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STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION

Helen E. Hanks
Commissioner

Robin H. Maddaus
Director

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May 19, 2021

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

REQUESTED ACTION

Authorize the NH Department of Corrections (NHDOC) to enter into a **sole-source** contract with Young Men's Christian Association (YMCA) Camp Coniston, Inc. (VC#162293), P.O. Box 185, Grantham, NH, in the amount of \$28,500.00 to provide summer camp program services to children of incarcerated parents participating in the Family Connections Center (FCC) programs, for the period upon Governor and Executive Council approval, through August 31, 2021. 100% Transfer from Other Agency (DHHS)

Funds are available in the following account, FCC Parental Assistance as follows:

Young Men's Christian Association (YMCA) Camp Coniston, Inc.			
Account	Description	FY 2021	Total
02-46-46-460510-8039-073-509074	Grants	28,500.00	28,500.00
Total Contract Amount		\$ 28,500.00	\$ 28,500.00

EXPLANATION

This contract is **sole source** as Young Men's Christian Association (YMCA) Camp Coniston, Inc., hereby known as Camp Coniston, was the only co-ed regional camp willing to transport children of incarcerated parents from a summer camp setting to the NHDOC correctional facilities in support of visiting their incarcerated parents while participating in a summer camp program. This contract will provide scholarships for up to fifteen (15) children to participate in Camp Coniston's 9th Annual Children of Incarcerated Parents (CIP) Summer Camp Program to be held during Camp Coniston's 4th summer session in August 2021. The children (campers) participating in this event will spend two (2) weeks at Camp Coniston. In addition, they may be afforded an opportunity to visit their perspective parents housed at the NHDOC dependent upon the restoration of the visitation privileges of the NHDOC and procedures in camping for COVID-19 guidance by the State of NH and the Centers for Disease Control and Prevention (CDC). Their visitation opportunity will consist of two (2) alternate days for each camper where they will participate in supervised, structured activities including art projects, games and eating meals together with their parents.

YMCA Camp Coniston, Inc. is a co-ed sleep-away camp located on Lake Coniston in Croydon, NH, surrounded by twelve hundred acres of pristine protected wilderness in the mountains of western New Hampshire. Camp Coniston encompasses a rustic environment nestled along a 3.5 mile shore of Lake Coniston. Camp Coniston host girls and boys, ages eight through fifteen (8-15), providing an environment of self-growth by nurturing a healthy spirit, mind and body. The girls and boys camps are located on separate sides of Lake Coniston with a shared dining hall and lodge separating the camps.

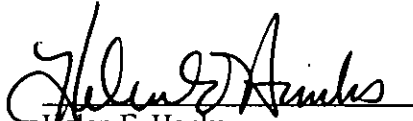
The heart of Camp Coniston's programs is to provide opportunities for all participants to meet mental and physical challenges, gaining confidence and becoming skilled at teamwork through a can-do attitude and cooperation. Camp Coniston's philosophy is to provide participants the opportunity to be vital in a larger community, thus providing the tools capable of managing the numerous risks of adolescence.

The FCC is a Family Resource Center located within all three NH correctional facilities and the Transitional Work Center. The FCC provides a number of educational support programs within the institutional setting and works closely with state and community based agencies for external support.

The funding for this initiative was provided through a Memorandum of Understanding (MOU) with the NH Department of Health and Human Services, Division of Public Services, approved by the Fiscal Committee on January 15, 2021, Item # FIS 21-005 and Governor and Executive Council on January 22, 2021, Item # 74, and specified the use of these funds in this manner for the children to participate in a traditional summer camp experience and to visit their parents during their camp stay.

Source of Funds: 100% Transfer from Other Agency (General Funds at origin).

Respectfully Submitted,


Helen E. Hanks
Commissioner

FORM NUMBER P-37 (version 12/11/2019)



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 NH Department of Corrections		1.2 State Agency Address P.O. Box 1806, Concord, NH 03302 105 Pleasant Street, Concord, NH 03301	
1.3 Contractor Name Young Men's Christian Association (YMCA) Camp Coniston, Inc.		1.4 Contractor Address P.O. Box 185 Grantham, NH 03753	
1.5 Contractor Phone Number 603-863-1160	1.6 Account Number 02-46-46-460510-8039-073-509074	1.7 Completion Date August 31, 2021	1.8 Price Limitation \$28,500.00
1.9 Contracting Officer for State Agency Kristina Toth, Program Administrator of Family Connections Center		1.10 State Agency Telephone Number 603-271-2255	
1.11 Contractor Signature  Date: 5/10/21		1.12 Name and Title of Contractor Signatory John Tilley, President	
1.13 State Agency Signature  Date: 5/19/2021		1.14 Name and Title of State Agency Signatory Helen E. Hanks, Commissioner	
1.15 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.16. Approval by the Attorney General (Form, Substance and Execution) (if applicable) By: <u>Takhmina Rakhmatova</u> On: <u>5/20/2021</u>			
1.17 Approval by the Governor and Executive Council (if applicable) G&C Item number: _____ G&C Meeting Date: _____			

Contractor Initials 
Date 5/10/21

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

3. EFFECTIVE DATE/COMPLETION OF SERVICES.

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, if applicable, this Agreement, and all obligations of the parties hereunder, shall become effective on the date the Governor and Executive Council approve this Agreement as indicated in block 1.17, unless no such approval is required, in which case the Agreement shall become effective on the date the Agreement is signed by the State Agency as shown in block 1.13 ("Effective Date").

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

4. CONDITIONAL NATURE OF AGREEMENT.

Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including, without limitation, the continuance of payments hereunder, are contingent upon the availability and continued appropriation of funds affected by any state or federal legislative or executive action that reduces, eliminates or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope for Services provided in EXHIBIT B, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of such available appropriated funds. In the event of a reduction or termination of appropriated funds, the State shall have the right to withhold payment until such funds become available, if ever, and shall have the right to reduce or terminate the Services under this Agreement immediately upon giving the Contractor notice of such reduction or termination. The State shall not be required to transfer funds from any other account or source to the Account identified in block 1.6 in the event funds in that Account are reduced or unavailable.

5. CONTRACT PRICE/PRICE LIMITATION/ PAYMENT.

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

5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete

compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all applicable statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal employment opportunity laws. In addition, if this Agreement is funded in any part by monies of the United States, the Contractor shall comply with all federal executive orders, rules, regulations and statutes, and with any rules, regulations and guidelines as the State or the United States issue to implement these regulations. The Contractor shall also comply with all applicable intellectual property laws.

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

6.3 The Contractor agrees to permit the State or United States access to any of the Contractor's books, records and accounts for the purpose of ascertaining compliance with all rules, regulations and orders, and the covenants, terms and conditions of this Agreement.

7. PERSONNEL.

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

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

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

8. EVENT OF DEFAULT/REMEDIES.

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

8.2.4 give the Contractor a written notice specifying the Event of Default, treat the Agreement as breached, terminate the Agreement and pursue any of its remedies at law or in equity, or both.

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

9. TERMINATION.

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

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

submit to the State a Transition Plan for services under the Agreement.

10. DATA/ACCESS/CONFIDENTIALITY/PRESERVATION.

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

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

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

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

12. ASSIGNMENT/DELEGATION/SUBCONTRACTS.

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

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

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

Contractor, or subcontractors, including but not limited to the negligence, reckless or intentional conduct. The State shall not be liable for any costs incurred by the Contractor arising under this paragraph 13. Notwithstanding the foregoing, nothing herein contained shall be deemed to constitute a waiver of the sovereign immunity of the State, which immunity is hereby reserved to the State. This covenant in paragraph 13 shall survive the termination of this Agreement.

14. INSURANCE.

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

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

14.1.2 special cause of loss coverage form covering all property subject to subparagraph 10.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than ten (10) days prior to the expiration date of each insurance policy. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference.

15. WORKERS' COMPENSATION.

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

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

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

17. **AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire unless no such approval is required under the circumstances pursuant to State law, rule or policy.

18. **CHOICE OF LAW AND FORUM.** This Agreement shall be governed, interpreted and construed in accordance with the laws of the State of New Hampshire, and is binding upon and inures to the benefit of the parties and their respective successors and assigns. The wording used in this Agreement is the wording chosen by the parties to express their mutual intent, and no rule of construction shall be applied against or in favor of any party. Any actions arising out of this Agreement shall be brought and maintained in New Hampshire Superior Court which shall have exclusive jurisdiction thereof.

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

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

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

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

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

24. **ENTIRE AGREEMENT.** This Agreement, which may be executed in a number of counterparts, each of which shall be deemed an original, constitutes the entire agreement and understanding between the parties, and supersedes all prior agreements and understandings with respect to the subject matter hereof.

**CHILDREN OF INCARCERATED PARENTS (CIP) SUMMER CAMP PROGRAM SERVICES
AGREEMENT**

This Agreement is between the State of New Hampshire, acting by and through the STATE OF NEW HAMPSHIRE, DEPARTMENT OF CORRECTIONS ("State" or "Department"), 105 Pleasant Street, Concord, NH 03301 and Young Men's Christian Association (YMCA) Camp Coniston, Inc. ("Contractor" or "YMCA Camp Coniston, Inc." or "Camp Coniston"), a New Hampshire Non-Profit Corporation, Grantham, NH 03753.

WHEREAS, the State and the Contractor have agreed for the Contractor to provide CIP Summer Camp Program Services for the NH Department of Corrections.

NOW THEREFORE, in consideration of the foregoing and the mutual covenants and conditions contained in the Agreement and set forth herein, the parties hereto agree as follows:

EXHIBIT A

SPECIAL PROVISIONS

1. Section 14. Insurance (P-37, v. 12/11/2019): "To modify the Form P-37, General Provisions, Section 14. Insurance, paragraph 14.3, by changing the second to last sentence of the clause to read: "Cancellation notice by the Insurer to the Certificate Holder will be delivered in accordance with the policy provisions."

EXHIBIT B

SCOPE OF SERVICES

1. Background

YMCA Camp Coniston, Inc. is a co-ed sleep-away camp located on Lake Coniston in Croydon, NH, surrounded by twelve hundred acres of pristine protected wilderness in the mountains of western New Hampshire. Camp Coniston encompasses a rustic environment nestled along a 3.5 mile shore of Lake Coniston. Camp Coniston host girls and boys, ages eight through fifteen (8-15), providing an environment of self-growth by nurturing a healthy spirit, mind and body. The girls and boys camps are located on separate sides of Lake Coniston with a shared dining hall and lodge separating the camps.

The heart of Camp Coniston's programs is to provide opportunities to participants to meet mental and physical challenges, gaining confidence and becoming skilled at teamwork through a can-do attitude and cooperation. Camp Coniston's philosophy is to provide participants the opportunity to be vital in a larger community, thus providing the tools capable of managing the numerous risks of adolescence.

