dollars for this purpose.***

The transitional services provided for the students in our school include the services related to 1 hour a day for each para and incentives for the job fair. This comes to the total of \$ 6,923 (19.5%)

- 2) *Describe how the above reserved funds will be used for transitional educational services (i.e. to re-enter school successfully or preparation for employment).*

We will be using these reserve funds to prepare students for transitions. This is a difficult time for students when they are turning 18 and want to be adults. They may be missing the skills and supports when they leave our programs. By providing extra supports and equal opportunities this can increase the chances for them to learn the skills need to be successful.

Contractor Initials ET  
Date 12/15/15

Easter Seals Educational Programs.  
Institution Name

**G. Professional Development:**

- 1) List the major **NEEDS** of the **Title I staff and Institution staff** relating to the objectives of the Title I project that can be met by in-service training programs.

The needs for the staff members are met through ongoing professional development opportunities. The ability to understand the educational and transitional needs for each student and implementing instructional programming to meet these needs. The ability to provide informal assessments in the school day so that we can measure progress and understand what additional skills the students need to practice.

- 2) Describe all staff development activities to be funded by this grant. (How many hours of training, when, for whom, and what topics will be covered?) Include a timeline.

Professional development needs specific to the Title 1 application are:

- Training para professionals and teachers how to implement, read and develop strategies from an informal assessment.
- Development of the ability to guide students to be able to learn effectively.

**H. Coordination:**

*Describe how the program/s will be coordinated with other appropriate State and Federal programs, such as Vocational Education, Special Education, Work Force Investment Act and local dropout prevention programs. If applicable grade levels, describe how the institution will endeavor to coordinate with local businesses for training and mentoring opportunities for participating youth.*

*The Special Education Coordinator is a key part of the school leadership team that guides Title 1 services. The Special Education Coordinator supports that administration, teachers and paraprofessionals in implementation of instructional and transitional services that are best practices for all students. Easter Seals Educational Programs coordinate with other individuals and community programs to find student volunteer and paid employment sites. Students engaged in Title 1 funding will have access to these opportunities and will be getting the support that they need to understand these skills.*

Contractor Initials ES


Date 12/15/15

Exhibit A-1

DHHS/DJJS Title 1 grant  
 Joliceour School

Customer # - 1000790  
 Revenue cost center - 0015005  
 Expense cost center - 0015005

Salaries	2015-2016	Notes
Para-Professional - MM	\$ 12,270	5 hr/day 5 days/wk 41 wk @ \$12.27/hr 80% Behavioral/Academic; 20% Transitional
Para-Professional - LT	\$ 12,300	5 hr/day 5 days/wk 41 wk @ \$12.30/hr 80% Behavioral/Academic; 20% Transitional
<b>Total Salaries</b>	<b>\$ 24,570</b>	
<b>Fringes</b>	<b>\$ 7,002</b>	FICA 7.45% of \$24,570 = \$1,830; Fringes 21.05% of \$24,570 = \$5,172
<b>Total Personnel Services</b>	<b>\$ 31,572</b>	
<b>Purchased Services</b>		
NWEA assessments		
<b>Subtotal Professional Fees</b>	<b>\$ -</b>	
<b>Supplies</b>		
Book Fair	\$ 1,000	Dec 2015
<b>Subtotal Supplies</b>	<b>\$ 1,000</b>	
<b>Equipment</b>		
none		
<b>Subtotal Equipment</b>	<b>\$ -</b>	
<b>Professional Development</b>		
Transitional Conference	\$ 340	4 teachers to attend 2 day conference Nov 2015 @ \$87/ea
Instructional Strategies	\$ 500	5 staff @ \$100
Behavior Management	\$ 500	5 staff @ \$100
Special Education	\$ 800	4 staff @ \$200
Staff training - TBD	\$ 400	training/cost tbd
<b>Subtotal Professional Development</b>	<b>\$ 2,540</b>	
<b>Travel</b>		
none		
<b>Subtotal Travel</b>	<b>\$ -</b>	
<b>Total Direct Cost</b>	<b>\$ 35,112</b>	
<b>Administration</b>	\$ 351	limited to 1%
<b>Total Request</b>	<b>\$ 35,463</b>	
<b>Transitional</b>		
Salaries	\$ 4,914	
Fringes	\$ 1,400	
Supplies - Job Fair	\$ -	
Conference	\$ 340	
Administration	\$ 67	
	<b>\$ 6,721</b>	
	<b>18.952%</b>	

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 Date 12/15/15



**TITLE I PART D, SUBPART 1, SECTION 2**

**ESEA 2015-2016**

**INSTITUTION LEVEL APPLICATION**

**1. Program Goals, Measurable Objectives and Assessments**

Subject/Program Area	Long Term Goal	Overall changes in academic and vocational abilities you expect your students to achieve within the 2015-2016 SY?	Assessments used to assess these goals? <i>Include pre/post dates for reading and math assessments.</i>	Who is responsible for giving and analyzing student results
<b>Academic Outcomes</b>				
<b>Mathematics</b>	To improve student performance in mathematics by providing assessments on a regular basis to identify needs and progress.	Increase measured mathematics ability by at least one grade level.	Informal math assessment completed 5 times a year. Completion of NWEA testing and state assessments	Coordinator of Special Education
<b>Reading</b>	To increase students interest in reading and improve reading comprehension skills	Increase measured reading comprehension skills by at least one grade level Through the school wide Read a Book program, students will read books of their choice and be encouraged by others to find books they enjoy.	Informal reading assessments completed 5 times a year. Completion of NWEA testing and state assessments.	Coordinator of Special Education

Contractor Initials mg

Date 12/15/15

<b>Vocational Outcomes</b>				Director of Guidance
Career Development	Increase student knowledge in personal management, career management and life management.	Students will be able to identify skills that they need to be successful in the community and life.	Students will participate in the schools social skills activities.	Director of Guidance
Vocational Education	Increase student employability by offering opportunities to obtain skills that are valued by employers	Students will experience a variety of vocational opportunities and vocational skills through the year.	The number of students that participate in the vocational opportunities.  Participation in the schools job fair.	Director of Guidance

Contractor Initials                       
 Date 12/15/15

Easter Seals Educational Programs  
 Institution Name

**2. Scope of Project**

**A. Students to Be Served**

*Using current data as a basis, estimate the number of students who will participate in the Title I Part D, Subpart 1 program's instructional and support related components.*

Ages	Reading	Mathematics		
5 – 10 years old	1	1		
11 – 15 years old	37	37		
16 – 18 years old	61	61		
19+ years old	14	14		

**B. Staff Paid with Title I, Part D, Subpart 1 Funds**

*Using the chart below describe the staff to be paid with these funds.*

Number	FTE (fulltime equivalent)	Responsibility/Job Title	Certification or other Qualification Required for Position	Each Estimated Salary
1	62 % FTE (5 hours per day)	Para Professional	None	
2	62% FTE (5 hours per day)	Para Professional	None	

**C. Transition Coordinator**

*Designate an individual or individuals to be responsible for issues relating to the transition of children and youth from the institution to locally operated programs.*

Roger Pinard  
 Name of Individual

Director of Guidance  
 Title of Individual

John Tuttle  
 Name of Individual

Director of Operations - Ed. Services  
 Title of Individual

**D. Staff/Student Ratio's:**

Total students provided T1 D support 85 divided by Total T1 D staff FTE 2 = 45.5 to 1

Contractor Initials EF

Date 12/15/15

Easter Seals Educational Programs  
Institution Name**E. Program Description: (Use additional space as needed)**

- 1) *Describe the program in sufficient detail such that a teacher implementing this project and/or parents/guardians or persons visiting would know what to expect.*

**Mathematics Program:** The Easter Seals Educational Programs currently provide math instruction through classroom instruction and learning activities in the classroom and in real world settings. Class sizes are small well supported by a teacher and paraprofessionals. Classroom teachers and special educators are trained in using state standards and curriculum. Title 1 funds would be utilized in completing informal assessments on all students to show progress and areas that need attention. This would help the teachers understand where and how they need to look at future classroom lessons.

**Reading Program:** Easter Seals Educational Programs currently provide trainings in the Wonders Reading program and OdysseyWare. Training updates are offered during teacher professional development workshops. Title 1 funds would be utilized in completing informal assessments on all students to show progress and areas that need attention. This would help the teachers understand where and how they need to look at future classroom lessons.

The schools currently have a Read a Book program that encourages students to find books that interest them and provides motivation to take time in the day to read. Title 1 funds will be used to provide extra incentives to encourage students to read and host 2 book fairs that will expose the students to reading opportunities and engage them in a book.

**Career Development:** Easter Seals Educational Programs currently provide instruction and guidance services for students to develop independent living skills, career plans, and post graduate opportunities. Title 1 funds will be used to make sure that we have staff to meet the students needs and introduce them to the experiences that will provide the most growth. By having an extra staff this would provide the student the attention they need to learn in the real world setting.

**Vocational Education:** Easter Seals Educational Programs provide vocational and volunteer opportunities in the school setting and community. In today competitive market, it is crucial that students enter into the world with experience and skills to help them succeed. Title 1 funding would be used to enhance these experiences and provide more individual instruction and supervision to learn the required skills.

- 2) *Describe function of major personnel such as home/school coordinators. (Attached job descriptions are appreciated)*

**Director of Operations - Educational Services:** will oversee the distribution and accountability for the Title 1 funds. This person will ensure that achievement testing and other outcome assessments are administered and that results are reviewed and used to improve practice.

**Director of Guidance :** will work with special educators and students at each campus to implement programming for vocational and career development services.

**Para Professional :** will work with the students to make sure that they are getting exposure to vocational and career skills. They will also be supporting the student with academic and behavioral needs per their IEPs.

- 3) *Describe any additional services, beyond instruction, for children and youth provided with these funds such as career counseling, etc.*

Behavioral and academic supports and needed to help the students get through their day. Students behaviors often prevent them for getting the classroom experiences that they need to learn. When in the classroom they may not need behavioral support but they need that extra attention in the classroom to

Contractor Initials     *CS*    Date 12/15/15

help them understand the assignment. These supports are critical for the growth of all students in our educational programs.

**F. Transition Services:**

- 1) *Identify (by dollar amount) the financial reserves (must be between 15-30 percent of allocated funds) which will be used to provide transitional education services for neglected or delinquent children and youth. **It is required to set-aside a minimum of 15% and a maximum of 30% of your dollars for this purpose.***

The transitional services provided for the students in our school include the services related to 1 hour a day for each para and incentives for the job fair. This comes to the total of \$1,435 (14.2%)

- 2) *Describe how the above reserved funds will be used for transitional educational services (i.e. to re-enter school successfully or preparation for employment).*

We will be using these reserve funds to prepare students for transitions. This is a difficult time for students when they are turning 18 and want to be adults. They may be missing the skills and supports when they leave our programs. By providing extra supports and equal opportunities this can increase the chances for them to learn the skills need to be successful.

Contractor Initials     *ES*      
Date     12/15/15

Easter Seals Educational Programs.  
Institution Name

**G. Professional Development:**

- 1) List the major **NEEDS** of the **Title I staff and Institution staff** relating to the objectives of the Title I project that can be met by in-service training programs.

The needs for the staff members are met through ongoing professional development opportunities. The ability to understand the educational and transitional needs for each student and implementing instructional programming to meet these needs. The ability to provide informal assessments in the school day so that we can measure progress and understand what additional skills the students need to practice.

- 2) Describe all staff development activities to be funded by this grant. (How many hours of training, when, for whom, and what topics will be covered?) Include a timeline.

Professional development needs specific to the Title 1 application are:

- Training para professionals and teachers how to implement, read and develop strategies from an informal assessment.
- Development of the ability to guide students to be able to learn effectively.

**H. Coordination:**

*Describe how the program/s will be coordinated with other appropriate State and Federal programs, such as Vocational Education, Special Education, Work Force Investment Act and local dropout prevention programs. If applicable grade levels, describe how the institution will endeavor to coordinate with local businesses for training and mentoring opportunities for participating youth.*

*The Special Education Coordinator is a key part of the school leadership team that guides Title 1 services. The Special Education Coordinator supports that administration, teachers and paraprofessionals in implementation of instructional and transitional services that are best practices for all students. Easter Seals Educational Programs coordinate with other individuals and community programs to find student volunteer and paid employment sites. Students engaged in Title 1 funding will have access to these opportunities and will be getting the support that they need to understand these skills.*

Contractor Initials ES

Date 12/15/15

Exhibit A-1

DHHS/DJJS Title 1 grant  
 Joliceour School - Summer

Customer # - 1000790  
 Revenue cost center - 0015005  
 Expense cost center - 0015005

Salaries	Summer 2016	Notes
Para-Professional - MM	\$ 2,761	5 hr/day 5 days/wk 9 wk @ \$12.27/hr 80% Behavioral/Academic; 20% Transitional
Para-Professional - LT	\$ 2,768	5 hr/day 5 days/wk 9 wk @ \$12.30/hr 80% Behavioral/Academic; 20% Transitional
Total Salaries	<u>\$ 5,529</u>	
Fringes	\$ 1,576	FICA 7.45% of \$5,529 = \$412; Fringes 21.05% of \$5,529 = \$1,164
Total Personnel Services	<u>\$ 7,105</u>	
<b>Purchased Services</b>		
NWEA assessments	\$ 1,500	Annual fee invoiced and paid in July
<b>Subtotal Professional Fees</b>	<u>\$ 1,500</u>	
<b>Supplies</b>		
Book Fair	\$ 1,000	Jul 2016
<b>Subtotal Supplies</b>	<u>\$ 1,000</u>	
<b>Equipment</b>		
none		
<b>Subtotal Equipment</b>	<u>\$ -</u>	
<b>Professional Development</b>		
Transitional Conference		
Instructional Strategies		
Behavior Management		
Special Education		
Staff training - TBD	\$ 400	training/cost tbd
<b>Subtotal Professional Development</b>	<u>\$ 400</u>	
<b>Travel</b>		
none		
<b>Subtotal Travel</b>	<u>\$ -</u>	
<b>Total Direct Cost</b>	<u>\$ 10,005</u>	
Administration	\$ 100	limited to 1%
<b>Total Request</b>	<u>\$ 10,105</u>	
<b>Transitional</b>		
Salaries	\$ 1,106	
Fringes	\$ 315	
Supplies - Job Fair	\$ -	
Conference	\$ -	
Administration	\$ 14	
	<u>\$ 1,435</u>	
	14.201%	

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Date 12/15/15



## Exhibit B

### Method and Conditions Precedent to Payment

1. Funding for this Contract is subject to Department access to supporting funding for this project, which is dependent upon meeting the funding requirements listed in the Catalog of Federal Domestic Assistance (CFDA) # 84.010, Title 1 Part D, Subpart 1, ESA.
2. The State shall pay the Contractor an amount not to exceed the Grant Limitation, specified in block 1.8 of the Grant Agreement General Provisions, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
3. Payment for said services shall be made as follows:
  - 3.1. The Contractor will submit an invoice, as created and supplied by the Division for Children, Youth and Families (DCYF), by the tenth working day of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
  - 3.2. The DCYF invoice must be completed and signed by the Contractor, or an authorized representative, in order to initiate payment.
  - 3.3. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
  - 3.4. The completed invoice must be submitted to:

DCYF Fiscal Administrator  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
4. 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.

Contractor Initials ES

Date 12/15/15





**SPECIAL PROVISIONS**

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

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



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

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

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





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

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



more employees, it will maintain a current EEO on file and submit an EEO Certification Form to the OCR, certifying that its EEO 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 EEO Certification Form to the OCR certifying it is not required to submit or maintain an EEO. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEO requirement, but are required to submit a certification form to the OCR to claim the exemption. EEO Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

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

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

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

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

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

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



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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

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



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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




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

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

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

Contractor Name:

12/15/15  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Name: Elin Treanor  
Title: CFO





**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-1.)
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:

12/15/15  
Date

  
Name: Elin Treanor  
Title: CFO



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

**PRIMARY COVERED TRANSACTIONS**


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

**LOWER TIER COVERED TRANSACTIONS**

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

Contractor Name:

12/15/15  
Date

  
\_\_\_\_\_  
Name: Elin Treanor  
Title: CFO

Contractor Initials ET  
Date 12/15/15



**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

A handwritten signature in black ink, appearing to be the initials 'JL'.

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

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:

12/15/15  
Date


  
Name: Elin Treanor  
Title: CFO

Exhibit G

Contractor Initials



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



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name:

12/15/15

Date

Name: Elin Treanor  
Title: CFO

Contractor Initials

Date 12/15/15



Exhibit I

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

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

(1) **Definitions.**

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



Exhibit I

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

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

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





Exhibit I

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

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

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

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

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

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



Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

NH DHHS  
The State

[Signature]  
Signature of Authorized Representative

MARY ANN COONEY  
Name of Authorized Representative

Associate Commissioner  
Title of Authorized Representative

1/7/16  
Date

Easter Seals NH, Inc  
Name of the Contractor

[Signature]  
Signature of Authorized Representative

Elin Treanor  
Name of Authorized Representative

CFO  
Title of Authorized Representative

12/15/15  
Date



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

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

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

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

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

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

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

Contractor Name:

12/15/15

Date

Name: Elin Treanor  
Title: CFO



**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: 085573467
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

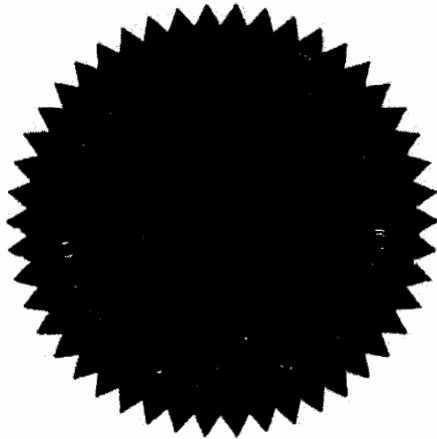
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Easter Seals New Hampshire, Inc. is a New Hampshire nonprofit corporation formed November 6, 1967. 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 6<sup>th</sup> day of April, A.D. 2015

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

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

1. I am a duly elected Officer of Easter Seals New Hampshire, Inc.  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on April 8, 2015:  
(Date)

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

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 15<sup>th</sup> day of December, 2015.  
(Date Contract Signed)

4. Elin Treanor is the duly elected CFO  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

Betty Burke  
(Signature of the Elected Officer)

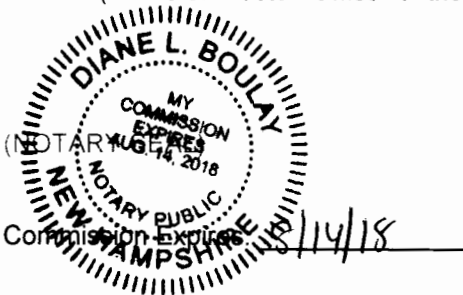
STATE OF New Hampshire

County of Hillsborough

The forgoing instrument was acknowledged before me this 15<sup>th</sup> day of Dec, 2015.

By Betty Burke  
(Name of Elected Officer of the Agency)

Diane L Boulay  
(Notary Public/Justice of the Peace)





Client#: 497072

EASTESEA7

ACORD™

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

8/20/2015

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

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


<b>PRODUCER</b> USI Insurance Services LLC 3 Executive Park Drive, Suite 300 Bedford, NH 03110 855 874-0123	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No):
	<b>E-MAIL ADDRESS:</b>	
<b>INSURED</b> Easter Seals NH, Inc. 555 Auburn Street Manchester, NH 03103	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A:</b> Philadelphia Insurance Company	<b>NAIC #</b> 23850
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
<b>INSURER F:</b>		

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WYD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> <b>Professional Liab</b> GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC	X	X	PHPK1381711	09/01/2015	09/01/2016	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$100,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PHPK1381711	09/01/2015	09/01/2016	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10,000			PHUB511851	09/01/2015	09/01/2016	EACH OCCURRENCE \$15,000,000 AGGREGATE \$15,000,000 \$ WC STATU-TORY LIMITS    OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y/N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				
A	<b>EDP</b>			PHPK1381711	09/01/2015	09/01/2016	\$2,219,050 \$500 Deductible Special Form Incl Theft

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
 \*Supplemental Names\*: Easter Seals ME, Inc., STS, Inc., Agency Realty, Inc., Easter Seals Rhode Island, Inc., Manchester Alcohol Rehabilitation Center, Inc., dba The Farnum Center, Easter Seals VT, Inc., - The General Liability policy includes a Blanket Automatic Additional Insured Endorsement that provides Additional Insured and a Blanket Waiver of Subrogation status to the Certificate Holder, only when there is a written contract or written agreement between the named insured and the certificate holder that requires (See Attached Descriptions)

<b>CERTIFICATE HOLDER</b> NH Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b> 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 
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## DESCRIPTIONS (Continued from Page 1)

such status, and only with regard to the above referenced on behalf of the named insured. The General Liability policy contains a special endorsement with "Primary and Non-Contributory" wording.



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

12/28/2015

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

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

<b>PRODUCER</b> Hays Companies 133 Federal Street, 2nd Floor  Boston MA 02110	<b>CONTACT NAME:</b> Producer HOUSE <b>PHONE (A/C, No, Ext):</b> (617) 723-7775 <b>E-MAIL ADDRESS:</b> <b>FAX (A/C, No):</b>													
	<table border="1"> <thead> <tr> <th>INSURER(S) AFFORDING COVERAGE</th> <th>NAIC #</th> </tr> </thead> <tbody> <tr> <td>INSURER A: United States Fire Insurance</td> <td>21113</td> </tr> <tr> <td>INSURER B:</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </tbody> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: United States Fire Insurance	21113	INSURER B:		INSURER C:		INSURER D:		INSURER E:		INSURER F:
INSURER(S) AFFORDING COVERAGE	NAIC #													
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INSURER B:														
INSURER C:														
INSURER D:														
INSURER E:														
INSURER F:														
<b>INSURED</b> Easter Seals New Hampshire, Inc 555 Auburn Street  Manchester NH 03103														

**COVERAGES**                      **CERTIFICATE NUMBER:** 16-17 WC                      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
	<b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:						EACH OCCURRENCE	\$
							DAMAGE TO RENTED PREMISES (Ea occurrence)	\$
							MED EXP (Any one person)	\$
							PERSONAL & ADV INJURY	\$
							GENERAL AGGREGATE	\$
							PRODUCTS - COMP/OP AGG	\$
								\$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident)	\$
							BODILY INJURY (Per person)	\$
							BODILY INJURY (Per accident)	\$
							PROPERTY DAMAGE (Per accident)	\$
								\$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE	\$
							AGGREGATE	\$
								\$
<b>A</b>	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	406-7196831	1/1/2016	1/1/2017	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER	
							E.L. EACH ACCIDENT	\$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	\$ 1,000,000

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

Evidence of Insurance

<b>CERTIFICATE HOLDER</b>  Department of Health & Human Services 129 Pleasant St. Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	<b>AUTHORIZED REPRESENTATIVE</b>  James Hays/FTHOMA

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## **Mission:**

Easter Seals provides exceptional services to ensure that all people with disabilities or special needs and their families have equal opportunities to live, learn, work and play in their communities.

**Easter Seals New Hampshire, Inc.  
and Subsidiaries**

Consolidated Financial Statements and  
Other Financial Information

*Years Ended August 31, 2014 and 2013  
With Independent Auditors' Report*

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED FINANCIAL STATEMENTS AND  
OTHER FINANCIAL INFORMATION**

For the Years Ended August 31, 2014 and 2013

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# BAKER | NEWMAN | NOYES

Certified Public Accountants

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## INDEPENDENT AUDITORS' REPORT

To the Board of Directors  
Easter Seals New Hampshire, Inc. and Subsidiaries

We have audited the accompanying consolidated financial statements of Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH), which comprise the consolidated statements of financial position as of August 31, 2014 and 2013, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

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

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

To the Board of Directors  
Easter Seals New Hampshire, Inc. and Subsidiaries

***Opinion***

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Easter Seals NH as of August 31, 2014 and 2013, 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 Matter***

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying other financial information is presented for purposes of additional analysis rather than to present the financial position and results of operations of the individual companies and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The consolidating information has been subjected to the auditing procedures applied in the audits of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with 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 consolidated 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 December 5, 2014 on our consideration of Easter Seals New Hampshire, Inc. and Subsidiaries' 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 Easter Seals New Hampshire, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Manchester, New Hampshire  
December 5, 2014

*Baker Newman & Noyes*  
Limited Liability Company



EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<u>ASSETS</u>		
Current assets:		
Cash and cash equivalents	\$ 2,757,134	\$ 3,042,621
Accounts receivable from affiliates	341,653	247,471
Program and other accounts receivable, less contractual allowance of \$218,900 in 2014 and \$210,300 in 2013, and allowance for doubtful accounts of \$440,800 in 2014 and \$930,400 in 2013	10,122,747	11,224,708
Contributions receivable, less allowance for doubtful accounts of \$45,400 in 2014 and \$25,500 in 2013	705,374	686,110
Current portion of assets limited as to use	300,046	541,961
Prepaid expenses and other current assets	<u>678,326</u>	<u>783,844</u>
Total current assets	14,905,280	16,526,715
Assets limited as to use, net of current portion	986,277	4,558,513
Fixed assets, net	25,094,383	28,066,884
Property held for sale	1,289,894	822,504
Bond issuance costs, net	235,113	244,751
Investments, at fair value	13,833,046	14,264,341
Beneficial interest in trusts held by others and other assets	<u>1,550,919</u>	<u>6,830,800</u>
	<u>\$57,894,912</u>	<u>\$71,314,508</u>
<u>LIABILITIES AND NET ASSETS</u>		
Current liabilities:		
Lines of credit	\$ 2,197,904	\$ 4,212,394
Accounts payable	1,907,743	1,812,128
Accrued expenses	4,251,482	4,143,454
Current portion of deferred revenue	858,258	839,567
Current portion of interest rate swap agreements	615,570	708,132
Current portion of long-term debt	<u>4,228,339</u>	<u>796,290</u>
Total current liabilities	14,059,296	12,511,965
Deferred revenue, net of current portion	999,167	4,218,053
Other liabilities	987,185	1,367,458
Interest rate swap agreements, less current portion	2,714,243	2,050,214
Long-term debt, less current portion	<u>18,976,300</u>	<u>25,318,667</u>
Total liabilities	37,736,191	45,466,357
Net assets:		
Unrestricted	14,189,337	14,767,708
Temporarily restricted	944,862	925,437
Permanently restricted	<u>5,024,522</u>	<u>10,155,006</u>
Total net assets	20,158,721	25,848,151
	<u>\$57,894,912</u>	<u>\$71,314,508</u>

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

Year Ended August 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Public support and revenue:				
Public support:				
Contributions	\$ 744,262	\$ 542,179	\$ 13,813	\$ 1,300,254
Special events, net of related direct costs of \$819,901	1,059,080	756,895	-	1,815,975
Annual campaigns, net of related direct costs of \$67,889	468,261	33,589	-	501,850
Bequests	448,558	-	-	448,558
Net assets released from restrictions	<u>1,356,595</u>	<u>(1,356,595)</u>	<u>-</u>	<u>-</u>
Total public support	4,076,756	(23,932)	13,813	4,066,637
Revenue:				
Fees and grants from governmental agencies	67,725,297	-	-	67,725,297
Other fees and grants	25,094,296	-	-	25,094,296
Sales to public	4,270,196	-	-	4,270,196
Dividend and interest income	742,337	3,613	-	745,950
Rental income	65,204	-	-	65,204
Other	<u>459,188</u>	<u>-</u>	<u>-</u>	<u>459,188</u>
Total revenue	<u>98,356,518</u>	<u>3,613</u>	<u>-</u>	<u>98,360,131</u>
Total public support and revenue	102,433,274	(20,319)	13,813	102,426,768
Operating expenses:				
Program services:				
Public health education	515,992	-	-	515,992
Professional education	29,065	-	-	29,065
Direct services	<u>89,987,134</u>	<u>-</u>	<u>-</u>	<u>89,987,134</u>
Total program services	90,532,191	-	-	90,532,191
Supporting services:				
Management and general	9,419,570	-	-	9,419,570
Fundraising	<u>2,006,939</u>	<u>-</u>	<u>-</u>	<u>2,006,939</u>
Total supporting services	<u>11,426,509</u>	<u>-</u>	<u>-</u>	<u>11,426,509</u>
Total functional expenses	101,958,700	-	-	101,958,700
Support of National programs	<u>122,586</u>	<u>-</u>	<u>-</u>	<u>122,586</u>
Total operating expenses	<u>102,081,286</u>	<u>-</u>	<u>-</u>	<u>102,081,286</u>
Increase (decrease) in net assets from operations	351,988	(20,319)	13,813	345,482

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Other nonoperating expenses, gains and losses:				
Change in fair value of interest rate swaps	\$ (594,854)	\$ -	\$ -	\$ (594,854)
Net unrealized and realized gains on investments	1,496,964	37,986	-	1,534,950
Increase in fair value of beneficial interest in trusts held by others	-	-	574,970	574,970
Gain on sales and disposals of property, plant and equipment	14,352	-	-	14,352
Other nonoperating losses	<u>(249,092)</u>	<u>-</u>	<u>-</u>	<u>(249,092)</u>
	<u>667,370</u>	<u>37,986</u>	<u>574,970</u>	<u>1,280,326</u>
Increase in net assets before effects of deconsolidation of affiliate	1,019,358	17,667	588,783	1,625,808
Deconsolidation of affiliate – see note 12	<u>(121,612)</u>	<u>(200)</u>	<u>(5,719,267)</u>	<u>(5,841,079)</u>
Increase (decrease) in net assets before effects of discontinued operations	897,746	17,467	(5,130,484)	(4,215,271)
Loss from discontinued operations – see note 13	<u>(1,476,117)</u>	<u>1,958</u>	<u>-</u>	<u>(1,474,159)</u>
Total (decrease) increase in net assets	(578,371)	19,425	(5,130,484)	(5,689,430)
Net assets at beginning of year	<u>14,767,708</u>	<u>925,437</u>	<u>10,155,006</u>	<u>25,848,151</u>
Net assets at end of year	<u>\$ 14,189,337</u>	<u>\$ 944,862</u>	<u>\$ 5,024,522</u>	<u>\$ 20,158,721</u>

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

Year Ended August 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Public support and revenue:				
Public support:				
Contributions	\$ 861,583	\$ 1,622,346	\$ 13,648	\$ 2,497,577
Special events, net of related direct costs of \$307,832	857,369	131,154	-	988,523
Annual campaigns, net of related direct costs of \$80,637	391,930	51,304	-	443,234
Bequests	369,823	-	-	369,823
Net assets released from restrictions	<u>1,497,063</u>	<u>(1,497,063)</u>	<u>-</u>	<u>-</u>
Total public support	3,977,768	307,741	13,648	4,299,157
Revenue:				
Fees and grants from governmental agencies	63,628,203	-	-	63,628,203
Other fees and grants	24,013,223	-	-	24,013,223
Sales to public	4,019,558	-	-	4,019,558
Dividend and interest income	681,151	1,141	-	682,292
Rental income	144,771	-	-	144,771
Other	<u>679,263</u>	<u>-</u>	<u>-</u>	<u>679,263</u>
Total revenue	<u>93,166,169</u>	<u>1,141</u>	<u>-</u>	<u>93,167,310</u>
Total public support and revenue	97,143,937	308,882	13,648	97,466,467
Operating expenses:				
Program services:				
Public health education	609,102	-	-	609,102
Professional education	41,275	-	-	41,275
Direct services	<u>84,342,495</u>	<u>-</u>	<u>-</u>	<u>84,342,495</u>
Total program services	84,992,872	-	-	84,992,872
Supporting services:				
Management and general	9,403,893	-	-	9,403,893
Fundraising	<u>1,755,299</u>	<u>-</u>	<u>-</u>	<u>1,755,299</u>
Total supporting services	<u>11,159,192</u>	<u>-</u>	<u>-</u>	<u>11,159,192</u>
Total functional expenses	96,152,064	-	-	96,152,064
Support of National programs	<u>121,780</u>	<u>-</u>	<u>-</u>	<u>121,780</u>
Total operating expenses	<u>96,273,844</u>	<u>-</u>	<u>-</u>	<u>96,273,844</u>
Increase in net assets from operations	870,093	308,882	13,648	1,192,623

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS (CONTINUED)

Year Ended August 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Other nonoperating expenses, gains and losses:				
Change in fair value of interest rate swaps	\$ 2,377,632	\$ -	\$ -	\$ 2,377,632
Net unrealized and realized gains on investments	789,496	24,173	-	813,669
Increase in fair value of beneficial interest in trusts held by others	-	-	239,436	239,436
Other nonoperating losses	(107,120)	-	-	(107,120)
Gain on sales and disposals of property, plant and equipment	<u>7,392</u>	<u>-</u>	<u>-</u>	<u>7,392</u>
	<u>3,067,400</u>	<u>24,173</u>	<u>239,436</u>	<u>3,331,009</u>
Increase in net assets before effects of discontinued operations	3,937,493	333,055	253,084	4,523,632
Loss from discontinued operations	<u>(1,107,544)</u>	<u>(6,368)</u>	<u>-</u>	<u>(1,113,912)</u>
Total increase in net assets	2,829,949	326,687	253,084	3,409,720
Net assets at beginning of year	<u>11,937,759</u>	<u>598,750</u>	<u>9,901,922</u>	<u>22,438,431</u>
Net assets at end of year	<u>\$14,767,708</u>	<u>\$ 925,437</u>	<u>\$10,155,006</u>	<u>\$25,848,151</u>

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended August 31, 2014

	Program Services <sup>(1)</sup>			Supporting Services <sup>(1)</sup>			Total Program <sup>(1)</sup> and Supporting Services Expenses		
	Public Health Education	Profes- sional Education	Direct Services	Total	Manage- ment and General	Fund- Raising	Total	2014	2013
Salaries and related expenses	\$377,333	\$ -	\$68,675,876	\$69,053,209	\$6,215,011	\$1,585,198	\$ 7,800,209	\$ 76,853,418	\$71,803,968
Professional fees	20,447	-	7,603,267	7,623,714	1,739,786	144,242	1,884,028	9,507,742	9,220,138
Supplies	5,348	-	2,573,547	2,578,895	70,007	29,342	99,349	2,678,244	2,701,644
Telephone	2,103	-	546,513	548,616	306,174	12,483	318,657	867,273	842,598
Postage and shipping	5,776	-	60,188	65,964	37,433	9,607	47,040	113,004	114,771
Occupancy	13,740	-	3,567,064	3,580,804	382,641	116,960	499,601	4,080,405	3,818,455
Outside printing, artwork and media	44,572	-	45,428	90,000	6,951	30,076	37,027	127,027	129,997
Travel	5,695	-	2,515,521	2,521,216	47,958	25,749	73,707	2,594,923	2,603,224
Conventions and meetings	36,240	29,065	208,482	273,787	57,207	39,580	96,787	370,574	391,528
Specific assistance to individuals	(1)	-	1,232,641	1,232,640	12,820	-	12,820	1,245,460	956,791
Dues and subscriptions	-	-	23,206	23,206	14,917	2,716	17,633	40,839	49,217
Minor equipment purchases and equipment rental	537	-	256,918	257,455	106,538	5,663	112,201	369,656	426,239
Ads, fees and miscellaneous	4,075	-	30,638	34,713	5,316	3,747	9,063	43,776	99,624
Interest	-	-	934,985	934,985	241,231	-	241,231	1,176,216	1,093,656
Facility tax assessment	-	-	182,791	182,791	-	-	-	182,791	311,041
Depreciation and amortization	127	-	1,530,069	1,530,196	175,580	1,576	177,156	1,707,352	1,589,173
	<u>\$515,992</u>	<u>\$29,065</u>	<u>\$89,987,134</u>	<u>\$90,532,191</u>	<u>\$9,419,570</u>	<u>\$2,006,939</u>	<u>\$11,426,509</u>	<u>\$ 101,958,700</u>	<u>\$96,152,064</u>
	0.51%	0.03%	88.26%	88.80%	9.24%	1.96%	11.20%	100.00%	100.00%

<sup>(1)</sup> Excludes expenses related to deconsolidated affiliate and discontinued operations – see notes 12 and 13.