2. Purpose

To pre-pay the registration (scholarship) cost of fifteen (15) children of parents housed at the NH Correctional Facility for Women (NHCF-W) and the NH State Prison for Men (NHSP-M) to participate in the 9th Annual CIP Summer Camp program hosted by YMCA Camp Coniston, Inc. in August, 2021.

3. Scope of Services

To facilitate the 9th Annual CIP Summer Camp program (4th session) for children of the Family Connections Center (FCC) participants. Children (campers) participating in this initiative will spend a two (2) week camp session at YMCA Camp Coniston, Inc.

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Division of Community Corrections
Parental Assistance Program Services

YMCA Camp Coniston
Contractor Initials



During the camp session and dependent upon the restoration of visitation privileges of the NH Department of Corrections (NHDOC) by the camp session, and dependent of the restoration of visitation procedures in camping for COVID-19 guidance by the State of New Hampshire and the Centers for Disease Control and Prevention (CDC), children of parents housed at the NHCF-W and the NHSP-M may have the opportunity to visit with their parents through the FCC and Camp Coniston. The children will be transported by Camp Coniston to and from the two correctional facility sites for a total of four days. Two days for children with a mother housed at the NHCF-W and alternate two days for the children who have a father housed at the NHSP-M. The children will spend each of the assigned two days with their parent and then be transported back to Camp Coniston at the end of both days.

If parental visitation are allowed, the children will be transported by Camp Coniston to the NHCF-W on August 16th & 18th, 2021 and to the NHSP-M on August 17th & 19th.

4. FCC Responsibilities

- 4.1. FCC staff will greet the transported children by Camp Coniston upon arrival at the NHCF-W or the NHSP-M facility at a specified location and time agreed upon the parties.
- 4.2. FCC staff shall chaperone the children during their entire visitation with their perspective parent, inclusive of the arrival and departure process to and from the correctional facility.
- 4.3. FCC staff shall be responsible for feeding the children during their visitation.
- 4.4. FCC staff shall be responsible and report any concerns or incidents to Camp Coniston staff during their visitation.
- 4.5. FCC staff will keep Camp Coniston informed about children who are eligible for the scholarships.
- 4.6. FCC staff will assist with the coordination of Camp Coniston's application process to register children participating in the two (2) week camp session to include but not limited to, registration application, camper forms and provide assistance to the coordination of required/requested camper activities.
- 4.7. If in person visitation does not return at the NHCF-W or NHSP-M in time for the 4th session, FCC will work with Camp Coniston staff to schedule and supervise video chats between the children and their parent during the two-week camp session in lieu of the physical visitation opportunity.
- 4.8. On the behalf of the children seeking to participate in the visitation of their parent during their camp session, the FCC will oversee the adherence of any current NHDOC guidelines and/or policies regarding the resumption of In-Person Visit Framework and communicate post visitation guidelines with Camp Coniston staff.
- 4.9. FCC Staff will identify an artist to facilitate the legacy activity, "A Perfect Day with Mom/Dad" as an activity for the children participating in the CIP Summer Camp Program.

5. Contractor Responsibilities

- 5.1. Camp Coniston will house and feed the children referred by the FCC participating in the two (2) week camp session and provide transportation from Camp Coniston to the NHCF-W and the NHSP-M facilities and back to Camp Coniston on agreed upon designated days and time.
- 5.2. Camp Coniston will provide age and skill appropriate camp activities to the children referred by the FCC participating in the two (2) week camp session.
- 5.3. Camp Coniston will convey any concerns or incidents to FCC staff during the children's camp session.
- 5.4. Camp Coniston will reimburse the artist to facilitate the legacy activity, "A Perfect Day with Mom/Dad" to include artist supplies to conduct such activity for the children participating in the 9th Annual CIP Summer Camp program.

6. Location of Camp Services/Parental Visitation

- 6.1. YMCA Camp Coniston, Inc.: 24 Main Camp Road, Croydon, NH 03773
- 6.2. NHCF-W: 42 Perimeter Road, Concord, NH 03301
- 6.3. NHSP-M: 281 North State Street, Concord, NH 03301

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7. General Assumptions

- 7.1. Term of Agreement: The Term shall be effective upon Governor and Executive Council approval through August 31, 2021. The Contract may be extended for up to two (2) years at any time by mutual written agreement between the parties, subject to the continued availability of funds, satisfactory performance of responsibilities or scope of services, and approval of the Governor and Executive Council.
- 7.2. Camp Session Term: The 9th Annual CIP Summer Camp program (4th session) shall be held August 8th – 21st, 2021.
- 7.3. Visitation Days: August 16th & 18th, 2021 from 8 am-3:30 pm each day and August 17th & 19th from 8 am-3:30 pm each day.
- 7.4. COVID-19: If applicable, Camp Coniston will comply with any imposed COVID-19 restrictions set forth by the Governor of the State of NH. If, due to COVID-19 restrictions, campers are not allowed to leave Camp Coniston to participate in parental visitation at the NHCF-W and the NHSP-M, Camp Coniston and FCC staff will work to create video visits for the children and their perspective parents housed at the NHCF-W and the NHSP-M.
- 7.5. Closure of YMCA Camp Coniston, Inc.: If for any reason, Camp Coniston is closed and/or unable to host fifteen (15) campers for which the registration fees will be pre-paid, Camp Coniston will return all funds to the NH Department of Corrections, including artisan and artisan supply costs.
- 7.6. Contractor Designated Liaison: The Contractor shall designate a representative to act as a liaison between the Contract and the Department for the duration of the Contract and notify the Department's Contract Liaison of such individual.
- 7.7. NH Department of Corrections Contract Liaison Responsibilities: The NH Department of Corrections' Administrator of the Family Connections Center, or designee, shall act as the liaison between the Contractor and the NH Department of Corrections for the duration of the Contract.
- 7.8. Rules and Regulations: The Contractor agrees to comply with any applicable NH Department of Corrections Administrative Rules, Policies, Regulations and Policy and Procedure Directives (PPD's) to include but not limited to PPD 3.71 (formerly 5.08): *Staff Personal Property Permitted In and Restricted from Prison Facilities*, located as a separate link: http://www.nh.gov/nhdoc/business/rfp_bidding_tools.htm
- 7.9. Cancellation of Contract: The Department of Corrections may cancel the Contract at any time for breach of contractual obligations by providing the Contractor with a written notice of such cancellation. Should the NH Department of Corrections exercise its right to cancel the Contract for such reasons, the cancellation shall become effective on the date as specified in the notice of cancellation sent to the Contractor.
- 7.10. Subcontractors: If a subcontractor(s) is to be used for any portion of the said services, prior approval from the NH Department of Corrections shall be required. Notification to the Department shall include the name of the subcontractor, brief profile and a description of the services/functions being subcontracted. Said subcontractors shall meet all requirements described in the Contract.
- 7.11. Indemnification: Each party will retain its independent corporate status and is solely responsible for any liabilities arising from actions within its own purview. Each party agrees to hold the other harmless for any and all claims, including attorneys' fees, costs and expenses, arising out of its own negligence.
- 7.12. Insurance: Contractor shall provide and maintain, at its expense, General Liability, Workers Compensation, Automobile, and Umbrella Liability (if applicable) insurance coverage with the State named as Additionally Insured for the life of the Contract and any renewal thereof.

8. Confidentiality

Children and family information will be shared when applications are received from the families to Camp Coniston or the FCC. Applications will be shared in order to determine eligibility for scholarships.

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EXHIBIT C


METHOD OF PAYMENT AND CONTRACT PRICE

1. Registration Rate: The Contractor's registration rate to provide contracted services shall be one thousand, eight hundred fifteen dollars (\$1,815.00) per child per two (2) week camp session.
2. Invoice: The Contractor, YMCA Camp Coniston, Inc., shall provide an itemized invoice for services provided to the applicable Scope of Services, inclusive of any subcontractors and supplies as identified in Exhibit B.
3. Remittance: Invoices shall be sent to the NH Department of Corrections, Financial Services, P.O. Box 1806, Concord, NH 03302, or designee, for approval. The "Bill To" address on the invoice shall be: NH Department of Corrections, Financial Services, P.O. Box 1806, Concord, NH 03302.
4. Registration/Scholarship Cost: Estimated cost for up to fifteen (15) registrants shall not exceed twenty-seven thousand, two hundred and twenty-five (27,225.00) dollars
5. Artisan Services and Supplies Cost: Estimated cost for subcontracted artisan services shall not exceed one thousand, one hundred (1,100.00) dollars. Cost of supplies shall not exceed one hundred seventy-five (175.00) dollars.
6. Estimated Price: Total estimated contract price shall not exceed twenty-eight thousand, five hundred (28,500.00) dollars.

Promoting Public Safety through Integrity, Respect, Professionalism, Collaboration and Accountability

Division of Community Corrections
Parental Assistance Program Services

YMCA Camp Coniston
Contractor Initials



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 YOUNG MEN'S CHRISTIAN ASSOCIATION (YMCA) CAMP CONISTON, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 09, 1997. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 270908

Certificate Number : 0005365934



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 11th day of May A.D. 2021.

A handwritten signature in black ink, appearing to read "Wm Gardner".

William M. Gardner
Secretary of State



State of New Hampshire
Department of State
2020 NONPROFIT REPORT

Filed
Date Filed: 8/11/2020
Effective Date: 8/11/2020
Business ID: 270908
William M. Gardner
Secretary of State

BUSINESS NAME: YOUNG MEN'S CHRISTIAN ASSOCIATION (YMCA) CAMP CONISTON, INC.
BUSINESS TYPE: Domestic Nonprofit Corporation
BUSINESS ID: 270908
STATE OF INCORPORATION: New Hampshire

CURRENT PRINCIPAL OFFICE ADDRESS	CURRENT MAILING ADDRESS
24 Main Camp Rd Croydon, NH, 03773, USA	PO Box 185 Grantham, NH, 03753, USA

PRINCIPAL PURPOSE(S)	
NAICS CODE	NAICS SUB CODE

OFFICER / DIRECTOR INFORMATION		
NAME	BUSINESS ADDRESS	TITLE
John Tilley	139 Main St, New London, NH, 03257, USA	President
Jon Marvin	7 West Gate Dr, Bow, NH, 03304, USA	Treasurer
John Calcutt	71 Running Brook Circle, Fairfield, CT, 06824, USA	Director
Richard Altman	PO Box 556, Grantham, NH, 03753, USA	Director
Rolf Gesen	132 Carter Hill Rd, Concord, NH, 03303, USA	Director
Chris Eldredge	PO Box 539, Newport, NH, 03773, USA	Director
Brian Grip	94 Ledgewood Hills Dr, Nashua, NH, 03062, USA	Director
Gen Izatsu	8206 Summerwood Lane, Alpharetta, GA, 30005, USA	Director
Stefan Timbrell	370 Main St, New London, NH, 03257, USA	Director
Michael J. Work	PO Box 552, New London, NH, 03257, USA	Director
John Zimmerman	42 Briar Hill Rd, Hopkinton, NH, 03229, USA	Director
Catherine Johnson	14 Rayton Rd, Hanover, NH, 03755, USA	Director
Mary Helen Morris	35 Cathlow Dr, Riverside, CT, 06878, USA	Director
Lynne Schiffman Delle	782 Strawberry Hill Rd, Concord, MA, 01742, USA	Director
Katie Smidt	18 Sherman Pl, Woburn, MA, 01801, USA	Director
Neil Abramson	7038 Prytania Street, New Orleans, LA, 70118, USA	Director

I, the undersigned, do hereby certify that the statements on this report are true to the best of my information, knowledge and belief.	
Title: President	
Business Name: YMCA Camp Coniston, Inc.	
Signature: John Tilley	
Name of Signer: John Tilley	
Title of Signer: President	

Certificate of Authority # 1

(Corporation or LLC- Non-specific, open-ended)

Corporate Resolution

I, Stefan Timbrell, hereby certify that I am duly elected Secretary of
(Name)

Young Men's Christian Association (YMCA) Camp Coniston, Inc. I hereby certify the following is a true copy
(Name of Corporation or LLC)

of a vote taken at a meeting of the Board of Directors, duly called and held on March
(Month)

18, 20 15 at which a quorum of the Directors were present and voting.
(Day) (Year)

VOTED: That John Tilley President (may list
(Name) (Title)


more than one person) is duly authorized to enter in contracts or agreement on behalf of

Young Men's Christian Association (YMCA) Camp Coniston, Inc. with the
(Name of Corporation or LLC)

State of New Hampshire and any of its agencies or departments and further is authorized to execute any documents which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date, May 10, 2021, of when the contract was signed to which this certificate is attached. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

DATED: May 10, 2021

ATTEST: 
(Name and Title)
STEFAN TIMBRELL
SECRETARY, YMCA CAMP CONISTON



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
05/28/2021

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

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

PRODUCER McCrillis & Eldredge Insurance 2 North Main Street P. O. Box 539 Newport NH 03773		CONTACT NAME: Beth Cothran PHONE (A/C, No, Ext): (603) 863-3636 FAX (A/C, No): (603) 863-5177 E-MAIL ADDRESS: beth.cothran@crossagency.com	
		INSURER(S) AFFORDING COVERAGE	NAIC #
		INSURER A: Crum & Forster Ins. Co.	42471
INSURED YMCA Camp Coniston Inc PO Box 185 Grantham NH 03753		INSURER B:	
		INSURER C:	
		INSURER D:	
		INSURER E:	
		INSURER F:	

COVERAGES CERTIFICATE NUMBER: CL2152858660 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 WYD	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:			5068992015	06/01/2021	06/01/2022	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 3,000,000 PRODUCTS - COMP/OP AGG \$ 3,000,000 \$
A	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY			5068992015	06/01/2021	06/01/2022	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ Medical payments \$ 5,000
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			5821142805	06/01/2021	06/01/2022	EACH OCCURRENCE \$ 10,000,000 AGGREGATE \$ 10,000,000 \$
A	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/A	4087392174	06/01/2021	06/01/2022	PER STATUTE OTH-ER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Certificate holder is added as an Additional Insured under the Commercial General Liability policy if required by written contract

CERTIFICATE HOLDER State of New Hampshire Dept of Corrections P O Box 1806 Concord NH 03302	CANCELLATION 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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NH DEPARTMENT OF CORRECTIONS
ADMINISTRATIVE RULES

COR 307 Items Considered Contraband. Contraband shall consist of:

- a) Any substance or item whose possession is unlawful for the person or the general public possessing it including but not limited to:
 - (1) narcotics
 - (2) controlled drugs or
 - (3) automatic or concealed weapons possessed by those not licensed to have them.
- b) Any firearm, simulated firearm, or device designed to propel or guide a projectile against a person, animal or target.
- c) Any bullets, cartridges, projectiles or similar items designed to be projected against a person, animal or target.
- d) Any explosive device, bomb, grenade, dynamite or dynamite cap or detonating device including primers, primer cord, explosive powder or similar items or simulations of these items.
- e) Any drug item, whether medically prescribed or not, in excess of a one day supply or in such quantities that a person would suffer intoxication or illness if the entire available quantity were consumed alone or in combination with other available substances.
- f) Any intoxicating beverage.
- g) Sums of money or negotiable instruments in excess of \$100.00.
- h) Lock-picking kits or tools or instruments on picking locks, making keys or obtaining surreptitious entry or exit
- i) The following types of items in the possession of an individual who is not in a vehicle, (but shall not be contraband if stored in a secured vehicle):
- j) Knives and knife-like weapons, clubs and club-like weapons,
 - (1) tobacco, alcohol, drugs including prescription drugs unless prior approval is granted in writing by the facility Warden/designee, or Director/designee,
 - (2) maps of the prison vicinity or sketches or drawings or pictorial representations of the facilities, its grounds or its vicinity,
 - (3) pornography or pictures of visitors or prospective visitors undressed,
 - (4) cell phones and radios capable of monitoring or transmitting on the police band in the possession of other than law enforcement officials,
 - (5) identification documents, licenses and credentials not in the possession of the person to whom properly issued,
 - (6) ropes, saws, grappling hooks, fishing line, masks, artificial beards or mustaches, cutting wheels or string rope or line impregnated with cutting material or similar items to facilitate escapes,
 - (7) balloons, condoms, false-bottomed containers or other containers which could facilitate transfer of contraband.

COR 307.02 Contraband on prison grounds is prohibited. The possession, transport, introduction, use, sale or storage of contraband on the prison grounds without prior approval of the commissioner of corrections or his designee is prohibited under the provision of RSA 622:24 and RSA 622:25.

COR 307.03 Searches and Inspections Authorized.

- a) Any person or property on state prison grounds shall be subject to search to discover contraband...
Travel onto prison grounds shall constitute implied consent to search for contraband. In such cases where implied consent exists, the visitor will be given a choice of either consenting to the search or immediately leaving the prison grounds. Nothing in this rule however, prevents non-consensual searches in situations where probable cause exists to believe that the visitor is or had attempted to introduce contraband into the prison pursuant to the law of New Hampshire concerning search, seizure and arrest.
- b) All motor vehicles parked on prison grounds shall be locked and have the keys removed. Custodial personnel shall check to insure that vehicles are locked and shall visually inspect the plain- view interior of the vehicles. Vehicles discovered unlocked shall be searched to insure that no contraband is present. Contraband discovered during searches shall be confiscated for evidence, as shall contraband discovered during plain-view inspections.
- c) All persons entering the facilities to visit with residents or staff, or to perform services at the facilities or to tour the facilities shall be subject to having their persons checked. All items and clothing carried into the institution shall be searched for contraband.

John Tilley, President

Name



Signature

5/10/21

Date

NH DEPARTMENT OF CORRECTIONS
RULES OF CONDUCT FOR PERSONS PROVIDING CONTRACT SERVICES

1. Engaging in any of the following activities with persons under departmental control is strictly prohibited:
 - a. Any contact, including correspondence, other than in the performance of your services for which you have been contracted.
 - b. Giving or selling of anything
 - c. Accepting or buying anything
2. Any person providing contract services who is found to be under the influence of intoxicants or drugs will be removed from facility grounds and barred from future entry to the NH Department of Corrections property.
3. Possession of any item considered to be contraband as defined in the New Hampshire code of Administrative Rules, COR 307 is a violation of the rules and the laws of the State of New Hampshire and may result in legal action under RSA 622:24 or other statutes.
4. In the event of any emergency situation, i.e., fire, disturbance, etc., you will follow the instructions of the escorting staff or report immediately to the closest available staff.
5. All rules, regulations and policies of the NH Department of Corrections are designed for the safety of the staff, visitors and residents, the security of the facility and an orderly flow of necessary movement and activities. If unsure of any policy and procedure, ask for immediate assistance from a staff member.
6. Harassment and discrimination directed toward anyone based on sex, race, creed, color, national origin or age are illegal under federal and state laws and will not be tolerated in the work place. Maintenance of a discriminatory work environment is also prohibited. Everyone has a duty to observe the law and will be subject to removal for failing to do so.
7. During the performance of your services you are responsible to the facility administrator, and by your signature below, agree to abide by all the rules, regulations, policies and procedures of the NH Department of Corrections and the State of New Hampshire.
8. In lieu of Contracted staff participating in the Corrections Academy, the Vendor through the Commissioner or his designees will establish a training/orientation facilitated by the Vendor to supplement this requirement and appropriate orient Vendor staff to the rules, regulations, policies and procedures of the Department of Corrections and the State of New Hampshire.

John Tilley, President

Name


Signature

5/10/21

Date

NH DEPARTMENT OF CORRECTIONS
CONFIDENTIALITY OF INFORMATION AGREEMENT

I understand and agree that all employed by the organization/agency I represent must abide by all rules, regulations and laws of the State of New Hampshire and the NH Department of Corrections that relate to the confidentiality of records and all other privileged information.

I further agree that all employed by or subcontracted through the organization I represent are not to discuss any confidential or privileged information with family, friends or any persons not professionally involved with the NH Department of Corrections. If inmates or residents of the NH Department of Corrections, or, anyone outside of the NH Department of Corrections' employ approaches any of the our organization's employees or subcontractors and requests information, the staff/employees of the organization I represent will immediately contact their supervisor, notify the NH Department of Corrections, and file an incident report or statement report with the appropriate NH Department of Corrections representative.

Any violation of the above may result in immediate termination of any and all contractual obligations.

John Tilley, President

Name



Signature

5/10/21

Date

Young Men's Christian Association (YMCA) Camp Coniston, Inc.

P.O. Box 185
Grantham, NH 03753
603-863-1160

Mission Statement

As a nonprofit service organization with a focus on youth, YMCA Camp Coniston creates experiences that build spirit, mind and body for all.