See accompanying notes.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2013

	Program Services <sup>(1)</sup>			Supporting Services <sup>(1)</sup>			Total Program <sup>(1)</sup> and Supporting Services Expenses
	Public Health Education	Professional Education	Direct Services	Management and General	Fund-Raising	Total	
Salaries and related expenses	\$432,105	\$ -	\$64,016,840	\$6,141,709	\$1,213,314	\$ 7,355,023	\$71,803,968
Professional fees	24,682	-	7,352,186	1,605,708	237,562	1,843,270	9,220,138
Supplies	19,447	-	2,580,451	69,601	32,145	101,746	2,701,644
Telephone	3,233	-	525,614	301,010	12,741	313,751	842,598
Postage and shipping	4,968	-	52,626	49,897	7,280	57,177	114,771
Occupancy	18,838	-	3,194,945	495,234	109,438	604,672	3,818,455
Outside printing, artwork and media	30,470	-	46,206	9,565	43,756	53,321	129,997
Travel	13,155	-	2,521,678	35,696	32,695	68,391	2,603,224
Conventions and meetings	45,984	41,275	208,479	45,752	50,038	95,790	391,528
Specific assistance to individuals	-	-	944,796	11,995	-	11,995	956,791
Dues and subscriptions	1,318	-	21,710	16,128	10,061	26,189	49,217
Minor equipment purchases and equipment rental	4,592	-	266,270	152,783	2,594	155,377	426,239
Ads, fees and miscellaneous	10,104	-	73,694	13,423	2,403	15,826	99,624
Interest	-	-	856,315	237,341	-	237,341	1,093,656
Facility tax assessment	-	-	311,041	-	-	-	311,041
Depreciation and amortization	206	-	1,369,644	218,051	1,272	219,323	1,589,173
	<u>\$609,102</u>	<u>\$41,275</u>	<u>\$84,342,495</u>	<u>\$9,403,893</u>	<u>\$1,755,299</u>	<u>\$11,159,192</u>	<u>\$96,152,064</u>
	0.63%	0.04%	87.72%	9.78%	1.83%	11.61%	100.00%

(1) Excludes expenses related to discontinued operations - see note 13.

See accompanying notes.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATED STATEMENTS OF CASH FLOWS**

Years Ended August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Cash flows from operating activities:		
(Decrease) increase in net assets	\$ (5,689,430)	\$ 3,409,720
Adjustments to reconcile (decrease) increase in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	1,771,703	1,807,843
Bad debt provision	265,007	774,569
Increase in fair value of beneficial interest in trusts held by others	(574,970)	(239,436)
Net loss (gain) on sales and disposals of property, plant and equipment and property held for sale and impairment losses	125,346	(283,942)
Change in fair value of interest rate swaps	594,855	(2,377,632)
Net unrealized and realized gains on investments	(1,534,950)	(813,669)
Deconsolidation of affiliate – see note 12	5,841,079	–
Changes in operating assets and liabilities:		
Accounts receivable from affiliates	(94,182)	194,509
Program and other accounts receivable	818,382	(2,677,707)
Contributions receivable	(20,090)	(194,381)
Prepaid expenses and other current assets	102,454	520,329
Other assets	81,516	(4,483)
Accounts payable and accrued expenses	304,390	(1,037,545)
Rate reserve	–	(435,008)
Deferred revenue	(61,478)	(478,150)
Other liabilities	<u>(380,273)</u>	<u>198,799</u>
Net cash provided (used) by operating activities	1,549,359	(1,636,184)
Cash flows from investing activities:		
Purchases of property, plant and equipment	(1,244,361)	(4,859,057)
Proceeds from sale of property, plant and equipment and property held for sale	15,225	531,189
Cash provided for deconsolidation of affiliate	(21,440)	–
(Increase) decrease in investments, net	1,709,413	(444,915)
Change in assets limited as to use	<u>265,625</u>	<u>375,304</u>
Net cash provided (used) by investing activities	724,462	(4,397,479)
Cash flows from financing activities:		
Repayment of long-term debt	(825,393)	(750,199)
Issuance of long-term debt	280,575	3,194,506
Repayments on lines of credit	(53,526,692)	(27,372,936)
Borrowings on lines of credit	<u>51,512,202</u>	<u>29,602,726</u>
Net cash (used) provided by financing activities	<u>(2,559,308)</u>	<u>4,674,097</u>
Decrease in cash and cash equivalents	(285,487)	(1,359,566)
Cash and cash equivalents, beginning of year	<u>3,042,621</u>	<u>4,402,187</u>
Cash and cash equivalents, end of year	<u>\$ 2,757,134</u>	<u>\$ 3,042,621</u>



**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS (CONTINUED)**

Years Ended August 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Supplemental disclosure of cash flow information:		
Interest paid	\$ <u>1,201,000</u>	\$ <u>1,119,000</u>

In 2014, Easter Seals NH transferred its sole member interest in a consolidated affiliate to an unrelated party (see note 12). During 2014 and 2013, Easter Seals NH transferred property with a net carrying value of \$607,088 and \$16,224, respectively, from fixed assets to property held for sale.

See accompanying notes.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 1. Corporate Organization and Purpose

Easter Seals New Hampshire, Inc. and Subsidiaries (Easter Seals NH) consists of various separate nonprofit entities: Easter Seals New Hampshire, Inc. (parent and service corporation); Easter Seals New York, Inc. (Easter Seals NY); Easter Seals Maine, Inc. (Easter Seals ME); Easter Seals Rhode Island, Inc. (Easter Seals RI); Agency Realty, Inc. (real estate corporation); The Harbor Schools Incorporated (Harbor Schools); Manchester Alcoholism Rehabilitation Center; Easter Seals Connecticut, Inc. (Easter Seals CT); and Easter Seals Vermont, Inc. (Easter Seals VT). Easter Seals New Hampshire, Inc. is the sole member of each subsidiary. Easter Seals NH is affiliated with Easter Seals, Inc. (the national headquarters for the organization).

On May 22, 2013 the Board of Directors of Easter Seals New Hampshire, Inc. voted to dissolve and transfer the assets and liabilities of Special Transit Services, Inc. to Easter Seals New Hampshire, Inc.

On March 22, 2013, the Board of Directors of Easter Seals NY, voted to discontinue the Bronx Early Intervention program. On July 1, 2013, the Center for Therapeutic Recreation program located in Portland, Maine was transferred to the City of Portland and at that same time Easter Seals ME discontinued offering those services. On September 25, 2013, the Board of Directors of Easter Seals CT voted to discontinue the camp programs and cease all operations effective November 16, 2013. On January 25, 2012, the Board of Directors of Easter Seals NH voted to close Harbor Schools and cease all operations of this subsidiary, and also voted to approve discontinuing the group home and special education programs in Rutland, Vermont. On June 11, 2014, the Board of Directors of Easter Seals NH voted to discontinue the Pediatric Outpatient programs located in Manchester and Dover due to significant losses the programs were experiencing. See also note 13.

In May 2013, the Boards of Directors of Manchester Alcoholism Rehabilitation Center and Webster Place voted to merge the two organizations with Manchester Alcohol Rehabilitation Center being the surviving corporation, having found such merger to be in the best interest of both organizations. The effective date of the merger was September 1, 2013.

On July 31, 2014, Easter Seals NH entered into an agreement with The Connecticut Institute for the Blind, Inc. d/b/a Oak Hill (Oak Hill), an unrelated entity, whereby Easter Seals NH agreed to transfer its sole member interest in Easter Seals CT to Oak Hill for no consideration. See also note 12.

Easter Seals NH's purpose is to provide (1) programs and services for people with disabilities and other special needs, (2) assistance to people with disabilities and their families, (3) assistance to communities in identifying and developing needed services for residents, and (4) a climate of acceptance for people with disabilities and other special needs which will enable them to contribute to the well-being of the community. Easter Seals NH operates programs throughout New Hampshire, New York, Maine, Massachusetts (prior to the closure of Harbor Schools), Rhode Island, Vermont and Connecticut.

#### 2. Summary of Significant Accounting Policies

##### Principles of Consolidation

The consolidated financial statements include the accounts of Easter Seals New Hampshire, Inc. and the subsidiaries of which it is the sole member. Significant intercompany accounts and transactions have been eliminated in consolidation.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 2. Summary of Significant Accounting Policies (Continued)

##### Cash and Cash Equivalents

Easter Seals NH considers all highly liquid securities purchased with an original maturity of 90 days or less to be cash equivalents. Cash equivalents consist of cash, overnight repurchase agreements and money market funds, excluding assets limited as to use.

The management of Easter Seals NH has implemented a practice to establish cash reserves on hand. Approximately \$2,483,000 and \$2,432,000, respectively, of cash and cash equivalents, and approximately \$2,512,000 and \$2,238,000, respectively, of investments were on-hand under this practice as of August 31, 2014 and 2013, respectively.

##### Assets Limited as to Use and Investments

Assets limited as to use consists of cash and cash equivalents, short-term certificates of deposit with original maturities greater than 90 days, but less than one year, and investments. Investments are stated at fair value. Realized gains and losses on investments are computed on a specific identification basis. The changes in net unrealized and realized gains and losses on investments are recorded in other nonoperating expenses, gains and losses in the accompanying consolidated statements of activities and changes in net assets. Donated securities are stated at fair value determined at the date of donation.

##### Beneficial Interest in Trusts

Easter Seals NH is the beneficiary of several trusts held by others. Easter Seals NH has recorded as an asset the fair value of its interest in the trusts and such amount is included in permanently restricted net assets, based on the underlying donor stipulations. The change in the interest due to fair value change is recorded within other nonoperating expenses, gains and losses as permanently restricted activity.

##### Fixed Assets

Fixed assets are recorded at cost less accumulated depreciation and amortization. Expenditures for maintenance and repairs are charged to expense as incurred, and expenditures for major renovations are capitalized. Depreciation is computed on the straight-line method over the estimated useful lives of the underlying assets.

Fixed assets obtained by Easter Seals NH as a result of acquisitions on or after September 1, 2011 are recorded at estimated fair value as of the date of the acquisition in accordance with generally accepted accounting principles guidance for acquisitions by a not-for-profit entity.

Donated property and equipment not subject to donor stipulated conditions is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support or, if significant uncertainties exist, as deferred revenue pending resolution of the uncertainties. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support. See also note 5.

Property held for sale is recorded at the lower of net realizable value or carrying value. Easter Seals NH recognized impairment losses on certain property held for sale in 2014 of \$139,698, which is recorded in other nonoperating losses.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

2. Summary of Significant Accounting Policies (Continued)

Intangible Assets and Long-Lived Assets

Accounting rules require that intangible assets with estimable or determinable useful lives be amortized over their respective estimated useful lives to their estimated residual values, and be reviewed by management for impairment. Intangible assets at August 31, 2014 and 2013 consist of a patient list obtained in the acquisition of Webster Place.

Expected amortization of intangible assets through the end of their useful lives is as follows:

2015	\$ 33,130
2016	33,130
2017	33,130
2018	33,130
2019	33,130
Thereafter	<u>66,263</u>
	<u>\$231,913</u>

Amortization expense recognized for the patient list in 2014 and 2013 totaled \$33,130.

When there is an indication of impairment, management considers whether long-lived assets are impaired by comparing gross future undiscounted cash flows expected to be generated from utilizing the assets to their carrying amounts. If cash flows are not sufficient to recover the carrying amount of the assets, impairment has occurred and the assets are written down to their fair value. Significant estimates and assumptions are required to be made by management in order to evaluate possible impairment.

Based on current facts, estimates and assumptions, management believes that no long-lived assets were impaired at August 31, 2014 and 2013.

Bond Issuance Costs

Bond issuance costs are being amortized by the straight-line method over the repayment period of the related bonds, or the expected time until the next refinancing, whichever is shorter. Amortization expense recognized during 2014 and 2013 was \$9,638.

Revenue Recognition

Revenue generated from services provided to the public is reported at the estimated net realizable amounts from clients, third-party payors and others based upon approved rates as services are rendered. A significant portion of Easter Seals NH's revenues are derived through arrangements with third-party payors. As such, Easter Seals NH is dependent on these payors in order to carry out its operating activities. There is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in other fees and grants in the year that such amounts become known. Easter Seals NY recognized additional revenue of approximately \$7,654 in 2014 and \$1,046,000 in 2013 due to favorable rate adjustments approved by the State of New York.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 2. Summary of Significant Accounting Policies (Continued)

A third-party payor for three Easter Seals NY programs charged a facility tax assessment on a monthly basis in 2014 and 2013. The charges are a part of Easter Seals NY's reimbursement contract with the payor. The facility tax assessment is based on approved rates. As of August 31, 2014 and 2013, the facility tax assessment due was approximately \$136,000 and \$138,000, respectively, and is recorded in deferred revenue in the accompanying statements of financial position.

Revenues are recognized as earned, or attributable to the period in which specific terms of the funding agreement are satisfied, and to the extent that expenses have been incurred for the purposes specified by the funding source. Revenue balances in excess of the foregoing amounts are accounted for as deferred revenue until any restrictions are met or allowable expenditures are incurred.

The allowance for doubtful accounts is provided based on an analysis by management of the collectibility of outstanding balances. Management considers the age of outstanding balances and past collection efforts in determining the allowance for doubtful accounts. Accounts are charged against the allowance for doubtful accounts when deemed uncollectible. The bad debt provision in 2014 and 2013 totaled \$265,007 and \$774,569, respectively.

Unconditional contributions are recognized when pledged.

#### Advertising

Easter Seals NH's policy is to expense advertising costs as incurred.

#### Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying consolidated statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs and supporting services based mainly on time records and estimates made by Easter Seals NH's management.

#### Charity Care (Unaudited)

Easter Seals NH has a formal charity care policy under which program fees are subsidized as determined by the Board of Directors. Free and subsidized services are rendered in accordance with decisions made by the Board of Directors and, at established charges, amounted to approximately \$6,802,000 and \$7,373,000 for the years ended August 31, 2014 and 2013, respectively.

#### Income Taxes

Easter Seals New Hampshire, Inc., Easter Seals NY, Easter Seals ME, Easter Seals VT, Easter Seals RI, Harbor Schools, Manchester Alcoholism Rehabilitation Center and Easter Seals CT are exempt from both federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and, for Easter Seals NY of the Not-for-Profit Corporation Law of the State of New York. Agency Realty, Inc. received a determination letter from the Internal Revenue Service stating that it qualifies for tax-exempt status under Section 501(c)(2) of the Internal Revenue Code.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 2. Summary of Significant Accounting Policies (Continued)

Tax-exempt organizations could be required to record an obligation for income taxes as the result of a tax position historically taken on various tax exposure items including unrelated business income or tax status. In accordance with accounting principles generally accepted in the United States of America, assets and liabilities are established for uncertain tax positions taken or positions expected to be taken in income tax returns when such positions are judged to not meet the "more-likely-than-not" threshold, based upon the technical merits of the position.

Management has evaluated tax positions taken by Easter Seals New Hampshire, Inc. and its subsidiaries on their respective filed tax returns and concluded that the organizations have maintained their tax-exempt status, do not have any significant unrelated business income, and have taken no uncertain tax positions that require adjustment to or disclosure in the accompanying consolidated financial statements. Easter Seals New Hampshire, Inc. and its subsidiaries are no longer subject to income tax examinations by the federal or state tax authorities for years prior to 2011.

#### Use of Estimates

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

#### Derivatives and Hedging Activities

Accounting guidance requires that Easter Seals NH record as an asset or liability the fair value of the interest rate swap agreements described in note 8. Easter Seals NH is exposed to repayment loss equal to the net amounts receivable under the swap agreements (not the notional amount) in the event of nonperformance of the other party to the swap agreements. However, Easter Seals NH does not anticipate nonperformance and does not obtain collateral from the other party.

As of August 31, 2014 and 2013, Easter Seals NH had recognized a liability of \$3,329,813 and \$2,758,346, respectively, as a result of the interest rate swap agreements discussed in note 8. As a result of changes in the fair value of these derivative financial instruments, Easter Seals NH recognized an decrease in net assets of \$571,467 (\$23,387 of which is included in deconsolidation of affiliate as an increase in net assets) for the year ending August 31, 2014, and an increase in net assets of \$2,377,632 for the year ending August 31, 2013 related to swap agreements.

#### Increase in Net Assets from Operations

For purposes of display, transactions deemed by management to be ongoing, major or central to the provision of services are reported as revenue and expenses that comprise the increase (decrease) in net assets from operations. The primary transactions reported as other nonoperating expenses, gains and losses include the adjustment to fair value of interest rate swaps, the increase in the fair value of beneficial interest in trusts held by others, gains and losses on sales and disposals of property, plant and equipment, and net realized and unrealized gains on investments.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 2. Summary of Significant Accounting Policies (Continued)

##### Reclassifications

Certain amounts in the 2013 consolidated financial statements have been reclassified to conform to the 2014 presentation.

##### Subsequent Events

Events occurring after the statement of financial position date are evaluated by management to determine whether such events should be recognized or disclosed in the consolidated financial statements. Management has evaluated events occurring between the end of Easter Seals NH's fiscal year end and December 5, 2014, the date these consolidated financial statements were available to be issued.

#### 3. Classification of Net Assets

In accordance with the *Uniform Prudent Management of Institutional Funds Act* (UPMIFA), net assets are classified and reported based on the existence or absence of donor-imposed restrictions. Gifts are reported as either temporarily or permanently restricted support if they are received with donor stipulations that limit the use of donated assets. Temporarily restricted net assets are those whose use by Easter Seals NH has been limited by donors to a specific time period or purpose. When a donor restriction expires (when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified as unrestricted net assets and reported in the consolidated statements of activities and changes in net assets as net assets released from restrictions. Permanently restricted net assets have been restricted by donors to be maintained by Easter Seals NH in perpetuity, the income from which is expendable to support all activities of the organization, or as stipulated by the donor.

Donor-restricted contributions whose restrictions are met within the same year as received are reported as unrestricted contributions in the accompanying consolidated financial statements.

In accordance with UPMIFA, Easter Seals NH considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (a) the duration and preservation of the fund; (b) the purpose of the organization and the donor-restricted endowment fund; (c) general economic conditions; (d) the possible effect of inflation and deflation; (e) the expected total return from income and the appreciation of investments; (f) other resources of the organization; and (g) the investment policies of the organization.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

3. Classification of Net Assets (Continued)

*Endowment Net Asset Composition by Type of Fund*

The major categories of endowment funds at August 31, 2014 and 2013 are as follows:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
<u>2014</u>			
Camping program	\$ 3,072	\$ 364,869	\$ 367,941
Other programs	33,332	353,019	386,351
Operations	<u>—</u>	<u>3,613,207</u>	<u>3,613,207</u>
Total endowment net assets	<u>\$36,404</u>	<u>\$4,331,095</u>	<u>\$4,367,499</u>
<u>2013</u>			
Camping program	\$ 1,918	\$ 363,869	\$ 365,787
Other programs	18,913	340,203	359,116
Operations	<u>—</u>	<u>3,613,207</u>	<u>3,613,207</u>
Total endowment net assets	<u>\$20,831</u>	<u>\$4,317,279</u>	<u>\$4,338,110</u>

*Changes in Endowment Net Assets*

During the years ended August 31, 2014 and 2013, Easter Seals NH had the following endowment-related activities:

	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Net endowment assets, August 31, 2012	\$ 16,043	\$4,303,631	\$4,319,674
Investment return:			
Investment income, net of fees	18,777	—	18,777
Net appreciation (realized and unrealized)	563,208	—	563,208
Contributions	—	13,648	13,648
Appropriated for expenditure	<u>(577,197)</u>	<u>—</u>	<u>(577,197)</u>
Net endowment assets, August 31, 2013	20,831	4,317,279	4,338,110
Investment return:			
Investment income, net of fees	22,617	—	22,617
Net appreciation (realized and unrealized)	970,963	—	970,963
Contributions	—	13,816	13,816
Appropriated for expenditure	<u>(978,007)</u>	<u>—</u>	<u>(978,007)</u>
Net endowment assets, August 31, 2014	<u>\$ 36,404</u>	<u>\$4,331,095</u>	<u>\$4,367,499</u>



**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

**3. Classification of Net Assets (Continued)**

In addition to endowment net assets, Easter Seals NH also maintains non-endowed funds. The major categories of non-endowment funds, at August 31, 2014 and 2013 are as follows:

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted (See Note 11)</u>	<u>Total Non- Endowment Net Assets</u>
<u>2014</u>				
Seniors program	\$ -	\$ 23,866	\$ -	\$ 23,866
Veterans program	263,880	9,702	-	273,582
India initiative	104,600	668,198	-	772,798
Other programs	-	174,192	-	174,192
Operations	<u>13,820,857</u>	<u>32,500</u>	<u>693,427</u>	<u>14,546,784</u>
Total non-endowment net assets	<u>\$14,189,337</u>	<u>\$908,458</u>	<u>\$ 693,427</u>	<u>\$15,791,222</u>
<u>2013</u>				
Seniors program	\$ 88,902	\$ 11,729	\$ -	\$ 100,631
Veterans program	-	517,035	-	517,035
India initiative	-	57,881	-	57,881
Other programs	-	285,461	-	285,461
Operations	<u>14,678,806</u>	<u>32,500</u>	<u>5,837,727</u>	<u>20,549,033</u>
Total non-endowment net assets	<u>\$14,767,708</u>	<u>\$904,606</u>	<u>\$5,837,727</u>	<u>\$21,510,041</u>

From time to time, the fair value of assets associated with individual donor-restricted endowment funds may fall below the level that the donor requires Easter Seals NH to retain as a fund of permanent duration. Deficiencies of this nature are reported in unrestricted net assets. There were no deficiencies between the fair value of the investments of the endowment funds and the level required by donor stipulation at August 31, 2014 or 2013.

Investment and Spending Policies

Easter Seals NH has adopted investment and spending policies for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment while seeking to maintain the purchasing power of the endowment assets. Endowment assets include those assets of donor-restricted funds that Easter Seals NH must hold in perpetuity or for a donor-specified period. Under this policy, as approved by the Board of Directors, the endowment assets are invested in a manner that is intended to produce results that exceed the price and yield results of an appropriate market index while assuming a moderate level of investment risk. Easter Seals NH expects its endowment funds to provide an average rate of return over a five year period equal to the rate of 2% over the inflation rate. Actual returns in any given year may vary from this amount.

# EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

## NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

### 3. Classification of Net Assets (Continued)

To satisfy its long-term rate-of-return objectives, Easter Seals NH relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). Easter Seals NH targets a diversified asset allocation that places a greater emphasis on equity-based investments to achieve its long-term return objectives within prudent risk constraints.

Easter Seals NH may appropriate for distribution some or all of the earnings and appreciation on its endowment for funding of operations. In establishing this policy, Easter Seals NH considered the objective to maintain the purchasing power of the endowment assets held in perpetuity or for a specified term as well as to, so long as it would not detract from Easter Seals NH's critical goals and initiatives, provide additional real growth through new gifts and investment return.

### 4. Leases

Easter Seals NH leases certain assets under various arrangements which have been classified as operating leases. Total expense under all leases (including month-to-month leases) was approximately \$2,420,000 and \$2,168,000 for the years ended August 31, 2014 and 2013, respectively. Some of these leases have terms which include renewal options, and others may be terminated at Easter Seals NH's option without substantial penalty. Future minimum payments required under the leases in effect at August 31, 2014, through the remaining contractual term of the underlying lease agreements, are as follows:

#### Year Ended August 31:

2015	\$2,018,870
2016	1,486,328
2017	1,044,716
2018	385,129
2019	221,698
Thereafter	31,240

Easter Seals NY leases certain facilities for school operations from unrelated parties at lease terms that are either below fair market value, or that are almost entirely rent-free. Under accounting principles generally accepted in the United States of America, lease agreements must be evaluated based upon their economic substance rather than legal form, and a lease subsidy would be recorded as both contribution and rental expense. However, Easter Seals NH has determined that such amounts would not be material to the accompanying consolidated financial statements.

Easter Seals NY subleases certain office space located at 11 West 42<sup>nd</sup> Street in New York to an unrelated party. The sublease agreement expires in February 2014. Total rental income earned under this sublease agreement for the years ended August 31, 2014 and 2013 was approximately \$65,000 and \$144,000, respectively.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2014 and 2013

**5. Fixed Assets**

Fixed assets consist of the following at August 31:

	<u>2014</u>	<u>2013</u>
Buildings	\$ 27,225,674	\$ 33,015,085
Land and land improvements	2,696,051	3,494,009
Leasehold improvements	997,631	952,100
Office equipment and furniture	9,679,631	9,917,122
Vehicles	3,250,383	3,225,015
Construction in progress	<u>296,043</u>	<u>216,678</u>
	44,145,413	50,820,009
Less accumulated depreciation and amortization	<u>(19,051,030)</u>	<u>(22,753,125)</u>
	<u>\$ 25,094,383</u>	<u>\$ 28,066,884</u>

Depreciation and amortization expense related to fixed assets totaled \$1,728,935 and \$1,765,075 in 2014 and 2013, respectively. Depreciation and amortization of fixed assets included within discontinued operations in 2014 and 2013 totaled \$64,351 and \$218,670, respectively.

During 2012, Easter Seals NH received a donated building with an estimated fair value of approximately \$1,100,000. Under the terms of the donation, for a period of six years, Easter Seals NH must continue to use the building as a child care center. Should Easter Seals NH cease to operate the program, or wish to sell or donate the property, Easter Seals NH must first provide the donor with the opportunity to purchase the property for \$1. The contribution representing the fair value of the building has been recorded as deferred revenue at August 31, 2014 and 2013.

**6. Investments and Assets Limited as to Use**

Investments and assets limited as to use, at fair value, are as follows at August 31:

	<u>2014</u>	<u>2013</u>
Cash and cash equivalents	\$ 523,616	\$ 3,513,266
Certificates of deposit	—	554,282
Marketable equity securities	1,883,153	2,770,110
Mutual funds	11,634,793	10,992,033
Corporate and foreign bonds	711,063	903,497
Government and agency securities	<u>366,744</u>	<u>631,627</u>
	15,119,369	19,364,815
Less: assets limited as to use	<u>(1,286,323)</u>	<u>(5,100,474)</u>
Total investments, at fair value	<u>\$13,833,046</u>	<u>\$14,264,341</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

**6. Investments and Assets Limited as to Use (Continued)**

The composition of assets limited as to use at August 31, 2014 and 2013 is set forth in the table shown below at fair value. The portion of assets limited as to use that is required for obligations classified as current liabilities is reported in current assets.

	<u>2014</u>	<u>2013</u>
Under an agreement with the State of Connecticut, which provides that the funds be utilized for certain allowable program expenditures:		
Cash and cash equivalents	\$ —	\$2,310,566
Certificates of deposit	—	554,282
Mutual funds	—	428,148
Marketable equity securities	<u>—</u>	<u>151,573</u>
	—	3,444,569
Under a deferred compensation plan (see note 7):		
Investments	986,277	1,367,127
Maintained in escrow to make required payments on certain bonds (see note 8):		
Cash and cash equivalents	<u>300,046</u>	<u>288,778</u>
<b>Total assets limited as to use</b>	<b><u>\$1,286,323</u></b>	<b><u>\$5,100,474</u></b>

The principal components of investment income and net realized and unrealized gains included in continuing operations and other nonoperating expenses, gains and losses are summarized below.

	<u>2014</u>	<u>2013</u>
Unrestricted investment income and unrealized and realized gains on investments:		
Dividend and interest income	\$ 742,337	\$ 681,151
Net unrealized gains	668,363	231,743
Net realized gains	<u>828,601</u>	<u>557,753</u>
	2,239,301	1,470,647
Restricted investment income and unrealized and realized gains on investments:		
Dividend and interest income	3,613	1,141
Net unrealized gains	20,109	7,631
Net realized gains	<u>17,877</u>	<u>16,542</u>
	<u>41,599</u>	<u>25,314</u>
	<b><u>\$2,280,900</u></b>	<b><u>\$1,495,961</u></b>

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

7. Retirement Plans

Easter Seals NH maintains a Section 403(b) Plan (a defined contribution retirement plan), which covers substantially all employees. Eligible employees may contribute any whole percentage of their annual salary. Employee contributions may be matched by Easter Seals NH as determined in the annual budget. The combined amount of employer and employee contributions is subject by law to annual maximum amounts. The employer match was approximately \$673,000 and \$474,000 for the years ended August 31, 2014 and 2013, respectively.

Easter Seals New Hampshire, Inc. offers, to certain management personnel, the option to participate in an Internal Revenue Code Section 457 Deferred Compensation Plan to which the organization may make a discretionary contribution. The employees' accounts are not available until termination, retirement, death or an unforeseeable emergency. Easter Seals New Hampshire, Inc. contributed approximately \$128,000 and \$130,000 to this plan during the years ended August 31, 2014 and 2013, respectively. The assets and liabilities associated with this plan were \$986,277 and \$1,367,127 at August 31, 2014 and 2013, respectively, and are included within assets limited as to use and other liabilities in the accompanying consolidated statements of financial position.

8. Borrowings

Borrowings consist of the following at August 31:

	<u>2014</u>	<u>2013</u>
Revenue Bonds, Series 2004A, tax exempt, issued through the New Hampshire Health and Education Facilities Authority (NHHEFA), with a variable rate determined through weekly remarketing (0.06% at August 31, 2014) through December 2034, annual principal payments continually increasing from \$400,000 to \$1,060,000 with a final payment of \$1,060,000 due December 2034, secured by a pledge of all gross receipts of Easter Seals NH and certain letters of credit (see below)	\$14,275,000	\$14,660,000
Revenue Bonds, Series 2010, issued through the Monroe County Industrial Development Corporation, interest only payments due through December 2011, after which monthly principal and interest payments ranging from \$10,050 to \$21,980 are required through the maturity date of December 31, 2040. Interest is payable monthly at a rate equal to 68% of the sum of the monthly LIBOR rate plus 2.65% (1.91% at August 31, 2014)	4,929,360	5,052,360
Mortgage payable to a bank with a variable rate of LIBOR plus 2.65%, principal of \$9,500 plus interest payable monthly, with a final payment of \$2,299,000 due March 2015, secured by all business assets and property of Easter Seals CT, excluding certain assets limited as to use (see deconsolidation of affiliate – note 12).	–	2,470,000

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

8. Borrowings (Continued)

	<u>2014</u>	<u>2013</u>
Non-revolving note payable to a bank with a total availability of \$3,500,000 with a variable rate of LIBOR plus 4.07% (4.23% at August 31, 2014), interest only payments through June 2014, after which monthly principal and interest payments are required through the maturity in June 2015, secured by an interest in certain property with a net book value of \$3,888,720 at August 31, 2014	\$ 3,482,580	\$ 3,500,000
Note payable to a bank with a fixed rate of 2.50%, principal and interest of \$985 payable monthly through April 2018, secured by vehicles	41,386	52,008
Note payable to a bank with a fixed rate of 2.50%, principal and interest of \$525 payable monthly through September 2018, secured by vehicles	24,449	-
Note payable to a bank with a fixed rate of 3.66%, principal and interest of \$3,177 payable monthly, due August 2015, secured by vehicles	37,353	73,357
Unsecured note payable to an individual with a fixed rate of 5.25%, principal and interest of \$10,311 payable monthly, due April 2016	197,002	307,232
Note payable to a bank with a fixed rate of 2.50%, principal and interest of \$2,923 payable monthly through September 2018, secured by vehicles	136,074	-
Note payable to a bank with a fixed rate of 2.50%, principal and interest of \$546 payable monthly through January 2019, secured by vehicles	27,394	-
Note payable to a bank with a fixed rate of 2.50%, principal and interest of \$195 payable monthly through March 2019, secured by vehicles	10,137	-
Note payable to a bank with a fixed rate of 2.24%, principal and interest of \$608 payable monthly through July 2019, secured by vehicles	33,925	-
Note payable to a bank with a fixed rate of 2.24%, principal and interest of \$166 payable monthly through August 2019, secured by vehicles	<u>9,979</u>	<u>-</u>
	23,204,639	26,114,957
Less current portion	<u>4,228,339</u>	<u>796,290</u>
	<u>\$18,976,300</u>	<u>\$25,318,667</u>

Principal payments on long-term debt for each of the following years ending August 31 are as follows:

2015	\$ 4,228,339
2016	698,294
2017	642,760
2018	669,263
2019	643,064
Thereafter	<u>16,322,919</u>
	<u>\$23,204,639</u>

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 8. Borrowings (Continued)

##### Lines of Credit and Other Financing Arrangements

Easter Seals New Hampshire, Inc. had an agreement with a bank for a \$500,000 nonrevolving equipment line of credit. The line of credit was used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals NH through April 2, 2014. The interest rate charged on outstanding borrowings was at a fixed rate at the then prime rate minus 0.75% for maturities up to a five-year term. Upon maturity of this agreement, the balances outstanding under the note payable at August 31, 2014 and 2013 were converted to various term notes secured by vehicles, as described above.