Purpose

YMCA: For Youth Development •, For Healthy Living, For Social Responsibility

**YOUNG MEN'S CHRISTIAN ASSOCIATION
CAMP CONISTON, INC.**

FINANCIAL STATEMENTS

**FOR THE FISCAL YEARS ENDED
SEPTEMBER 30, 2020 AND 2019**

INDEX TO FINANCIAL STATEMENTS

Independent Auditors' Report 1-2
Statements of Financial Position..... 3
Statements of Activities..... 4
Statements of Functional Expenses..... 5-6
Statements of Cash Flows..... 7
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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Young Men's Christian Association Camp Coniston, Inc.
Grantham, New Hampshire

We have audited the accompanying financial statements of Young Men's Christian Association Camp Coniston, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our 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 Young Men's Christian Association Camp Coniston, Inc. as of September 30, 2020 and 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Carew & Wells, PLLC

Carew & Wells, PLLC
Concord, New Hampshire

December 16, 2020

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2020 AND 2019

ASSETS

	September 30, 2020	September 30, 2019
<i>Current assets</i>		
Cash and cash equivalents	\$ 2,510,518	\$ 1,030,071
Accounts receivable	2,790	3,650
Promises to give, current portion	87,259	97,541
Prepaid expenses	<u>22,635</u>	<u>64,690</u>
<i>Total current assets</i>	<u>2,623,202</u>	<u>1,195,952</u>
<i>Noncurrent assets</i>		
Long term promises to give, net discount	28,748	111,441
Investments	781,519	806,251
Investments, restricted for scholarships	133,359	98,359
Property and equipment	9,898,837	9,757,492
Less: Accumulated depreciation	<u>(4,239,616)</u>	<u>(3,852,814)</u>
<i>Total noncurrent assets</i>	<u>6,602,847</u>	<u>6,920,729</u>
 TOTAL ASSETS	 <u>\$ 9,226,049</u>	 <u>\$ 8,116,681</u>

LIABILITIES AND NET ASSETS

<i>Current liabilities</i>		
Accounts payable	\$ 19,034	\$ 20,911
Accrued payroll & related taxes	26,851	24,117
Tuition deposits	949,692	472,633
PPP loan payable, current	<u>289,200</u>	<u>-</u>
<i>Total current liabilities</i>	<u>1,284,777</u>	<u>517,661</u>
 TOTAL LIABILITIES	 <u>1,284,777</u>	 <u>517,661</u>
<i>Net assets</i>		
Without donor restrictions	7,765,913	7,483,661
With donor restrictions	<u>175,359</u>	<u>115,359</u>
 TOTAL NET ASSETS	 <u>7,941,272</u>	 <u>7,599,020</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 9,226,049</u>	 <u>\$ 8,116,681</u>

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

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
STATEMENTS OF ACTIVITIES
 FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	September 30, 2020	September 30, 2019
NET ASSETS WITHOUT DONOR RESTRICTIONS		
<i>Operating revenue</i>		
Contributions, including government assistance	\$ 2,228,117	\$ 432,977
Program services	<u>258,299</u>	<u>3,367,275</u>
<i>Total operating revenue</i>	<u>2,486,416</u>	<u>3,800,252</u>
 <i>Net assets released from restrictions</i>	 <u>-</u>	 <u>41,377</u>
 <i>Operating expenses</i>		
Program services	1,701,323	2,900,107
Management and general	367,199	499,627
Fundraising	<u>167,674</u>	<u>50,813</u>
<i>Total operating expenses</i>	<u>2,236,196</u>	<u>3,450,547</u>
 <i>Other income (expenses)</i>		
Bank interest	11,028	27,820
Return on investments	21,815	52,738
Logging	-	67,457
Gain (loss) on disposal of fixed assets	<u>(811)</u>	<u>(443)</u>
<i>Total other income (expenses)</i>	<u>32,032</u>	<u>147,572</u>
 INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS	 <u>282,252</u>	 <u>538,654</u>
 NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	60,000	44,861
Satisfaction of restrictions	<u>-</u>	<u>(41,377)</u>
 INCREASE (DECREASE) IN NET ASSETS WITH DONOR RESTRICTIONS	 <u>60,000</u>	 <u>3,484</u>
 INCREASE IN NET ASSETS	 342,252	 542,138
<i>Net assets, beginning of year</i>	<u>7,599,020</u>	<u>7,056,882</u>
 <i>Net assets, end of year</i>	 <u>\$ 7,941,272</u>	 <u>\$ 7,599,020</u>

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

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020, AND SUMMARY COMPARATIVE TOTAL
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Camp Programs	Management & General	Fund Raising	Total September 30, 2020	Comparative Total September 30, 2019
Salaries and wages	\$ 636,909	\$ 201,129	\$ 110,706	\$ 948,744	\$ 1,221,774
Payroll taxes	47,173	14,897	8,200	70,270	91,490
Benefits	133,622	42,197	23,227	199,046	206,774
Worker's compensation	16,107	5,087	2,800	23,994	23,112
Total personnel costs	<u>833,811</u>	<u>263,310</u>	<u>144,933</u>	<u>1,242,054</u>	<u>1,543,150</u>
Repairs & maintenance	102,728	2,097	-	104,825	189,052
Utilities	32,595	665	-	33,260	59,720
Croydon donation	4,900	100	-	5,000	5,000
Timber tax	123	3	-	126	6,140
Insurance	74,731	1,525	-	76,256	74,742
Depreciation	388,061	7,920	-	395,981	388,647
Total facilities	<u>603,138</u>	<u>12,310</u>	<u>-</u>	<u>615,448</u>	<u>723,301</u>
Food & related services	7,384	-	-	7,384	401,572
Program supplies	17,670	-	-	17,670	71,074
International exchange program	2,942	-	-	2,942	72,835
Camp store expenses	27,351	-	-	27,351	50,910
YMCA Fair Share Support	34,708	-	-	34,708	34,634
Program activities					
Adventure camp	2,448	-	-	2,448	65,347
CIT program	1,940	-	-	1,940	63,977
Riding	4,989	-	-	4,989	27,430
Camper pictures	-	-	-	-	15,385
Yearbook	8,125	-	-	8,125	8,156
Afterschool	57,607	-	-	57,607	66,101
Incidentals	563	-	-	563	4,719
Dues & subscriptions	-	5,099	-	5,099	6,789
Professional fees	-	29,519	-	29,519	29,385
Bank & merchant charges	17,437	3,571	-	21,008	39,101
Office supplies	36,004	12,002	-	48,006	47,607
Other events expense	2,400	-	-	2,400	2,433
Telephone	12,376	4,125	-	16,501	18,988
Postage	-	8,976	-	8,976	13,060
Printing	-	7,758	-	7,758	15,901
Promotion/advertising	-	1,785	-	1,785	2,570
Staff Recognition	6,246	2,082	-	8,328	11,871
Training & education	10,855	-	-	10,855	23,726
Travel	13,329	16,662	3,332	33,323	67,589
Fundraising	-	-	19,409	19,409	22,936
	<u>\$ 1,701,323</u>	<u>\$ 367,199</u>	<u>\$ 167,674</u>	<u>\$ 2,236,196</u>	<u>\$ 3,450,547</u>

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

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2019

	Camp Programs	Management & General	Fund Raising	Total September 30, 2019
Salaries and wages	\$ 915,841	\$ 289,213	\$ 16,720	\$ 1,221,774
Payroll taxes	68,581	21,657	1,252	91,490
Benefits	154,998	48,946	2,830	206,774
Worker's compensation	17,325	5,471	316	23,112
Total personnel costs	<u>1,156,745</u>	<u>365,287</u>	<u>21,118</u>	<u>1,543,150</u>
Repairs & maintenance	185,271	3,781	-	189,052
Utilities	58,526	1,194	-	59,720
Croydon donation	4,900	100	-	5,000
Timber tax	6,017	123	-	6,140
Insurance	73,247	1,495	-	74,742
Depreciation	<u>380,874</u>	<u>7,773</u>	<u>-</u>	<u>388,647</u>
Total facilities	<u>708,835</u>	<u>14,466</u>	<u>-</u>	<u>723,301</u>
Food & related services	401,572	-	-	401,572
Program supplies	71,074	-	-	71,074
International exchange program	72,835	-	-	72,835
Camp store expenses	50,910	-	-	50,910
YMCA Fair Share Support	34,634	-	-	34,634
Program activities				
Adventure camp	65,347	-	-	65,347
CIT program	63,977	-	-	63,977
Riding	27,430	-	-	27,430
Camper pictures	15,385	-	-	15,385
Yearbook	8,156	-	-	8,156
Afterschool	66,101	-	-	66,101
Incidentals	4,719	-	-	4,719
Dues & subscriptions	6,504	285	-	6,789
Professional fees	-	29,385	-	29,385
Bank & merchant charges	32,454	6,647	-	39,101
Office supplies	35,705	11,902	-	47,607
Other events expense	2,433	-	-	2,433
Telephone	14,241	4,747	-	18,988
Postage	-	13,060	-	13,060
Printing	1,386	14,515	-	15,901
Promotion/advertising	-	2,570	-	2,570
Staff Recognition	8,903	2,968	-	11,871
Training & education	23,726	-	-	23,726
Travel	27,035	33,795	6,759	67,589
Fundraising	<u>-</u>	<u>-</u>	<u>22,936</u>	<u>22,936</u>
	<u>\$ 2,900,107</u>	<u>\$ 499,627</u>	<u>\$ 50,813</u>	<u>\$ 3,450,547</u>

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

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	September 30, 2020	September 30, 2019
CASH FLOWS FROM OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ 342,252	\$ 542,138
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	395,981	388,647
(Gain) loss on disposition of assets	811	443
Net realized & unrealized (gains) & losses	9,465	(13,821)
Donated stock	(36,004)	(25,852)
Amortization of discount	(9,002)	(3,829)
(Increase) decrease in:		
Accounts receivable	860	(3,650)
Prepaid expenses	42,055	(37,786)
Promises to give	(22,500)	(55,999)
Increase (decrease) in:		
Accounts payable	(1,877)	(94,138)
Accrued payroll	2,734	6,897
Tuition deposits	477,059	34,679
Long term promises to give (presented as financing)	(60,000)	(44,861)
<i>Net cash provided by operating activities</i>	<u>1,141,834</u>	<u>692,868</u>
 CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	(151,335)	(558,374)
Proceeds from the sale of investments	293,490	223,441
Purchases of investments	(277,219)	(464,433)
<i>Net cash (used) by investing activities</i>	<u>(135,064)</u>	<u>(799,366)</u>
 CASH FLOWS FROM FINANCING ACTIVITIES		
Collection of contributions for fundraising campaign	184,477	140,731
Proceeds of PPP loan payable	289,200	-
<i>Net cash provided by investing activities</i>	<u>473,677</u>	<u>140,731</u>
 NET INCREASE IN CASH	 1,480,447	 34,233
<i>Cash and cash equivalents, beginning of year</i>	<u>1,030,071</u>	<u>995,838</u>
<i>Cash and cash equivalents, end of year</i>	<u>\$ 2,510,518</u>	<u>\$ 1,030,071</u>
 <i>Supplemental disclosures</i>		
Donated stock	<u>\$ 36,004</u>	<u>\$ 25,852</u>

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

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

A | SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Young Men's Christian Association (YMCA) Camp Coniston, Inc., ("Coniston") is a not-for-profit organization that provides camping and other youth development opportunities in Croydon, New Hampshire. Coniston was formerly a part of the YMCA of New Hampshire and was organized on May 7, 1997. Coniston is supported primarily through program service revenue and donor contributions. Approximately 10% and 83% of Coniston's support for the years ended September 30, 2020 and 2019, respectively, came from program service revenue.

Basis of Accounting

The financial statements of Coniston have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

Basis of Presentation

Coniston is required to report information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of donor-imposed restrictions:

Net assets without donor restrictions are those currently available at the discretion of the board for use in Coniston's operations.

Net Assets with donor restrictions are those subject to stipulations imposed by donors. Restrictions may be temporary in nature; those restrictions would be met by actions of Coniston or by the passage of time. Other donor restrictions may be perpetual in nature, whereby the donor may stipulate the funds be maintained in perpetuity.

All contributions are considered available for use unless specifically restricted by the donor or subject to other legal restrictions.

Estimates

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Management believes the estimates and assumptions are reasonable; however, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the Statements of Cash Flows, Coniston considers all certificates of deposits and highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Continued on next page

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are released when the restriction expires and not further restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed.

Investments

Investments in marketable equity securities with readily determinable fair values are stated at fair value. Investment income and gains on investments restricted by donors are reported as increases in net assets without donor restrictions when the restrictions are met (either the stipulated time period ends or a purpose restriction is accomplished) in the same reporting period. Restricted investments include the unexpended endowments for scholarships restricted by donors.

Property and Equipment

Coniston capitalizes all expenditures for property and equipment in excess of \$2,000. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Property and equipment transferred from the YMCA of New Hampshire upon the formation of Coniston was recorded at their appraised values. Depreciation is computed using primarily the straight-line method, over the estimated useful lives of the assets as follows:

Buildings and improvements	10-30 years
Land improvements	15-20 years
Machinery and equipment	3-15 years
Vehicles	5 years

Tuition Deposits

Tuition deposits consists of camp deposits received in the current fiscal year that are applicable to camps that will occur in the following year. The income is deferred and recognized over the periods to which the deposits relate.

Restricted and Unrestricted Revenue

Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions when the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the same reporting period. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statement of Activities as net assets released from restrictions.

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by Coniston. Volunteers also provide services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met. Numerous volunteers have donated significant amounts of time to the Camp's fund-raising campaigns and program services. Although no amounts have been reflected in the financial statements, management estimates the fair value of those services to be approximately \$36,296 and \$37,212 for the years ended September 30, 2020 and 2019.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at fair value at the date of donation. Such donations are reported as increases in net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, Coniston reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Coniston reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

Revenue Recognition

Coniston enters into contracts with families for children to attend the camp and afterschool childcare programs. Camp contracts include a non-refundable deposit to reserve the date, and the balance for tuition is payable in installments with the final payment due April prior to the start of camp. Coniston recognizes camp revenue when it has satisfied its performance obligations; either at the start of the camp program or when a non-refundable amount is owed due to a camper's cancellation. Afterschool childcare contracts include a registration fee and weekly tuition. The registration fee is non-refundable and recognized as revenue when paid to reserve the child's participation in the program. Tuition is due monthly and billed by the 15th of the immediately preceding month for the upcoming month of childcare. Tuition is recognized as revenue when the childcare program is conducted as Coniston has satisfied its obligation to provide services at that time.

Expense Allocation

The costs of providing the program and supporting services have been summarized on a functional basis in the financial statements. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function have been allocated among the program and supporting services benefited. Personnel costs have been allocated based on the percentage of time spent. Occupancy costs have been allocated based on square footage. Office supplies, telephone, staff recognition and travel have been allocated based on an estimate of the usage.

Advertising

Coniston uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred. For the years ended September 30, 2020 and 2019, advertising expenses amounted to \$1,785 and \$2,908, respectively.

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Tax Status

Coniston is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. However, income from certain activities not directly related to Coniston's tax-exempt purpose is subject to taxation as unrelated business income. Coniston did not engage in any such activities during the year ended, September 30, 2020 and 2019.

In addition, Coniston qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization other than a private foundation under Section 509(a)(2).

Recent Accounting Pronouncements

ASU 2014-09, Revenue from Contracts with Customers (Topic 606)

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers (Topic 606). The guidance outlines a single, comprehensive model for accounting for revenue from contracts with customers. Coniston's program revenue is generated substantially from the delivery of camp programs to customers and revenue is recognized at that time. Accordingly, the timing of revenue recognition was not affected by the new standard. The ASU has been applied retrospectively to all periods presented. There was no effect on the amounts of previously reported net assets as a result of this implementation.

B | CURRENT RESOURCES

Financial Assets Available to Meet Cash Needs for General Expenditures within One year

Coniston has \$2,600,567 of financial assets available within one year of the balance sheet date (September 30, 2020) to meet cash needs for general expenditures consisting of:

Cash and cash equivalents (without restrictions)	\$ 2,510,518
Accounts receivable	2,790
Promises to give, current portion	<u>87,259</u>
Total	\$ <u>2,600,567</u>

None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The accounts receivable and promises to give are expected to be collected within one year. Unrestricted investments (including the board designated quasi-endowment fund) set aside for long-term investing are not included in the current resources available for general expenditures. However, these amounts could be drawn upon if needed by Coniston.

Liquidity Management

Coniston obtains substantially all of its support from program services revenue and contributions. To manage liquidity, Coniston maintains sufficient financial asset balances to satisfy general expenditures, liabilities, and other obligations as they come due. Coniston invests cash in excess of immediate operating needs in investments to provide for the long-term support of Coniston. In addition, Coniston has a \$200,000 line of credit available if needed to address short-term obligations should they exceed current resources.

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

D | CONCENTRATION OF CREDIT RISK

Cash & Cash Equivalents

Coniston maintains its cash balances at two financial institutions: a bank located in New Hampshire and a brokerage account. The bank accounts are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash & cash equivalents held in the brokerage account is not insured by the FDIC but is invested in short-term, federal money market funds. At September 30, 2020 and September 30, 2019, Coniston's uninsured cash balances totaled \$2,249,193 and \$997,386 respectively.

Promises to Give

As of September 30, 2020 and 2019, several donors comprised 66% and 62%, respectively of the total promises to give. Management believes the concentration of credit risk is limited based on the relationship with the donors and the donors' past history of making timely payments.

Concentration of Revenue Risk

Coniston's revenue is primarily derived from enrollment at its facilities in Croydon, NH. Although Coniston has developed new programs due to the COVID-19 pandemic, an interruption of operations at this location could result in a significant risk to revenue.

E | PROMISES TO GIVE

During the year ended September 30, 2020 and 2019, Coniston has received promises to give, some of which are restricted for capital improvements and scholarships. The promises to give as of September 30, 2020 and 2019, are unconditional and payable through the fiscal year ended September 30, 2024. Promises to give that are due in more than one year are discounted at rates between .66% and 2.14%. The unamortized discount on promises to give as of September 30, 2020 and 2019 was \$6,690 and \$15,692, respectively.

All promises are expected to be collected; therefore no allowance has been made for uncollectible promises. Promises to give are comprised of and presented in the financial statements as follows:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Unrestricted	\$ 82,697	\$ 179,674
Capital improvements	20,000	20,000
Scholarship endowment	<u>20,000</u>	<u>25,000</u>
	<u>\$ 122,697</u>	<u>\$ 224,674</u>
Receivable in less than one year	\$ 87,259	\$ 97,541
Receivable in one to five years	<u>35,438</u>	<u>127,133</u>
Total unconditional promises to give	122,697	224,674
Less: discounts to net present value	<u>(6,690)</u>	<u>(15,692)</u>
Promises to give, net	<u>\$ 116,007</u>	<u>\$ 208,982</u>

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

F | PROPERTY AND EQUIPMENT

Property and equipment as of September 30, 2020 and 2019 consisted of the following:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Building and improvements	\$ 6,062,429	\$ 5,998,796
Construction in progress	72,988	20,106
Land and improvements	2,497,874	2,471,400
Furniture and equipment	883,012	884,656
Motor vehicles	<u>382,534</u>	<u>382,534</u>
Total	9,898,837	9,757,492
Less: accumulated depreciation	<u>(4,239,616)</u>	<u>(3,852,814)</u>
Property and equipment, net	<u>\$ 5,659,221</u>	<u>\$ 5,904,678</u>

G | INVESTMENTS

Composition of Investments

Investments are comprised of the following at September 30, 2020 and 2019:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
<i>Debt & equity mutual funds (Level 1)</i>		
Equity Income Admiral CI	\$ 191,055	\$ 422,833
Short Term Corporate Bond Index Admiral CI	474,349	260,399
Total Stock Market Index Admiral CI	<u>249,381</u>	<u>221,288</u>
<i>Total investments measured at fair value (Level 1)</i>	914,785	904,520
Money Market Funds	<u>93</u>	<u>90</u>
Total investments	<u>\$ 914,878</u>	<u>\$ 904,610</u>

Investments include funds in excess of those necessary for immediate operating needs, including the board designated, quasi-endowment, as well as the investment of permanently restricted funds for scholarships. Investments are presented in the financial statements as follows:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Investments	\$ 781,519	\$ 806,251
Investments, restricted for scholarships	<u>133,359</u>	<u>98,359</u>
Total	<u>\$ 914,878</u>	<u>\$ 904,610</u>

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Fair Value Measurements

Accounting principles generally accepted in the United States of America establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1—Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that Coniston has the ability to access.

Level 2—Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; inputs other than quoted prices that are observable for the asset or liability; inputs that are derived principally from or corroborated by observable market data by correlation or by other means.

Level 3—Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs. All investments are reported at fair value using a Level 1 measure on a recurring basis.

Return on Investments

The return on investments restricted for scholarships is included and presented as a change in net assets without donor restrictions as it is available for and awarded for scholarships in the year earned. The return on investments is comprised of the following:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Dividends & capital gain distributions	\$ 31,280	\$ 38,917
Realized gain (loss)	6,640	1,160
Unrealized gain (loss)	<u>(16,105)</u>	<u>12,661</u>
Total	<u>\$ 21,815</u>	<u>\$ 52,738</u>

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

H | TUITION DEPOSITS

Tuition deposits represent cash paid in advance for tuition. Revenue from deposits is deferred and recognized over the periods to which the revenue relates. The change in Coniston's tuition deposit account for the years ended September 30, 2020 and 2019 is:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Balance at beginning of year	\$ 472,633	\$ 437,954
Tuition deposits applied to 2019 camp programs	-	(437,954)
Tuition deposits for 2020 camp programs*	(472,633)	472,633
Tuition deposits for 2021 camp programs	<u>949,692</u>	<u>-</u>
Balance at end of year	<u>\$ 949,692</u>	<u>\$ 472,633</u>

*As of September 30, 2019, Coniston held \$472,633 in tuition deposits for 2020 camp programs. For the fiscal year ended, September 30, 2020, camp programs were cancelled due to the pandemic. Families elected to either receive a refund of their deposit, donate some or all of their deposit to Coniston as a charitable contribution, or apply the deposits to the 2021 camp programs.