Easter Seals New Hampshire, Inc. also has an agreement with a bank for a \$500,000 revolving equipment line, which can be used to fund the purchase of New Hampshire titled vehicles for use by Easter Seals NH through June 2017. Advances are converted to term notes as utilized. The interest rate charged on outstanding borrowings is at a fixed rate equal to the then Business Vehicle Rate at the time of the advance for maturities up to a five year term. Included in long-term debt are two notes payable of \$33,925 and \$9,979 at August 31, 2014 that originated under this agreement. Availability under this agreement at August 31, 2014 is approximately \$456,000.

Easter Seals New Hampshire, Inc. (the sole member of Easter Seals NY and Harbor Schools), Easter Seals NY and Harbor Schools have a revolving line of credit with a bank, with available borrowings up to \$7 million (a portion of which is secured by available letters of credit of \$59,000). Outstanding advances are due on demand. The revolving line of credit has the following sub-limits which were last amended in May 2013: Easter Seals NH \$3.725 million, Easter Seals NY \$3 million and Harbor Schools \$275,000. The interest rate charged on outstanding borrowings is at LIBOR plus 2.25% (2.41% at August 31, 2014). Under an event of default, the interest rate will increase from LIBOR plus 2.25% to LIBOR plus 5.25%. The line is secured by a first priority interest in all business assets of Easter Seals New Hampshire, Inc., Easter Seals NY and Harbor Schools. The agreement requires that collective borrowings under the line of credit be reduced to \$3,500,000 for 30 consecutive days during each calendar year. The agreement also limits each borrower's ability to incur additional indebtedness in excess of \$500,000. Amounts outstanding under this revolving line of credit agreement at August 31, 2014 and 2013 were \$262,356 and \$262,356, respectively, related to Harbor Schools, \$1,935,548 and \$1,599,505, respectively, related to Easter Seals NY and \$0 and \$1,425,875, respectively, related to Easter Seals NH.

Easter Seals CT had a demand revolving line of credit with a bank with available borrowings up to \$1 million. The interest rate charged on outstanding borrowings was at LIBOR plus 2.25%. The line was secured by all business assets and property of Easter Seals CT, except for certain assets limited as to use (\$3,444,569 carrying value as of August 31, 2013). Additionally, this line was guaranteed by Easter Seals NH. The agreement also limited Easter Seals CT's ability to incur additional indebtedness in excess of \$1,000,000 related to real estate, and was cross collateralized with all Easter Seals NH borrowings at this bank. Amounts outstanding under this revolving line of credit agreement at August 31, 2013 were \$924,658 (see deconsolidation of affiliate – note 12).

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 8. Borrowings (Continued)

##### NHHEFA 2004A Revenue Bonds

In connection with the NHHEFA 2004A Revenue Bonds, Easter Seals NH is required to make deposits of interest and principal of sufficient amounts to make the required interest payments and to retire the bonds when due. The 2004A Revenue Bonds require that Easter Seals NH maintain certain reserve funds with a trustee for current required principal and interest payments. Such amounts, which are included within assets limited as to use, totaled \$300,046 and \$288,778 at August 31, 2014 and 2013, respectively. This agreement also requires bank approval prior to Easter Seals NH incurring additional indebtedness. Easter Seals NH has two letters of credit securing the bonds for \$14,450,993 each (expiring and subject to renewal on March 15, 2015, and mainly to support future principal and interest repayments due under the 2004A Revenue Bonds). Easter Seals NH is required to replace or renew the two \$14,450,993 letters of credit upon their expiration or the related bonds may be subject to early redemption. Easter Seals NH pays an annual fee for the two letters of credit relating to the 2004A NHHEFA Revenue Bonds. Fees incurred on these letters of credit totaled approximately \$183,000 and \$157,000 in 2014 and 2013, respectively.

##### Series 2010 Revenue Bonds

On December 1, 2010, Easter Seals NY, in connection with the Monroe County Industrial Development Corporation and RBS Citizens, issued \$5,250,000 in Series 2010 tax-exempt Revenue Bonds (the Series 2010 Bonds). The Series 2010 Bonds were used to finance the acquisition of certain property located in Irondequoit, New York, provide for improvements to a school building and an existing rehabilitation facility, and construct two residential rehabilitation facilities. Additionally, proceeds were used to refinance certain Easter Seals NY outstanding debt.

The Series 2010 Bonds are secured by a mortgage on all properties and improvements financed by the bonds, and are guaranteed by Easter Seals NH. Easter Seals NY may elect to prepay some portion or all of the outstanding bonds subject to a prepayment fee, as defined. This agreement also requires bank approval prior to Easter Seals NY incurring additional indebtedness. The Series 2010 Bonds are subject to tender for mandatory purchase at the election of the bondholder beginning June 1, 2016, and thereafter every five years through June 1, 2036.

##### Interest Rate Swap Agreements

Easter Seals NH has an interest rate swap agreement with a bank in connection with the Series 2004A Revenue Bonds. The swap agreement has an outstanding notional amount of \$14,275,000 and \$14,660,000 at August 31, 2014 and 2013, respectively, which reduces, in conjunction with bond principal reductions, until the agreement terminates in December 2034. Easter Seals NH remits interest at the fixed rate of 3.54% and receives interest at a variable rate (0.06% at August 31, 2014).

On February 23, 2011, Easter Seals NY entered into an interest rate swap agreement with a bank in connection with the Series 2010 Revenue Bonds. The swap agreement had an outstanding notional amount of \$4,929,360 and \$5,052,360 at August 31, 2014 and 2013, respectively, which reduces, in conjunction with bond principal reductions, until the agreement terminates in January 2031. Easter Seals NY remits interest at a fixed rate of 2.99% and receives interest at a variable rate (68% of monthly LIBOR).



## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 8. Borrowings (Continued)

On December 27, 2010, Easter Seals CT entered into an interest rate swap agreement in connection with an outstanding mortgage payable of \$2,470,000 at August 31, 2013. The original notional amount of \$1,800,000 reduces ratably in conjunction with repayment of the note payable. The swap agreement effectively changed the variable rate to a fixed rate of 2.72% for the notional amounts outstanding, which is approximately 65% of the related mortgage payable (see deconsolidation of affiliate – note 12).

The fair value of the above interest rate swap agreements totaled \$3,329,813 and \$2,758,346 at August 31, 2014 and 2013, respectively, \$615,570 and \$708,132 of which was current at August 31, 2014 and 2013, respectively. During the years ended August 31, 2014 and 2013 net payments required by the agreements totaled \$674,448 and \$692,269, respectively. These payments have been included in interest expense within the accompanying consolidated statements of activities and changes in net assets. See note 11 with respect to fair value determinations.

#### Debt Covenants

In connection with the bonds, lines of credit and various other notes payable described above, Easter Seals NH is required to comply with certain financial covenants including, but not limited to, minimum liquidity and debt service coverage ratios. At August 31, 2014, Easter Seals NH was in compliance with restrictive covenants specified under the NHHEFA bonds, Series 2010 Bonds, and other debt obligations.

#### 9. Donated Services

A number of volunteers have donated their time in connection with Easter Seals NH's program services and fundraising campaigns. However, no amounts have been reflected in the accompanying consolidated financial statements for such donated services, as no objective basis is available to measure the value.

#### 10. Related Party Transactions

Approximately 13% of other fees and grants revenue is derived from a pass-through grant from Easter Seals, Inc. for both years ended August 31, 2014 and 2013. Easter Seals NH is a member of Easter Seals, Inc. As of August 31, 2014 and 2013, Easter Seals NH had a receivable of \$334,352 and \$247,471, respectively, from Easter Seals, Inc. related to amounts due under this grant. Easter Seals NH also has an amount due from Easter Seals CT of \$7,301 at August 31, 2014 (see also note 12). Membership fees to Easter Seals, Inc. were \$122,586 and \$121,780 for the years ended August 31, 2014 and 2013, respectively and are reflected as support of National programs on the accompanying consolidated statements of activity and changes in net assets.

## EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

### NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

#### 11. Fair Value of Financial Instruments

Fair value of a financial instrument is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at their measurement date. In determining fair value, Easter Seals NH uses various methods including market, income and cost approaches, and utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and the risks inherent in factors used in the valuation. These factors may be readily observable, market corroborated, or generally unobservable. Easter Seals NH utilizes valuation techniques that maximize the use of observable factors and minimizes the use of unobservable factors.

Certain of Easter Seals NH's financial instruments are reported at fair value, which include beneficial interest held in trusts, investments and the interest rate swaps, and are classified by levels that rank the quality and reliability of the information used to determine fair value:

Level 1 – Valuations for financial instruments traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical instruments.

Level 2 – Valuations for financial instruments traded in less active dealer or broker markets. Valuations are obtained from third party pricing services for identical or similar instruments.

Level 3 – Valuations for financial instruments derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

The following describes the valuation methodologies used to measure financial assets and liabilities at fair value. The levels relate to valuation only and do not necessarily indicate a measure of investment risk. There have been no changes in the methodologies used by Easter Seals NH at August 31, 2014 and 2013.

#### Investments and Assets Limited as to Use

Cash and cash equivalents are deemed to be Level 1. The fair values of marketable equity securities, money market and mutual funds and government and agency securities that are based upon quoted prices in active markets for identical assets are reflected as Level 1. Investments in certain other mutual funds and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2. Investments in certificates of deposit are at cost plus accrued interest, which is estimated to approximate fair value and are included in Level 2.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

11. Fair Value of Financial Instruments (Continued)

Beneficial Interest in Trusts Held by Others

The beneficial interest in trusts held by others has been assigned fair value levels based on the fair value levels of the underlying investments within the trusts. The fair values of marketable equity securities, money market and mutual funds, government and agency securities and other asset funds are based upon quoted prices in active markets for identical assets and are reflected as Level 1. Investments in marketable equity securities, mutual funds and corporate and foreign bonds where securities are transparent and generally are based upon quoted prices in active markets are valued by the investment managers and reflected as Level 2. Investments in alternative and other asset funds are derived from other methodologies, including option pricing models, discounted cash flow models and similar techniques, and not based on market exchange, dealer or broker traded transactions, and are reflected as Level 3. Level 3 valuations incorporate certain assumptions and projections in determining fair value.

Interest Rate Swap Agreements

The fair value for the interest rate swap liabilities is included in Level 3 and is estimated by the counterparty using industry standard valuation models. These models project future cash flows and discount the future amounts to present value using market-based observable inputs, including interest rates.

At August 31, 2014 and 2013, Easter Seals NH's assets and liabilities measured at fair value on a recurring basis were classified as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>2014</u>				
Assets:				
Assets limited as to use and investments at fair value:				
Cash and cash equivalents	\$ 523,616	\$ —	\$ —	\$ 523,616
Marketable equity securities:				
Large-cap	1,238,248	—	—	1,238,248
International	644,905	—	—	644,905
Mutual funds, open-ended:				
Short-term fixed income	3,562,348	—	—	3,562,348
Intermediate-term bond fund	824,376	—	—	824,376
High yield bond fund	264,363	—	—	264,363
Foreign bond	14,168	—	—	14,168
Government securities	752,030	—	—	752,030
International equities	784,490	—	—	784,490
Domestic, large-cap	1,500,128	—	—	1,500,128
Domestic, mid-cap	147,920	—	—	147,920
Domestic, small-cap	3,480	—	—	3,480
Domestic, Multi Alt	112,233	—	—	112,233
Real estate fund	128,303	—	—	128,303

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

11. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds, closed-ended:				
Domestic, large-cap	\$ 2,510,846	\$ -	\$ -	\$ 2,510,846
Domestic, mid-cap	508,556	-	-	508,556
Domestic, small-cap	193,682	-	-	193,682
International equity	326,879	-	-	326,879
Commodity	991	-	-	991
Corporate and foreign bonds	-	711,063	-	711,063
Government and agency securities	<u>366,744</u>	<u>-</u>	<u>-</u>	<u>366,744</u>
	<u>\$14,408,306</u>	<u>\$ 711,063</u>	<u>\$ -</u>	<u>\$15,119,369</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 16,172	\$ -	\$ -	\$ 16,172
Marketable equity securities:				
Large-cap	225,799	57,705	-	283,504
Small-cap	-	33,685	-	33,685
International	-	72,307	-	72,307
Emerging markets	46,695	-	-	46,695
Mutual funds:				
Domestic fixed income	-	133,076	-	133,076
International fixed income	30,821	-	-	30,821
Commodity	42,050	-	-	42,050
Real estate investment trust	<u>35,117</u>	<u>-</u>	<u>-</u>	<u>35,117</u>
	<u>\$ 396,654</u>	<u>\$ 296,773</u>	<u>\$ -</u>	<u>\$ 693,427</u>
Liabilities:				
Interest rate swap agreements	<u>\$ -</u>	<u>\$ -</u>	<u>\$3,329,813</u>	<u>\$ 3,329,813</u>

2013

Assets:

Assets limited as to use and investments  
at fair value:

Cash and cash equivalents	\$ 3,513,266	\$ -	\$ -	\$ 3,513,266
Certificates of deposit	-	554,282	-	554,282
Marketable equity securities:				
Large-cap	2,550,313	-	-	2,550,313
International	219,797	-	-	219,797
Mutual funds, open-ended:				
Short-term fixed income	3,304,368	-	-	3,304,368
Intermediate-term bond fund	543,938	-	-	543,938
High yield bond fund	274,582	-	-	274,582
Foreign bond	210,342	-	-	210,342
Government securities	511,971	-	-	511,971
International equities	693,837	-	-	693,837

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

11. Fair Value of Financial Instruments (Continued)

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Domestic, large-cap	\$ 816,851	\$ —	\$ —	\$ 816,851
Domestic, mid-cap	369,532	—	—	369,532
Domestic, small-cap	237,828	—	—	237,828
Real estate fund	3,868	—	—	3,868
Mutual funds, closed-ended:				
Fixed income and bond	427,663	—	—	427,663
Domestic, large-cap	2,002,955	—	—	2,002,955
Domestic, mid-cap	493,556	—	—	493,556
Domestic, small-cap	913,054	—	—	913,054
International equity	173,305	—	—	173,305
Commodity	14,383	—	—	14,383
Corporate and foreign bonds	—	903,497	—	903,497
Government and agency securities	<u>631,627</u>	<u>—</u>	<u>—</u>	<u>631,627</u>
	<u>\$17,907,036</u>	<u>\$1,457,779</u>	<u>\$ —</u>	<u>\$19,364,815</u>
Beneficial interest in trust held by others:				
Money market funds	\$ 4,555	\$ —	\$ —	\$ 4,555
Marketable equity securities:				
Large-cap	2,544,889	148,594	—	2,693,483
Mid-cap	809,286	45,600	—	854,886
Small-cap	—	33,110	—	33,110
International	319,796	40,369	—	360,165
Emerging markets	118,842	—	—	118,842
Corporate bonds	—	709,131	—	709,131
Foreign bonds	—	6,029	—	6,029
Mutual funds:				
Domestic fixed income	—	654,361	—	654,361
International equity	34,664	—	—	34,664
International fixed income	19,931	—	—	19,931
Domestic large-cap equity	67,476	—	—	67,476
Domestic mid-cap equity	16,984	—	—	16,984
Domestic small-cap equity	20,565	—	—	20,565
Commodity	5,465	—	—	5,465
Government and agency securities	20,202	—	—	20,202
Real estate investment trust	95,123	—	—	95,123
Alternative and structured asset funds	<u>33,921</u>	<u>—</u>	<u>88,834</u>	<u>122,755</u>
	<u>\$ 4,111,699</u>	<u>\$1,637,194</u>	<u>\$ 88,834</u>	<u>\$ 5,837,727</u>
Liabilities:				
Interest rate swap agreements	<u>\$ —</u>	<u>\$ —</u>	<u>\$2,758,346</u>	<u>\$ 2,758,346</u>

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2014 and 2013

**11. Fair Value of Financial Instruments (Continued)**

The table below sets forth a summary of changes in the fair value of Easter Seals NH's Level 3 assets and liabilities for the years ended August 31, 2014 and 2013:

	<u>Interest Rate Swaps</u>	<u>Alternative and Other Asset Funds</u>
Beginning balance, August 31, 2012	\$(5,135,978)	\$ 78,614
Unrealized gains, net	<u>2,377,632</u>	<u>10,220</u>
Ending balance, August 31, 2013	(2,758,346)	88,834
Unrealized loss, net	(594,854)	—
Deconsolidation of affiliate – see note 12	<u>23,387</u>	<u>(88,834)</u>
Ending balance, August 31, 2014	<u><u>\$(3,329,813)</u></u>	<u><u>\$ —</u></u>

Excluding the impact of the deconsolidation of an affiliate (see note 12), the net amounts of unrealized gains (losses) for the period attributable to the change in unrealized gains (losses) relating to the interest rate swaps still held at August 31, 2014 and 2013 were \$(594,854) and \$2,377,632, respectively. The amount of unrealized gains for the period attributable to the change in unrealized gains relating to the Level 3 investments still held at August 31, 2014 and 2013 were \$0 and \$10,220, respectively.

Easter Seals NH's other financial instruments, including cash and cash equivalents, accounts receivable from affiliates, program and other accounts receivable, contributions receivable, accounts payable, lines of credit, and long-term debt, have fair values approximating their carrying values because of the short-term nature of the financial instruments or because interest rates approximate current market rates.

**12. Deconsolidation of Related Entity**

On July 31, 2014, Easter Seals NH entered into an agreement with The Connecticut Institute for the Blind, Inc. d/b/a Oak Hill (Oak Hill), an unrelated entity, whereby Easter Seals NH agreed to transfer its sole member interest in Easter Seals CT to Oak Hill for no consideration. Accordingly, all of the assets, liabilities and net assets of Easter Seals CT were transferred to Oak Hill effective July 31, 2014. Easter Seals NH was concurrently released from all guarantees and other obligations related to Easter Seals CT. Easter Seals NH recognized a decrease in net assets of \$5,841,079 as a result of the deconsolidation of Easter Seals CT. The accompanying 2014 consolidated financial statements include the operating results of Easter Seals CT for the period from September 1, 2013 through July 31, 2014 and the year ended August 31, 2013.

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

12. Deconsolidation of Related Entity (Continued)

Summary statements of financial position and activities of Easter Seals CT for the period ended July 31, 2014 and year ended August 31, 2013 follow:

	July 31, 2014 <u>(Unaudited)</u>	August 31, 2013 <u>          </u>
Assets:		
Cash and cash equivalents	\$ 21,440	\$ 270,732
Program and other accounts receivable, net	18,572	283,994
Assets limited as to use	3,548,526	3,444,569
Investments, at fair value	256,832	1,699,874
Beneficial interest in trust held by others	5,719,267	5,207,585
Fixed assets	1,879,966	1,919,988
Other assets	<u>24,828</u>	<u>108,708</u>
Total assets	11,469,431	12,935,450
Liabilities and net assets:		
Line of credit	-	(924,658)
Deferred revenue	(3,138,717)	(3,456,204)
Long-term debt	(2,365,500)	(2,470,000)
Other liabilities	<u>(124,135)</u>	<u>(731,465)</u>
Total liabilities	<u>(5,628,352)</u>	<u>(7,582,327)</u>
Total net assets	<u>\$ 5,841,079</u>	<u>\$ 5,353,123</u>

	11-Month Period Ended <u>July 31, 2014</u>	Year Ended <u>August 31, 2013</u>
Total public support and revenue	\$ 1,027,556	\$ 1,298,832
Total operating expenses	(856,861)	(1,048,542)
Other nonoperating expenses, gains and losses	<u>778,724</u>	<u>361,524</u>
Increase in net assets before discontinued operations	<u>\$ 949,419</u>	<u>\$ 611,814</u>

Losses from discontinued operations within Easter Seals CT for the eleven month period ended July 31, 2014 and year ended August 31, 2013 were \$454,230 and \$657,561, respectively.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

**13. Discontinued Operations**

The accompanying consolidated financial statements include various programs and entities that are reported as discontinued operations, as follows:

- On January 25, 2012, the Board of Directors of Easter Seals New Hampshire, Inc. voted to approve discontinuing the group home and special education programs in Rutland, Vermont.
- On January 25, 2012, the Board of Directors of Easter Seals NH voted to close Harbor Schools and cease all operations of this subsidiary.
- On March 22, 2013, the Board of Directors of Easter Seals NY voted to discontinue the Bronx Early Intervention program.
- On May 2, 2014 the Sayville program in NY was discontinued as a license was not able to be obtained.
- On July 1, 2013, the Center for Therapeutic Recreation program located in Portland, Maine was transferred to the City of Portland and at that same time Easter Seals ME discontinued offering those services. On October 17, 2013, the Maine Board of Directors voted to close the Maine Vocational programs.
- On September 25, 2013, the Board of Directors of Easter Seals CT voted to discontinue the camp programs and cease all operations effective November 16, 2013.
- On June 11, 2014, the Board of Directors of Easter Seals NH voted to discontinue the Pediatric Outpatient programs located in Manchester and Dover due to significant losses the programs were experiencing.

The management of Easter Seals NH has determined that the closure of each of these programs/entities met the criteria for classification as discontinued operations. The decisions to close the programs/entities were based on performance factors.

Summary statements of financial position for each of the above discontinued programs/entities as of August 31, 2014 and 2013 are as follows:

	<u>Vermont</u>		<u>Harbor Schools</u>		<u>New York</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Total assets	\$ –	\$ –	\$878,144	\$ 872,744	\$ 32,929	\$51,896
Total liabilities	–	1,197	648,892	595,053	44,511	9,289
Net assets (deficit):						
Unrestricted	–	(1,197)	180,556	230,951	(11,582)	42,607
Temporarily restricted	–	–	24,870	22,914	–	–
Permanently restricted	–	–	23,826	23,826	–	–



EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

August 31, 2014 and 2013

13. Discontinued Operations (Continued)

	<u>Maine</u>		<u>Connecticut</u>		<u>New Hampshire</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Total assets	\$ 825	\$ 1,888	\$ -	\$ 2,119,068	\$ 800,810	\$ -
Total liabilities	-	38	-	2,470,000	31,783	29,592
Net assets (deficit):						
Unrestricted	825	1,850	-	(350,932)	769,027	(29,592)

Summary statements of activities for each of the above discontinued programs/entities for the years ended August 31, 2014 and 2013 are as follows:

	<u>Vermont</u>		<u>Harbor Schools</u>		<u>New York</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Total public support and revenue	\$ -	\$ -	\$ 22,127	\$ 12,907	\$ -	\$ 320,825
Operating expenses	-	(20,310)	(70,891)	(329,961)	(192,456)	(628,465)
Other nonoperating expense, gains or losses	-	-	830	(1,469)	-	-
Gain on sale of properties, net	-	-	-	291,788	-	-
Total decrease in net assets	\$ -	\$ (20,310)	\$ (47,934)	\$ (26,735)	\$ (192,456)	\$ (307,640)

	<u>Maine</u>		<u>Connecticut</u>		<u>New Hampshire</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
Total public support and revenue	\$ 4,667	\$ 210,588	\$ 57,166	\$ 774,143	\$ 1,276,909	\$ 1,996,997
Operating expenses	(42,262)	(324,009)	(511,596)	(1,431,704)	(2,018,853)	(1,970,004)
Gain (loss) on sale of properties, net	-	325	200	-	-	(15,563)
Total increase (decrease) in net assets	\$ (37,595)	\$ (113,096)	\$ (454,230)	\$ (657,561)	\$ (741,944)	\$ 11,430

During 2013 Easter Seals NH sold two properties related to the closure of certain programs, which resulted in net gains on the sales of property of \$276,550.

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**

August 31, 2014 and 2013

**14. Concentrations**

Easter Seals NH maintains its cash and cash equivalents in bank deposit accounts which, at times, may exceed amounts guaranteed by the Federal Deposit Insurance Corporation. Financial instruments which subject Easter Seals to credit risk consist primarily of cash equivalents and investments. Easter Seals' investment portfolio consists of diversified investments, which are subject to market risk. Investments that exceeded 10% of investments include the "Lord Abbett Short Duration Income A Fund" as of August 31, 2014.

**OTHER FINANCIAL INFORMATION**

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2014

ASSETS

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Current assets:									
Cash and cash equivalents	\$ 1,887,115	\$ 600	\$ 10,132	\$ 500	\$ -	\$ -	\$ 858,787	\$ -	\$ 2,757,134
Accounts receivable from affiliates	6,110,436	911,119	-	-	-	-	334,353	(7,014,255)	341,653
Program and other accounts receivable, net	6,565,059	763,220	164,545	160,355	3,500	-	2,466,068	-	10,122,747
Contributions receivable, net	492,586	-	1,843	21,534	-	-	189,411	-	705,374
Current portion of assets limited as to use	300,046	-	-	-	-	-	-	-	300,046
Prepaid expenses and other current assets	<u>352,244</u>	<u>1,475</u>	<u>36,840</u>	<u>7,722</u>	<u>-</u>	<u>-</u>	<u>280,045</u>	<u>-</u>	<u>678,326</u>
Total current assets	15,707,486	1,676,414	213,360	190,111	3,500	-	4,128,664	(7,014,255)	14,905,280
Assets limited as to use, net of current portion	986,277	-	-	-	-	-	-	-	986,277
Fixed assets, net	19,655,095	31,222	24,514	22,222	-	-	5,361,330	-	25,094,383
Property held for sale	463,947	-	-	-	825,947	-	-	-	1,289,894
Bond issuance costs, net	62,218	-	-	-	-	-	172,895	-	235,113
Investments, at fair value	12,883,509	-	-	-	48,697	-	900,840	-	13,833,046
Beneficial interest in trusts held by others and other assets	<u>898,413</u>	<u>-</u>	<u>-</u>	<u>38,768</u>	<u>-</u>	<u>-</u>	<u>613,738</u>	<u>-</u>	<u>1,550,919</u>
	<u>\$50,656,945</u>	<u>\$1,707,636</u>	<u>\$ 237,874</u>	<u>\$ 251,101</u>	<u>\$ 878,144</u>	<u>\$ -</u>	<u>\$11,177,467</u>	<u>\$ (7,014,255)</u>	<u>\$57,894,912</u>

LIABILITIES AND NET ASSETS

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Current liabilities:									
Lines of credit	\$ -	\$ -	\$ -	\$ -	\$ 262,356	\$ -	\$ 1,935,548	\$ -	\$ 2,197,904
Accounts payable	1,431,692	12,425	940	3,898	-	-	458,788	-	1,907,743
Accrued expenses	3,267,969	15,892	34,088	8,220	7,696	-	917,617	-	4,251,482
Accounts payable to affiliates	3,023,524	-	2,562,288	99,631	352,590	-	976,222	(7,014,255)	-
Current portion of deferred revenue	523,300	12,557	5,000	83	26,250	-	291,068	-	858,258
Current portion of interest rate swap agreements	474,355	-	-	-	-	-	141,215	-	615,570
Current portion of long-term debt	4,064,386	-	-	-	-	-	163,953	-	4,228,339
Total current liabilities	12,785,226	40,874	2,602,316	111,832	648,892	-	4,884,411	(7,014,255)	14,059,296
Deferred revenue, net of current portion	999,167	-	-	-	-	-	-	-	999,167
Other liabilities	987,185	-	-	-	-	-	-	-	987,185
Interest rate swap agreements, less current portion	2,195,025	-	-	-	-	-	519,218	-	2,714,243
Long-term debt, less current portion	14,173,540	-	-	-	-	-	4,802,760	-	18,976,300
Total liabilities	31,140,143	40,874	2,602,316	111,832	648,892	-	10,206,389	(7,014,255)	37,736,191
Net assets (deficit):									
Unrestricted	14,428,086	1,666,763	(2,422,354)	100,501	180,556	-	235,785	-	14,189,337
Temporarily restricted	690,526	(1)	57,912	-	24,870	-	171,555	-	944,862
Permanently restricted	4,398,190	-	-	38,768	23,826	-	563,738	-	5,024,522
Total net assets (deficit)	19,516,802	1,666,762	(2,364,442)	139,269	229,252	-	971,078	-	20,158,721
	\$50,656,945	\$1,707,636	\$ 237,874	\$ 251,101	\$ 878,144	\$ -	\$11,177,467	\$ (7,014,255)	\$57,894,912

\* Includes Agency Realty, Inc., Webster Place, Inc. and Manchester Alcoholism Rehabilitation Center

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

August 31, 2013

ASSETS

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Current assets:									
Cash and cash equivalents	\$ 1,884,939	\$ 500	\$ 300	\$ 500	\$ -	\$ 270,732	\$ 885,650	\$ -	\$ 3,042,621
Accounts receivable from affiliates	8,588,060	983,077	-	-	-	-	247,471	(9,571,137)	247,471
Program and other accounts receivable, net	6,375,827	627,330	541,354	160,914	3,500	283,994	3,231,789	-	11,224,708
Contributions receivable, net	343,482	-	1,725	20,175	-	28,350	292,378	-	686,110
Current portion of assets limited as to use	288,778	-	-	-	-	253,183	-	-	541,961
Prepaid expenses and other current assets	<u>426,695</u>	<u>4,950</u>	<u>37,302</u>	<u>9,276</u>	<u>-</u>	<u>80,358</u>	<u>225,263</u>	<u>-</u>	<u>783,844</u>
Total current assets	17,907,781	1,615,857	580,681	190,865	3,500	916,617	4,882,551	(9,571,137)	16,526,715
Assets limited as to use, net of current portion	1,367,127	-	-	-	-	3,191,386	-	-	4,558,513
Fixed assets, net	20,574,542	1,994	29,777	20,130	-	1,919,988	5,520,453	-	28,066,884
Property held for sale	-	-	-	-	822,504	-	-	-	822,504
Bond issuance costs, net	65,290	-	-	-	-	-	179,461	-	244,751
Investments, at fair value	11,646,528	-	-	-	46,740	1,699,874	871,199	-	14,264,341
Beneficial interest in trusts held by others and other assets	<u>969,247</u>	<u>-</u>	<u>-</u>	<u>35,917</u>	<u>-</u>	<u>5,207,585</u>	<u>618,051</u>	<u>-</u>	<u>6,830,800</u>
	<u>\$52,530,515</u>	<u>\$1,617,851</u>	<u>\$ 610,458</u>	<u>\$ 246,912</u>	<u>\$ 872,744</u>	<u>\$12,935,450</u>	<u>\$12,071,715</u>	<u>\$ (9,571,137)</u>	<u>\$71,314,508</u>

LIABILITIES AND NET ASSETS

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Current liabilities:									
Lines of credit	\$ 1,425,875	\$ -	\$ -	\$ -	\$ 262,356	\$ 924,658	\$ 1,599,505	\$ -	\$ 4,212,394
Accounts payable	1,259,499	8,467	1,492	3,458	907	65,152	473,153	-	1,812,128
Accrued expenses	3,058,850	7,722	28,013	6,617	29,988	115,836	896,428	-	4,143,454
Accounts payable to affiliates	4,654,485	-	2,790,841	58,729	296,552	493,735	1,276,795	(9,571,137)	-
Current portion of deferred revenue	342,165	12,095	55,123	-	5,250	264,818	160,116	-	839,567
Current portion of interest rate swap agreements	525,435	-	-	-	-	39,267	143,430	-	708,132
Current portion of long-term debt	<u>523,287</u>	-	-	-	-	<u>114,000</u>	<u>159,003</u>	-	<u>796,290</u>
Total current liabilities	11,789,596	28,284	2,875,469	68,804	595,053	2,017,466	4,708,430	(9,571,137)	12,511,965
Deferred revenue, net of current portion	1,026,667	-	-	-	-	3,191,386	-	-	4,218,053
Other liabilities	1,367,458	-	-	-	-	-	-	-	1,367,458
Interest rate swap agreements, less current portion	1,699,286	-	-	-	-	17,475	333,453	-	2,050,214
Long-term debt, less current portion	<u>17,995,953</u>	-	-	-	-	<u>2,356,000</u>	<u>4,966,714</u>	-	<u>25,318,667</u>
Total liabilities	33,878,960	28,284	2,875,469	68,804	595,053	7,582,327	10,008,597	(9,571,137)	45,466,357
Net assets (deficit):									
Unrestricted	13,547,926	1,589,568	(2,279,862)	140,709	230,951	145,539	1,392,877	-	14,767,708
Temporarily restricted	734,001	(1)	14,851	1,482	22,914	-	152,190	-	925,437
Permanently restricted	<u>4,369,628</u>	-	-	<u>35,917</u>	<u>23,826</u>	<u>5,207,584</u>	<u>518,051</u>	-	<u>10,155,006</u>
Total net assets (deficit)	18,651,555	1,589,567	(2,265,011)	178,108	277,691	5,353,123	2,063,118	-	25,848,151
	<u>\$2,530,515</u>	<u>\$1,617,851</u>	<u>\$ 610,458</u>	<u>\$ 246,912</u>	<u>\$ 872,744</u>	<u>\$12,935,450</u>	<u>\$12,071,715</u>	<u>\$ (9,571,137)</u>	<u>\$71,314,508</u>

\* Includes Agency Realty, Inc., Webster Place, Inc. and Manchester Alcoholism Rehabilitation Center