I | DEBT

Line of Credit

Coniston had available a bank line of credit for any amount up to \$200,000 as of September 30, 2020. The line of credit is secured by the business assets of the organization. As of September 30, 2020, draws on the line of credit bear interest at a rate of 3.25%. There was no outstanding balance on this line of credit as of September 30, 2020 and 2019.

Payroll Protection Program Loan

In April 2020, Coniston received \$289,200 and recognized a liability for the Payroll Protection Program loan assistance received. Forgiveness of the loan by the SBA is conditional upon providing documentation to demonstrate the expenditure of the funds for payroll and other allowed costs under the program. Explicit forgiveness has not yet been received; however the funds have been expended in accordance with the conditions of the program.

J | COMMITMENTS & CONTINGENCIES

Coniston received a significant amount of government financial assistance and grants. Grants are provided for the recovery of costs and are conditional upon compliance with the terms and conditions of the grant agreements, including the expenditure of the resources for eligible purposes. All grants are subject to financial review by the grantors. In management's opinion, it is highly unlikely that an adverse material outcome will result from those reviews and audits.

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

K | RESTRICTIONS/LIMITATIONS ON NET ASSETS

Board Designations

As of September 30, 2020 and 2019 Coniston's board of directors has chosen to designate \$790,000, respectively, of unrestricted net assets as a quasi-endowment for future camp needs. Net assets without donor restrictions are comprised of the following:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
Board designated quasi endowment	\$ 790,000	\$ 790,000
Undesignated & unrestricted net assets	<u>6,975,913</u>	<u>6,693,661</u>
Total net assets without donor restrictions	<u>\$ 7,765,913</u>	<u>\$ 7,483,661</u>

Net Assets With Donor Restrictions

Net assets with donor restrictions are comprised of the following:

<i>For the year ended September 30,</i>	<i>2020</i>	<i>2019</i>
<i>Temporarily restricted net assets</i>		
Pavillion	\$ <u>25,000</u>	\$ _____
<i>Permanently restricted net assets</i>		
Scholarship endowment fund	133,359	98,359
Land	<u>17,000</u>	<u>17,000</u>
Total permanently restricted net assets	<u>150,359</u>	<u>115,359</u>
Total net assets with donor restrictions	<u>\$ 175,359</u>	<u>\$ 115,359</u>

The income earned on the related investment of the scholarship endowment fund is available to provide scholarships for financially needy youths.

Land in the amount of \$17,000 was contributed to Coniston subject to the stipulation that it is used for purposes related to Coniston's function and that it is not developed or sold. The land is included in property and equipment on the statements of financial position.

L | ENDOWMENT FUNDS

Coniston's endowments include both board-designated, quasi-endowment funds and donor-restricted endowment funds. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restriction.

Board-designated, quasi-endowment funds consists of amounts designated by the Board to provide for the long-term, future needs of Coniston. The Board of Directors reserves the right to "undesignate" quasi-endowment funds at its discretion. However, it is not the Board's intention to do so.

Donor-restricted endowment funds are restricted by the donors for camp scholarships, in which the original corpus must be retained and cumulative investment earnings can be expended to provide scholarships.

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Interpretation of Relevant Law (UPMIFA state)

The Board of Directors of Coniston has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, Coniston classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as net assets without donor restrictions as those amounts are available and used for scholarships annually. In accordance with UPMIFA, Coniston considers the following factors in making a determination to expend or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of Coniston, and (7) Coniston's investment policies.

Investment Return Objectives, Risk Parameters and Strategies

Coniston has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to protect the value of the original donation, while still providing an acceptable level of distribution. Endowment assets are invested in a well diversified asset mix, which includes balanced portfolio mutual funds, that is intended to result in a consistent inflation-protected rate of return that has sufficient liquidity to make an annual distribution. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy

Coniston has a policy of expending the return on investments annually. In establishing this policy, Coniston considered the long-term protection of the value of the original donation, the nature and duration of the individual endowment funds, many of which must be maintained in perpetuity because of donor restrictions, and the possible effects of inflation. Coniston expects the current spending policy to protect the value of the original donation. This is consistent with Coniston's objective to maintain the purchasing power of the endowment assets as well as to provide additional real growth through new gifts.

Endowment Net Asset Composition by Type of Fund

Endowment net asset composition by type of fund as of September 30, 2020 and 2019, were as follows:

<i>For the years ended September 30,</i>	<i>2020</i>	<i>2019</i>
Board designated, quasi endowment fund	\$ 790,000	\$ 790,000
Permanently restricted endowment for scholarships	<u>133,359</u>	<u>98,359</u>
Total endowment funds	<u>\$ 923,359</u>	<u>\$ 888,359</u>

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YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Changes in Endowment Net Assets

Changes in endowment net assets as of September 30, 2020 and 2019 are as follows:

<u><i>For the years ended September 30,</i></u>	<u><i>2020</i></u>	<u><i>2019</i></u>
Endowment net assets, <i>beginning of year</i>	\$ 888,359	\$ 593,498
Unrestricted changes:		
Board designation of funds	-	250,000
Investment income	31,161	34,547
Net Appreciation (depreciation)	(9,429)	12,269
Amounts appropriated for expenditures	(21,732)	(46,816)
Permanently Restricted		
Contributions	<u>35,000</u>	<u>44,861</u>
Endowment net assets, <i>end of year</i>	<u>\$ 923,359</u>	<u>\$ 888,359</u>

M | DONATED MATERIALS & SERVICES

As of September 30, 2020 and 2019, donated materials and services have been recognized as contributions with a corresponding expense in the financial statements, as follows:

<u><i>For the year ended September 30,</i></u>	<u><i>2020</i></u>	<u><i>2019</i></u>
Donated facilities for Afterschool Programs	\$ 27,000	\$ 27,000
Fundraising tickets & venue	2,250	6,650
Program supplies	<u>750</u>	<u>10,796</u>
Total	<u>\$ 30,000</u>	<u>\$ 44,446</u>

N | DESCRIPTION OF PROGRAM AND SUPPORTING SERVICES

The following program and supporting services are included in the accompanying financial statements:

Publications

Fosters knowledge, stimulates interest, and facilitates participation in camp activity offerings through the printing and publication of Coniston's general materials and newsletters.

Staff

Encourages young adults to grow in leadership-type roles through staffing positions in which they have the opportunity to interact with and mentor camp participants. Coniston's staff is required to complete at least one week of specialized training, and are chosen for their maturity, commitment to children's growth and love of the camp community.

Leadership

The Campers In Training (CIT) Program gives older campers the opportunity to gain leadership skills that will benefit them both in and out of camp. CIT candidates are required to have completed the 10th grade or be 16 years old by June 24th of the year for which they will be participating in the CIT Program. Staff placement of those that complete CIT takes place in the spring following the CIT Program.

Continued on next page

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

Youth Development

The YMCA Camp Coniston serves as a social service agency with a focus on youth, whose mission is to create experiences that build healthy spirits, minds and bodies for all. Campers enjoy activities including canoeing, swimming, horseback riding, and participating in drama and arts, while creating new friendships.

Management and General

Includes the functions necessary to maintain an equitable employment program, ensure an adequate working environment, provide coordination and articulation of Coniston's program strategy through the Office of the Executive Director, secure proper administrative functioning of the Board of Directors, maintain competent legal services for the program administration of Coniston, and manage the financial and budgetary responsibilities of Coniston.

Fundraising

Provides the structure necessary to encourage and secure private financial support from individuals, foundations, and corporations.

O | EMPLOYEE BENEFIT PLAN

Coniston participates in The YMCA Retirement Fund Retirement Plan (Retirement Plan) which is a defined contribution, money purchase, church plan that is intended to satisfy the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended (Code) and the YMCA Retirement Fund Tax-Deferred Savings Plan which is a retirement income account plan as defined in section 403(b)(9) of the Code. The Retirement Plan is subject to the Employee Retirement Income Security Act of 1974 pursuant to section 401(d) of the Code. Both plans are sponsored by The Young Men's Christian Association Retirement Fund (Fund).

The Fund is a not-for-profit, tax-exempt pension fund incorporated in the State of New York (1921) organized and operated for the purpose of providing retirement and other benefits for employees of YMCAs throughout the United States. The plans are operated as church pension plans. Participation is available to all duly organized and reorganized YMCAs and their eligible employees. As a defined contribution plan, the Retirement Plan and Tax-Deferred Savings Plan have no unfunded benefit obligations.

In accordance with our agreement, contributions for The YMCA Retirement Fund Retirement Plan are a percentage of the participating employees' salary and are shared between the employee and employer. Employee contributions are mandatory and withheld from payroll after tax. Total employer contributions charged to benefits were \$48,817 and \$45,654 for the fiscal years ended September 30, 2020 and 2019.

Contributions to The YMCA Retirement Fund Tax-Deferred Savings Plan are withheld from employees' salaries and remitted to The YMCA Retirement Fund. There is no matching contribution in this plan.

Continued on next page

YOUNG MEN'S CHRISTIAN ASSOCIATION CAMP CONISTON, INC.
NOTES TO FINANCIAL STATEMENTS

P | INCOME TAXES

Coniston is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and applicable state law. Accordingly, no provision for income taxes have been recorded in the accompanying financial statements. There was no unrelated business income tax for the years ended, September 30, 2020 and 2019.

Coniston has adopted the provisions of FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes (FASB ASC740). Accordingly, management has evaluated Coniston's tax positions and concluded Coniston has maintained its tax-exempt status, does not have any significant unrelated business income and has taken no uncertain tax positions that require adjustment or disclosure in the financial statements. With few exceptions, Coniston is no longer subject to income tax examinations by the U.S. Federal or State tax authorities for years before 2017.

Q | RELATED PARTY TRANSACTIONS

The owner of an insurance company that Coniston uses for its insurance coverage is a member of the board of directors; payments (including prepaid insurance) for the fiscal years ended September 30, 2020 and 2019 totaled \$56,533 and \$141,581, respectively.

For the year ended September 30, 2016, all 18 members of the board of directors made promises to give for a total of \$368,025 (\$356,650 unrestricted, and \$11,375 for scholarships), payable through the fiscal year ending September 30, 2022. As of September 30, 2020 and 2019, the remaining promises to give are \$63,007 and \$104,035, respectively.

R | SUBSEQUENT EVENTS

In preparing these financial statements, Coniston has evaluated events and transactions for potential recognition of disclosure through December 16, 2020, the date the financial statements were available to be issued. Since March 2020, a pandemic has disrupted operations and created volatility in the market. Management is taking steps and actively responding to the disruption, including receipt of the PPP loan funds made available by the CARES Act passed by Congress. However, management has determined that it is impracticable to estimate the effect at this time given the evolving and ongoing nature of the pandemic. In addition, Coniston transferred \$750,000 from its bank account to federal money market funds held in a brokerage account during November 2020.

Management has determined there are no additional subsequent events that provide evidence that did not exist at the date of the statement of financial position but arose subsequently to that date which would materially affect the financial position of Coniston or cause these financial statements to be misleading to the reader.

YMCA Camp Coniston 2021 Board of Directors

- Mary Helen Morris, Chair
Riverside, CT
- Lynne Schiffman Delise, Vice Chair
Concord, MA
- Jon Marvin, Treasurer
Bow, NH
- Stefan Timbrell, Secretary
New London, NH
- Neil Abramson
New Orleans, LA
- Richard Altman
Grantham, NH
- John Calcutt
Tucson, AZ
- Chris Eldredge
Sunapee, NH
- Rolf Gesen
Concord, NH
- Gen Izutsu
Alanta, GA
- Catherine Johnson
Hanover, NH
- Katie Smidt
Woburn, MA
- Michael J. Work
New London, NH
- John Zimmerman
Hopkinton, NH

Isabel Caruso

EDUCATION

Loyola University Chicago, Class of 2019 – GPA 3.8

- Bachelor of Science in Secondary Education
- Bachelor of Arts in History
- Certified Teacher in Illinois -- Grades 9-12 in History, Grades PreK-12 in ESL, Grades 6-12 in Special Ed

RELEVANT WORK EXPERIENCE

YMCA Camp Coniston | Current

- *Coniston Tutors Director and Trips Director | Current*
 - Created a totally online tutoring program for Refugee middle and high schoolers in Concord, NH.
 - Recruited and directed 60 volunteers to create an optimal tutoring environment for both students and tutors.
 - Planned Adventure, Service, and CIT trips for summer 2021, with reconfigurations to create new, safe programs in the time of COVID.
- *Trip Leader | 2019*
 - Drove to Nova Scotia with ten 12-15 year olds for an Adventure Camp style trip in which
 - Led participants in white water rafting, sea kayaking, surfing, and hiking.
 - Drove to rural West Virginia with eleven 16-17 year olds for a Habitat for Humanity Service Trip
 - Challenged participants to look at a vastly different part of the country in a new light, while gaining new skills through helping finish a home.
 - Created and executed an itinerary that challenged participants outside of their comfort zones, while maintaining a safe environment for them to learn and grow.
- *West Coast Counselor in Training Director | 2018*
 - Led 10-day camping trips for 16-year-olds to explore the Southwestern United States
 - Hiked a total of 70 miles with 14 teenagers in Zion, Bryce Canyon, and the Grand Canyon
 - Led leadership training with CITs to teach them how to be effective camp counselors as well as leaders in their own communities

Berkshire Outdoor Center | 2019-2020

- *Program Instructor*
 - Facilitated activities in outdoor education, leadership development, and community building to adults and students of all ages and backgrounds
 - Planned large and small group activities, evening programs and check-in, check-out, arrival, and departure procedures

VOLUNTEER/EDUCATION EXPERIENCE

Chicago Public Schools | 2015-2019

- Assistant teacher for a semester each at Sullivan High, Roberto Clemente High, Kilmer Elementary, and Swift Elementary. Helped teachers with classroom management, grading, and teaching lessons.
- Student teaching for a full academic year at Nicholas Senn High School. Fully took over a high school history classroom, taught and created lessons and assessments, and will gain licensure in the state of Illinois by May, 2019.

Girl Forward | 2016-2017

- Tutored and gave English lessons to female teenage refugees to help them stay up-to-date in lessons in a new environment

AllowGood | 2018-2019

- Taught a curriculum that teaches high schoolers in Chicago Public Schools about philanthropy, and helps them find organizations that can help their own community.
- Organized volunteers and connected with school sites to make sure that classes were all getting quality information.

JESS WYATT

COMMUNITY WORK

Faculty/Steward | ABCD Institute

Vice President | Professional Staff Senate, UMBC

Advisory Board Member | Women's Center, UMBC

Advisory Board Member | Baltimore Unity Hall

Organizer | Bolton Hill Social Action Task Force

PROFESSIONAL EXPERIENCE

Community Engagement Consultant | 2018 - Present

Provide strategic planning and guidance for community outreach and funding opportunities to support the operations of the Baltimore Unity Hall in Central West Baltimore in partnership with Somerset Development Corporation

Asst. Dir., Alumni Engagement | UMBC | 2016 - Present

Responsible for programming to promote and sustain a culture of philanthropy throughout the UMBC Community by overseeing UMBC's Alum from Day One Program and managing partnerships across campus

Arts Facilitator | NH Dept. of Corrections | 2013 - Present

Facilitate mural making with participants in the CIP Camp hosted by the Family Connections Center

Sr. Site Director | Thread | 2013 - 16

Management of over 300 volunteers responsible for 96 Baltimore City high school students in addition to the development and facilitation of a volunteer leadership curriculum centered around transformational relationships

Coordinator | MC/MCPS Collaborative | 2012 - 13

Development and management of after-school service learning program with ESOL students at four Montgomery County high schools in partnership with Montgomery College and local non-profits

Volunteer | Peace Corps, Senegal | 2008 - 10

Organization of local Women's Groups to become government recognized microfinance groups while supporting sustainable garden programs and practices

PRACTICES

LEADERSHIP

Using an asset based approach, I facilitate experiences that allow for discovery and utilization of participants' unique individual and collective power.

PROGRAMMING & DEVELOPMENT

I thrive building multidisciplinary teams through engaging stakeholders and communities that represent diverse cultural backgrounds and experiences to establish collaborative social impact projects.

RELATIONSHIPS

Through building and sustaining transformational relationships, I participate in the co-creation of a just-future in community with others.

EDUCATION

M.F.A | 2012 | MICA

Community Arts Program

M.A. | 2011 | MICA

MICA's Community Arts Collaborative and AmeriCorps

B.A. | 2007 | Beloit College

Anthropology

Young Men's Christian Association (YMCA) Camp Coniston, Inc.

P.O. Box 185
Grantham, NH 03753
603-863-1160

Key Personnel

Children of Incarcerated Parents (CIP) Summer Camp Program Services				
Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Isabel Caruso	Director of School Based Programs/Summer Camp Staff	\$30,000	%0.00	\$0.00
Jess Wyatt	Artisan	\$0.00	%0.04	\$1,275.00

PHM

74 mlc



STATE OF NEW HAMPSHIRE
DEPARTMENT OF CORRECTIONS
DIVISION OF ADMINISTRATION

Helen E. Hanks
Commissioner

PO BOX 1806
CONCORD, NH 03302-1806

Robin H. Maddaus
Director

603-271-5600 FAX: 1-888-908-6609
TDD Access: 1-800-736-2964
www.nh.gov/nhdoc

December 8, 2020

FISCAL COMMITTEE
PENDING
APPROVED JANUARY 15, 2021
ITEM # FS 21-005

The Honorable Ken Weyler, Chairman
Fiscal Committee of the General Court
State House
Concord, New Hampshire 03301

G & C

Pending _____

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

Approved JANUARY 22, 2021

Item # #74

REQUESTED ACTION

Pursuant to RSA 14:30-a, VI, authorize the NH Department of Corrections (NHDOC) to accept and expend funds in the amount of \$200,000 from the NH Department of Health and Human Services (NHDHHS), to support parental educational programs for incarcerated residents. Additionally, funding will support parent-child visits and deliver social-emotional learning supports for children of incarcerated parents, upon Fiscal Committee and Governor and Executive Council approval through June 30, 2021. 100% Transfer from Other Agency (DHHS)

Funds are to be budgeted in an account, Department of Correction Grants, FCC Parental Assistance, 02-46-46-460510-80390000 as follows:

Account	Description	FY 2021 Current	Requested Action	FY 2021 Adjusted Authorized
020-500200	Current Expense	-	8,106.00	8,106.00
037-500173	Computer Hardware	-	14,282.00	14,282.00
038-500175	Computer Software	-	3,557.00	3,557.00
039-500180	Telecommunications	-	32,343.00	32,343.00
057-500531	Books	-	34,683.00	34,683.00
066-500546	Employee Training	-	9,275.00	9,275.00
070-500704	In State Travel	-	500.00	500.00
073-509074	Grants	-	42,400.00	42,400.00
102-500731	Contracts for Prog Serv	-	54,854.00	54,854.00
Total Appropriations			200,000.00	200,000.00
001-484942	Transfer From Other Agency		(200,000.00)	(200,000.00)
Total Funds			(200,000.00)	(200,000.00)

EXPLANATION

The NHDOC is requesting permission to accept and expend Parental Assistance funds administered by the NH Department of Health and Human Services, Division of Public Services. NHDOC entered into a Memorandum of Understanding with NHDHHS, approved by the Governor and Executive Council on August 26, 2020, Item #18, to provide funds from the Parental Assistance Program to support the Family Connections Centers within the NH correctional facilities to improve parental relationships for incarcerated individuals and reduce the adverse effects for the children of incarcerated parents.

Parental incarceration is considered to be an adverse childhood experience (ACE), which are known to negatively impact the health and well-being of children into adulthood. Children of incarcerated parents often experience the negative collateral consequences of incarceration which in turn, increases risk factors including social, emotional, psychological challenges, poor physical health including increased risk of early mortality. In an effort to reduce such adverse consequences, the Family Connections Center within the NH Department of Corrections was launched to provide supportive services to families affected by incarceration.

The Family Connections Center (FCC) is a Family Resource Center located within all three NH correctional facilities and the Transitional Work Center. Established in 1998, the FCC assists incarcerated mothers and fathers by enhancing existing parent-child relationships and/or creating new healthy connections with their minor children. Residents must remain disciplinary free to participate in FCC programs and activities.

The Family Connections Center provides a number of educational support programs within the institutional setting, and also works closely with state and community based agencies for external support. The Parental Assistance funding will support the expansion of current programmatic services offered and provide new services and programs to reach more families. Through the Parental Assistance support, the NHDOC Family Connections Centers will provide parental education programs to residents to promote and improve parent-child relationships during incarceration. Funds will purchase up-to-date evidence-based educational curriculums, train staff and contract additional personnel to implement curriculums and programming. Funding will further assist to increase parent-child visits, offer programming for non-English speaking residents and families, improve reentry practices, and provide support for the children of incarcerated parents to attend summer camp, by purchasing camp tuition slots. The camp tuition encompasses two weeks where the children experience traditional summer camp and visit their incarcerated parent at the prison for two separate days, where they will participate in supervised, structured activities including art projects, games and eating meals together.