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

Year Ended August 31, 2014

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Public support and revenue:									
Public support:									
Contributions	\$ 660,025	\$ 783	\$ 188,715	\$ 35,175	\$ -	\$ 5,902	\$ 409,654	\$ -	\$ 1,300,254
Special events, net	990,162	2,390	16,735	132,955	-	12,446	661,287	-	1,815,975
Annual campaigns, net	398,950	10,731	19,340	48,824	-	24,005	-	-	501,850
Bequests	<u>220,764</u>	<u>-</u>	<u>-</u>	<u>1,710</u>	<u>-</u>	<u>8,129</u>	<u>217,955</u>	<u>-</u>	<u>448,558</u>
Total public support	2,269,901	13,904	224,790	218,664	-	50,482	1,288,896	-	4,066,637
Revenue:									
Fees and grants from governmental agencies	37,890,398	3,257,409	2,142,632	1,114,188	-	248,623	23,072,047	-	67,725,297
Other fees and grants	19,739,085	669,021	37,471	61,137	-	9,862	4,577,720	-	25,094,296
Sales to public	4,270,196	-	-	-	-	-	-	-	4,270,196
Dividend and interest income	339,121	-	-	1,472	-	373,818	56,794	(25,255)	745,950
Rental income	1,032	-	-	-	-	-	64,746	(574)	65,204
Intercompany revenue	2,317,520	-	-	-	-	-	66,035	(2,383,555)	-
Other	<u>133,957</u>	<u>285</u>	<u>172</u>	<u>5,341</u>	<u>-</u>	<u>344,771</u>	<u>4,112</u>	<u>(29,450)</u>	<u>459,188</u>
Total revenue	64,691,309	3,926,715	2,180,275	1,182,138	-	977,074	27,841,454	(2,438,834)	98,360,131
Total public support and revenue	66,961,210	3,940,619	2,405,065	1,400,802	-	1,027,556	29,130,350	(2,438,834)	102,426,768
Operating expenses:									
Program services:									
Public health education	258,038	245	74	3,551	-	386	253,698	-	515,992
Professional education	29,065	-	-	-	-	-	-	-	29,065
Direct services	<u>56,578,002</u>	<u>3,518,763</u>	<u>2,156,028</u>	<u>1,164,880</u>	<u>-</u>	<u>576,844</u>	<u>26,023,617</u>	<u>(31,000)</u>	<u>89,987,134</u>
Total program services	56,865,105	3,519,008	2,156,102	1,168,431	-	577,230	26,277,315	(31,000)	90,532,191



	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Supporting services:									
Management and general	\$ 8,240,795	\$ 344,097	\$ 220,095	\$ 130,416	\$ -	\$ 147,814	\$ 2,722,667	\$ (2,386,314)	\$ 9,419,570
Fundraising	<u>862,957</u>	<u>319</u>	<u>90,098</u>	<u>141,535</u>	<u>-</u>	<u>129,258</u>	<u>796,555</u>	<u>(13,783)</u>	<u>2,006,939</u>
Total supporting services	<u>9,103,752</u>	<u>344,416</u>	<u>310,193</u>	<u>271,951</u>	<u>-</u>	<u>277,072</u>	<u>3,519,222</u>	<u>(2,400,097)</u>	<u>11,426,509</u>
Total functional expenses	65,968,857	3,863,424	2,466,295	1,440,382	-	854,302	29,796,537	(2,431,097)	101,958,700
Support of National programs	<u>25,797</u>	<u>-</u>	<u>606</u>	<u>2,110</u>	<u>-</u>	<u>2,559</u>	<u>91,514</u>	<u>-</u>	<u>122,586</u>
Total operating expenses	<u>65,994,654</u>	<u>3,863,424</u>	<u>2,466,901</u>	<u>1,442,492</u>	<u>-</u>	<u>856,861</u>	<u>29,888,051</u>	<u>(2,431,097)</u>	<u>102,081,286</u>
Increase (decrease) in net assets from operations	966,556	77,195	(61,836)	(41,690)	-	170,695	(757,701)	(7,737)	345,482
Other nonoperating expenses, gains and losses:									
Change in fair value of interest rate swaps	(444,658)	-	-	-	-	33,354	(183,550)	-	(594,854)
Net realized and unrealized gains (losses) on investments	1,303,266	-	-	-	-	235,704	(4,020)	-	1,534,950
Increase in fair value of beneficial interest in trusts held by others	14,750	-	-	2,851	-	511,682	45,687	-	574,970
Gain (loss) on sales and disposals of property, plant and equipment	16,368	-	-	-	-	(2,016)	-	-	14,352
Other nonoperating expenses	<u>(249,092)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(249,092)</u>
Deconsolidation of affiliate	640,634	-	-	2,851	-	778,724	(141,883)	-	1,280,326
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(5,841,079)</u>	<u>-</u>	<u>-</u>	<u>(5,841,079)</u>
Increase (decrease) in net assets before effects of discontinued operations	1,607,190	77,195	(61,836)	(38,839)	-	(4,891,660)	(899,584)	(7,737)	(4,215,271)
Loss from discontinued operations	<u>(741,943)</u>	<u>-</u>	<u>(37,595)</u>	<u>-</u>	<u>(48,439)</u>	<u>(461,463)</u>	<u>(192,456)</u>	<u>7,737</u>	<u>(1,474,159)</u>
Total increase (decrease) in net assets	865,247	77,195	(99,431)	(38,839)	(48,439)	(5,353,123)	(1,092,040)	-	(5,689,430)
Net assets (deficit) at beginning of year	<u>18,651,555</u>	<u>1,589,567</u>	<u>(2,265,011)</u>	<u>178,108</u>	<u>277,691</u>	<u>5,353,123</u>	<u>2,063,118</u>	<u>-</u>	<u>25,848,151</u>
Net assets (deficit) at end of year	<u>\$ 19,516,802</u>	<u>\$ 1,666,762</u>	<u>\$ (2,364,442)</u>	<u>\$ 139,269</u>	<u>\$ 229,252</u>	<u>\$ -</u>	<u>\$ 971,078</u>	<u>\$ -</u>	<u>\$ 20,158,721</u>

\* Includes Agency Realty, Inc., Webster Place Inc., and Manchester Alcoholism Rehabilitation Center

**EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES**

**CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

Year Ended August 31, 2013

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Public support and revenue:									
Public support:									
Contributions	\$ 1,982,061	\$ 569	\$ 20,216	\$ 34,016	\$ -	\$ 43,732	\$ 416,983	\$ -	\$ 2,497,577
Special events, net	323,059	176	57,225	106,647	-	35,291	466,125	-	988,523
Annual campaigns, net	379,744	15,804	12,321	32,663	-	2,702	-	-	443,234
Bequests	<u>108,362</u>	<u>-</u>	<u>79,247</u>	<u>1,710</u>	<u>-</u>	<u>20,270</u>	<u>160,234</u>	<u>-</u>	<u>369,823</u>
Total public support	2,793,226	16,549	169,009	175,036	-	101,995	1,043,342	-	4,299,157
Revenue:									
Fees and grants from governmental agencies	34,749,892	2,855,468	1,328,332	1,077,769	-	346,649	23,270,093	-	63,628,203
Other fees and grants	19,378,555	727,962	30,673	64,890	-	16,554	3,794,589	-	24,013,223
Sales to public	4,019,558	-	-	-	-	-	-	-	4,019,558
Dividend and interest income	353,638	-	-	1,431	-	305,749	52,749	(31,275)	682,292
Rental income	1,240	-	-	-	-	-	143,531	-	144,771
Intercompany revenue	1,966,264	-	-	-	-	-	54,004	(2,020,268)	-
Other	<u>95,342</u>	<u>9,294</u>	<u>16</u>	<u>5,600</u>	<u>-</u>	<u>527,885</u>	<u>41,126</u>	<u>-</u>	<u>679,263</u>
Total revenue	<u>60,564,489</u>	<u>3,592,724</u>	<u>1,359,021</u>	<u>1,149,690</u>	<u>-</u>	<u>1,196,837</u>	<u>27,356,092</u>	<u>(2,051,543)</u>	<u>93,167,310</u>
Total public support and revenue	63,357,715	3,609,273	1,528,030	1,324,726	-	1,298,832	28,399,434	(2,051,543)	97,466,467
Operating expenses:									
Program services:									
Public health education	257,956	885	87	3,746	-	241	346,187	-	609,102
Professional education	41,275	-	-	-	-	-	-	-	41,275
Direct services	<u>54,105,838</u>	<u>3,177,319</u>	<u>1,235,816</u>	<u>1,073,809</u>	<u>-</u>	<u>810,933</u>	<u>24,086,980</u>	<u>(148,200)</u>	<u>84,342,495</u>
Total program services	54,405,069	3,178,204	1,235,903	1,077,555	-	811,174	24,433,167	(148,200)	84,992,872

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Eliminations	Total
Supporting services:									
Management and general Fundraising	\$ 7,892,260 958,211	\$ 329,705 2,124	\$ 154,349 36,353	\$ 121,246 116,201	\$ - -	\$ 75,977 156,362	\$ 2,686,098 533,649	\$ (1,855,742) (47,601)	\$ 9,403,893 1,755,299
Total supporting services	8,850,471	331,829	190,702	237,447	-	232,339	3,219,747	(1,903,343)	11,159,192
Total functional expenses	63,255,540	3,510,033	1,426,605	1,315,002	-	1,043,513	27,652,914	(2,051,543)	96,152,064
Support of National programs	25,325	-	595	5,435	-	5,029	85,396	-	121,780
Total operating expenses	63,280,865	3,510,033	1,427,200	1,320,437	-	1,048,542	27,738,310	(2,051,543)	96,273,844
Increase in net assets from operations	76,850	99,240	100,830	4,289	-	250,290	661,124	-	1,192,623
Other nonoperating expenses, gains and losses:									
Change in fair value of interest rate swaps	1,755,863	-	-	-	-	41,266	580,503	-	2,377,632
Net realized and unrealized gains (losses) on investments	715,103	-	-	-	-	112,222	(13,656)	-	813,669
Increase in fair value of beneficial interest in trusts held by others	5,861	-	-	1,429	-	208,036	24,110	-	239,436
Other nonoperating losses	(77,517)	-	-	-	-	-	(29,603)	-	(107,120)
Gain on sales and disposals of property, plant and equipment	7,392	-	-	-	-	-	-	-	7,392
	2,406,702	-	-	1,429	-	361,524	561,354	-	3,331,009
Increase in net assets before effects of discontinued operations	2,483,552	99,240	100,830	5,718	-	611,814	1,222,478	-	4,523,632
Income (loss) from discontinued operations	11,430	(20,310)	(113,096)	-	(26,735)	(657,561)	(307,640)	-	(1,113,912)
Total increase (decrease) in net assets	2,494,982	78,930	(12,266)	5,718	(26,735)	(45,747)	914,838	-	3,409,720
Net assets (deficit) at beginning of year	16,156,573	1,510,637	(2,252,745)	172,390	304,426	5,398,870	1,148,280	-	22,438,431
Net assets (deficit) at end of year	\$ 18,651,555	\$ 1,589,567	\$ (2,265,011)	\$ 178,108	\$ 277,691	\$ 5,353,123	\$ 2,063,118	\$ -	\$ 25,848,151

\* Includes Agency Realty, Inc., Webster Place Inc., and Manchester Alcoholism Rehabilitation Center

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2014

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Salaries and related expenses	\$ 48,494,900	\$ 2,970,136	\$ 1,999,154	\$ 1,053,169	\$ -	\$ 544,811	\$ 21,791,248	\$ -	\$ 76,853,418
Professional fees	6,982,525	533,037	188,905	228,820	-	211,335	3,776,125	(2,413,005)	9,507,742
Supplies	1,750,451	23,661	19,749	6,305	-	6,169	871,909	-	2,678,244
Telephone	684,805	15,065	6,345	9,051	-	3,934	148,073	-	867,273
Postage and shipping	70,760	1,033	3,123	2,173	-	1,280	34,635	-	113,004
Occupancy	2,097,572	85,308	168,892	84,892	-	49,802	1,593,939	-	4,080,405
Outside printing, artwork and media	67,850	3,479	9,570	4,559	-	449	41,120	-	127,027
Travel	2,231,402	118,835	6,591	39,351	-	8,863	189,950	(69)	2,594,923
Conventions and meetings	168,077	18,125	16,466	1,254	-	9,710	156,942	-	370,574
Specific assistance to individuals	968,332	70,856	22,066	-	-	12,455	171,751	-	1,245,460
Dues and subscriptions	22,081	-	2,424	125	-	870	15,339	-	40,839
Minor equipment purchases- and equipment rental	215,839	18,748	7,922	7,850	-	1,698	117,599	-	369,656
Ads, fees and miscellaneous	27,699	1,937	2,542	355	-	230	11,013	-	43,776
Interest	885,953	-	-	-	-	-	308,286	(18,023)	1,176,216
Bad debt provision	-	-	-	-	-	-	-	-	-
Facility tax assessment	-	-	-	-	-	-	182,791	-	182,791
Depreciation and amortization	1,300,611	3,204	12,546	2,478	-	2,696	385,817	-	1,707,352
	<u>\$ 65,968,857</u>	<u>\$ 3,863,424</u>	<u>\$ 2,466,295</u>	<u>\$ 1,440,382</u>	<u>\$ -</u>	<u>\$ 854,302</u>	<u>\$ 22,796,537</u>	<u>\$ (2,431,097)</u>	<u>\$ 101,958,700</u>

\* Includes A Agency Realty, Inc., Webster Place Inc., and Manchester Alcoholism Rehabilitation Center

EASTER SEALS NEW HAMPSHIRE, INC. AND SUBSIDIARIES

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

Year Ended August 31, 2013

	* New Hampshire	Vermont	Maine	Rhode Island	Harbor Schools, Inc.	Connecticut	New York	Elimi- nations	Total
Salaries and related expenses	\$ 46,435,814	\$ 2,582,606	\$ 1,182,486	\$ 950,569	\$ -	\$ 755,476	\$ 19,897,017	\$ -	\$ 71,803,968
Professional fees	6,607,471	573,778	49,472	197,171	-	128,550	3,683,964	(2,020,268)	9,220,138
Supplies	1,847,054	24,018	26,253	7,177	-	26,740	770,402	-	2,701,644
Telephone	676,981	15,458	3,861	7,864	-	6,589	131,845	-	842,598
Postage and shipping	76,565	1,528	2,604	2,455	-	908	30,711	-	114,771
Occupancy	2,011,739	55,018	128,009	83,516	-	52,053	1,488,120	-	3,818,455
Outside printing, artwork and media	73,284	4,336	5,082	7,299	-	10,719	29,277	-	129,997
Travel	2,241,712	114,616	2,695	42,513	-	10,516	191,172	-	2,603,224
Conventions and meetings	214,794	27,374	2,162	1,668	-	11,465	134,065	-	391,528
Specific assistance to individuals	712,548	87,860	2,648	-	-	595	153,140	-	956,791
Dues and subscriptions	24,498	538	4,902	1,246	-	1,280	16,753	-	49,217
Minor equipment purchases- and equipment rental	292,938	19,148	9,519	11,565	-	7,157	85,912	-	426,239
Ads, fees and miscellaneous	47,695	2,962	3,044	225	-	1,594	44,104	-	99,624
Interest	779,392	-	-	-	-	26,201	319,338	(31,275)	1,093,656
Facility tax assessment	-	-	-	-	-	-	311,041	-	311,041
Depreciation and amortization	1,213,055	793	3,868	1,734	-	3,670	366,053	-	1,589,173
	<u>\$ 63,255,540</u>	<u>\$ 3,510,033</u>	<u>\$ 1,426,605</u>	<u>\$ 1,315,002</u>	<u>\$ -</u>	<u>\$ 1,043,513</u>	<u>\$ 27,652,214</u>	<u>\$ (2,051,543)</u>	<u>\$ 96,152,064</u>

\* Includes Agency Realty, Inc., Webster Place Inc., and Manchester Alcoholism Rehabilitation Center

**Easter Seals New Hampshire, 555 Auburn Street, Manchester, NH 03103**  
**2016 Board of Directors**

Chairman

**Andrew MacWilliam**

**Richard Rawlings**

General Counsel &

Assistant Secretary

(non voting member)

**Bradford Cook, Esq.**

Past Chairman

**Jim Bee**

**Dennis Beaulieu**

**Cynthia Makris**

Vice Chairman

**Tom Sullivan**

**Eleanor Dahar**

Vice Chairman

**Charles Goodwin**

**Doris Labbe**

**Ann-Marie Forrester**

Treasurer

**Matthew Boucher**

**Tim Murray**

Assistant Treasurer

**Wendell Butcher**

**Sue MacDermott**

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Secretary

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**Charles Panasis**

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**Rob Wiczorek**

**Pam Telfer**

Chairman - ME

**Dennis Brown**

**David Goldberg**

**Bryan Bouchard**

Chairman - RI

**Tracey Colucci**

**Bob Litterst**

Vice Chairman - VT

**Sally Garmon**

**Barry LaBombarde**

**Leslie Thompson**

## Larry J. Gammon

### Employment

7/88 to Present

President, Chief Executive Officer

A member of Easter Seals National, the Agency is a comprehensive, multi-facility organization with services throughout New Hampshire, Vermont, New York, Maine, Rhode Island, and Connecticut. Employing over 2000 persons, and operating in excess of 100 million dollars, the Agency has services in Vocational, Educational, Residential, Clinical, Medical, Camping/Recreational, Veterans and Substance Abuse. Position reports to the Chairman of the Board of Directors.

6/85 – 7/88

Executive Vice President

Vice President

8/75 – 6/85

Deputy Executive Director

Easter Seal Society/Goodwill Industries of New Hampshire/Vermont

In progressive management experiences, guided the Agency's programs through a growth from 1+ million dollar budget, and status as one of the most comprehensive service organizations in the country.

Directly responsible to the Executive Director, later President, for supervision of all professional programs of the comprehensive rehabilitation centers, with CARF accreditation in Audiology, Speech Pathology, Social Adjustment, Physical Restoration and Vocational Adjustment. In addition, the Society operates a large day school for handicapped pupils, 3 work adjustment center/sheltered workshops, a comprehensive camping program, retail sales outlets, and a pupil transportation program of 75 students per day. Duties included, but were not limited to, hiring and supervision of staff, program development, budget development and control, procuring funding, and staffing of various Board committees.

- 9/71 – 8/75                      New Hampshire Easter Seal Society for Crippled Children & Adults, Inc.  
870 Hayward St.  
Manchester, NH 03103
- Position: Facilities Director, Easter Seal School
- Program Development, supervision and recruitment of staff, screening of pupils; developing budget, and securing funding.
- 9/70 – 7/71                      New Hampshire Department of Education  
Keene Public Schools  
Keene, NH 03431
- Position: Special Education Consultant
- 1 year study of special education needs of 6 small towns in New Hampshire. Responsible to 6 school boards and the New Hampshire Department of Special Education, Title VI-B Grant.
- 2/69 – 8/70                      Gary Public Schools  
Gary, IN
- Position: Teacher, Special Education
- Classroom teacher, M.R. Summer program for trainable M.R.
- 9/67 – 1/69                      Charlottesville Public Schools  
Charlottesville, VA
- Position: Teacher M.R. – Department Chairman
- Teacher, pre-vocational services, Department Chairman for Junior High age M.R. Director, Summer project (7/68), Title I.



**Education**

9/62 – 8/66                      University of Virginia, Charlottesville, VA  
B.S. in Special Education, emphasis in Mental Retardation. All undergraduate courses were at the Master's Level. Dean's List, Junior & Senior years.

9/66 – 8/67                      University of Virginia, Charlottesville, VA  
36 hours of Graduate School of Education, emphasis in Administration, Testing & Evaluation and Research. Full time graduate scholarship.

**Service**

**National**

Chairman, Board of Trustees, CARF, 1990-1991  
Member, Board of Trustees, CARF, 1985-1991  
Medders Award, Outstanding Easter Seals Executive, 1995  
President, Easter Seals Leadership Association, 1998-2000

**Local**

Queen City Rotary Club, Member  
Serenity Place, Board of Directors  
Mayor's Task Force/Senior Services  
Hillcrest Terrace, Board of Directors  
CEO Council  
Dartmouth Hitchcock Medical Center – Assembly of Overseers  
YMCA Disability Council

**Recognition**

Non-Profit Business of the Year, *Business NH Magazine*, 2010  
Non-Profit Business of the Year, *Business NH Magazine*, 2005  
Non-Profit Business of the Decade, *Business NH Magazine*, 2000  
Non-Profit Business of the Year, *Business NH Magazine*, 1994

## Elin Treanor

nc.

### CAREER SUMMARY:

Leadership, management and teamwork involving all business related functions and administration. Major emphasis on providing high quality and cost effective services to customers.

### SKILLS & EXPERIENCE:

- Accounting, financial reporting, budgeting, internal controls, auditing, cost reporting, variance analysis, accounts payable, purchasing and payroll
- Cash management, investments, borrowing, banking relationships
- Billing, receivables, collections, funding sources, third party reimbursement
- Insurances, contracts, grants, legal issues
- Policies and procedures development, problem solving
- Financial training and consultation
- Strategic and business planning
- Liaison with Board of Directors and Committees

### WORK HISTORY:

- |                |   |
|----------------|---|
| 2012 – Present | Easter Seals New Hampshire, Inc., Manchester, NH<br><u>Chief Operating Officer/Chief Financial Officer</u><br>Oversee all program and fiscal management of multi-corporate, multi-state entity.   |
| 1994 – 2012    | Easter Seals New Hampshire, Inc., Manchester, NH<br><u>Senior Vice President &amp; Chief Financial Officer</u><br>Oversee fiscal management for 100 million-dollar budget size, multi-corporate, multi-state entity. Also, responsible for reception, maintenance, customer service functions.            |
| 1988 – 1994    | Easter Seal Society of NH, Inc., Manchester, NH<br><u>Vice President of Finance</u><br>Responsible for finance functions and information systems agency wide. Instrumental in major financial turnaround from \$600,000 deficit in 1988 to \$100,000 surplus in 1989 and surpluses every year thereafter. |
| 1984 – 1988    | Easter Seal Society of NH, Inc., Manchester, NH<br><u>Controller</u><br>Promoted to position with added responsibilities of managing billing function and staff. Converted financial applications to integrated automated systems. Involved in corporate  |

reorganizations to multiple entities and external corporate mergers and acquisitions.

- 1982 – 1984 Easter Seal Society of NH, Inc., Manchester, NH  
Chief Accountant  
Promoted to supervisory position to manage accounting, payroll, payables, purchasing. Revised budget process, audit work, procedures and monitoring systems.
- 1981 – 1982 Easter Seal Society of NH, Inc., Manchester, NH  
Accountant  
Promoted to take charge of general ledger, reconciliations and financial reporting. Established chart of accounts, fund accounting system and internal controls.
- 1980 – 1981 Easter Seal Society of NH, Inc., Manchester, NH  
Internal Auditor  
Handled accounts payable, cash flow, grant billing and review of general ledger accounts.
- 1974 – 1980 Marshalls, Peabody, MA  
Senior Clerk  
Worked as cashier, customer service representative and bookkeeper, while attending college.

**EDUCATION:**

- 1989 New Hampshire College, Hooksett, NH  
Masters in Business Administration
- 1980 Bentley College, Waltham, MA  
Bachelor of Science, Accounting Major
- 1977 North Shore Community College, Beverly, MA  
Associates Degree, Accounting Major

**SERVICE:**

National Easter Seals:  
Leader of Northeast Region Chief Financial Officers  
Treasurer of Northeast Region Leadership Association  
Past Chairman of the Quality Council

## **Tina M. Sharby, PHR**

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Human Resources Professional with multi-state experience working as a strategic partner in all aspects of Human Resources Management.

### **Areas of expertise include:**

Strong analytical and organizational skills  
Ability to manage multiple tasks simultaneously  
Employment Law and Regulation Compliance  
Strategic management, mergers and acquisitions

Problem solving and complaint resolution  
Policy development and implementation  
Compensation and benefits administration

## **PROFESSIONAL EXPERIENCE**

### **Chief Human Resources Officer 2012-Present**

#### **Senior Vice President Human Resources Easter Seals, NH, VT, NY, ME, RI, Harbor Schools & Farnum Center 1998- 2012**

Reporting directly to the President with total human resources and administration. Responsible for employee relations, recruitment and retention, compensation, benefits, risk management, health and safety, staff development for over 2100 employees in a six state not-for-profit organization. Developed and implemented human resources policies to meet all organizational, state and federal requirements. Research and implemented an organizational wide benefits plan that is supportive of on-boarding and retention needs.

Developed and implemented a due diligence research and analysis system for assessing merger and acquisition opportunities. Partnered with senior staff team in preparation of strategic planning initiatives.

Member of the organizations Compliance Committee, Wellness Committee and Risk Management Committee. Attended various board meetings as part of the senior management team, and sit on the investment committee of the Board of Directors for Easter Seals NH, Inc.

#### **Human Resources Director Moore Center Services, Inc., Manchester, NH 1986-1998**

Held progressively responsible positions in this not-for-profit organization of 450 employees. Responsible for the development and administration of all Human Resources

activities. Implemented key regulatory compliance programs and developed innovative employee relations initiatives in a rapidly changing business environment. Lead the expansion of the Human Resources department from basic benefit administration to becoming a key advisor to the senior management.

Key responsibilities included benefit design, implementation and administration; workers compensation administration; wage and salary administration, new employee orientation and training; policy development and communication; retirement plan administration; budgetary development; and recruitment.

## **EDUCATION**

Bachelor of Science Degree, Keene State College, 1986  
Minor in Human Resources and Safety Management  
MS Organizational Leadership, Southern NH University (in process)

## **ORGANIZATIONS**

Manchester Area Human Resource Association  
Diversity Chair 2010  
Society for Human Resource Management  
BIA Human Resources  
Health Care & Workforce Development Committee 2009, 2010

# John A. Tuttle

## Education

State of New Hampshire and Massachusetts, School Administration Certifications

Rivier College, Nashua, New Hampshire, Masters of Education degree, School Administration 7/07

Saint Michael's College, Winooski, Vermont, Bachelor of Science degree, Business Administration 5/93

## Professional Experiences

**Director of Educational Services, Easter Seals of New Hampshire (6/09 to Present)**

The Director of Education is responsible for the day to day management of the Jolicoeur School, a special education facility, with 140 students from New Hampshire, New York, Maine, Massachusetts, and Vermont. Every student has an Individual Educational Plan (IEP) and has been placed by their sending school district or through the court system with the intention of returning back to a less restrictive environment in the future.

- Assist in program and staff development
- Supervise staff including para-professionals and provide weekly supervision to all classroom teachers
- Coordinate communication between treatment team, parents, and sending school districts.
- Evaluate all personnel on an annual basis.
- Interview and hire all personnel in accordance with agency policy.
- Develop and implement educational programs and curriculum.
- Coordinate monthly and quarterly reports
- Designed and implemented the YES program (PBIS based program) and other student recognition programs.
- ~~Participate in the planning and coordination of the school graduation, prom and open house.~~
- Maintain a working knowledge of, and ensure compliance with, state and federal regulations and standards.

**Director of Operations – Res/Ed, Easter Seals Harbor Schools (6/08 to 6/09)**

The Director of Operations is responsible for assuring quality services, quality improvement processes, long range strategic planning, and development of new and existing marketing opportunities. Responsible for the coordination and cooperative inter-relationships of all program components. Assures the coordination of educational services and residential programs.

- Develop and maintain relationships with clients, families, guardians, and funders to provide comprehensive services to our customers
- Oversight of the student discipline/behavior management policy and behavior support and intervention policies to include physical restraint.
- Document and report information as required by state, Agency, department, supervisor, etc.
- Ensure compliance with state regulations/licensing standards, department/agency policies and procedures and other governing agencies' guidelines and contractual obligations.
- Ensure our customers are consistently treated with dignity and respect.
- Understand financial systems, develop and monitor budgets, identify trends and problems while using the information to make program decisions.
- Recruit, train, supervise, evaluate and monitor all direct reports and ensure that they are following and implementing Agency/Department policies and procedures.
- Develop new business by working collaboratively with funding sources.
- Oversees referrals to programs.
- Oversees all aspects of the day schools and residential program and ensures compliance with all regulations.

**Coordinator of Education, Easter Seals of New Hampshire (6/04 to 6/08)**

The Coordinator of Education is responsible for the day to day management of the Jolicocur School, a special education facility, with 140 students from New Hampshire, New York, Maine, Massachusetts, and Vermont. Every student has an Individual Educational Plan (IEP) and has been placed by their sending school district or through the court system with the intention of returning back to a less restrictive environment in the future.

- Assist in program and staff development
- Supervise staff including para-professionals and provide weekly supervision to all classroom teachers
- Coordinate communication between treatment team, parents, and sending school districts.
- Evaluate all personnel on an annual basis.
- Interview and hire all personnel in accordance with agency policy.
- Develop and implement educational programs and curriculum.
- Coordinate monthly and quarterly reports
- Designed and implemented the YES program (PBIS based program) and other student recognition programs.
- Participate in the planning and coordination of the school graduation, prom and open house.
- Maintain a working knowledge of, and ensure compliance with, state and federal regulations and standards.

**Behavior Specialist, Easter Seals of New Hampshire (8/03 to 6/08)**

The Behavior Specialist is called in to help a team that is having difficulty executing a plan of growth for an individual student. This is done by reviewing the case history, meeting with all team members, and observing the child to develop a plan that is non-aversive to help the student become successful in a specific goal area.

- Facilitate and track the documentation of target behaviors as specified in each individual's behavior support plan and formally summarize on a monthly basis.
- Use functional analysis procedures, develop comprehensive behavioral interventions and training plans using non-aversive approaches.
- Develop protocols and guidelines for individuals served.
- Provide training to direct support staff and management staff in areas of; physical interventions, non-aversive behavior supports, client rights, incident reporting, data collection, and person specific plans & protocols.
- Develop data collection & tracking systems for staff, providers, and families.
- Work with department managers to identify individuals who require psychological services.
- Attend and participate in all applicable clinical and person-specific meetings.
- Write monthly reports for all persons on psychological service caseload.

**Training Specialist, Easter Seals of New Hampshire (1/99 to 6/04)**

The Training Specialist is responsible for the training of all staff in the educational and residential (facility and community based) programs in Therapeutic Crisis Interventions (TCI), First Aid and CPR, for the state of NY, NH and VT.

- Provide various trainings to staff at Easter Seals facilities.
- Track and monitor staff member status regarding completion of state and agency required trainings.
- Alert supervisors of staff members requiring initial trainings and training updates.
- Research alternative specialized interventions/trainings that may be appropriate for various populations in order to address the changing needs of Easter Seals consumers.
- Meeting with Easter Seals supervisors on a monthly basis to discuss TCI implementation issues in the workplace.
- Observe staff utilization of TCI techniques and assess whether interventions are being conducted accurately and effectively in the milieu.
- Model TCI techniques for staff in the milieu to provide ongoing training of various interventions.
- Provide trainings to outside agencies, facilities, etc. in the community as needed.

- Review all documented incident reports and create a database to track precursors and patterns

**Case Manager**, Easter Seals of New Hampshire (9/96 to 2/99)

**Master Counselor/Teacher**, Eckerd Wilderness Educational System (10/95 to 6/96)

### **Professional Development**

**Graduation Committee**, Easter Seals of New Hampshire and Harbor Schools, 2005 to present. Develop and coordinate graduation. Writing scripts, organizing the days events and special guests.

**Data committee**, Jolicoeur School, 2006 to 2008. Organize and present data that shows how students are doing in our school setting. This includes NWEA test scores and time students are out of class. Review the data and develop a plan on how to improve unfavorable scores.

**Orientation Program**, Easter Seals of New Hampshire and Harbor Schools, 2006 to present. Developed a training program for all new hires to more effectively communicate the agencies policies and training expectations in each work setting.

**Jolicoeur School On-site Team**, Jolicoeur School, 2005 and 2008. Responsible for making sure that all state regulations are being met and prepare for upcoming state inspection including, working with teachers on required presentations, making sure all agency policies are current and sending out pertinent surveys to parents and LEAs.

**Participant**, Summer Institute of Applied Behavior Analysis, August 2005. Attended two week training on the development and writing of applied behavior plans following the Applied Behavioral Analysis (ABA) format.

**Participant**, SERESC/NH CEBIS, 2004. Attended a full year of trainings on how to create a positive environment for students and staff in the school setting.

**Manager of the Year**, Easter Seals of New Hampshire, 2006.



# KEY ADMINISTRATIVE PERSONNEL

## NH Department of Health and Human Services

**Contractor Name:** Easter Seals NH, Inc.

**Name of Program:** Title 1 Programs

<b>BUDGET PERIOD: SFY 16</b>				
<b>NAME</b>	<b>JOB TITLE</b>	<b>SALARY</b>	<b>PERCENT PAID FROM THIS CONTRACT</b>	<b>AMOUNT PAID FROM THIS CONTRACT</b>
Larry Gammon	President & CEO	\$352,452	0.00%	\$0.00
Elin Treanor	CFO	\$240,000	0.00%	\$0.00
Susan C. Ryan	COO	\$160,000	0.00%	\$0.00
Tina Sharby	Chief Human Resource Officer	\$140,000	0.00%	\$0.00
John Tuttle	Director of Education Services	\$88,218	0.00%	\$0.00
				\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

<b>BUDGET PERIOD: SFY 17</b>				
<b>NAME</b>	<b>JOB TITLE</b>	<b>SALARY</b>	<b>PERCENT PAID FROM THIS CONTRACT</b>	<b>AMOUNT PAID FROM THIS CONTRACT</b>
Larry Gammon	President & CEO	\$352,452	0.00%	\$0.00
Elin Treanor	CFO	\$240,000	0.00%	\$0.00
Susan C. Ryan	COO	\$160,000	0.00%	\$0.00
Tina Sharby	Chief Human Resource Officer	\$140,000	0.00%	\$0.00
John Tuttle	Director of Education Services	\$88,218	0.00%	\$0.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

Subject: Funding for Title 1 Programs for Providers Ineligible for Funding through a Local Education Agency

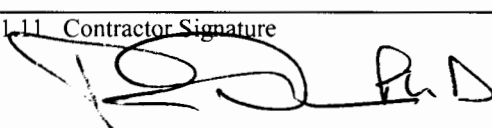
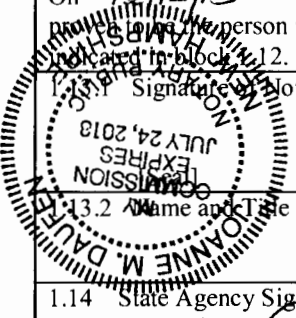
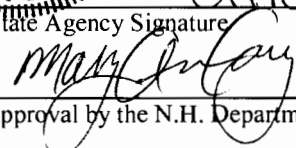
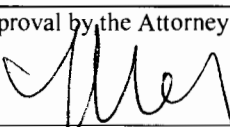
**Notice:** This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health and Human Services Division for Children, Youth and Families		1.2 State Agency Address 129 Pleasant Street	
1.3 Contractor Name NFI North, Inc.		1.4 Contractor Address 40 Park Lane PO Box 417 Contoocook NH 03229	
1.5 Contractor Phone Number (603) 746-7550	1.6 Account Number 05-095-42-421010-2975	1.7 Completion Date August 31, 2016	1.8 Price Limitation \$214,620
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Paul L. Dann EXECUTIVE DIRECTOR	
1.13 Acknowledgement: State of <del>New Hampshire</del> County of <del>Merrimack</del> On <u>12/12/15</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily <del>person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity</del> <del>person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity</del>			
1.13.1 Signature of Notary Public or Justice of the Peace  JoAnne M. Dauter			
1.13.2 Name and Title of Notary or Justice of the Peace JoAnne M. Dauter Office Manager			
1.14 State Agency Signature  Date: <u>1/7/16</u>		1.15 Name and Title of State Agency Signatory Mary Ann Cooney Associate Commissioner	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) (if applicable) By:  On: <u>1/22/16</u> Megan A. Foley Attorney			
1.18 Approval by the Governor and Executive Council (if applicable) By: _____ On: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**  
3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("Effective Date").  
3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

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

**5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.  
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this

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Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

## 8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## 14. INSURANCE.

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no

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

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

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

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

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

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

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

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

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## Exhibit A

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### Scope of Services

#### 1. General Terms and Conditions of Contract

- 1.1. The Contractor shall provide instructional services and related activities to meet the special educational needs of students in State Institutions for neglected or delinquent children and youth.
- 1.2. The Contractor shall submit a detailed description of the language assistance services they will provide to person with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.
- 1.3. The Contractor shall ensure that all activities (field trips, activities out of the classroom, etc.) are connected to educational goals and objectives and that documentation is available that provides evidence.
- 1.4. Services shall include those described in the Contractor's Title I Part D, Subpart 1 Application submitted to the New Hampshire Department of Health and Human Services and subsequently approved for funding by the Department of Education.
- 1.5. The Contractor's Title 1 Part D, Subpart 1, Application is hereby incorporated into this Agreement as Exhibit A-1.

RD  
12/18/15

**TITLE I PART D, SUBPART 1, SECTION 2**

**ESEA 2015-2016**

**INSTITUTION LEVEL APPLICATION**

**1. Program Goals, Measurable Objectives and Assessments**

Subject/Program Area	Long Term Goal	Overall changes in academic and vocational abilities you expect your students to achieve within the 2014-2015SY?	Assessments used to assess these goals? <i>Include pre/post dates for reading and math assessments.</i>	Who is responsible for giving and analyzing student results
<b>Academic Outcomes</b>  <b>Mathematics</b> Students will calculate accurately to solve real world problems using reasoning and proof, problem solving strategies, representation, and/or connections.	Students will perform the 4 basic mathematical operations with rational numbers. Students will utilize computations to find solutions to real life problems. Students will use logical reasoning, estimation and mental computations to determine the validity of solutions.	1. Students will perform the 4 basic mathematical operations with rational numbers. 2. Students will utilize computations to find solutions to real life problems. 3. Students will use logical reasoning, estimation and mental computations to determine the validity of solutions.	The BASI (Basic Achievement Skills Inventory), NEAT (Norris Educational Achievement Test) Form A, or NWEA Maps Assessment are used in conjunction with sending district records to determine entry level and standards-based grading using Engrade to track progress.	Education Coordinators, Teachers

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<b>Reading</b>	Students will read age appropriate fiction and non-fiction texts with understanding.	<ol style="list-style-type: none"> <li>Students will form initial understanding of materials read by identifying major elements presented in the text.</li> <li>Students will read to acquire information for different purposes i.e. prepare research projects or gain general impressions of material presented.</li> <li>Students will utilize questioning, reviewing, revising and rereading to monitor comprehension and enhance overall understanding.</li> </ol>	The BASI (Basic Achievement Skills Inventory), NEAT (Norris Educational Achievement Test) Form A, or NWEA Maps Assessment are used in conjunction with sending district records to determine entry level and standards-based grading using Engrade to track progress.	Education Coordinators, Teachers
<b>Writing and Language Development</b>	Students will write and speak effectively for a variety of purposes	<ol style="list-style-type: none"> <li>Students will demonstrate the ability to choose a form of writing appropriate for their purpose.</li> <li>Students will identify a topic to be addressed in a written piece and employ organizational techniques to develop and expand their ideas.</li> </ol>	The BASI (Basic Achievement Skills Inventory), NEAT (Norris Educational Achievement Test) Form A, or NWEA Maps Assessment are used in conjunction with sending district records to determine entry level and standards-based grading	Education Coordinators, Teachers

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		<p>3. Students will demonstrate understanding that a piece of work will require multiple drafts to reflect purpose and clarify ideas.</p> <p>4. Students will edit writings to correct errors in spelling, punctuation, grammar, usage and capitalization.</p> <p>5. Students will demonstrate the ability to verbally deliver clear and focused ideas and content in a well-organized grammatically correct presentation</p>	<p>using Engrade to track progress.</p>	
<b>Vocational Outcomes</b>				
<p><b>Life Skills for Successful Transition to Career and College</b></p>	<p>Students will acquire the knowledge, attitudes and skills necessary to make a successful transition from the school setting to the world of work.</p> <p>Students will develop characteristics and behaviors necessary for</p>	<p>1. Students will demonstrate behaviors necessary for maintaining physical and emotional health.</p> <p>2. Students will identify tools and resources needed to achieve their</p>	<p>1. Students will utilize their Individual Service Plan Goals and evaluate themselves on a daily basis</p> <p>2. For students with IEPs, transition goals and</p>	<p>Education Coordinators, Teachers</p>

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<p>successful independent living.</p> <p>Students will set goals and develop action plans for returning to family, school, and the community.</p>	<p>learning goals.</p> <ol style="list-style-type: none"> <li>3. Students will demonstrate an understanding of career clusters and career ladders.</li> <li>4. Students will locate, evaluate and interpret career information.</li> <li>5. Students will explain how employment opportunities relate to education and training.</li> <li>6. Students will compile a resume reflecting current achievements and information.</li> <li>7. Students will compile an Educational Transition Portfolio of pertinent information and materials needed when seeking employment</li> </ol>	<p>activities are implemented.</p> <ol style="list-style-type: none"> <li>3. Student Work Portfolio</li> <li>4. The Harrington O-Shea Career Decision Making System Level 2 is administered to all high school students as they enter the program</li> <li>5. The Vocational Preference Inventory (VPI) is given to students, age 15 or older</li> <li>6. Completed resume</li> <li>7. Educational Transition Portfolio</li> <li>8. The Brigance Transition Skills Inventory is used to assess and identify focus areas for goal setting and individualized instruction.</li> </ol>
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**2. Scope of Project**

**A. Students to Be Served**

*Using current data as a basis, estimate the number of students who will participate in the Title I Part D, Subpart 1 program's instructional and support related components.*

Ages	Reading	Mathematics	Writing and Language Development	Vocational Education
5 – 10 years old	0	0	0	0
11-15 years old	70	70	70	70
16-18 years old	62	62	62	62
19 years and older	0	0	0	0

**B. Staff Paid with Title I, Part D, Subpart 1 Funds**

*Using the chart below describe the staff to be paid with these funds.*

Number	FTE (fulltime equivalent)	Responsibility/Job Title	Certification or other Qualification Required for Position	Each Estimated Salary
4	1 FTE	Instructional Aides (4 @ \$24,450 each)  Fringe & Payroll Taxes (\$6,6846 per aide)	Bachelor's Degree or 1 to 2 years related experience or training and/or equivalent of education and experience.	\$97,800  \$27,384

**C. Transition Coordinator:** *Designate an individual or individuals to be responsible for issues relating to the transition of children and youth from the institution to locally operated programs.*

Lorraine Sanders

Education Coordinator, Davenport School

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<u>Linda Saleski</u>	<u>Principal, Education Coordinator, Midway</u>
<u>Shelter School</u>	
Name of Individual	Title of Individual

**D. Staff/ Student Ratio's:**

Total students paroled T1 D support 30 divided by Total Title I Staff FTE 4 = 7.5 to 1

**E. Program Description: (Use additional space as needed)**

1) *Describe the program in sufficient detail such that a teacher implementing this project and/or parents/guardians or persons visiting would know what to expect.*

The Davenport School is a community based accredited special education high risk residential school located in Jefferson, New Hampshire. The Davenport School serves female students ranging from 11 to 18 years of age. Each student has a unique set of circumstances which brought her to the school. These include truancy, boundary issues, disobedience toward authority figures, sexual or physical abuse, simple assault, substance abuse, etc. Residents attend an on-site educational program. This program is staffed by an Education Coordinator, two certified teachers and a Teacher Aide. The educational component focuses on the students' strengths and interdisciplinary work. Instruction is individualized, hands-on and strives to motivate and engage each student according to her learning style. In addition to the academics, the educational program uses a variety of clinical and behavioral management techniques to assist each student to focus on her social, emotional or personal issues.

The Midway Shelter School is a component of a fifteen bed residential program that annually serves approximately two hundred court ordered delinquent and/or CHINS adolescent co-ed youth aged 11 to 17. The program is short term with a length of stay of up to sixty days. The purpose of the Midway Shelter program is to provide a crisis stabilizing environment including education services in order for youth to transition onto a path of success. The program is highly structured and provides a staff secure environment. The educational program utilizes individualized instruction for mathematics, reading, and writing. Classes are small and integrate a hands on learning approach. Other areas of instruction, i.e., science, social studies, etc. are designed to help improve classroom social skills. The educational program adapts its curricula to the needs of the students, and communication with the sending school district is key in being able to quickly transition the student into the program and, at the end of their stay, transition them to their next school or return to their sending school.

2) *Describe function of major personnel such as home/school coordinators. (Attached job descriptions are appreciated)*

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Both the Davenport School and the Midway Shelter School are staffed similarly. Each school consists of an Educational Coordinator, Special Ed Teachers, Teachers, and Teacher Aides. The Education Coordinator (EC) is responsible for ensuring that the schools are adhering to the requirements of the DOE, ensuring that the school is delivering appropriate educational services, and overseeing the qualifications and professional development of all educational staff.

The Educational Coordinator is responsible for using initial assessment results to develop an education program for each student. In addition, the EC is responsible for obtaining the educational background of the student from the sending school. Oftentimes, at-risk youth have been placed in multiple facilities so that building a complete education profile of the student and communicating that to sending schools is necessary. The EC is also responsible for coordinating the continuation of each student's education program which includes ensuring pencil-and-paper work is completed and sent back to the sending school, logins and passwords are used for web-based instruction (that more sending schools are utilizing to keep education programs flowing. If the student's background includes an Individual Education Plan (IEP), the EC schedules a ten day placement meeting and that educational plans for coded students are being followed and progress is being measured and tracked in an appropriate manner. Finally, the Educational Coordinator is responsible for maintaining educational records, and sending transcripts to receiving schools.

The Special Education Teacher is responsible for implementing the special education services for coded students and communicating with the Teacher and Aides the specifics of each plan so that all modifications and accommodations are being followed as well as ongoing assessment and progress monitoring takes place.

The Teacher, along with the Special Education Teacher, is responsible for delivery of course subject areas which include planning curriculum, developing standards-based lesson plans and utilizing instructional materials that meet individual needs of students. In addition, teachers assess and track academic and social/emotional/behavioral progress for each student.

The Teacher's Aides (TAs) are responsible for assisting the Special Education Teacher and the Teacher with providing tutoring to students who need extra assistance in areas of great need especially mathematics, reading and writing. In addition, TAs serve as educational counselors and mentors with the purpose of helping students improve their relationships with teachers and peers to aid in using prosocial skills.

Each school accesses information from the treatment team. The clinician administers assessments that play a role in the development of the goals for each students education program including the following: risk/crisis, behavioral, social skills, vocational, and comprehensive assessments. Each student develops a crisis plan that staff use to counsel students in self-awareness and self-regulation to promote positive decision-making. Clinical Case Managers maintain contact with the students' parents/guardians on a weekly basis. As part of the "Treatment team", their input is used collaboratively with that of the education team as a liaison to

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home/school/community resources. For those parents wishing additional information, the Education Coordinator will contact the family to provide a more detailed assessment of the student's progress. The treatment team may also have valuable input for transitions back to the sending school district.

- 3) *Describe any additional services, beyond instruction, for children and youth provided with these funds such as career counseling, etc.*

Educational staff may be involved in implementing individualized behavior management programs that target specific inappropriate classroom and social behaviors. The Education Coordinator and teachers develop strategies and monitoring techniques while the Title 1 Aides are responsible for part of the implementation and documentation. The Title 1 Aide also provides mentoring and supportive counseling to those students that are unable or unwilling to remain in the classroom to order to develop strategies to learn to cope with stress in socially appropriate ways and to develop strength to persist in the face of challenge.

All students participate in vocational/independent living assessment, goalsetting, and instruction. Assessments used may include the Harrington-O'Shea Career Decision Making System (Level 2), the Vocational Preference Inventory (VPI), or the Brigance Transition Skills Inventory to assist them in selecting possible a possible career path.

Students involved with the Juvenile Justice system may have additional counseling to address the causes(s) of that involvement. Teacher Aides, treatment staff, and the designated Truancy Officer for each school may all be involved in addressing truancy issues including family work to promote parental involvement.

Students also participate in substance abuse awareness programming designed to encourage reflection and goal setting as well as identification of support systems upon a student's return to living in their community.

**F. Transition Services:**

- 1) *Identify (by dollar amount) the financial reserves (must be between 15-30 percent of allocated funds) which will be used to provide transitional education services for neglected or delinquent children and youth. **It is required to set-aside a minimum of 15% and a maximum of 30% of your dollars for this purpose.***

An estimated \$32,193 which is 15% of the Title I funds requested, will be set used to provide transitional services for neglected or delinquent children and youth in the following ways: mentoring for re-engagement and positive participation leading to successful experience of school; strength and interest assessments to inform school/career/job goal setting and planning for post-secondary career or college experience; teaching social and behavioral skills; teaching personal finance and

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independent living skills; tutoring; and high school equivalency pre-assessment guidance.

- 2) *Describe how the above reserved funds will be used for transitional educational services. (i.e. to re-enter school successfully or preparation for employment.)*

The Title 1 Aides work provide tutoring to those students that will transition back to their sending schools by helping them complete assignments and providing academic support. Aides also provide individual support in the classroom for students struggling especially with mathematics, reading, and writing. Aides provide observations to the teachers about student progress and performance. The Title 1 Aides along with all educational staff will provide supportive counseling within the normative learning community model to students in order to develop positive learning skills including an experience of success and perseverance. In addition, students through the Normative Learning Community supporting growth in self-awareness and self-regulation, staff model, teach, and encourage empathy and consideration for others, as well as helping students learn about how their behavior impacts others and how to use decision-making in a positive, prosocial way.

The Title I Aides may also work with youth that avoid or do not go to school in order to encourage them to understand the reasons they don't go to school, to develop strategies and resources for support at school so that students can feel positive about resuming their education. In addition, we work with parents and guardians to help them identify supports and resources within the school system in order to prevent avoidance or absenteeism re-occurring.

NFI North's service delivery is "youth driven, family guided" and includes family activities, parent meetings and questionnaires. Our primary goal is to engage the parents more with their child's education so that they can support educational accomplishments as a family.

Each family and student receives a family/student handbook outlining school policies and procedures, course work and educational expectations. Family meetings are held once a month by the Clinical Case Managers (CCM), education progress is part of this discussion. Meeting topics may also include transition back to sending school, vocational interest and possible employment interests.

As part of our transition services, we found that sometimes the parents are overwhelmed in getting their child back into a normal family routine and back into the public school. We have staff that supports the student in the sending school for 2-3 days. Some services will include picking classes, choosing afterschool activities, meeting teachers, facilitating completion of paperwork and providing a family liaison for questions and answers.

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**G. Professional Development:**

- 1) List the major **NEEDS** of the **Title I staff and institution staff** relating to the objectives of the Title I project that can be met by in-service training programs.

NFI North (NFI) programs provide a welcoming and supportive environment that engages students in a positive way. A positive culture is consciously supported by program personnel and strategically by the Title 1 staff in order to reduce negative norms by which many students have lived. Values that determine the positive norms of programs within the NFI network include respect, responsibility, acceptance, accountability and caring. Members are recognized and rewarded for their contributions to the community. The combined result of all these norms is the development of a safe, caring community in which members are willing and able to help each other and be productive community members. This breaks the cycle of rejection and failure as well as creates a heightened sense of self-worth.

The Title 1 Aides will need to follow the lesson plan and teach math, language arts, social studies and science to a wide variety of grade levels both individually and in small group settings. Teachers and Title 1 Aides will need to develop a variety of creative approaches to engage learning resistant students.

- 2) Describe all staff development activities to be funded by this grant. (How many hours of training, when, for whom, and what topics will be covered?) Include a timeline.

The Education Coordinator will provide the initial orientation and bi-weekly supervisions thereafter. In addition, the Title 1 Staff will attend weekly educational staff meeting that focus primarily on “best practices in the classroom”. Trainings on alternative assessment, paraprofessional/teacher collaboration, technology in the classroom and incorporating an experiential component to the students’ programs are conducted. Lesson planning is addressed during these meetings.

Hours of Training 40 hrs/year	When	For Whom	What Topics	Timeline
4	on-line	All Education Staff	Technology	school year
8	various as part of staff meeting	All Education Staff	NWEA Training	school year

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Hours of Training 40 hrs/year	When	For Whom	What Topics	Timeline
4	various as part of staff meeting	All Education Staff	Plato Training	all year
8	offered four times a year	All Education Staff	SAFE Alternatives for Everyone	school year
6	offered four times a year	All Education Staff	Engagement and Involvement	school year
6	offered four times a year	All Education Staff	Emergency Management Training	school year
6	offered four times a year	All Education Staff	Depression and Suicide	school year
6	offered four times a year	All Education Staff	Group Process	school year
6	offered four times a year	All Education Staff	Professional Boundaries	school year
6	offered four times a year	All Education Staff	Child Abuse Policy and Procedures	school year
8	offered two times a year	All Education Staff	First Aid/CPR	school year
1	meets once a month	All Education Staff	Integrating the Common Core into Curriculum	school year
1	meets once a month	All Education Staff	Improving Student Learning and Success	school year

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**H. Coordination:**

*Describe how the program/s will be coordinated with other appropriate State and Federal programs, such as Vocational Education, Special Education, Work Force Investment Act and local dropout prevention programs. If applicable grade levels, describe how the institution will endeavor to coordinate with local businesses for training and mentoring opportunities for participating youth.*

NFI North Inc. works with sending school districts to provide vocational opportunities for students. In collaboration with the sending districts, we match services that the combined educational team deems appropriate as listed above.

Each school provides a Vocational Education curriculum to further college and career readiness skills. Groups of students are taken out into the community to volunteer their services to local organizations, such as Toys for Tots. In addition, job shadowing opportunities are provided to students to explore different vocations.

Educational staff works with students who are seen as "at-risk" for dropping out. Students are provided resources including adult education programs such as, Job Corps and Project Second Start. As part of our educational program we have an approved GED/Tutoring program for students who may need this type of transition service.

In addition, the Education Coordinator writes weekly progress reports for each student that are sent to probation officers and may be made available to schools or parents/guardians when requested.

NFI North Education Services work with other collaterals such as: social workers, therapists, guardian ad litem, and any other identified entity as identified as party to the case.

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**I. Budget Narrative-School**

*Use this form to provide sufficient detail regarding proposed expenditures of Title I Part D, Subpart 1 funds.*

<b>Account Category</b>	<b>Budget Detail</b>	<b>Total Costs</b>
<b>Salaries and Benefits</b> <i>Include title and number of employees. Include rate of pay by hour/week etc.</i>	Instructional Aides (4 @ \$24,450 each)	\$97,800
	Fringe & Payroll Taxes (\$6,846 per Aide)	\$27,384
<b>Contracted Services</b> <i>Summarize activities and provide breakdown of expenses.</i>	NH Council of the Arts: Artist in Residence: 12 meetings @ \$2,312 (6 per school)	\$27,744
	Consultants for Integrating/Developing Standards Aligned Curriculum	\$3,640
<b>Supplies and Materials</b> <i>Detail purchases (ex. #@\$). Explain the connection between items and the activities in the application.</i>	BASI	\$1,000
	NEAT	\$400
	Harrington O'Shea Career Decision Making System	\$156
	Experiential Activities (18 @ \$200) (9 per school)	\$3,600
<b>Books</b> <i>Detail purchases (ex. #@&amp;). Explain the connection between purchases and the activities in the application.</i>	PLATO License (2 @ \$1,300)	\$2,600
	NWEA License (2 @ \$1,250)	\$2,500
	Engrade License (2 @ \$1,000)	\$2,000
	Complete Curriculum (2 @ \$75)	\$150

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	E-Books/Educational Apps (2 @ \$500)	\$1,000
<b>Equipment</b> <i>Attach a justification for each item to be purchased.</i>	Scientific Calculators (10 @ \$15)	\$150
	Tablets and peripheral items (10 @ \$500)	\$5,000
<b>Professional Development Activities</b>	Teacher Development Training (16 @ \$200)	\$3,200
	In house Professional Development Presentation	\$1,500
<b>Travel</b> <i>Summarize activities including the number of days, people involved and associated costs.</i>	Teacher Development Training Travel (900 miles @ \$.40/mile)	\$360
<b>Administration</b>	Administer Grant Monies, Data Collection and Reporting	\$9,000
<b>Total Costs</b>		\$189,184

### Cover Sheet to Title I, Part D1 Application

Name of Institution: NFI North, Inc.

Name of Institution Contact: Jan Williamson

Contact phone number: 603-746-7550

Contact email address: janwilliamson@nafi.com

Contractor Initials RD

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**II. Budget Narrative SUMMER SCHOOL**

*Use this form to provide sufficient detail regarding proposed expenditures of Title I Part D, Subpart 1 funds.*

<b>Account Category</b>	<b>Budget Detail</b>	<b>Total Costs</b>
<b>Salaries and Benefits</b> <i>Include title and number of employees. Include rate of pay by hour/week etc.</i>	Instructional Teachers (2 @ \$24.67/hr for 12 hours week for 5 weeks)	\$2,960
	Instructional Aides (4 @ \$18.00/hr for 12 hours week for 5 weeks)	\$4,320
	Fringe & Payroll Taxes	\$ 2,038
<b>Contracted Services</b> <i>Summarize activities and provide breakdown of expenses.</i>	NH Council of the Arts: Artist in Residence (6 meetings @ \$1,853) ( 2 per school)	\$11,118
<b>Supplies and Materials</b> <i>Detail purchases (ex. #@\$). Explain the connection between items and the activities in the application.</i>	Experiential Activities (10 @ \$200) (5 per school) <ul style="list-style-type: none"> <li>• Ropes course</li> <li>• Rock climbing</li> <li>• Outdoor experiences</li> <li>• US Forest Service Trails maintenance</li> <li>• Historical Sight Seeing</li> </ul>	\$2,000
<b>Books</b> <i>Detail purchases (ex. #@&amp;). Explain the connection between purchases and the activities in the application.</i>		
<b>Equipment</b> <i>Attach a justification for each item to be purchased.</i>		

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<b>Professional Development Activities</b>		
<b>Travel</b> <i>Summarize activities including the number of days, people involved and associated costs.</i>	See Supplies & Material for activities	\$2,000
<b>Administration</b>	Administer Grant Monies, Data Collection and Reporting	\$1,000
<b>Total Costs</b>		\$25,436

**Budget Narrative Summary**

**Title I Aides**

These funds will be used to provide tutoring, mentoring, and personal counseling services for students.

**Contracted Services**

These funds will be used in two ways: first we will use them for continuous curriculum improvement by providing certified and highly qualified teachers to discuss and provide feedback to teachers to improve instructions; secondly, funds will be used to support an Artist in Residence program to provide an enriched environment for our students that will supplement our weekly art classes.

**Supplies and Materials**

The funds will be used for academic diagnosis as well as career interest development. In addition, we will use funds for experiential learning that promotes positive feelings and helps to develop self-awareness and confidence. Students that make goals are more likely to persist and achieve their goals. Additionally, some funds will be used to provide art materials for the artist in residence project.

**Books**

Plato provides us with the ability to provide targeted learning on a platform that is widely used in public education. This also gives us the opportunity to provide instruction, mentoring, and tutoring on how to use this instructional modality.

NWEA Maps assessment provides us with a system that many schools use. This provides us with the opportunity to share our results with schools in order to communicate and advocate for students.

The Engrade system will provide a tracking system so that we can automate academic and behavioral progress.

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E-Books/Educational Apps, we were instructed by the Department of Education during our 2015 site review that text books get outdated too quickly and suggested we move to an electronic system. Electronic versions allow us the opportunity to stay current with the most updated release. This also aligns with the common core standards.

### **Equipment**

This year we will be working to expand our modalities of instructional delivery to include tablets. It is imperative that we keep pace with school districts technology development especially in the area of instructional delivery so that students can continue their education program even if they get into trouble and are court-placed. Providing the opportunity for students to use tablets for instruction delivery will allow us to mentor and support students to build skills to be able to use the technology to succeed in their education.

Students need to develop the skill to use a tool such as a computer for every day living. Calculators are an adaptive tool that can be a good solution to students who are challenged with those basic calculation skills in order to access more complex mathematics, i.e., algebra.

### **Professional Development Activities**

Teachers will attend professional development activities that help with building content area expertise such in the areas of Math, Reading, and Writing especially ones that address intervention strategies. In addition, teachers will be encouraged to attend workshops that will help them better understand and be better able to counsel at-risk youth in a variety of strategies.

### **Travel**

Funds will be used to provide for travel cost for Professional Development Activities and Experiential Educational Activities.

Contractor Initials AD  
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## Exhibit B

### Method and Conditions Precedent to Payment

1. Funding for this Contract is subject to Department access to supporting funding for this project, which is dependent upon meeting the funding requirements listed in the Catalog of Federal Domestic Assistance (CFDA) # 84.010, Title 1 Part D, Subpart 1, ESA.
2. The State shall pay the Contractor an amount not to exceed the Grant Limitation, specified in block 1.8 of the Grant Agreement General Provisions, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
3. Payment for said services shall be made as follows:
  - 3.1. The Contractor will submit an invoice, as created and supplied by the Division for Children, Youth and Families (DCYF), by the tenth working day of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
  - 3.2. The DCYF invoice must be completed and signed by the Contractor, or an authorized representative, in order to initiate payment.
  - 3.3. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
  - 3.4. The completed invoice must be submitted to:

DCYF Fiscal Administrator  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
4. 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.





### 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;

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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 guardian.



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

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

17. **Limited English Proficiency (LEP):** As clarified by Executive Order 13166, Improving Access to Services for persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination on the basis of limited English proficiency (LEP). To ensure compliance with the Omnibus Crime Control and Safe Streets Act of 1968 and Title VI of the Civil Rights Act of 1964, Contractors must take reasonable steps to ensure that LEP persons have meaningful access to its programs.

18. **Pilot Program for Enhancement of Contractor Employee Whistleblower Protections:** The following shall apply to all contracts that exceed the Simplified Acquisition Threshold as defined in 48 CFR 2.101 (currently, \$150,000)

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

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

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

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

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

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

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



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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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

RD  
12/18/15



**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.

*RD*  
Date 12/18/15



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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




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

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

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

12/18/15  
Date

Contractor Name: WFI NORTH, INC.

  
Name: Paul L. DANN  
Title: 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):

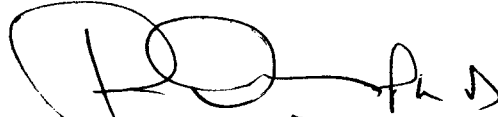
- \*Temporary Assistance to Needy Families under Title IV-A
- \*Child Support Enforcement Program under Title IV-D
- \*Social Services Block Grant Program under Title XX
- \*Medicaid Program under Title XIX
- \*Community Services Block Grant under Title VI
- \*Child Care Development Block Grant under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

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

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-1.)
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.

12/18/15  
Date

Contractor Name: NFI NORTH, INC  
  
Name: Paul L. Dann  
Title: EXECUTIVE DIRECTOR



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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

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

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


**PRIMARY COVERED TRANSACTIONS**

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

**LOWER TIER COVERED TRANSACTIONS**

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

12/18/15  
Date

Contractor Name: NFI NORTH, INC.  
  
Name: Paul L. DANN  
Title: 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

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

Contractor Initials

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Date

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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.

12/18/15  
Date


Contractor Name: NFI NORTH, INC  
  
Name: Paul L. DANN  
Title: EXECUTIVE DIRECTOR

Exhibit G

Contractor Initials

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



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

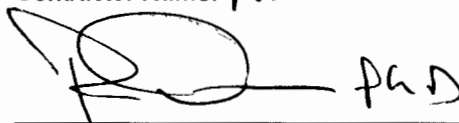
Public Law 103-227, Part C - Environmental Tobacco Smoke, also known as the Pro-Children Act of 1994 (Act), requires that smoking not be permitted in any portion of any indoor facility owned or leased or contracted for by an entity and used routinely or regularly for the provision of health, day care,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

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

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

12/18/15  
Date

Contractor Name: NFI NORTH, INC.

  
\_\_\_\_\_

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

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12/8/15



Exhibit I

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

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

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





Exhibit I

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

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

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

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

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

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

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12/18/15



Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

NH DHHS  
 The State

[Signature]  
 Signature of Authorized Representative

Mary Ann Conroy  
 Name of Authorized Representative

Assocate Counsel  
 Title of Authorized Representative

1/7/16  
 Date

NFI NORTH, INC.  
 Name of the Contractor

[Signature]  
 Signature of Authorized Representative

Paul L. DANN  
 Name of Authorized Representative

EXECUTIVE DIRECTOR  
 Title of Authorized Representative

12/18/15  
 Date



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

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

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

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

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

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

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

Contractor Name: NFI NORTH, INC.

12/18/15  
Date

[Signature]  
Name: Paul L. DANN  
Title: 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: 04-160-7966
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

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

Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NFI NORTH, INC. is a New Hampshire nonprofit corporation formed July 6, 1992. 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 28<sup>th</sup> day of September A.D. 2015



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

William M. Gardner  
Secretary of State

**CERTIFICATE OF VOTE**  
**(Corporation with Seal)**

I,       Doug Giles      ,       Secretary       of the  
(Corporation Representative Name) (Corporation Representative Title)

      NFI North, Inc.      , do hereby certify that:  
(Corporation Name)

(1) I am the duly elected and acting       Secretary       of the  
(Corporation Representative Title)

      NFI North, Inc.      , a New Hampshire        corporation (the "Corporation");  
(Corporation Name) (State of Incorporation)

(2) I maintain and have custody of and am familiar with the Seal and minute books of the Corporation;

(3) I am duly authorized to issue certificates;

(4) the following are true, accurate and complete copies of the resolutions adopted by the Board of Directors of the Corporation at a meeting of the said Board of Directors held on the

      9<sup>th</sup>       day of       March      , 2015      , which meeting was duly held in accordance with

      New Hampshire       law and the by-laws of the Corporation:  
(State of Incorporation)

**RESOLVED:** That this Corporation enter into a contract with the State of New Hampshire, acting by and through the Department of Health and Human Services, providing for the performance by the Corporation of certain       Title One       services, and that the Executive Director, President (any Vice President) (and the Treasurer) (or any of them acting singly) be and hereby (is) (are) authorized and directed for and on behalf of this Corporation to enter into the said contract with the State and to take any and all such actions and to execute, seal, acknowledge and deliver for and on behalf of this Corporation any and all documents, agreements and other instruments (and any amendments, revisions or modifications thereto) as (she) (he) (any of them) may deem necessary, desirable or appropriate to accomplish the same;

**RESOLVED:** That the signature of any officer of this Corporation affixed to any instrument or document described in or contemplated by these resolutions shall be conclusive evidence of the authority of said officer to bind this Corporation thereby;

The forgoing resolutions have not been revoked, annulled or amended in any manner whatsoever, and remain in full force and effect as of the date hereof; and the following person(s) (has) (have) been duly elected and now occupy the office(s) indicated below

      Jan Arsenault       President Name

      Paul L. Dann, Ph.D.       Executive Director

      Heidi Edwards Dunn       Treasurer Name



IN WITNESS WHEREOF, I have hereunto set my hand as the Secretary  
(Title)

of the Corporation and have affixed its corporate seal this 18<sup>th</sup> day of December, 2015.

Douglas Giles  
(Signature)

(Seal)

STATE OF New Hampshire

COUNTY OF Merrimack

On this the 18<sup>th</sup> day of December, 2015, before me, JoAnne M. Daufen, the undersigned officer, personally appeared Doug Giles, who acknowledge her/himself to be the

Secretary, of NFI North, Inc, a corporation, and that she/he, as  
(Title) (Name of Corporation)

such Secretary being authorized to do so, executed the foregoing instrument for the  
(Title)

purposes therein contained, by signing the name of the corporation by her/himself as  
Doug Giles.

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

Joanne M. Daufen  
Notary Public/Justice of the Peace

My Commission expires: July 24, 2018



Client#: 1010755

NORTHAME76

**ACORD™**

**CERTIFICATE OF LIABILITY INSURANCE**

DATE (MM/DD/YYYY)

12/31/2015

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

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

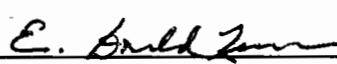
<b>PRODUCER</b> USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 855 874-0123	FAX (A/C, No): 781-376-5035
	<b>E-MAIL ADDRESS:</b>	
<b>INSURED</b> North American Family 26 Howley Street Peabody, MA 01960	<b>INSURER(S) AFFORDING COVERAGE</b>	
	<b>INSURER A:</b> Philadelphia Insurance Company	<b>NAIC #</b> 23850
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	

**COVERAGES**                      **CERTIFICATE NUMBER:**                      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK1436030	01/01/2016	01/01/2017	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$5,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$3,000,000 \$
	<b>AUTOMOBILE LIABILITY</b> <input type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
	<b>UMBRELLA LIAB</b> <input type="checkbox"/> OCCUR <b>EXCESS LIAB</b> <input type="checkbox"/> CLAIMS-MADE DED    RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$ \$
	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below						<input type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
A	Professional Liab			PHPK1436030	01/01/2016	01/01/2017	Occ \$1,000,000 Agg \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**RE: 787 Maple St Route 142, Bethlehem NH 03574.**

<b>CERTIFICATE HOLDER</b>  State of NH Dept Health & Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  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 
--	--

Client#: 1010755

NORTHAME76

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

11/30/2015

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

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

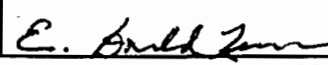
<b>PRODUCER</b> USI Insurance Services LLC 12 Gill Street Suite 5500 Woburn, MA 01801 855 874-0123	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): 855 874-0123      FAX (A/C, No): 781-376-5035 E-MAIL ADDRESS:	
	INSURER(S) AFFORDING COVERAGE      NAIC # INSURER A : Philadelphia Insurance Company      23850 INSURER B : United States Fire Insurance Co      21113 INSURER C : Travelers Casualty Ins Co of Am      19046 INSURER D : INSURER E : INSURER F :	
<b>INSURED</b> North American Family NFI North, Inc. 26 Howley Street Peabody, MA 01960		

**COVERAGES**      **CERTIFICATE NUMBER:**      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			PHPK1270102	01/01/2015	01/01/2016	EACH OCCURRENCE      \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence)      \$1,000,000 MED EXP (Any one person)      \$5,000 PERSONAL & ADV INJURY      \$1,000,000 GENERAL AGGREGATE      \$3,000,000 PRODUCTS - COMP/OP AGG      \$3,000,000 \$
A	AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS			PHPK1270102	01/01/2015	01/01/2016	COMBINED SINGLE LIMIT (Ea accident)      \$1,000,000 BODILY INJURY (Per person)      \$ BODILY INJURY (Per accident)      \$ PROPERTY DAMAGE (Per accident)      \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$10000			PHUB483649	01/01/2015	01/01/2016	EACH OCCURRENCE      \$10,000,000 AGGREGATE      \$10,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		Y / N N / A	4067241723	07/01/2015	07/01/2016	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT      \$1,000,000 E.L. DISEASE - EA EMPLOYEE      \$1,000,000 E.L. DISEASE - POLICY LIMIT      \$1,000,000
A	Professional Liab			PHPK1270102	01/01/2015	01/01/2016	\$1M/\$3M
C	Crime			105701622	01/01/2015	01/01/2016	Emp Dishones \$1,300,000 Retention \$13,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
**RE: The Umbrella coverage goes over the general liability coverage limit of \$1 Million/\$3 Million for all scheduled locations.**  
 The general liability policy includes an additional insured endorsement that provides additional insured status to the Certificate holder with regard to work performed on behalf of the named insured.  
 Grey House, 93 Pleasant Street, Concord, NH 03301.  
 (See Attached Descriptions)

<b>CERTIFICATE HOLDER</b> Department of Health and Human Services 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b> 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 
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## **Our Mission**

***"Create innovative services that meet the needs of individuals and families within their communities."***



**NFI NORTH, INC.**

Financial Statements

June 30, 2014

(With Independent Auditors' Report Thereon)

**NFI NORTH, INC.**

**Financial Statements**

June 30, 2014

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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 <i>Government Auditing Standards</i>	13-14



KPMG LLP  
Two Financial Center  
60 South Street  
Boston, MA 02111

## **Independent Auditors' Report**

The Board of Directors  
NFI North, Inc.:

### **Report on the Financial Statements**

We have audited the accompanying financial statements of NFI North, Inc. (NFIN), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; 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 NFIN'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 NFIN'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 NFIN as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with U.S. generally accepted accounting principles.



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

In accordance with *Government Auditing Standards*, we have also issued our report dated September 30, 2014 on our consideration of NFIN'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 NFIN's internal control over financial reporting and compliance.

KPMG LLP

September 30, 2014



**NFI NORTH, INC.**  
**Statement of Financial Position**  
June 30, 2014

**Assets**

Current assets:	
Cash and equivalents	\$ 181,781
Accounts receivable, net (note 2)	958,919
Prepaid expenses and other current assets	65,092
Due from affiliate (note 7)	93,103
Total current assets	<u>1,298,895</u>
Property and equipment (note 4):	
Land	535,992
Buildings and improvements	7,033,840
Equipment and furnishings	696,184
Motor vehicles	913,897
	<u>9,179,913</u>
Less accumulated depreciation	<u>(4,399,307)</u>
Property and equipment, net	4,780,606
Due from affiliate (note 7)	29,837
Other assets	120,145
Total assets	<u><u>\$ 6,229,483</u></u>

**Liabilities and Net Assets**

Current liabilities:	
Current portion of long-term debt (note 4)	\$ 308,964
Accounts payable	146,070
Line of credit (note 3)	100,000
Accrued payroll and related liabilities	625,542
Other accrued expenses	120,253
Deferred revenue	280,174
Total current liabilities	<u>1,581,003</u>
Long-term liabilities:	
Long-term debt, net of current portion (note 4)	<u>3,342,243</u>
Total liabilities	<u>4,923,246</u>
Net assets:	
Unrestricted	1,268,109
Temporarily restricted	38,128
Total net assets	<u>1,306,237</u>
Total liabilities and net assets	<u><u>\$ 6,229,483</u></u>

See accompanying notes to financial statements.

**NFI NORTH, INC.**  
Statement of Activities  
Year ended June 30, 2014

Changes in unrestricted net assets:	
Revenues and other support:	
Contracts, net (note 2)	\$ 15,704,283
Contributions:	
In-kind	674,864
Other	5,318
Interest and dividends	22,227
Miscellaneous	764
	<u>16,407,456</u>
Net assets released from program restrictions	<u>16,599</u>
Total revenues and other support	<u>16,424,055</u>
Expenses:	
Program services	15,198,371
Supporting services (note 7)	<u>1,674,663</u>
Total expenses	<u>16,873,034</u>
Decrease in unrestricted net assets before nonoperating activities	(448,979)
Nonoperating revenues (expenses):	
Gain on disposal of property and equipment	471
Other	<u>(21)</u>
Decrease in unrestricted net assets	<u>(448,529)</u>
Changes in temporarily restricted net assets:	
Contributions	18,991
Net assets released from program restrictions	<u>(16,599)</u>
Increase in temporarily restricted net assets	<u>2,392</u>
Decrease in net assets	(446,137)
Net assets at beginning of year	<u>1,752,374</u>
Net assets at end of year	<u>\$ 1,306,237</u>

See accompanying notes to financial statements.

**NFI NORTH, INC.**  
**Statement of Functional Expenses**  
**Year ended June 30, 2014**

	<u>Program services</u>	<u>Supporting services</u>	<u>Total</u>
Personnel expenses:			
Salaries, payroll taxes and employee benefits	\$ 10,853,669	767,173	11,620,842
Other expenses:			
Contracted services	720,908	679,455	1,400,363
Other direct costs	780,724	81,558	862,282
In-kind	672,733	2,131	674,864
Occupancy	601,387	19,249	620,636
Consumables	562,096	—	562,096
Transportation	267,812	33,708	301,520
Interest	148,660	28,348	177,008
Equipment	129,449	30,717	160,166
	<u>3,883,769</u>	<u>875,166</u>	<u>4,758,935</u>
Depreciation and amortization	460,933	32,324	493,257
Total expenses	<u>\$ 15,198,371</u>	<u>1,674,663</u>	<u>16,873,034</u>

See accompanying notes to financial statements.

**NFI NORTH, INC.**  
**Statement of Cash Flows**  
**Year ended June 30, 2014**

Cash flows from operating activities:	
Decrease in net assets	\$ (446,137)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and amortization	493,257
Gain on sale of property and equipment	(471)
Net realized and unrealized loss on investment	21
Changes in assets and liabilities:	
Accounts receivable, net	436,157
Prepaid expenses and other current assets	18,141
Other assets	401,646
Accounts payable	33,133
Accrued payroll and related liabilities	44,793
Other accrued expenses	1,704
Deferred revenue	92,448
Net cash provided by operating activities	<u>1,074,692</u>
Cash flows from investing activities:	
Purchases of property and equipment	(264,837)
Proceeds from sale of property and equipment	4,000
Proceeds from sale of investments	621
Increase in due from affiliate	(42,327)
Net cash used in investing activities	<u>(302,543)</u>
Cash flows from financing activities:	
Issuance of long-term debt	21,514
Repayments of long-term debt	(295,234)
Advances from line of credit	500,000
Repayments on line of credit	(925,000)
Net cash used in financing activities	<u>(698,720)</u>
Net increase in cash and equivalents	73,429
Cash and equivalents at beginning of year	<u>108,352</u>
Cash and equivalents at end of year	<u><u>\$ 181,781</u></u>
Supplemental data:	
Cash paid for interest	\$ 177,008

See accompanying notes to financial statements.

## NFI NORTH, INC.

### Notes to Financial Statements

June 30, 2014

#### (1) Summary of Significant Accounting Policies

NFI North, Inc. (NFIN) is a not-for-profit organization whose purpose is to provide community-based social services to individuals and their families. NFIN is a subsidiary of North American Family Institute, Inc. (NAFI), which is the sole member of NFIN's board of directors. Substantially all of NFIN's revenues are derived from services contracted with Medicaid, the State of New Hampshire Division of Children, Youth & Families, and local public school districts.

##### (a) Basis of Presentation

The accompanying financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on NFIN as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

*Temporarily restricted net assets* – Net assets subject to donor-imposed stipulations that may or will be met by actions of NFIN and/or the passage of time.

*Unrestricted net assets* – Net assets not subject to donor-imposed stipulations.

Revenues are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions and/or time restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or law. Expirations of temporary restrictions on net assets are reported as reclassifications between the applicable classes of net assets. Expirations of temporary restrictions occur when donor-imposed stipulated purposes have been accomplished and/or the stipulated time period has elapsed. If an expense is incurred for a purpose for which both unrestricted and temporarily restricted net assets are available, a donor-imposed restriction is fulfilled to the extent of the expense incurred unless the expense is for a purpose that is directly attributable to another specified external source of revenue.

##### (b) Revenue Recognition

Under cost reimbursement contracts, revenues are recognized as expenses are incurred. Under units-of-service contracts, revenues are recognized when services are provided.

##### (c) Income Taxes

NFIN is an organization described under Section 501(c)(3) of the Internal Revenue Code (IRC) and is generally exempt from income taxes under IRC Section 501(a). NFIN has taken no significant uncertain tax positions.

##### (d) Use of Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial

**NFI NORTH, INC.**  
Notes to Financial Statements  
June 30, 2014

statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**(e) Concentration of Risk**

NFIN receives the majority of its funding from state contracts that are renewable annually. Legislative budgets could significantly impact NFIN's ability to start new programs and to continue existing programs.

**(f) Cash Equivalents**

All short-term investments with an original maturity at purchase of three months or less are considered cash equivalents for purposes of the statement of cash flows.

**(g) Property and Equipment**

Property and equipment are recorded at cost or, in the case of donated property, at fair value at the date of gift. Depreciation is provided using the straight-line method over the following estimated useful lives:

Buildings and improvements	15–33.3 years
Equipment and furnishings	2–10 years
Motor vehicles	3–5 years

Leasehold improvements are depreciated or amortized according to the organization's normal depreciation policy except that the time period shall be the shorter of: 1) the useful life of the leasehold improvements, or 2) the remaining years of the lease. The remaining years of the lease include the years in the lease renewals that are reasonably assured.

**(h) Self-Insurance**

NFIN is self-insured for employee medical healthcare costs. At June 30, 2014, the estimated liability for healthcare claims incurred but not yet reported or paid was \$86,880 and is included in accrued payroll and related liabilities in the accompanying statement of financial position.

**(i) In-Kind Contributions**

In-kind contributions are generally recognized at fair value on the date received. During fiscal 2014, NFIN received in-kind contributions of rent, services, equipment and furnishings, and consumables amounting to \$674,864.

**(j) Subsequent Events**

NFIN has evaluated events subsequent to June 30, 2014 and through September 30, 2014, which is the date that the financial statements were available to be issued. NFIN has determined there are no material events that would require recognition or disclosure in this report through this date.

**NFI NORTH, INC.**

Notes to Financial Statements

June 30, 2014

**(2) Accounts Receivable**

Accounts receivable of \$958,919 is carried net of an allowance for estimated contractual adjustments and doubtful accounts receivable of \$6,771. Contract revenues of \$15,704,283 in 2014 have been decreased by contractual adjustments of \$256,087. During the year ended June 30, 2014, NFIN determined that \$323,894 of receivables due from the State of Maine were uncollectible and charged that amount to contracts, net on the statement of activities. The amount was previously reported in other assets at June 30, 2013.

**(3) Line of Credit**

NAFI makes available to its subsidiaries, including NFIN, NAFI Connecticut, Inc. (NAFICT), NFI Vermont, Inc. (NFIV), NFI Massachusetts, Inc. (NFI) and Team Coordinating Agency (TCA), an on-demand \$8,000,000 line of credit from TD Bank. The line of credit bears interest at a fluctuating rate per annum equal to the Wall Street Journal Prime Rate, plus 0.50% per annum, (3.75% at June 30, 2014). Borrowings under the line are jointly guaranteed by NAFI, NFIN, NAFICT, NFIV and NFI and are collateralized by substantially all of their assets.

Borrowings under the line of credit are due upon demand, and the line is subject to annual renewal. At June 30, 2014, \$1,446,842 was outstanding under this line of credit, of which \$100,000 was due from NFIN.

In addition, NAFI has entered into Letter of Credit agreements with TD Bank for the year ended June 30, 2014 for a total of \$2,269,134. The Letter of Credit agreements can be utilized by all subsidiaries in the aggregate of \$8,000,000 and are not collateralized with additional cash. The Letter of Credit agreements are a requirement of NAFI's workers' compensation carrier.

**NFI NORTH, INC.**  
Notes to Financial Statements  
June 30, 2014

**(4) Long-Term Debt**

Long-term debt at June 30, 2014 consisted of the following:

<u>Interest rate at June 30, 2014</u>	<u>Fiscal year due</u>	<u>Amount</u>
Mortgages payable, secured by real estate:		
7.08% variable	2016	\$ 444,845
2.63% fixed	2018	514,859
6.43% fixed	2018	483,152
5.08% fixed	2019	259,710
4.75% variable	2026	78,784
0.00% fixed*	2027	160,000
8.00% fixed	2027	46,816
0.00% fixed*	2028	160,000
8.00% fixed	2028	46,488
8.00% fixed	2030	228,805
7.00% fixed	2030	139,846
7.00% fixed	2030	130,019
0.00% fixed*	2030	125,000
0.00% fixed*	2030	116,767
7.00% fixed	2031	323,718
4.75% fixed	2031	138,407
0.00% fixed*	2031	100,000
Total mortgages payable		<u>3,497,216</u>
Vehicle notes, secured by automobiles:		
0.00% fixed	2015	9,924
0.00% fixed	2015	8,624
0.00% fixed	2015	8,624
0.00% fixed	2015	8,623
0.00% fixed	2015	8,623
0.00% fixed	2015	8,623
1.90% fixed	2015	6,156
0.00% fixed	2016	11,223
1.90% fixed	2017	20,468
1.90% fixed	2017	16,244
1.90% fixed	2017	16,236
1.90% fixed	2017	15,696
1.90% fixed	2017	14,927
Total vehicle note payables		<u>153,991</u>
Total long-term debt		3,651,207
Less current portion		<u>(308,964)</u>
Total long-term debt, net of current portion		<u>\$ 3,342,243</u>



**NFI NORTH, INC.**  
Notes to Financial Statements  
June 30, 2014

\* Certain mortgages payable to housing authorities provide that a portion of the principal will be forgiven at the end of the loan period if the underlying properties are used to provide housing in accordance with stipulated conditions. In addition, certain mortgages payable contain various prepayment penalties.

Scheduled repayments of long-term debt are as follows:

	<b>Amount due</b>
Year ending June 30:	
2015	\$ 308,964
2016	255,487
2017	250,622
2018	893,299
2019	130,390
Thereafter	1,812,445
	\$ 3,651,207

Interest expense was \$177,008 for the year ended June 30, 2014.

**(5) Operating Leases**

NFIN leases certain property, motor vehicles, and equipment under noncancelable (except under certain circumstances) operating lease arrangements. Rental and lease expense amounted to \$109,229 for the year ended June 30, 2014, including \$57,873 of related party property charges described in note 7. Future minimum lease payments as of June 30, 2014 are as follows:

	<b>Amount due</b>
Year ending June 30:	
2015	\$ 37,299
2016	20,863
2017	4,619
	\$ 62,781

**(6) Retirement Plan**

NFIN has a qualified defined contribution retirement plan for eligible employees to which annual contributions are made at the discretion of NFIN's board of directors. NFIN elected to make a contribution of \$23,575 for the year ended June 30, 2014.

**NFI NORTH, INC.**

Notes to Financial Statements

June 30, 2014

**(7) Related-Party Transactions**

North American Family Institute, Inc. (NAFI), an affiliate, charges an administrative management fee for supporting service costs that NAFI incurs on behalf of the subsidiaries. These allocated costs amounted to \$805,599 for the year ended June 30, 2014, and have been included in supporting services expenses in the accompanying statements of activities and functional expenses.

In addition, NFIN pays NAFI a property charge for usage of certain fixed assets of NAFI. This charge was \$57,873 for the year ended June 30, 2014, and has been included in the accompanying statements of activities and functional expenses.

Cost reimbursement overpayments have resulted in a balance due from NAFI as of June 30, 2014 in the amount of \$122,940. This amount has been reported as due from affiliate in the accompanying statement of financial position and the current portion, \$93,103 is expected to be received within one year.

NAFI and affiliated corporations (NFIN, NFIVT, NAFICT, NFIM and TCA) may periodically make short term loans, not to exceed one year, to its affiliated corporations, secured by documentation evidencing such indebtedness. The documentation shall include date and amount of request, interest rate, and other appropriate terms approved by the Executive Director of Administrative Services and the Executive Director of the borrowing affiliated corporation. For the year ending June 30, 2014, NFIN paid NAFI Connecticut, Inc. (NAFICT), an affiliate, an interest fee, based on prime rate less 0.50%, for usage of certain cash reserves. The amount of related interest expense recorded in the accompanying statement of activities for the year ended June 30, 2014 was not significant.



KPMG LLP  
Two Financial Center  
60 South Street  
Boston, MA 02111

**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***

The Board of Directors  
NFI North, Inc.:

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 NFI North, Inc. (NFIN), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 30, 2014.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered NFIN'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 NFIN's internal control. Accordingly, we do not express an opinion on the effectiveness of NFIN'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 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 NFIN'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 NFIN'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 NFIN's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KPMG LLP

September 30, 2014

**NFI NORTH, INC.  
OFFICERS**

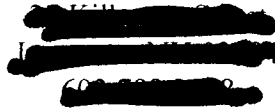
<b>Title</b>	<b>Name</b>	<b>Address</b>
President	Jan Arsenault Director of Graduate Program New England College	[REDACTED]
Treasurer	Heidi Edwards Dunn Educational Program Coordinator NH Small Business Administration	[REDACTED]
Clerk/Secretary	Doug Giles Retired Fire Fighter/Organic Farmer	[REDACTED]

**BOARD OF DIRECTORS**

<b>Name</b>	<b>Occupation</b>	<b>Address</b>
Doug Giles	Retired Fire Fighter/Organic Farmer	[REDACTED]
Sue Allen	Business Women/Consumer Representative	[REDACTED]
Suanne Nader	Educator and Immediate Past Board President, NFI North	[REDACTED]
Jan Arsenault	Director of Graduate Program New England College	[REDACTED]
Heidi Edwards Dunn	Educational Program Coordinator NH Small Business Administration	[REDACTED]
Lyn Healy	Educator	[REDACTED]
Laura Rauscher	Development Officer	[REDACTED]
Dellie Champagne	Events Coordinator/Teacher/Consumer Representative	[REDACTED]

Terms: Until successors are duly elected and qualified. NOTE: No compensation for Members or Directors As of: 10/6/15 Annual Meeting

**Lorraine Sanders**



**Objective:** Securing a position in the education field

**EXPERIENCE**

**Central Oahu School Systems, Oahu, Hawaii** Sept 88 to April 90  
Day and Block Substitute Teacher  
Follow lesson plans developed by regular and special education teachers

**South Polk Elementary, Fort Polk, Louisiana** Sept 90 to June 98  
Special Education Teacher grades 2, 3, and 4  
Developed and implemented IEP's for Inclusionary, Resource and Self-Contained Settings, developed and implemented behavior modification plans

**Whitefield Elementary School, Whitefield, New Hampshire** Sept 98 to June 01  
Special Education Teacher Case Manager for grades K-8  
Developed and implemented IEP's for Inclusionary and Resource settings, developed And implemented behavior modification plans. Developed lesson plans for and taught Life Skills Program for grades 5 and 6.

**Concord School, Concord Vermont** August 01 to June 02  
Inclusionary Specialist grades 4 and 5  
Implemented IEP Programs as written by the Special Education Case Manager and Developed strategies for modifications and accommodations for special needs students within the regular education classroom. Developed and oversaw the living skills programming.

**NFI Davenport School** August 02 to August 10  
Education Coordinator grades 7 – 12  
Developed and oversaw the implementation of IEP's, worked with sending school districts To ensure services, tracked, transcripts, supervised staff of 2 teachers and 2 paraprofessionals, Mentor to new Special Education Teachers

Special Education Administrator August 10 to present  
Oversee the intake and implementation of IEP's and work with LEA's to ensure continuity in Adjudicated youth grades 5 to 12 for both northern NFI Programs. Supervise a staff of 3 teachers and 3 paraprofessionals

**EDUCATION**

**Ladycliff College, Highland Falls, New York**  
Graduated May 1973  
BA Degree n English and Psychology

**Community College of the Air Force**  
Awarded 1979  
AA Degree in Russian Linguistics

**Northwestern State University of Louisiana**  
Awarded June 1998

Special Education Certification Generic Mild Moderate Combo  
Special Education Administrator Certification

## **PERSONAL**

Honorably Discharged Veteran of the United States Air Force, 1980  
Resided in 10 states and 2 foreign countries  
Currently hold certifications of Special Education in New Hampshire and Louisiana  
Director of Special Education license  
Fluent in 2 foreign languages – Russian and French  
Nominated for NFI Shining Star Award 2003, 2004 and 2005  
Awarded Youth Leader Ship Award 2007  
NFI Super Hero Award 2011

## **Current Job Responsibilities**

- Liaison between sending school districts, parents and the Davenport
- Coordinating IEP services for Davenport students
- Liaison for transitional activities to include:
  - Emerson Driving School
  - Project Renew
  - Project Second Start
  - Berlin Adult Education
  - Berlin Technical College
  - HISSET Coordinator
  - School liaison between White Mountain Regional HS, North Country Charter Academy and Davenport for those students residing at the Davenport & attending public school

**ENDORSEMENT(S)**

0006 - Special Education Administration  
1900 - General Special Education

**ISSUE DATE**

05/22/2014  
05/22/2014

<b>State of New Hampshire</b>		
EdID#	State Board of Education	Date of Issue
63878	EEC	05/22/2014
<b>Lorraine A. Sanders</b>		
Is qualified for the following endorsements:		
0006 1900		
Valid Date: 05/22/2014 - 06/30/2017		

**Lorraine A. Sanders**

**State of New Hampshire**

State Board of Education  
Experienced Educator Certificate

EdID# 63878

DATE OF ISSUE: 05/22/2014

VALID DATE: 05/22/2014 - 06/30/2017

**ENDORSEMENT(S)**

0006 - Special Education Administration

1900 - General Special Education

*Virginia M. Barry*

Virginia M. Barry, Ph.D.  
Commissioner of Education

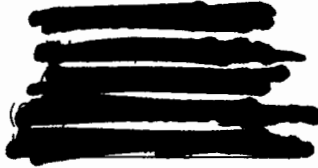
*Joel D. Fillion*

Joel D. Fillion, Ed.D.  
Division Director

THIS CERTIFIES THAT THE PERSON NAMED ABOVE IS AUTHORIZED FOR EMPLOYMENT  
IN NEW HAMPSHIRE SCHOOLS IN ACCORDANCE WITH RSA 189:11X



# Linda A. Saleski, M.Ed., C.A.G.S.



## Objective

Helping young people learn how to develop their potential for success in all areas of their lives.

## Experience

**NFI (Northeast Family Institute) North  
Midway Shelter School  
Bradford School**  
*Education Coordinator*  
Bradford, NH

Responsible for program development including curriculum and instruction, teacher evaluation, as well as special education meetings and IEP writing. Supervised four teachers and two teacher's aides.

**Ellsworth High School**  
*Mathematics Teacher*  
Ellsworth, ME

2011-present

Taught Geometry, Honors Geometry, Algebra II, and Trigonometry. Participated on the Leadership Team for Ellsworth High School. Facilitated the Professional Learning Community group for mathematics. Worked with colleagues to design and implement initiatives for the improvement of mathematics learning at EHS.

**Antrim Girls Shelter and  
Education Services for Girls, Lutheran Social Services of Northern New England**  
*Teaching Principal*  
Antrim, NH

2007-present

Responsible for all aspects of education program, including hiring and supervision of teachers, educational reporting for state and federal agencies, grant writing, identifying and developing curriculum materials appropriate for the needs of the short term at-risk population (AGS) served. January 2011 negotiated and launched Education Services for Girls, a collaborative effort with the local school district to provide educational services for young women. Developing school year, full day school program for at-risk girls from the surrounding communities. Leading the effort to develop curriculum as well as develop math curriculum for new school program aligned with NH Curriculum Frameworks and Common Core State Standards.

*In-house Training Coordinator (2005-present)*

Responsible for setting up professional development and providing training for the Antrim Girls Shelter program. Responsible for developing training materials for the therapeutic behavioral system used by staff.

*Education Instructor*

2004-2007

Taught Independent Living, Language Arts, Science, Social Studies, and Mathematics. Wrote and developed curriculum materials for these courses. Mentored new teachers.

**Trinity Christian Academy**

*Teacher and High School Team Leader*  
Peterborough, NH

2003-2004

Responsible for educational program for grades 9-12, including identifying curriculum materials to support the program. Mentored new teachers. Taught Calculus, Algebra 2, English 9-12.

**Nashua Christian Academy**

*Teacher and High School Team Leader, Middle School Team Leader*  
Nashua, NH

1998-2003

Initial team leader for new high school program. Part of the school board. Responsible for developing grade reporting/transcript systems; hiring teachers; designing instructional program including procuring curriculum materials and creating schedule. Supervised the development of the curriculum based on the NH Curriculum Frameworks. Taught various subjects including U.S. History, Algebra 1, Geometry, Algebra 2, and Chemistry. As middle school team leader, responsible for curriculum design and implementation, in addition: grade reporting and discipline. Teaching responsibilities included grades 6-8 mathematics as well as general science and earth science.

**Faith Christian Academy**

*Teacher and Middle School Team Leader*  
Bedford, NH

1992-1998

Responsible for the design and procurement of computer lab. Provided professional development for teaching staff, including ongoing support for technology integration in content areas grades 3-8. Responsible for coordinating grades 6-8 education efforts including biblical integration initiatives. Taught mathematics for 5-8, including pre-algebra and Algebra 1. Also worked with first grade teacher to develop homework activities to aid parents in developing first grade mathematics skills.

**Villa Augustina Academy**

*Computer Education Teacher*  
Goffstown, NH

1989-1992

Designed and implemented computer education curriculum for grades K-8. Worked with teachers to integrate computer technology into content area curriculum. Taught computer education grades 1-8.

**Professional Memberships**

National Council of Teachers of Mathematics since 1992  
Association for Supervision and Curriculum Development since 1992  
New Hampshire Association of Special Education Administrators since 2012  
New Hampshire Private Special Education Association since 2012

**Education**

**Rivier College**

Nashua, NH

NH Principal Certification, December 2008-Present

Internship: Hillsborough-Deering Middle School: develop and provide technical assistance

for personalized learning component of Follow the Child initiative.  
Certificate of Advanced Graduate Study: Leadership and Learning May 2008  
Capstone project topic: Developing and assessing "community" in schools  
NH Mathematics Certification (7-12) 1992-present  
M.Ed. Secondary Education 1992

**Additional Mathematics Education Training**

Plymouth State University  
Plymouth, NH, 1993

Elementary Math Leadership Course  
Middle School Math Leadership Course

**University of Massachusetts**

Dartmouth, MA

B.S. Computer Science 1987

**Certifications**

NH School Principal since 2008  
NH Mathematics Grades 7-12 since 1992

ME Mathematics Grades 7-12 since 2013  
ME Mathematics Grades 5-8 since 2013

Linda M. Sarsatz - Saleski  
[Redacted]  
[Redacted]  
[Redacted]

# State of New Hampshire

State Board of Education  
Experienced Educator Certificate

EdID#: 43944  
DATE OF ISSUE: 06/19/2013  
VALID DATE: 06/19/2013 - 06/30/2016

ENDORSEMENT(S)  
Principal

Mathematics (7-12)

*Virginia M. Barry*

Virginia M. Barry, PhD  
Commissioner of Education

*Judith D. Fillion*

Judith D. Fillion, Ed.D.  
Division Director

THIS CERTIFICATE THAT THE PERSON NAMED ABOVE IS NOT QUALIFIED FOR EMPLOYMENT  
IN NEW HAMPSHIRE SCHOOLS IN ACCORDANCE WITH RSA 196:112

**NEIL E. STREIT**



**Objective:** to work in an educational setting where I could utilize my knowledge and experience working with youth as a counselor and educator, who are concerned with improving themselves by achieving the necessary education that will assist in helping them realize their desired life aspirations.

**Related Work Experience**

North American Family Institute-NCS P.O. Box 160 Jefferson NH. 03583	Direct Care Counselor Education Coordinator Relief Counselor Title I/Classroom Teacher	2008-2013 2002-2008 2000-2002 1999-2000
Northumberland Board of Education 8 Preble Groveton. NH 03580	Title I Project Manager Classroom Teacher-Grade 4 w/focus on Math	2001-2002 2000-2001
Clinton Board of Education 112 Glenwood Road Clinton. CT. 06413	Substitute Teacher-Grades K-5	1986-1989
US Naval Forces. Caribbean Ponce. Puerto Rico	Classroom Teacher- Recreational Supervisor	1976-1979
Unified School District 395 Osborne. KS	Classroom Teacher-Grades 4, 5, 6	1975-1976

**Unrelated Work Experience:**

Moulton Farm Jefferson. NH 03583	Farm manager	1990-Present
Del's Fish and Chips Westbrook. CT	Restaurant Manager	1980-1990

**EDUCATION:**

**Granite State College-University System of New Hampshire** - General Special Education Certification

**Southern Connecticut State University, New Haven, CT** - M.S. Early Childhood Education

**Fort Hays State University, Hays, KS - Post Graduate Studies:** Children's Literature, Children with Learning Disabilities and Child Behavior and Development

**Fort Hays State University, Hays, KS** - B.S. Elementary Education

**Cloud County Community Jr. College, Concordia, KS** - A.S. Agri-Business

Neil E. Streit



Paraeeducator II

EDID#: 45701

DATE OF ISSUE: 07/24/2013

VALID DATE: 07/24/2013 - 06/30/2016

ENDORSEMENT(S)

Paraeeducator - II

*Virginia M. Barry*

Virginia M. Barry, Ph.D.  
Commissioner of Education

*Judith D. Filipp*

Judith D. Filipp, Ed.D.  
Division Director

**Hannah Mitchell**

Home Address: [REDACTED]

Mailing Address: [REDACTED]

Email: [REDACTED]

**Objective**

To attain a position as a teacher's aide at the NFL North Midway Shelter in Bradford NH.

**Education**

New England College 2010-2015  
Henniker, NH  
Bachelors Degree candidate in Education (GPA: 3.5)  
Major in Elementary Special Education. Minor in Theatre

White Mountain Community College 2009-2013  
Littleton, NH and Berlin, NH  
Credits for Bachelor's Degree in Education (GPA: 3.2)

Littleton High School Graduate June 2010  
Littleton, NH

**Professional Experience**

**Hillsboro-Deering Elementary School** Spring 2014 and Fall 2015

Methods and Student Teaching  
Professor Debra Nitschke-Shaw  
I was placed in Hillsboro-Deering Elementary working with Alana Kimball in the second grade in general education. During my methods placement Hillsboro-Deering last spring, I was able to work with students on all different levels of learning. I taught and was observed on four different lessons. I learned classroom management techniques and different ways in which to teach and differentiate learning. I am currently working as a student teacher at Hillsboro-Deering Elementary School in the second grade with Alana Kimball. I am working on my solo weeks working alone in the classroom to test my abilities so far as an educator. I am still gaining knowledge in differentiated learning, classroom management skills, and becoming a professional educator in for 21<sup>st</sup> century learners.

**Hillsboro-Deering Middle School and Bow Elementary School**

Special Education Placement Spring 2013

Professor Stacy Serzans  
I was placed at HDMS and at Bow Elementary School to complete my experiential learning for Special Education. I worked in the ARC at the HDMS where I assisted students on all different educational levels to complete assigned work from their core classes. At Bow Elementary School I worked under the direction of the 2<sup>nd</sup> Grade Special Education Coordinator to complete a case study on a 2<sup>nd</sup> grader. I observed different reading tests and tracking tests for reading and math.

**Littleton School District S.A.U. #84**

2011-Present

Substitute Teacher, Paraprofessional  
I have substituted for classes K-8, including teaching Unified Arts such as, physical education, music, art, and health. I have worked both in the classroom as a general educator, as a paraprofessional, as well as filling in as an ELL/ESL and Reading Special. Some of my work has been with students who have ADHD, ADD, are on the Autism spectrum, have anxiety disorders, as well as Emotional Behavioral Disorders.

## **Work Experience**

### **Adair Country Inn and Restaurant, Bethlehem, NH**

2011-Present

Waitress, busier, prep and breakfast cook, and dish washer. Waitressed, bussed tables, and dish washed for dinner service. Cooked, waitressed, and dish washed for breakfast service. Summers of 2013 and 2014 trainer of replacement wait staff. Summer of 2014 worked as assistant Innkeeper as well as Housekeeping.

### **New England College: Office of Residence Life and Housing**

2012- 2014

Resident Advisor, Charter Hall, Henniker, NH

Planned individual and team programs with other Resident Advisors to build community among the residents. Also enforced school and residential hall policies and aided residents in need a role model and leader in the dorm building.

### **Littleton, NH Chamber of Commerce Information Booth**

2007-2011

Information Booth Staff, Littleton, NH

Littleton, NH Area Chamber of Commerce. Worked in the Information Booth directing tourists, organizing and maintaining the booth, stocking shelves, kept tourist logs, and contacted Chamber members.

## **Awards and Recognition**

New England College Dean's List

Spring 2013 and 2014

Littleton, NH Lions Club Scholarship

2010

Littleton, NH Rotary Club Scholarship

2010

Community Service Scholarship

2010

New Hampshire FCCLA Gold Metal in Job Interview Competition

2007, 2008, 2009

## **Hobbies/Interests**

I enjoy participating in New England College's theatre program where I sew costumes and help with sound and lights for theatre productions.



**Shannon G. O'Connor**

Home Phone (603) [REDACTED]

**Professional Experience**

**Keene State College, Keene N.H.**

*Office Manager, Center for Health & Wellness:* December 2014-August 2015

- Responsible for reception duties, initial office contact for coordination of student health services
- Oversight of Immunization records
- Purchase orders for office and medical supplies
- Maintenance of office equipment, computer, fax and communications
- Recording and distribution of staff meeting minutes
- Reconciliation of business financial transactions

**Granite State College (GSC), Concord, NH**

*Administrative Assistant: Registrar's Office and Office of Education* July 2012 –December 2014

*Administrative Assistant: Dean of Graduate Studies, Student Affairs,* April 2012-July 2012

- Performed duty of Transcript Coordinator and enrollment verification
- Created independent learning contracts for students
- Performed BANNER database business functions for students and faculty support systems
- Maintained graduate student applications in BANNER institutional database, including acceptance packages, registrations, all student correspondence and communications
- Composed and coordinated faculty communications for student-related issues including tracking At Risk students, book orders, syllabi templates, faculty hiring contracts, purchase orders, inquiry tracking, departmental event planning and budgets, Graduate Studies Academic Committee meeting minutes
- Supported Dean of Student Affairs and External Engagements through July of 2012

*Administrative Assistant: Dean of Student Affairs and External Engagements,* November 2010 – April 2012

*Administrative Assistant: Dean of Learner Services (now Dean of Student Affairs),* May 2007 – November 2010

- Issued Early Childhood Education (ECE) tuition scholarship grants and award letters. Educated grantees and communicated grant criteria to grantees. Assisted with preparation of grant proposals and budgets for quarterly and annual state reports for the ECE grant. Reconciliation of ECE grant to finance department.
- Created and distributed email flyers for the grant offerings each term
- Maintained ADA disabilities files, confidential correspondence, and tracking status of students with disabilities. Coordinated and reviewed documentation with contracted consultants for the ADA students, including creation of consultant contracts. Distributed and monitored time-sheets for authorization of payments for interpreters and consultants.
- Scanned text books for ADA students with adaptive technology
- Coordinated execution of contract agreement and payroll documentation to GSC business office for faculty hiring for external programs
- Managed External Programs data base, including record keeping, invoicing and tracking bills
- Maintained all data integrity in BANNER institutional operations system in BANNER student.
- Supported registrations, enrollment tracking, book orders, event planning and scheduling, honor society convocation and Alumni Association.
- Updated information for state of NH Workforce Opportunity website for GSC

**Metro Treatment Center, Manchester, NH**

*Chemical Dependency Counselor Case Manager.* September 2006 – May 2007

- Case manager for 50 clients in out-patient methadone treatment center

**Hillsboro-Deering Middle School, Hillsborough, NH**

*Para Educator Alternative Program.* February 2006 – September 2006

- Assistant to Alternative Education Program teacher

**Franklin Pierce College, Concord, NH**

*Administrative Secretary.* May 2005 – February 2006

- Administrative office support to Graduate Studies Program

**Hillsboro-Deering Middle School, Hillsboro, NH,**

*Office Para Professional.* August 1999 – May 2005

- Administrative Assistant to Vice-Principal and Guidance Counselor

**Hair Essence Studio of Hair Design, Hillsborough, NH**

*Cosmetologist and Owner of a Full Service Salon.* 1991 – 1999

- Member of ISO- Hair Design Team teaching educational workshops for cosmetologists and working under platform Artists at salon trade shows

**EDUCATION**

**Plymouth State University—Plymouth, NH**

*Master of Arts, Personal and Organizational Wellness.* June 2014

**Granite State College—Concord, NH**

*Bachelor of Science, Self-Design Major: Holistic Health and Wellness.* 2009

Honors: *Summa Cum Laude*

*Associate in Science, Behavioral Studies.* 2005

**Keene Beauty Academy—Keene, NH**

*Certificate of Cosmetology and State of NH Board Licensing.* 1977 – 1978

**SKILLS, TRAINING & PROFESSIONAL DEVELOPMENT**

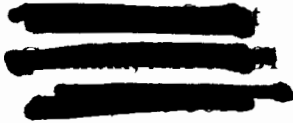
BANNER institutional data applications, Microsoft Word, Excel, Access, Outlook, Power Point and Events

**PROFESSIONAL AFFILIATIONS, COMMITTEES & ACTIVITIES**

Granite State College Wellness Team, Granite State College OS PAT USNH Benefits Council – Operating Staff Representative, Granite State College Charitable Giving Policy Committee, Treasurer for Para Professional Support Staff Union, Hillsboro-Deering School District, Negotiation Team for Para Professional Support Staff Union, Hillsboro-Deering School District, Hilleat Summer Theater Business Manager and Choreographer for two summer productions

**REFERENCES-Available upon request**

**Angie Lynn Steady**



**OBJECTIVE:**

Paraprofessional position

**EDUCATION:**

May, 1999

Lyndon State College, 1001 College Road, Lyndonville, VT 05851

- ✓ Associates in General Studies with minor in Child Care

June, 1995

Groveton High School, State Street, Groveton NH 03582

- ✓ High School Diploma

**WORK EXPERIENCE:**

January 2001-present

**Relief Counselor**

Davenport School, Davenport Road, Jefferson NH 03583

- ✓ Assisted students with their daily routines.
- ✓ Provided individual counseling to students.

April 2010-present

**Paraprofessional**

Gorham School District, 123 Main Street, Gorham NH 03581

- ✓ Aided students with daily activities.
- ✓ Gave both one on one paraprofessional support as well as small group.
- ✓ Planned small lessons for individual support as well small groups

3 2007-April 2010

**Paraprofessional**

Berlin School District, 183 Hillside Avenue, Berlin, NH 03570

- ✓ Assisted students with their daily routines.
- ✓ Also assisted with planning activities and small group activities.
- ✓ Contributed both one on one paraprofessional support as well as small group

## **REFERENCES:**

**Rebecca Hebert-Sweeny**  
Head of the Special Education Department  
Co-Director of Special Services  
(603) 326-9344

**Laurane Sanders**  
Head of Education Davenport  
(603) 586-4328

**Cassandra DeMontigny**  
Paraprofessional for the Gorham School District  
(603) 562-9295

## **SCHOOL ACTIVITIES, HONORS & AWARDS:**

### Child Care Credits

- ✓ Teaching Special Education Students
- ✓ Computers for the Classroom
- ✓ Computer Science
- ✓ Coaching Methods
- ✓ Science for Elementary Education Educational Electives (Reading for Children)

### Junior High Field Hockey Coach

- ✓ Gorham Middle School, 123 Main Street, Gorham, NH, 03581

### Co Advisor for Student Council

- ✓ Groveton High School, Groveton, NH 03582

Angie L. Steady  
[REDACTED]

State of New Hampshire

State Board of Education  
Paraeducator II

EdID#: 67620  
DATE OF ISSUE: 08/19/2015  
VALID DATE: 08/19/2015 - 06/30/2018

ENDORSEMENT(S)  
Paraeducator - II

*Virginia M. Barry*

Virginia M. Barry, Ph.D.  
Commissioner of Education

*Judith D. Fillion*

Judith D. Fillion, Ed.D.  
Division Director

# KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services

Contractor Name: NFI North

Name of Program: Title One

			AMOUNT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Lorraine Sanders	Education Coordinator	\$41,040	0.00%	\$0.00
Linda Saleski	Education Coordinator	\$28,000	0.00%	\$0.00
Neil Streit	Instructional Aide	\$24,450	100.00%	\$24,450.00
Hannah Mitchell	Instructional Aide	\$24,450	100.00%	\$24,450.00
Shannon O'Connor	Instructional Aide	\$24,450	100.00%	\$24,450.00
Angie Steady	Instructional Aide	\$24,450	100.00%	\$24,450.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$97,800.00</b>

			AMOUNT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
		\$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
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

Subject: Funding for Title I Programs for Providers Ineligible for Funding through a Local Education Agency

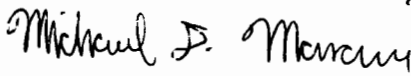
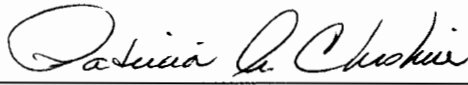
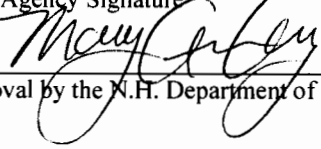
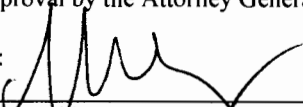
Notice: This agreement and all of its attachments shall become public upon submission to Governor and Executive Council for approval. Any information that is private, confidential or proprietary must be clearly identified to the agency and agreed to in writing prior to signing the contract.

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health and Human Services Division for Children, Youth and Families		1.2 State Agency Address 129 Pleasant Street	
1.3 Contractor Name Pine Haven Boys Center		1.4 Contractor Address 133 River Road PO box 162 Suncook NH 03275	
1.5 Contractor Phone Number (603) 485-7141	1.6 Account Number 05-095-42-421010-2975	1.7 Completion Date August 31, 2016	1.8 Price Limitation \$91,710
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature 		1.12 Name and Title of Contractor Signatory Michael D. Maroni, Principal	
1.13 Acknowledgement: State of <i>NH</i> , County of <i>MERRIMACK</i>  On <i>Dec. 17<sup>th</sup>, 2015</i> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Signature of Notary Public or Justice of the Peace  [Seal] 		PATRICIA A. CHESHIRE, Notary Public My Commission Expires April 8, 2020	
1.13.2 Name and Title of Notary or Justice of the Peace PATRICIA A. CHESHIRE, NOTARY PUBLIC			
1.14 State Agency Signature 		1.15 Name and Title of State Agency Signatory MARY ANN COONEY Associate Commissioner	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)  By: _____ Date: <i>1/7/16</i> Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) (if applicable)  By:  On: <i>Megan A. Yopl - Attorney 1/22/16</i>			
1.18 Approval by the Governor and Executive Council (if applicable)  By: _____ On: _____			

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

**3. EFFECTIVE DATE/COMPLETION OF SERVICES.**

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.18, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.14 ("Effective Date").

3.2 If the Contractor commences the Services prior to the Effective Date, all Services performed by the Contractor prior to the Effective Date shall be performed at the sole risk of the Contractor, and in the event that this Agreement does not become effective, the State shall have no liability to the Contractor, including without limitation, any obligation to pay the Contractor for any costs incurred or Services performed. Contractor must complete all Services by the Completion Date specified in block 1.7.

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**

5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

**6. COMPLIANCE BY CONTRACTOR WITH LAWS AND REGULATIONS/ EQUAL EMPLOYMENT OPPORTUNITY.**

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. This may include the requirement to utilize auxiliary aids and services to ensure that persons with communication disabilities, including vision, hearing and speech, can communicate with, receive information from, and convey information to the Contractor. In addition, the Contractor shall comply with all applicable copyright laws.

6.2 During the term of this Agreement, the Contractor shall not discriminate against employees or applicants for employment because of race, color, religion, creed, age, sex, handicap, sexual orientation, or national origin and will take affirmative action to prevent such discrimination.

6.3 If this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all the provisions of Executive Order No. 11246 ("Equal Employment Opportunity"), as supplemented by the regulations of the United States Department of Labor (41 C.F.R. Part 60), and with any rules, regulations and guidelines as the State of New Hampshire or the United States issue to implement these regulations. The Contractor further agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

**7. PERSONNEL.**

7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.

7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this

Contractor Initials MM  
Date 12/17/15



Agreement. This provision shall survive termination of this Agreement.

7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

#### **8. EVENT OF DEFAULT/REMEDIES.**

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### **14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$1,000,000 per occurrence and \$2,000,000 aggregate; and

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than thirty (30) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than thirty (30) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no

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

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

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

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

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

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

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

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



## Exhibit A

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### Scope of Services

#### 1. General Terms and Conditions of Contract

- 1.1. The Contractor shall provide instructional services and related activities to meet the special educational needs of students in State Institutions for neglected or delinquent children and youth.
- 1.2. The Contractor shall submit a detailed description of the language assistance services they will provide to person with limited English proficiency to ensure meaningful access to their programs and/or services within ten (10) days of the contract effective date.
- 1.3. The Contractor shall ensure that all activities (field trips, activities out of the classroom, etc.) are connected to educational goals and objectives and that documentation is available that provides evidence.
- 1.4. Services shall include those described in the Contractor's Title I Part D, Subpart 1 Application submitted to the New Hampshire Department of Health and Human Services and subsequently approved for funding by the Department of Education.
- 1.5. The Contractor's Title 1 Part D, Subpart 1, Application is hereby incorporated into this Agreement as Exhibit A-1.

Pine Haven Boys Center  
 Institution Name

**TITLE I PART D, SUBPART 1, SECTION 2**

**ESEA 2015-2016**

**INSTITUTION LEVEL APPLICATION**

**1. Program Goals, Measurable Objectives and Assessments**

Subject/Program Area	Long Term Goal	Overall changes in academic and vocational abilities you expect your students to achieve within the 2015-2016 SY?	Assessments used to assess these goals? <i>Include pre/post dates for reading and math assessments.</i>	Who is responsible for giving and analyzing student results
<b>Academic Outcomes</b>				
<b>Mathematics</b>	To improve Math fluency as measured by increasing the number of problems solved and student accuracy on the AIMSweb math assessment moving toward proficiency on the Smarter Balanced Assessment used to gauge NCLB performance.	This year, 96% of students showed at least one years growth in Math. 80% achieved grade level benchmarks in Math. We again expect all students to show at least one years growth.	The student will be assessed three times per year, September, January and June using the AIMSweb math assessments. The Principal, classroom teacher and Title One Teacher will give and analyze the results as a team.	The Title One Teacher will give and with the Principal, and classroom teacher analyze the results as a team.
<b>Reading</b>	To improve oral reading fluency as measured by increasing words per minute on the AIMSweb Reading Fluency measures moving toward proficiency on the Smarter Balanced Assessment used to gauge NCLB performance.	This year students were administered the AIMSweb Reading fluency as pre and post testing. Pre-testing was used to assess student needs and plan interventions. 96% of students showed at least one years growth in words per minute. 90% achieved grade level in Reading. We expect students to show at least one years growth.	The student will be assessed three times per year September, January and June using the AIMSweb Reading Fluency measures	The Title One Teacher will give AIMSweb test and with the Principal, and classroom teacher analyze the results as a team.

Contractor Initials mm

Date 12/17/15

<p>To improve reading comprehension as measured by increasing scores on the AIMSweb Reading Comprehension measures moving toward proficiency on the Smarter Balanced Assessment used to gauge NCLB performance.</p>	<p>At least one years growth</p>	<p>The student will be assessed three times per year September, January and June using the AIMSweb Reading Comprehension measures</p>	<p>The Title One Teacher will give and with the Principal, and classroom teacher analyze the results as a team.</p>
<p><b>Vocational Outcomes</b></p>			

Contractor Initials mm

Date 12/17/15

Pine Haven Boys Center  
 Institution Name

**2. Scope of Project**

**A. Students to Be Served**

*Using current data as a basis, estimate the number of students who will participate in the Title I Part D, Subpart 1 program's instructional and support related components.*

Ages	Reading	Mathematics		
5 – 10 years old	6	6		
11 – 15 years old	14	14		
16 – 18 years old				
19+ years old				

**B. Staff Paid with Title I, Part D, Subpart 1 Funds**

*Using the chart below describe the staff to be paid with these funds.*

Number	FTE (fulltime equivalent)	Responsibility/Job Title	Certification or other Qualification Required for Position	Each Estimated Salary
1	1	Title One Teacher – responsible for implementing and coordinating interventions, assessments, reports and transition services.	Certification in Reading, Education, Assessment or related field	42000
3	1	Family worker provides transition services to students and their families from placement to discharge	Minimum of a Bachelor's degree in Human Services or a related field	38000

**C. Transition Coordinator**

*Designate an individual or individuals to be responsible for issues relating to the transition of children and youth from the institution to locally operated programs.*

Thomas O'Brien  
 Name of Individual

Title One Teacher  
 Title of Individual

Michael Maroni  
 Name of Individual

Principal  
 Title of Individual

**D. Staff/Student Ratio's:**

Total students provided T1 D support 20 divided by Total T1 D staff FTE 1.1 = 18.2 to 1

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**E. Program Description: (Use additional space as needed)**

- 1) *Describe the program in sufficient detail such that a teacher implementing this project and/or parents/guardians or persons visiting would know what to expect.*

This program will assess all students in Reading using the AIMSweb Reading measures. The AIMSweb Reading measures assess the 5 Big Ideas in early literacy identified by the National Reading Panel: phonemic awareness, alphabetic principle, accuracy and fluency, vocabulary and comprehension. Math fluency is assessed with the AIMSweb Reading math assessments. Each grade has three subtests based on the focal points laid out by the National Council of Teachers of Mathematics (NCTM). Both assessments are done at the beginning of the year or upon entry to the school and two others time during the year January and June or upon exit from the program. Students scoring more than one grade level behind their grade placement will qualify for the Title One Tutoring Program. During their tutoring sessions the students will receive direct one on one instruction in reading and/or math.

- 2) *Describe function of major personnel such as home/school coordinators. (Attached job descriptions are appreciated)*

The Title One Teacher is responsible for implementing and coordinating all interventions, assessments and reports. Job description attached. The Family Worker provides support, services, commitment to serving children in their relationship with their families, who are valued as equal, respected and active partners. They also implement transition services which includes: personal contact with families, primarily in their homes (or communities), providing supportive counseling; teaching problem solving, conflict resolution and parenting skills; and providing assistance to help them make full use of available services and transition their child home.

- 3) *Describe any additional services, beyond instruction, for children and youth provided with these funds such as career counseling, etc.*

Career counseling occurs in inventorying current skills and interest. Career exploration will occur both through instruction and direct time with individuals using technology for virtual exploration as well as real time explorations.

**F. Transition Services:**

- 1) *Identify (by dollar amount) the financial reserves (must be between 15-30 percent of allocated funds) which will be used to provide transitional education services for neglected or delinquent children and youth. **It is required to set-aside a minimum of 15% and a maximum of 30% of your dollars for this purpose.***

Twenty percent of the Title One Teacher's school time, at a cost of \$10,332, will be allocated to providing transition educational services. These include coordinating information and services to the students, receiving schools and their families as they move to a less restrictive environment.

Ten hours of training with our technical consultant at a cost of \$500 will be technology/training specific to use of technology as part of preparation for return to public school.

Each family worker will spend a portion of their time (.1 FTE), co-ordinating visits home, accompanying the student on visits, working with the parent to develop new and better skills to facilitate the successful transition of the student back to home and community. In conjunction with the family and the placing agency, the family worker will develop and periodically revise a transition plan for each student at a cost of \$3500. This totals \$14,332 which is 22% to be reserved for transition services..

- 2) *Describe how the above reserved funds will be used for transitional educational services (i.e. to re-enter school successfully or preparation for employment).*

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The Title One Teacher will contact the receiving school district and coordinate educational transition services as students prepare to leave Pine Haven and after their departure. This will include educational strategies and recommendations that have been successful at Pine Haven. Follow up support will also occur after the student has left. The transition coordinator would be the Title one teacher with the assistance of the Principal as an in kind service. This would be in coordination with the transition services undertaken by the family workers. It would be supplemental to that specifically focusing on the educational needs of the students as documented in the Title one program, services and assessment.

The title one program is envisioned as a supplemental program. The students would receive services in the classroom or when appropriate in a separate setting. The services would be individual in nature depending on the assessed needs of the student. In reading, it would be development of phonetic skills assessed as lacking or weak, development of decoding skills, sight words and work on oral fluency as well as development of comprehension skills. In math it again would be individualized in nature depending on the students assessed needs with a focus on development of basic facts, computation, problem solving and work with graphs. Some students may need a different approach or technique than used in the regular curriculum in learning reading or math.

The family/worker transition staff's time will be spent traveling with the students to their homes and local community preparing students for return. On occasion, the transition staff will travel alone to prepare for the student return to his local community and public school. The goal will be successful re-entry to school, community and family.

Technology training will focus on assessing and developing technology skills for employment and those necessary for successful re-entry to school. Students will engage in on line career counseling activities, helping them to prepare for return to public school. They will also begin pre-vocational activities moving them closer to independence upon return to public school and their families.

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**G. Professional Development:**

- 1) List the major **NEEDS** of the *Title I staff and institution staff* relating to the objectives of the Title I project that can be met by in-service training programs.

The Title 1 and institutional staff require specific training in effective reading and Math instruction. This and additional training in the assessment tools (AIMSweb) can be done within our existing Professional development Program, on-line through videos, through attendance at training seminars and information available through web based resources. Additionally, Pine Have will continue as a community of learning focusing on research based Reading and Math interventions.

- 2) Describe all staff development activities to be funded by this grant. (How many hours of training, when, for whom, and what topics will be covered?) Include a timeline.

A total of ten of hours in training on the educational use of Ipads will be scheduled with our technology consultant. The focus will be on developmentally appropriate applications and research based strategies for use of the Ipads in the classroom. Our technology consultant Matt Woodrow is the Director of Technology in Hooksett, a District leading the state in Ipad usage for elementary students. We will also employ reading (Lee Blount, Allenstown School District) and math (Stanley Smith, Pittsfield School District) consultants to help us to learn and implement effective methods and materials in teaching those subjects. They will be hired for four Friday afternoon training sessions or the equivalent, as their schedules allow.

**H. Coordination:**

*Describe how the program/s will be coordinated with other appropriate State and Federal programs, such as Vocational Education, Special Education, Work Force Investment Act and local dropout prevention programs. If applicable grade levels, describe how the institution will endeavor to coordinate with local businesses for training and mentoring opportunities for participating youth.*

*Pine Haven receives no direct federal funds through grants or other programs. However as an intensive treatment program approved by DCYF, all students at PHBC have an individual treatment plan, developed by the student's entire treatment team, including student, sending school personnel, family worker, etc. The needs of the student are addressed through a set of goals, objectives, and strategies, with listed support personnel for each. One of the goals is educational and incorporates activities the student will be pursuing upon his transition back into his community and school.*

*Students identified for special education, receive services as specified in the IEP, which also includes a detailed plan for transition services when appropriate.*

*As an approved Special Education Program, Pine Haven have certified special education teachers or consultants who will work with the Title 1 staff in supporting the interventions designed for the identified students. Additionally, their expertise will assure coordination with any special education services provided at Pine Haven and when they leave, as well.*

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**I. Budget Narrative**

*Use this form to provide sufficient detail regarding proposed expenditures of Title I Part D, Subpart 1 funds.*

<b>Account Category</b>	<b>Budget Detail</b>	<b>Total Costs</b>
<b>Salaries and Benefits</b> <i>Include title and number of employees. Include rate of pay by hour/week etc.</i>	<b>Title One Teacher 10 months of salary, taxes and benefits (full year \$61,993, ten months 51660)</b> <b>0.1 FTE family worker, 10 months of salary, taxes and benefits (full year \$42,000, ten months 35,000)</b>	<b>51660</b>          <b>3500</b>
<b>Contracted Services</b> <i>Summarize activities and provide breakdown of expenses.</i>	<b>Counseling Services \$4,000</b>	<b>4000</b>
<b>Supplies and Materials</b> <i>Detail purchases (ex. #@&amp;). Explain the connection between items and the activities in the application.</i>	<b>\$500 for paper, copying and printing</b>	<b>500</b>
<b>Books</b> <i>Detail purchases (ex. #@&amp;). Explain the connection between purchases and the activities in the application.</i>	<b>AIMSweb, Reading and Math teaching materials \$500 and licensing fees \$100,</b>	<b>600</b>
<b>Equipment</b> <i>Attach a justification for each item to be purchased.</i>	<b>0</b>	<b>0</b>
<b>Professional Development Activities</b>	<b>Training in the AIMSweb Reading and Math assessments \$500. Reading and Math Consultants \$800</b>	<b>1300</b>
<b>Travel</b> <i>Summarize activities including the number of days, people involved and associated costs.</i>	<b>Travel to receiving schools, student homes, and communities to provide transition services, \$4000</b>	<b>4000</b>
<b>Administration</b>	<b>0</b>	<b>0</b>

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Exhibit A-1

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<b>Total Costs</b>		<b>65560</b>
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## Pine Haven Day Summer Program

### Narrative

In an attempt to respond to student needs, the laws regarding CHINS and the students leaving, Pine Haven created a program of summer services. The hallmark of this program will be the direct involvement of family worker and clinicians to provide transition services. Additionally, Pine Haven seeks to provide educational support opportunities through field trips. This involvement is based on the belief that youths thrive in safe, healthy, and stable families and communities. Assisting youths in transitions to their home will lead to permanent positive change in the family system. Additionally, by providing experiential learning opportunities, we will enhance the classroom experiences of our students.

A portion of the time of the family worker/counselor hired by Pine Haven (10% of their total salary and time, approximately one day per week) will be used in coordinating interviews for the students to new educational settings, transporting the students to interviews, arranging transfer of records needed for the interviews, assisting families and any application material necessary for a successful interview. Once final decisions are made as to successor placements, staff will contact the receiving school placement and/or school district and coordinate any necessary educational transition services as students prepare to leave Pine Haven. They will also coordinate all necessary services during and after the student's departure to assure successful transitions with their families and coordination of community services. This may include providing educational strategies and recommendations that have been successful at Pine Haven and those that did not work; coordinating transfer of medical, dental and mental health services; in home family support and assuring necessary ESY programs are in place.

The trips to Strawberry Banke, Shaker Village, NH History Museum are related to the Social Studies Curriculum: NH and US History. Canobie Lake, Montshire Museum and Water Country field trips are fun and exiting ways to integrate hands on experiences in Science and Math. Some of the curriculum areas explored are: Checking for water quality. What to check, how, when? Race on the speed slide. Who goes faster, someone lighter or heavier, are they the same, why or why not? Water safety, basic first aid and CPR. Why can't a tube go over the top of the half pipe? Provided with some stats the students can calculate the maximum height a tube could go. Tour of the wave room operations. Discuss how much water the wave machines move. Students explore how much energy it takes or how long it takes for waves to build to max height. Explore how much water is filtered, for example, the wave pool holds 357,000 gallons of water. To filter all of the water in one hour, how many gallons need to pump through the filters per minute. How would it change if they filtered all the water in four hours? Prior to each field trip the students will engage in pre-teaching and stage setting activities, building upon prior knowledge and experiences. The activities will be designed to prepare the students for the field experiences they will be engaging in. The learning objectives for each trip will be explained and explored. The students, when at the field placement, will use the pre-teaching activity sheets to gather the data, information and experiences as described and record their observations and reflections. Upon return the students will debrief using these activity logs as the start point for discussions and further reflection upon the learning objectives and measurement of their successful completion of the tasks.

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Exhibit A-1

Ipads are an intuitive technology designed for our 21<sup>st</sup> Century students. Teachers highly value the ability of the devices to increase student engagement in learning, to facilitate improved communications between teachers, parents and students, to access online textbooks, Common Core assessments and for more personalized learning experiences. These versatile programs are made up of language arts, math & science modules for all the students. During our summer program we will be using them for classroom instruction in reading and math as well as for individualized instruction both in the classroom and in tutoring sessions as well as practice in test taking using the online resources available to us. They are supplemental to our regular programming in that they will be used to provide instruction and review not presently available to make up for any deficiencies in student skills as identified in AimsWeb Testing. These assessments also identify areas that need extending or strengthening so as to increase proficiency in grade level and grade span expectations. In some instances, their use will foster completion and retention of those expectations. Lastly, these tools will direct feedback to students to correct errors not currently available. We will be using them for practice in Dolch Words, math numeration, both in practice of facts and in a virtual blackboard for calculation as well as practice on line tests. They will also be used to access individually our digital textbooks in Reading and Math. This new technology more directly engages students in their learning. Research supports increased engagement with retention and improvement in assessments. The variety of applications is endless as are professional development activities for staff. A total of ten of hours in training on the educational use of Ipads will be scheduled with our technology consultant. The focus will be on developmentally appropriate applications and research based strategies for use of the Ipads in the classroom. Our technology consultant Matt Woodrow was the Director of Technology in Hooksett, a District leading the state in Ipad usage for elementary students.

Pine Haven's existing school program offers students access to the general curriculum and positive educational experiences. By adding transition services, field trips and use of portable computer devices, we feel we can meet the needs of the students and achieve the goals of the day treatment program. In our current budget structure, we can educate students, but are limited in the kind and quantity of services. With this funding we hope to supplement educational opportunities and transition services.

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Exhibit A-1

Pine Haven Boys Center  
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I. Summer Budget Narrative

Account Category	Budget Detail	Total Costs
Salaries and Benefits	<p>Family worker/transition staff @10 % of \$52,000 annual salary, taxes and benefits, \$5200. Summer portion of the position will be transition programming. Title 1 teacher salary, taxes and benefits July and August, \$10450</p>	\$15,650
Contracted Services	<p>Counseling Services related to returning to public school @10% of \$50,000 annual salary, \$5,000. Ten hours of transition training related to return to public school, with our technical consultant @\$50 per hour</p>	\$5,500
Supplies and Materials		
Books		
Equipment		
Professional Development		
<p>Activities Travel</p>	<p>Six trips are envisioned, during the course of the summer: Strawberry Banke, Shaker Village, NH History Museum, Canobie Lake, Water Country, Montshire Museum. The costs are for admission, staff for the trips, transportation and food.</p>	\$5,000
Administration		
Total Costs		\$26150

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## Exhibit B

### Method and Conditions Precedent to Payment

1. Funding for this Contract is subject to Department access to supporting funding for this project, which is dependent upon meeting the funding requirements listed in the Catalog of Federal Domestic Assistance (CFDA) # 84.010, Title 1 Part D, Subpart 1, ESA.
2. The State shall pay the Contractor an amount not to exceed the Grant Limitation, specified in block 1.8 of the Grant Agreement General Provisions, for the services provided by the Contractor pursuant to Exhibit A, Scope of Services.
3. Payment for said services shall be made as follows:
  - 3.1. The Contractor will submit an invoice, as created and supplied by the Division for Children, Youth and Families (DCYF), by the tenth working day of each month, which identifies and requests reimbursement for authorized expenses incurred in the prior month.
  - 3.2. The DCYF invoice must be completed and signed by the Contractor, or an authorized representative, in order to initiate payment.
  - 3.3. The State shall make payment to the Contractor within thirty (30) days of receipt of each invoice for Contractor services provided pursuant to this Agreement.
  - 3.4. The completed invoice must be submitted to:

DCYF Fiscal Administrator  
Department of Health and Human Services  
129 Pleasant Street  
Concord, NH 03301
4. 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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**SPECIAL PROVISIONS**

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

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





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

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

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



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

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



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

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

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

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

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

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

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
- When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
  - 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
  - 19.3. Monitor the subcontractor's performance on an ongoing basis



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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

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



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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

New Hampshire Department of Health and Human Services  
Exhibit D



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

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

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

Contractor Name:

12/17/2015  
Date

Michael D. Marconi  
Name: Michael D. Marconi  
Title: Principal



**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-1.)
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:

12/17/2015  
Date

Michael D. Moroni  
Name: Michael D. Moroni  
Title: Principal





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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

#### PRIMARY COVERED TRANSACTIONS

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

12/17/15  
Date

Michael D. Mason  
Name: Michael D. Mason  
Title: Principal



**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

mm

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

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:

12/17/2015  
Date

Michael D. Maroni  
Name: Michael D. Maroni  
Title: Principal

Exhibit G

Contractor Initials mm

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



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name:

12/17/2015  
Date

Michael D. Mason  
Name: Michael D. Mason  
Title: Principal



Exhibit I

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

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

**(1) Definitions.**

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



Exhibit I

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

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

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



Exhibit I

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

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

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

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

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

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





Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

NH DHHS  
The State

Michael D. Maron  
Name of the Contractor

[Signature]  
Signature of Authorized Representative

Michael D. Maron  
Signature of Authorized Representative

Mary Ann Cooney  
Name of Authorized Representative

Michael D. Maron  
Name of Authorized Representative

Associate Commissioner  
Title of Authorized Representative

Principal  
Title of Authorized Representative

1/7/16  
Date

12/17/2015  
Date



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

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

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

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

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

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

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

Contractor Name:

12/17/2015  
Date

Michael D. Maroni  
Name: Michael D. Maroni  
Title: Principal



**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: 100999101
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

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

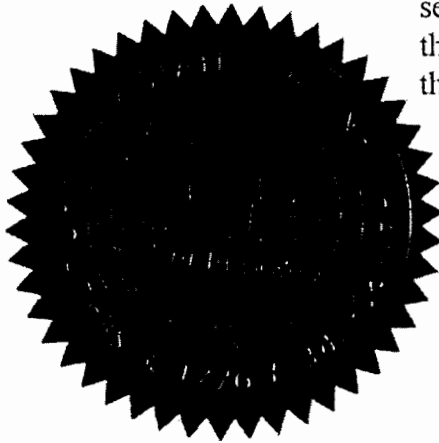
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that PINE HAVEN BOYS CENTER is a New Hampshire nonprofit corporation formed September 26, 1969. 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 7<sup>th</sup> day of October A.D. 2015



*William M. Gardner*

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

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

1. I am a duly elected Officer of PINE HILLS BOYS CENTER.  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on 02/18/2014:  
(Date)

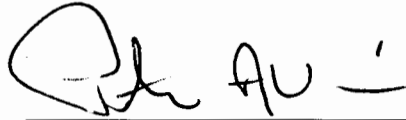
**RESOLVED:** That the MIKE MARONI  
(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 17<sup>th</sup> day of December, 2015.  
(Date Contract Signed)

4. MIKE MARONI is the duly elected SCHOOL PRINCIPAL  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.



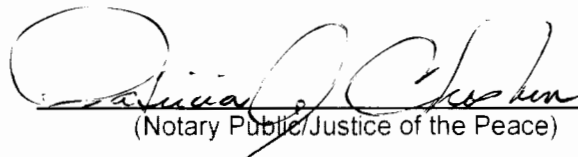
(Signature of the Elected Officer)

STATE OF NH

County of MERRIMACK

The forgoing instrument was acknowledged before me this 17<sup>th</sup> day of Dec., 2015.

By PETER VIAR  
(Name of Elected Officer of the Agency)



(Notary Public/Justice of the Peace)

(NOTARY SEAL)

**PATRICIA A. CHESHIRE, Notary Public**  
**My Commission Expires April 8, 2020**

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

# Certificate of Coverage

Date: 12/4/2015

**Certificate Holder**  
 Pine Haven Boys Center, Inc., Allenstown, NH  
 P.O. Box 162  
 Suncook, NH 03275

**Covered Location**  
 Pine Haven Boys Center Inc.  
 River Road-Allenstown  
 P.O. Box 162  
 Suncook, NH 03275

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

**Company Affording Coverage**  
 THE CATHOLIC MUTUAL RELIEF  
 SOCIETY OF AMERICA  
 10843 OLD MILL RD  
 OMAHA, NE 68154

**Coverages**

**This is to certify that the coverages listed below have been issued to the certificate holder named above for the certificate 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 coverage afforded described herein is subject to all the terms, exclusions and conditions of such coverage. Limits shown may have been reduced by paid claims.**

Type of Coverage	Certificate Number	Coverage Effective Date	Coverage Expiration Date	Limits
Property				Real & Personal Property
<b>D. General Liability</b> <input checked="" type="checkbox"/> Occurrence <input type="checkbox"/> Claims Made	8539	6/30/2015	6/30/2016	Each Occurrence
				General Aggregate
				Products-Comp/OP Agg
				Personal & Adv Injury
				Fire Damage (Any one fire)
				Med Exp (Any one person)
Excess Liability				Each Occurrence
				Annual Aggregate
Other				Each Occurrence
				Claims Made
				Annual Aggregate
				Limit/Coverage

**Description of Operations/Locations/Vehicles/Special Items (the following language supersedes any other language in this endorsement or the Certificate in conflict with this language)**  
 Coverage verified for the Pine Haven Boys Home, for the term of the certificate.

**Holder of Certificate**

State of New Hampshire Department of Health and Human Services

0377000012

**Cancellation**

Should any of the above described coverages be cancelled before the expiration date thereof, the issuing company will endeavor to mail 30 days written notice to the holder of certificate named to the left, but failure to mail such notice shall impose no obligation or liability of any kind upon the company, its agents or representatives.

Authorized Representative *Michael A. Antonini*





**Pine Haven Boys Center**

**Mission Statement**

**The process is to identify appropriate behaviors: catching the child doing right.  
The ultimate goal is to have the youngster return to his family, school and  
community.**

**PINE HAVEN BOYS CENTER**

**FINANCIAL REPORT**

**JUNE 30, 2014**

*PINE HAVEN BOYS CENTER*

*FINANCIAL REPORT*

*JUNE 30, 2014*

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Pine Haven Boys Center  
Allenstown, New Hampshire

We have audited the accompanying financial statements of Pine Haven Boys Center (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014, and 2013, 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. 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 Pine Haven Boys Center as of June 30, 2014 and 2013, 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.

November 14, 2014

*Plodzik & Sanderson  
Professional Association*

**PLODZIK & SANDERSON**  
*Professional Association | Accountants & Auditors*

*PINE HAVEN BOYS CENTER*  
*STATEMENTS OF FINANCIAL POSITION*  
*JUNE 30, 2014 AND 2013*

ASSETS

	2014	2013
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 825,455	\$ 723,337
Cash - temporarily restricted	137,704	120,270
Accounts receivable	140,858	189,669
Prepaid expenses	30,051	33,207
Total current assets	\$ 1,134,068	\$ 1,066,483
 <b>PROPERTY AND EQUIPMENT</b>		
Building improvements	\$ 719,337	\$ 669,386
Furniture and fixtures	45,190	45,190
Office equipment	68,882	68,882
Equipment	129,250	129,250
Vehicles	81,022	81,022
	\$ 1,043,681	\$ 993,730
Less accumulated depreciation	832,681	795,350
	\$ 211,000	\$ 198,380
 <b>TOTAL ASSETS</b>	 \$ 1,345,068	 \$ 1,264,863

LIABILITIES AND NET ASSETS

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 31,519	\$ 105,179
Accrued expenses	202,035	169,479
Total current liabilities	\$ 233,554	\$ 274,658
 <b>NET ASSETS</b>		
Unrestricted		
Net investment in property and equipment	\$ 211,000	\$ 198,380
Board designated	500,000	-
Undesignated	262,810	671,555
	\$ 973,810	\$ 869,935
Temporarily restricted	137,704	120,270
Total net assets	\$ 1,111,514	\$ 990,205
 <b>TOTAL LIABILITIES AND NET ASSETS</b>	 \$ 1,345,068	 \$ 1,264,863

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

*PINE HAVEN BOYS CENTER  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013*

	<u>2014</u>	<u>2013</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
OPERATING REVENUE AND GAINS (LOSSES)		
Board and care	\$ 1,237,639	\$ 1,153,647
Tuition and registration	705,519	698,739
U.S. Department of Agriculture	27,989	25,741
Settlement proceeds	-	763,573
Total unrestricted operating revenue	<u>\$ 1,971,147</u>	<u>\$ 2,641,700</u>
EXPENSES		
Program services:		
Instruction	\$ 463,248	\$ 423,920
Board and care	1,168,187	1,047,381
Supporting services:		
Administration	237,866	951,605
Total operating expenses	<u>\$ 1,869,301</u>	<u>\$ 2,422,906</u>
INCREASE IN UNRESTRICTED NET ASSETS FROM OPERATIONS	<u>\$ 101,846</u>	<u>\$ 218,794</u>
CHANGES IN UNRESTRICTED NET ASSETS:		
NON-OPERATING REVENUE AND GAINS (LOSSES)		
Contributions	\$ -	\$ 1,108
Interest Income	749	956
Total unrestricted non-operating revenue	<u>\$ 749</u>	<u>\$ 2,064</u>
NET ASSETS RELEASED FROM RESTRICTIONS		
Satisfaction of program restrictions	<u>\$ 1,280</u>	<u>\$ 13,677</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>\$ 103,875</u>	<u>\$ 234,535</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
Contributions and interest earned	\$ 18,714	\$ 43,170
Net assets released from restrictions	<u>(1,280)</u>	<u>(13,677)</u>
INCREASE IN TEMPORARILY RESTRICTED NET ASSETS	<u>\$ 17,434</u>	<u>\$ 29,493</u>
INCREASE IN NET ASSETS	\$ 121,309	\$ 264,028
NET ASSETS - BEGINNING	<u>990,205</u>	<u>726,177</u>
NET ASSETS - ENDING	<u><u>\$ 1,111,514</u></u>	<u><u>\$ 990,205</u></u>

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

*PINE HAVEN BOYS CENTER*  
*STATEMENT OF FUNCTIONAL EXPENSES*  
*FOR THE YEAR ENDED JUNE 30, 2014*

	<u>Program Services</u>		<u>Support Services</u>	<u>Total</u>
	<u>Instruction</u>	<u>Board and Care</u>	<u>Administration</u>	
<u>Personnel costs</u>				
Salaries and wages	\$ 280,185	\$ 701,032	\$ 166,459	\$ 1,147,676
Employee benefits	35,700	110,004	16,496	162,200
Temporary staff	-	24,408	-	24,408
Payroll taxes/workers' compensation insurance	24,795	65,714	7,422	97,931
<u>Professional fees and consultants</u>				
Client evaluations	1,200	-	-	1,200
Audit fees	-	-	10,162	10,162
Legal fees	-	-	4,415	4,415
Other professional fees/consultants	39,786	11,038	2,819	53,643
Art and physical education	-	-	-	-
<u>Staff development and training</u>				
Journal and publications	171	-	193	364
Other staff development	238	2,966	977	4,181
<u>Occupancy costs</u>				
Heating costs	11,955	21,191	832	33,978
Other utilities	4,768	12,431	360	17,559
Maintenance and repairs	10,630	48,286	-	58,916
<u>Consumable supplies</u>				
Office	-	-	5,213	5,213
Building/household	2,736	18,110	-	20,846
Education/training	26,246	3,265	-	29,511
Food	-	51,049	-	51,049
Medical	-	7,296	-	7,296
Capital expenditures - depreciation	11,022	24,190	2,118	37,330
Equipment maintenance	4,197	12,231	1,163	17,591
Recreational supplies/expenses	-	11,611	-	11,611
Advertising	-	-	1,567	1,567
Printing	-	-	11,164	11,164
Telephone/communications	-	-	3,844	3,844
Postage/shipping	-	-	1,440	1,440
<u>Transportation</u>				
Vehicle leasing/maintenance/repairs	-	4,653	-	4,653
Clients/staff	-	9,095	-	9,095
<u>Assistance to students</u>				
Clothing/hygiene	-	4,766	-	4,766
<u>Insurance</u>				
Vehicles	895	1,590	-	2,485
Comprehensive property/liability	8,424	14,923	722	24,069
<u>Membership dues</u>	300	1,166	500	1,966
<u>Total</u>	<u>\$ 463,248</u>	<u>\$ 1,168,187</u>	<u>\$ 237,866</u>	<u>\$ 1,869,301</u>

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



*PINE HAVEN BOYS CENTER*  
*STATEMENT OF FUNCTIONAL EXPENSES*  
*FOR THE YEAR ENDED JUNE 30, 2013*

	<u>Program Services</u>		<u>Support Services</u>	<u>Total</u>
	<u>Instruction</u>	<u>Board and Care</u>	<u>Administration</u>	
<u>Personnel costs</u>				
Salaries and wages	\$ 257,885	\$ 657,946	\$ 142,001	\$ 1,057,832
Employee benefits	24,629	97,299	11,083	133,011
Temporary staff	-	15,909	-	15,909
Payroll taxes/workers' compensation insurance	22,824	60,219	7,275	90,318
<u>Professional fees and consultants</u>				
Client evaluations	3,500	-	-	3,500
Audit fees	-	-	10,641	10,641
Legal fees	-	-	24,365	24,365
Other professional fees/consultants	37,130	8,256	2,743	48,129
Art and physical education	6,800	-	-	6,800
<u>Staff development and training</u>				
Journal and publications	164	-	240	404
Other staff development	885	8,908	-	9,793
<u>Occupancy costs</u>				
Heating costs	9,329	16,417	633	26,379
Other utilities	4,419	11,976	321	16,716
Maintenance and repairs	9,072	33,874	300	43,246
<u>Consumable supplies</u>				
Office	-	-	2,930	2,930
Building/household	2,706	13,178	-	15,884
Education/training	22,711	2,869	-	25,580
Food	-	26,286	-	26,286
Medical	-	5,606	-	5,606
Capital expenditures - depreciation	8,954	20,349	2,118	31,421
Equipment maintenance	4,395	8,386	698	13,479
Recreational supplies/expenses	-	21,450	-	21,450
Advertising	-	-	1,143	1,143
Printing	-	-	6,282	6,282
Telephone/communications	-	-	3,494	3,494
Postage/shipping	-	-	3,112	3,112
<u>Transportation</u>				
Vehicle leasing/maintenance/repairs	-	4,184	-	4,184
Clients/staff	-	7,807	-	7,807
<u>Assistance to students</u>				
Clothing/hygiene	-	3,010	-	3,010
<u>Insurance</u>				
Vehicles	284	2,138	-	2,422
Comprehensive property/liability	8,233	14,585	706	23,524
Membership dues	-	1,166	175	1,341
Other expenditures	-	-	896	896
Donation	-	-	730,449	730,449
<u>Total</u>	<u>\$ 423,920</u>	<u>\$ 1,047,381</u>	<u>\$ 951,605</u>	<u>\$ 2,422,906</u>

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

*PINE HAVEN BOYS CENTER  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2014 AND 2013*

	2014	2013
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 121,309	\$ 264,028
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation	37,330	31,421
Loss on disposition of assets	-	-
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	48,811	(34,902)
(Increase) decrease in prepaid expenses	3,156	(24,271)
Increase (decrease) in accounts payable	(73,660)	70,832
Increase (decrease) in accrued expenses	32,556	56,806
	\$ 169,502	\$ 363,914
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase/retirement of property and equipment	(49,950)	(42,176)
Net increase in cash and cash equivalents	\$ 119,552	\$ 321,738
Cash and cash equivalents:		
Beginning	843,607	521,869
Ending	\$ 963,159	\$ 843,607

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

*PINE HAVEN BOYS CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013*

***NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES***

*Nature of Organization and Operations*

Pine Haven Boys Center (“The Center”), located in Allenstown, New Hampshire, is a voluntary not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for charitable and educational purposes.

The Center operates a non-sectarian, therapeutic intervention and educational program for boys 6 through 16, who are referred by social agencies, schools, families and courts. The Center’s goal of treatment is to return youngsters to community life in as short a time as possible, with improved coping skills.

*Basis of Accounting*

The Center prepares its financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

*Net Asset Classes*

The Financial Accounting Standards Board *Accounting Standards Codification* (FASB ASC) topic 958, “Not-for-Profit Entities,” requires the reporting of the organization’s activities by net asset class (FASB ASC 958-225) as described below:

*Unrestricted Net Assets* result from contributions to the organization that have no donor-imposed restrictions, less all expenses incurred in the operation of the organization.

*Temporarily Restricted Net Assets* result from contributions to the organization whose use is limited by a donor-imposed restriction. Restrictions are typically satisfied either by the passage of time or by the actions of the organization.

*Permanently Restricted Net Assets* result from contributions to the organization that must be maintained permanently. Typically, the future investment returns on such assets may be used in full or in part for the operations of the organization.

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts and disclosures at the date of the financial statements and during the reporting period. Accordingly, actual results could differ from those estimates.

*Cash and Cash Equivalents*

For purposes of the statement of cash flows, the Center considers all highly liquid investments available for current use, with an initial maturity of three months or less, to be cash equivalents.

*Income Taxes*

The Center is a non-profit corporation determined to be exempt from Federal income tax under the Internal Revenue Code, Section 501(c)(3), and is not a private foundation within the meaning of Section 509(a).

*Revenue Recognition*

The Center reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. The Center reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

PINE HAVEN BOYS CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Functional Allocation of Expenses*

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are charged to each program based on direct expenses incurred or estimated usage.

*Expense Allocation*

All direct and overhead expenses have been allocated to comply with the rate-setting guidelines provided by New Hampshire Department of Education and the Division for Children, Youth and Families, to which these statements and other financial documents and applications are submitted by the Center.

*Property and Equipment*

Property and equipment are recorded at cost when purchased and fair market value when donated. It is the Center's policy to capitalize expenditures for these items in excess of \$1,000. Lesser amounts are generally expensed. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Building improvements	10 - 20
Vehicles and equipment	5 - 15
Furniture and fixtures	5 - 7

*Advertising Costs*

The Center expenses advertising costs as incurred in accordance with the American Institute of Certified Public Accounts Statement of Position 93-7 "Reporting on Advertising Costs."

*Accounting for Income Taxes*

The Center considers the provisions of Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic 740-10 *Accounting for Uncertainty in Income Taxes*. The purpose of this topic is to clarify whether non-profit organizations may include tax benefits from uncertain tax positions in their financial statements. The Center records a liability for uncertain tax positions when it is probable that a loss has been incurred and the amount can be reasonably estimated. The Center recognizes interest accrued related to unrecognized tax benefits in interest expense and penalties in operating expenses. The Center is no longer subject to U.S. federal and state informational return examinations by tax authorities for years before 2011. The Center has evaluated its tax positions and concludes that there are no tax positions it has taken which if challenged would result in a material effect on the financial statements.

**NOTE 2 - CONCENTRATION OF RISK**

The Center maintains a majority of its cash balances in three financial institutions located in Concord, New Hampshire. The June 30, 2014 and 2013 balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 and \$250,000, respectively. At June 30, 2014 and 2013, the Center's uninsured cash balances total \$96,772 and \$73,213, respectively.

**NOTE 3 - FAIR VALUE OF FINANCIAL INSTRUMENTS**

Financial Accounting Standards Board (FASB) ASC 825-10 *Disclosures about Fair Value Instruments* requires disclosure of fair value information about financial instruments whether or not recognized in the balance sheet. In cases where quoted market prices are not available, fair values are based on estimates using present value or other valuation techniques. Those techniques are significantly affected by the assumptions used, including the discount rate and estimates of future cash flows. In that regard, the derived fair value estimates cannot be substantiated by comparison to independent markets and, in

*PINE HAVEN BOYS CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013*

**NOTE 3 - FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)**

many cases, could not be realized in immediate settlement of the instruments. FASB ASC 825-10 excludes certain financial instruments and all nonfinancial instruments from its disclosure requirements. Accordingly, the aggregate fair value amounts presented do not represent the underlying value of the Center.

*Cash and cash equivalents:* The carrying amounts reported in the balance sheets for cash and cash equivalents approximate those assets fair values because of the short maturity of those items.

*Receivables:* The carrying amounts reported in the balance sheets for receivables approximate those assets fair values because of the short maturity of those items.

*Prepaid expenses:* The carrying amounts reported in the balance sheets for prepaid expenses approximate those assets fair values because of the short maturity of those items.

*Accounts payable and accrued expenses:* The carrying amounts reported in the balance sheets for accounts payable and accrued expenses approximate those liabilities fair values because of the short maturity of those items.

*Financial Accounting Standards Board (FASB) ASC 820-10, Fair Value Measurements.* This ASC provides for a common definition of fair value and establishes a framework to make the measurement of fair value in generally accepted accounting principles more consistent and comparable. *FASB ASC 820-10* also requires expanded disclosures to provide information about the extent to which fair value is used to measure assets and liabilities, the methods and assumptions used to measure fair value, and the effect of fair value measures on earnings. The Center considers fair value concepts to test various long-lived assets for impairment. The Center has determined that the adoption of *FASB ASC 820-10* does not have a material impact on its financial statements.

**NOTE 4 - ACCRUED EXPENSES**

Accrued expenses are comprised as follows:

	2014	2013
Accrued payroll	\$ 122,333	\$ 100,138
Accrued vacation	46,646	35,978
Accrued earned time	33,056	33,363
	\$ 202,035	\$ 169,479

**NOTE 5 - CURRENT VULNERABILITY DUE TO CONCENTRATIONS**

The Center receives a substantial amount of its support from the New Hampshire Department of Health and Human Services, Division for Children, Youth, and Families in the form of board and care revenue, and from the New Hampshire Department of Education, for student instruction. It is reasonably possible that in the near term these contracts could cease, which would cause a severe impact on the Center and its ability to continue its operations in its present capacity. The Center does not expect that the support from these governmental agencies will be lost in the near term.

**NOTE 6 - DEFINED CONTRIBUTION RETIREMENT PLAN**

The Center has a defined contribution retirement plan (the Plan) qualified under Section 403(b) of the Internal Revenue Code covering all employees who have attained the age of 21 with at least two consecutive years of service. The Center makes a contribution to the Plan each year equal to 5% of the compensation of all participants. The Center's contributions to the Plan for the years ended June 30, 2014 and 2013 amounted to \$30,186 and \$29,015, respectively.

*PINE HAVEN BOYS CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013*

**NOTE 7 - LEASE COMMITMENTS**

*Operating Leases*

The Center leases its facilities from the Order of St. Jerome Aemilian, Inc. (The Order). The Center and the Order entered into a one-year lease dated March 4, 2003, commencing July 1, 2003 through June 30, 2004. The lease provides for options to renew for six additional periods of one year through June 30, 2010. The lease provides for minimum annual rent based upon the sum of the following components: a) an amount representing the total annual depreciation of buildings or improvements which the Order has constructed for use by the Center; and b) an amount representing the total annual interest on borrowings used by the Order to construct or improve the buildings for use by the Center. The Center is also responsible for the payment of taxes, insurance, repairs and maintenance and utilities incurred in connection with use of the property owned by the Order. Total rent expense in these financial statements under this lease amounts to \$-0- and \$-0- for the years ended June 30, 2014 and 2013, respectively.

The Center leases a copier machine at \$198 per month for 63 months. The term of the lease is January 23, 2013 through March 23, 2018.

Future minimum lease payments under the leases as of June 30, 2014 are as follows:

2015	\$ 2,374
2016	2,374
2017	2,374
2018	1,780
	\$ 8,902

**NOTE 8 - TEMPORARILY RESTRICTED NET ASSETS**

The Center's temporarily restricted net assets are available for the following purposes:

	2014	2013
Special projects	\$ 135,624	\$ 118,190
Winter recreation	2,080	2,080
	\$ 137,704	\$ 120,270

**NOTE 9 – BOARD DESIGNATED FUND**

In May, 2014, the Board approved the establishment of a Board designated fund. The purpose of the fund is to segregate \$500,000 for capital improvement. At June 30, 2014, the designated capital improvement fund totaled \$500,000.

**NOTE 10 – SUPPORTING ORGANIZATION CONTRIBUTION – PINE HAVEN BOYS CENTER FOUNDATION**

During the year ended June 30, 2013, the Center contributed \$730,449 to Pine Haven Boys Center Foundation. Pine Haven Boys Center Foundation is a qualified charitable foundation organized for the purpose of supporting Pine Haven Boys Center. Pine Haven Boys Center receives annual contributions from the Foundation which are temporarily restricted for special projects and therapeutic programs not covered by other funding sources. During the years ended June 30, 2014 and 2013, the Center received temporarily restricted supporting contributions from the Foundation in the amount of \$17,105 and \$16,348, respectively.

**NOTE 11 - LITIGATION**

The Center has pursued litigation in connection with seven rate appeals in which the Center seeks increased rates for services provided on behalf of the New Hampshire Division for Children, Youth, and Families during State fiscal years 2004-2010. The rates awarded at the administrative level for State fiscal years 2004-2006 have been affirmed by the New Hampshire Supreme Court, and the Merrimack County Superior Court has ordered DCYF to pay Pine Haven Boys Center. That payment in the amount of \$763,573 was received in fiscal year ended June 30, 2013. The litigation in connection with the remaining years 2007-2010 is still being pursued. The ultimate payment, if any, is undeterminable.

*PINE HAVEN BOYS CENTER  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2014 AND 2013*

***NOTE 12 - SUBSEQUENT EVENTS***

The Center did not have any recognized or unrecognized subsequent events after June 30, 2014, the date of the statement of financial position. Subsequent events have been evaluated through November 14, 2014, the date the financial statements were available to be issued.

**Pine Haven Boys Center**

**Board of Directors**

**Officers**

**Mr. Kevin McMahon, PH.D., President (College Professor)**

**Peter Viar (Salesman) Vice-President**

**Rev. Paul Riva, Treasurer and Secretary (Executive Director)**

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**Mr. Charles Mitchell, (Retired School Counselor)**

**Mr. Richard Bertolami, (Retired School Resource Person)**

**Ms. Maggie Cahow, (M.S., Nurse Practitioner)**

**Mr. George Edwards, New England Association of Schools and Colleges**

**Ms. Maria McKenna (College Professor)**

**Mr. Jay Meehan. (Mover)**

**Mr. Jack O'Connor (Public Education Training Officer – NH911)**

**Mr. Brian Tufts (Vice-President Commercial Lending Laconia Savings Bank)**

**Ms. Sally Kelly (VP Communications, CCA Global, (currently) NH State Rep)**

**Non-Voting Member**

**Rev. Paul Riva (Pine Haven Director)**



Thomas O'Brien



Education: 1973 BA Liberal Arts, History. Keene State College, Keene NH.

1980 MA Education Special Education. Keene State College, Keene NH.

Certifications: NH Educator, General Special Education, Intellectually Delayed. Current through 2018.

Work Experience: Raymond School District 1996 to June 2014. Special Education Teacher. Iber Holmes Gove Middle school and Raymond High School.

Long term Substitute, Raymond, Pelham, and Pine Haven, 1994-19196.

Training and Program Director NH Special Olympics. Training for volunteers, volunteer coaches, and athletes. 1984-1994. International work with the National Office in Washington DC. During international events.

Mount Hope School, Nashua NH 1974-1984 Teacher ID Students.

Additional course work. Elementary methods, secondary methods, Rivier College, Nashua NH, Keene State College, Keene NH, and continuing education classes through the NH University System.

US Army 1966-1969, Rank Sp5 E-5. Army Aviation.

Certificates: XC Ski Instructor, Certified Scuba Diver.

References will be available upon request.

# Joyce Pollinger, LICSW

## Professional Profile:

- MSW Boston University School of Social Work
- Qualified Fire Assessment Diagnostician State of MA
- Trained in Trauma Focused Cognitive Behavioral Therapy
- Better Together Facilitator
- Working towards Play Therapy Certification
- Certified School Adjustment Counselor, MA

## Professional Experience

- 12/02-Present** Pine Haven Boys Center, Allentown, NH  
**Clinical Director**  
Supervision of staff  
Program coordination of clinical work  
Provide individual, family, group therapy, intakes,  
30 day assessments, and fire assessments & treatment  
as needed. Facilitate treatment team meetings and staff meetings.
- 12/05-Present** FireSafe Intervention, Inc. Manchester, NH  
**Clinician/Fire Educator**  
Conduct Screening Interviews for parents/child  
Provide Fire Education  
Clinical Fire Assessments.
- Spring 10-Present** Granite State College  
**Education and Training**  
Trainer  
Provide education and skill building in managing traumatized children to  
Foster Parents, State employees, and direct care staff.  
Provide the CORB training for child and Youth care workers.
- 9/98-12/02** Brandon Residential Treatment Center, Natick, MA.  
**Administrator of Fire Treatment Services**  
Fire Assessments  
Individual & Group Treatment  
Coordinated Fire Education Program  
Consulted to outside residential programs.
- 9/94-9/98** Brandon Residential Treatment Center, Natick, MA.  
**Clinician/Case Manager 1994-1996**  
Group Therapy Supervisor 1996-1998  
Individual, Family and group Therapy  
Coordinator of Group Treatment Program  
Case Management Duties
- 1/93-1/96** Concord NH Police Department, Concord, NH  
**Youth Care Attendant/Car Detail/Support Staff**  
Supervision of Youth  
Switchboard/Crime line support staff

11/93-1/96

Cruiser Care  
The Friends Program, Inc. Concord, NH  
Shelter Staff

1988-1993

Intakes/Discharges/Support Staff  
Brandon Residential Treatment Program

Child Care Worker 1988-1989  
Residential Program Supervisor 1989-1993

Child care duties included supervision and development of  
Activities, teaching daily living skills, setting limits, attending treatment  
team, staff and department meetings.  
Program Supervisor provided staff supervision, and coordination of the  
daily operations of the program for up to 16 children and adolescents ages  
7-17.

#### Professional Accomplishments:

- Presented the "Beacon Award" by the Massachusetts Coalition on Juvenile Firesetting in November of 2001.
- Developed the first specialized residential treatment program in the state of Mass for children with fire setting behaviors.
- Developed the "Best Practices for Juvenile Firesetting in Residential Programs" as part of the Common Works Task Force.
- Research Project: "A comparative Study of the Behavioral, Personality, and Fire History Characteristics of Residential and Outpatient Adolescents (ages 12-17) with Firesetting Behaviors" published Summer 2005. Adolescence, vol. 40, No. 158, Summer 2005.

#### Workshop Presentations:

- Compass: "Juvenile Firesetting Typologies"
- Massachusetts Coalition for Juvenile Firesetting Annual Conference "Incorporating Firesetting Treatment Across a Residential Program" and "Spotlight on Programs"
- MAAPS Conference: "Fire Education in a Residential Program"
- SAFE Conference: "Working with ADHD in the Classroom"
- Boston University Guest Speaker: Juvenile Firesetting Behavior
- Newbury College: Guest Speaker: Juvenile Firesetting Behavior

#### Professional Affiliations Past & Present

- Massachusetts Coalition on Juvenile Firesetting Intervention Programs (Past)
- New Hampshire Coalition on Juvenile Firesetting Intervention Programs (Present NH)
- The Children's Group Therapy Association
- Middlesex County Juvenile Firesetting Task Force/Review Team
- SAFE Task Force: Student Awareness of Fire Education
- New England Play Therapy Association
- NASW
- New England Council on Crime and Delinquency

Paul Riva

**Education:**

- Master's Degree in Education with concentration in Counseling. (1998)  
Rivier College, Nashua
- Bachelor's Degree in Theology (1992-1995)  
Pontificio Ateneo S. Anselmo, Rome, Italy
- Bachelor's Degree in Philosophy (1988-1990)  
Pontificio Ateneo S. Anselmo, Rome, Italy

**Experience:**

- July 2008- present: Pine Haven Executive Director
- January 1999- July 2008: Pine Haven Cottage Director
- April 1996- December 1998: Pine Haven Assistant Cottage Director
- June 1995- July 1995: Director of a summer Camp in Como (Italy)
- June 1994 - July 1994: Assistant Director of a summer camp in Somasca (Italy)
- September 1990 - August 1992: Child Care Worker at Casa S. Girolamo, Somasca (Italy)
- June 1999- July 1999: Child Care Worker at Istituto Emiliani, Treviso, Italy

**Certifications:**

- Crisis Prevention Institute Certified Instructor
- Therapeutic Crisis Intervention Instructor

# REV. JOHN B. VITALI

## LIFE EXPERIENCES

Member of the Somascan Fathers and Brothers since 1961  
Ordained to the Priesthood 1971  
American Citizen 1988

## WORK EXPERIENCE

*Pine Haven Boys Center: Treatment Center for Troubles Boys* *Allenstown, NH*

Cottage Director	2011-Present
Assistant Cottage Director	2008-2011
Executive Director	1987-2008
Cottage Director-Assistant Cottage Director	1985-1987
Assistant Principal	1984-1985

*Casa San Girolamo: Treatment Center for Troubled Boys* *Vercurago, Italy*

Executive Director	1974-1982
Child Care Worker	1971-1974

## EDUCATION

Classical Lyceum (Liberal Arts Courses) *Emiliani-Genova-Nervi, Italy* Graduated 1964

Biennial of Philosophy *Aemilianum-Magenta (Mi), Italy* 1964-1966

Practicum *Istituto St. Jerome Emiliani-Corbetta(Mi), Italy* 1966-1967

Bachelor of Theology *Aemilianum-Magenta(Mi), Italy* 1967-1971

Degree as Specialized Educator EASAE (Ente Scuola Assistenti Educatori- Scuola Superiore di Formazione Psicopedagogica-Milano, Italy) 1971-1975

Masters Degree in School Administration *Rivier College- Nashua, NH* 1983-1985

Masters Degree in Counseling and Clinical Psychotherapy *Rivier College- Nashua, NH* 1985-1990

## REV. DIXON CHOOLAKKAL RAJAN

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### LIFE EXPERIENCES

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Member of the Order of Somascan Fathers since 1994.  
Ordained to the Priesthood in 2008.

### WORK EXPERIENCE

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- |   |                  |
|---|------------------|
| 1. Jerome Illam: <i>Home for the Abandoned Children</i> | Tamilnadu, India |
| ◆ In charge of the Boys                                 | 2001-2006        |
| ◆ Community Treasurer                                   |                  |
| 2. Miani Illam: <i>Home for Tsunami Affected Boys</i>   | Nagercoil, India |
| ◆ Community Treasurer                                   | 2006-2009        |
| ◆ In charge of Boys Hostel                              |                  |
| 3. Suryodaya Boys Center                                | Bangalore, India |
| ◆ Community Treasurer                                   | 2009-2010        |
| ◆ Director of the Training Center                       |                  |

### EDUCATION

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- |  |           |
|--|-----------|
| <i>Bachelor of Arts</i><br>Bangalore University, India.  | 1997-2000 |
| <i>Bachelor of Philosophy</i><br>Jeevalaya Institute of Philosophy, Bangalore, India.            | 1997-2000 |
| <i>Certificate in Counseling</i><br>Treda, De-addiction and Counseling Center, Bangalore, India. | 2004-2005 |
| <i>Bachelor of Theology</i><br>Sacred Heart College, Chennai, India.                             | 2003-2006 |

# KEY ADMINISTRATIVE PERSONNEL

## NH Department of Health and Human Services

**Contractor Name:** Michael Maroni

**Name of Program:** Pine Haven Boys Center

Thomas O'Brien	Title I/Special Education	\$62,710	100.00%
Joyce Pollinger	Clinical Director	\$0	0.00%
Paul Riva	Executive Director	\$0	0.00%
Rev. John B Vitali	Cottage Director	\$0	0.00%
Rev. Dixon Choolakkal Rajan	Assistant Cottage Director	\$0	0.00%
		\$0	0.00%
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>			

		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>			