The NHDOC Parental Assistance funds will allow for the expansion of the tele-visits between resident parents and their children, facilitating regular healthy parent child contact. NHDOC will replace the current tele-visit computers and equipment and expand tele-visits for mothers residing at the Shea Farm Transitional Housing Unit for women. In addition, in an effort to further enhance a connection between parents and their children, NHDOC will pilot a video program of parents reading to their child and purchase video cameras which will enable parents to send the video and books to their child(ren).

The FCC Family Fun Days festivities further promote family connections, in which children and their caregivers have safe, supervised visitation with their incarcerated parent for a day of scheduled activities within the NHDOC. Through FCC's partnership with the Children's Literacy Foundation, a storyteller is present and a book give-away event occurs. The Parental Assistance funds will provide food, decorations, and gas cards to assist with travel cost to the Family Fun Day event.

The requested appropriations are to be expended as follows:

Class 020 – Supplies	FCC brochures/marketing materials, toys and props for video visits, decorations, art/paper for newsletter, video cameras, webcams, postage to mail books and recorded videos to children
Class 037 – Computer Hardware	Laptops, monitors, keyboards, mice
Class 038 – Computer Software	Software for laptops
Class 039 – Telecommunications	Data Lines, video-conference systems, tele-conference membership fees

- Class 057 – Books, Publications Dibble Love Notes Instructor Books and Manuals/Journals/Personality profiles, parenting reentry curriculum, domestic violence guides/journals, FCC educational books/magazines
- Class 066 – Employee Training Dibble Staff Healthy Relationship training tuition and Train the Trainer
- Class 070 – In State Travel Travel for staff training
- Class 073 – Grants Non-Federal Books for children, food and crafts for Family Fun Days, gas gift cards for families, scholarships for children for Children of Incarcerated Parents (CIP) camp
- Class 102 – Contracts for Program Contract for personnel to facilitate educational programs, contract for development assistance for Choose Love curriculum

The Parental Assistance MOU agreement includes an option to extend the agreement for up to two (2) additional years, upon mutual agreement of parties, contingent upon satisfactory delivery of services, available funding, and Governor and Executive Council approval.

Source of Funds: 100% Transfer from Other Agency (General Funds at origin)

Area Served: Statewide

Respectfully Submitted,


 Helen E. Hanks
 Commissioner

New Hampshire Department of Corrections

Fiscal Situation FY 2021

FCC Parental Assistance Account 02-46-46-460510-80390000

Total FY 2021 Authorization	\$200,000
Less Current FY 2021 Budget Authorization	0
Total Funds Available	<u>\$200,000</u>
REQUESTED ACTION	\$200,000

MEMORANDUM OF UNDERSTANDING BETWEEN
THE STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES,
DIVISION OF PUBLIC HEALTH SERVICES



AND

THE STATE OF NEW HAMPSHIRE DEPARTMENT OF CORRECTIONS

MOU-2021-OPHS-01-PAREN

1. GENERAL PROVISIONS

- 1.1. This Memorandum of Understanding (MOU) is between the New Hampshire Department of Health and Human Services (DHHS), Division of Public Health Services, 29 Hazen Drive, Concord, NH 03301 and the New Hampshire Department of Corrections (DOC), 105 Pleasant Street, Concord, New Hampshire 03301, hereinafter referred to as the "Parties."
- 1.2. The purpose of this MOU is to set forth the roles and responsibilities of the DHHS and the DOC regarding the use of funds from the Parental Assistance Program in order to support the Family Connections Centers in improving parental relationships for individuals incarcerated at the NH state prison and reducing the adverse childhood effects.
- 1.3. Senate Bill 592 of the 2018 Regular Session requires the Department of Health and Human Services to submit a yearly report to the Wellness and Primary Prevention Council on the use of the Parental Assistance funds and the outcomes they have produced.
- 1.4. Through these efforts, the DOC Family Connections Centers will provide parental education programs to residents of the NH Department of Corrections to support parent and child relationships during incarceration. The funds will be used to support evidence based curriculum, such as the Healthy Relationships Curriculum. Funds will be used to support updated additional evidence based education curriculum, staff training on implementing the curriculum, supports to families and children to assist with parent child visits, support programming for non-English speaking residents and families, and support children of incarcerated parents attending summer camp where they are able to experience positive interactions with other peers and social-emotional learning.
- 1.5. In connection with the performance of this MOU, DHHS and DOC shall comply with all applicable laws and regulations.

2. TERM

- 2.1. Effective date: This MOU is effective upon Governor and Executive Council approval.
- 2.2. Duration: The duration of this MOU is from the date of approval by the Governor and Executive Council through June 30, 2021. The parties may extend this MOU for up to two (2) years at any time by mutual written agreement, subject to the continued availability of funds, satisfactory performance of responsibilities, and approval of the Governor and Executive Council.
Modification: The parties may modify this MOU by mutual written agreement at any time, subject to the approval of the Governor and Executive Council.

Memorandum of Understanding Between DHHS and DOC
MOU-2021-DPHS-01-PAREN



2.3. **Termination:** Either party may unilaterally terminate this MOU upon written notice to the other party, in which case the termination shall be effective thirty (30) days after the date of that notice or at a later date specified in the notice.

3. RESPONSIBILITIES OF THE DEPARTMENT OF CORRECTIONS

The DOC agrees to:

3.1. Use the funding provided by the DHHS from the Parental Assistance funds to support the Family Connections Center Programs and advance overall DOC practices by providing training and education to improve parental relationships, to provide resources to support expansion of programming to non-English speaking residents and families, to make efforts in reducing adverse childhood experiences, to improve reentry practices, and to support the Children of Incarcerated Parents summer camp.

3.2. The Family Connections Center Programs will include, but is not limited to:

3.2.1. Co-parenting sessions for the incarcerated parent and the caregiver of their child.

3.2.1.1. Expanded tele-visits between the incarcerated parent and their children during the term of incarceration.

3.2.1.2. DOC will purchase items to promote interactive visits, which include but are not limited to:

3.2.1.2.1. Props

3.2.1.2.2. Educational supplies

3.2.1.2.3. Books

3.2.1.2.4. White Boards

3.2.1.3. DOC will purchase new computer equipment to assist with the increase in FCC services at DOC locations.

3.2.2. Video recordings for children of their parents reading.

3.2.2.1. DOC will purchase technology to support this effort.

3.2.3. Evidence based curriculum

3.2.3.1. DOC will purchase updated evidence based curriculums, for DOC facilities and pay for staff curriculum facilitation training.

3.3. Use funding to send DOC staff to trainings to support the mission of the Family Connections Center Program. Provide education and training for DOC staff including evidence-based practices that support parents, families and children of incarcerated parents.

3.4. Use funding to provide clinical support, training and guidance to FCC staff and families to identify and help decrease adverse childhood experiences and assist with improving reentry and reunification for incarcerated parents, children and their caregivers.

3.5. Use funding to purchase resources including parenting books, magazines to support, educate and enhance the parent-child connection and healthy parenting interactions.

3.6. Use funding to support the Children of Incarcerated Parents (CIP) summer camp program.

3.6.1. Funds to support campers tuition and camp related activities.



- 3.7. Provide summaries on the progress of the use of funds to DHHS by the 15th of May and November of each State Fiscal Year of the contract. Any data provided in these summaries shall be aggregated and not include any personally identifiable information or other confidential information.

4. RESPONSIBILITIES OF THE DEPARTMENT OF HEALTH AND HUMAN SERVICES

The DHHS agrees to:

- 4.1. Provide funding to the DOC to support families and the children of individuals incarcerated within the NH Department of Corrections to cultivate positive, safe and healthy family relationship and reduce adverse childhood experiences, statewide, upon receipt of approved invoices and subject to the DOC's compliance with the terms and conditions of this MOU as follows:

4.1.1. Up to a maximum of \$200,000 in State Fiscal Year 2021.

6. IT IS FURTHER UNDERSTOOD AND AGREED BETWEEN DHHS AND DOC THAT:

- 5.1. The maximum amount of funds available for reimbursement under this MOU from the DHHS to the DOC shall not exceed \$200,000 with one hundred percent (100%) of those costs covered by funds provided by General Funds.
- 5.2. Notwithstanding any provision of this MOU to the contrary, all obligations of the DHHS hereunder are contingent upon the availability and continued availability of General Funds. The DHHS shall not be required to transfer funds from any other source in the event that such funds become unavailable. The DHHS may adjust encumbrances between State Fiscal Years within the price limitation through the Budget Office, if needed and justified.
- 5.3. The DOC shall take appropriate steps to accept and expend the funds provided within the project period. The DOC agrees to submit monthly invoices to the DHHS for costs incurred. Invoices must include a description of services and associated costs.

5.3.1 Invoices shall be mailed or emailed to:


Department of Health and Human Services
Division of Public Health Services
Financial Manager
29 Hazen Drive
Concord, NH 03301
DPHSContractBilling@dhhs.nh.gov

- 5.4. The DHHS agrees to pay the DOC within thirty (30) days of receipt of the approved invoices.

Memorandum of Understanding Between DHHS and DOC
MOU-2021-DPHS-01-PAREN



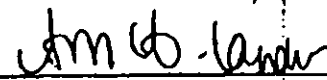
APPROVALS



Lisa Morris
Director
Division of Public Health Services
NH Department of Health and Human Services

7/17/2020

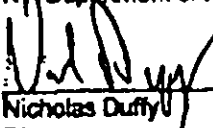
Date



Lori A. Shibette
Commissioner
NH Department of Health and Human Services

7/23/2020

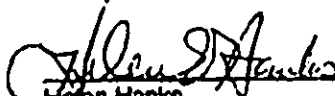
Date

FM


Nicholas Duffy
Director
Division of Community Corrections
NH Department of Corrections

7/16/2020

Date



Helen Hanks
Commissioner
NH Department of Corrections

7/16/2020

Date



The preceding Memorandum of Understanding, having been reviewed by this office, is approved as to form, substance, and execution.

OFFICE OF THE ATTORNEY GENERAL

08/03/20
Date

Catherine Pinos
Name:
Title: Catherine Pinos, Attorney

I hereby certify that the foregoing Memorandum of Understanding was approved by the Governor and Executive Council of the State of New Hampshire at the Meeting on:
_____ (date of meeting).

OFFICE OF THE SECRETARY OF STATE

Date

Name:
Title: