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STATE OF NEW HAMPSHIRE  
 DEPARTMENT OF HEALTH AND HUMAN SERVICES  
 OFFICE OF HUMAN SERVICES  
**BUREAU OF HOMELESS AND HOUSING SERVICES**

Nicholas A. Toumpas  
 Commissioner

Mary Ann Cooney  
 Associate Commissioner

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July 7, 2015

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

Retroactive

**REQUESTED ACTION**

Authorize the Department of Health and Human Services, Bureau of Homeless and Housing Services to enter into **retroactive** agreements with the vendors listed below, for the administration of the Homeless Housing and Access Revolving Loan Fund (HHARLF) program, in an amount not to exceed \$100,000, effective retroactive from July 1, 2015 through June 30, 2017, upon Governor and Executive Council approval. These contracts are 100% General Funds.

Vendor	Vendor Number	Vendor Address
Community Action Partnership of Strafford County	177200-B004	642 Central Avenue Dover NH 03821-1060
Southern New Hampshire Services, Inc.	177198-B006	40 Pine Street Manchester NH 03103
Southwestern Community Services, Inc.	177511-P001	63 Community Way Keene NH 03431
The Way Home, Inc.	166673-B001	210 Spruce Street Manchester NH 03103
Tri-County Community Action Program, Inc.	177195-B009	30 Exchange Street Berlin NH 03570

Funding is available in account 05-95-42-423010-7925 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS:HUMAN SERVICES, HOMELESS & HOUSING, HOMELESS HOUSING ACCESS FUND; pending legislative approval of the next biennial budget.

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$50,000
2017	102-500731	Contracts for Program Services	\$50,000
			<b>\$100,000</b>

See Fiscal Details attached

### **EXPLANATION**

This request is **retroactive** because in order to receive these funds vendors must be preapproved to receive State Grant-In-Aid funds which were not awarded until June 9<sup>th</sup>, 2015.

The purpose of this request is for the vendors to administer the Homeless Housing and Access Revolving Loan Fund (HHARLF) program, which is designed to assist homeless individuals and families with access permanent housing by providing loans for the first month of rent and security deposits.

Vendors shall utilize Homeless Housing and Access Revolving Loan Funds to provide loans for the first month of rent and/or security deposit for homeless individuals and families. To be eligible, applicants shall have no permanent address and shall be residing temporarily in a shelter for the homeless, a hotel, a motel, the home of another household designed for occupancy by only one household, or entirely without shelter. Repayment terms of the loans are determined by the contracted agencies. This program assists homeless individuals and families in securing affordable housing that they have previously not been able to secure due to lack of resources.

The Department of Health of Human Services was presented with a total of five (5) applications for Homeless Housing and Access Revolving Loan Fund Program in response to a Request for Applications that was posted to the Departments website from December 5, 2014 through February 13, 2015. After careful review of the applicants and notification of the State Grant-In-Aid awards all applicants were selected.

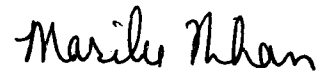
The attached contracts call for the provision of these services for two years and reserves the Department's right to renew the agreements for up to two (2) additional years, based upon satisfactory delivery of services, and continued availability of funds and Governor and Executive Council approval.

Should Governor and Executive Council not authorized this request, Individuals and families who are without housing and resources will resort to seeking local shelter in places that are not fit for people to live in, or will attempt to travel to shelters in other communities. This will increase the likelihood that homeless people will be in danger of injury or death, and will be cut off from basic supports for health, education and treatment.

Area Served: Statewide

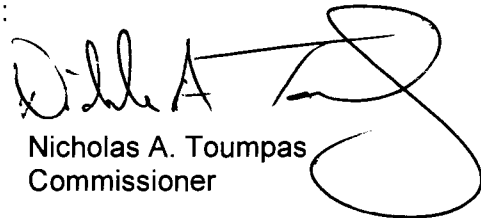
Source of Funds: 100% General Funds

Respectfully submitted,



 Mary Ann Cooney  
Associate Commissioner

Approved by:



Nicholas A. Toumpas  
Commissioner

## Homeless Housing and Access Revolving Loan Fund (HHARLF)

### Fiscal Details

**05-95-42-423010-7925 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS:HUMAN SERVICES, HOMELESS & HOUSING, HOMELESS HOUSING ACCESS FUND (100% General Funds)**

Community Action Partnership of Strafford County (Vendor #177200-B004)

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$10,000
2017	102-500731	Contracts for Program Services	\$10,000
		Sub-total	\$20,000

Southern New Hampshire Services, Inc. (Vendor # 177198-B006)

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$10,000
2017	102-500731	Contracts for Program Services	\$10,000
		Sub-total	\$20,000

Southwestern Community Services, Inc. (Vendor # 177511-P001)

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$10,000
2017	102-500731	Contracts for Program Services	\$10,000
		Sub-total	\$20,000

The Way Home, Inc. (Vendor #166673-B001)

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$10,000
2017	102-500731	Contracts for Program Services	\$10,000
		Sub-total	\$20,000

Tri-County Community Action Program, Inc. (Vendor #177195-B009)

State Fiscal Year	Class/Object	Title	Amount
2016	102-500731	Contracts for Program Services	\$10,000
2017	102-500731	Contracts for Program Services	\$10,000
		Sub-total	\$20,000
		<b>Grand Total</b>	<b>\$100,000</b>

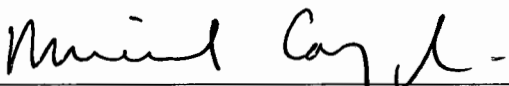

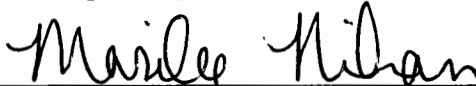
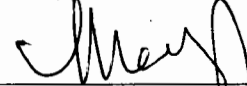
Subject: Homeless Housing and Access Revolving Loan Fund

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> Department of Health & Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301	
<b>1.3 Contractor Name</b> Tri-County Community Action Program, Inc.		<b>1.4 Contractor Address</b> 30 Exchange Street Berlin, NH 03570	
<b>1.5 Contractor Phone Number</b> (603) 752-7100	<b>1.6 Account Number</b> 05-95-42-423010-7925-102-500731	<b>1.7 Completion Date</b> June 30, 2017	<b>1.8 Price Limitation</b> \$20,000
<b>1.9 Contracting Officer for State Agency</b> Eric D. Borrin		<b>1.10 State Agency Telephone Number</b> (603) 271-9558	
<b>1.11 Contractor Signature</b> 		<b>1.12 Name and Title of Contractor Signatory</b> Michael Coughlin Chief Executive Officer	
<b>1.13 Acknowledgement:</b> State of <u>NH</u> County of <u>COOS</u> 6-16-15 On _____, before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
<b>1.13.1 Signature of Notary Public or Justice of the Peace</b>  (Seal)			
<b>1.13.2 Name and Title of Notary or Justice of the Peace</b> Suzanne C. French, Notary		SUZANNE C. FRENCH Notary Public - New Hampshire My Commission Expires June 19, 2018	
<b>1.14 State Agency Signature</b> 		<b>1.15 Name and Title of State Agency Signatory</b> Marilee Nihan Deputy Commissioner	
<b>1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.17 Approval by the Attorney General (Form, Substance and Execution)</b> By:  Megan A. York - Attorney On: 7/16/15			
<b>1.18 Approval by the Governor and Executive Council</b> By: _____ On: _____			

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

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

3.1 Notwithstanding any provision of this Agreement to the contrary, and subject to the approval of the Governor and Executive Council of the State of New Hampshire, this Agreement, and all obligations of the parties hereunder, shall not become effective until the date the Governor and Executive Council approve this Agreement ("Effective Date").

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

**4. CONDITIONAL NATURE OF AGREEMENT.**

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

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

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

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

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

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

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

6.1 In connection with the performance of the Services, the Contractor shall comply with all statutes, laws, regulations, and orders of federal, state, county or municipal authorities which impose any obligation or duty upon the Contractor, including, but not limited to, civil rights and equal opportunity laws. In addition, the Contractor shall comply with all applicable copyright laws.

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

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

**7. PERSONNEL.**

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

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

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

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

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

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

**14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

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

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

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

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

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





Exhibit A

**SCOPE OF SERVICES**

**Homeless Housing and Access Revolving Loan Fund (HHARLF)**

**1. CONDITIONAL NATURE OF AGREEMENT**

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon availability of state funding under the Homeless Housing and Access Revolving Loan Fund (HHARLF). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the availability of State Funding. The State makes no representation as to the level of funding that will be available, if any, for this Agreement.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may impact on the Services described herein, the State has the right, following consultation with the Contractor, to modify service priorities and expenditure requirements for the funds provided under this Agreement so as to achieve compliance therewith.
- 1.3. The Contractor shall submit a detailed description of the language assistance service they will provide to person with limited English proficiency to ensure meaningful access to their program and/or services within ten (10) days of the contract effective date.
- 1.4. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations, prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.5. Except as otherwise modified in paragraphs of EXHIBIT A, the Contractor agrees to comply with the program narrative, budget detail and narrative, and amendments thereto, for Services, operations, prevention, acquisition, or rehabilitation as approved by the Bureau of Homeless and Housing Services, Office of Human Services, Department of Health and Human Services, hereafter referred to as the State.

**2. SERVICES:**

- 2.1. The Contractor hereby covenants and agrees that during the term of this agreement, based on the continued availability of state funding and in accordance with New Hampshire Emergency Shelter Homeless Housing and Access Revolving Loan Fund (HHARLF) RSA 126-A:63, it will utilize Homeless Housing and Access Revolving Loan Fund (HHARLF) funds for contract services indicated below and specified in Exhibit B of this agreement:
- 2.2. The Contractor shall determine eligibility based on need, including completing a housing assessment to ensure that households receiving this assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 2.3. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 2.4. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 2.5. The Contractor shall establish loan repayment terms in as established by the Department in consultation with the Governor's Interagency Council on



Exhibit A

Homelessness and include the requirement that repayment begins no later than 120 days after the loan is disbursed.

- 2.6. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate.

3. PROGRAM REPORTING REQUIREMENTS

- 3.1. The Contractor shall provide monthly reports documenting all activities related to HHARLF services, including tracking the default rate, and monitoring dispersed and recovered HHARLF funds
- 3.2. The Contractor shall submit an Annual Performance Report (APR) to the Bureau of Homeless and Housing Services (BHHS), within thirty (30) days after the Completion Date, that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.
- 3.3. The Contractor shall submit Other Reports as requested by the State.
- 3.4. Failure to submit the above reports in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

4. CONTRACT ADMINISTRATION

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.
- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3. The Contractor shall inform BHHS of any staffing changes.
- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.
- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.



## Method and Conditions Precedent to Payment

The following financial conditions apply to the scope of services as detailed in Exhibit A – Homeless Housing and Access Revolving Loan Fund Program.

This contract is funded 100% by the New Hampshire General Fund as follows:

Homeless Housing and Access Revolving Loan Fund

SFY16	not to exceed \$10,000
SFY17	not to exceed \$10,000

July 1, 2015 – June 30, 2017: not to exceed \$20,000

1. Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program, in an amount not to exceed and for the time period specified above.

### 2. REPORTS

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

- 2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.
- 2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.

### 3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

- 3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.
- 3.2. Payment of Project Costs: Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice



from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.

- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Homeless Housing and Access Revolving Loan Fund Program.

#### 4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Homeless Housing and Access Revolving Loan Fund Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

#### 5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



**SPECIAL PROVISIONS**

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

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



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

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

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



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

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



more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

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

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

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

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

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

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





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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
  - 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$2,000,000 each occurrence; and
4. The Division reserves the right to renew the Contract for up to two additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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



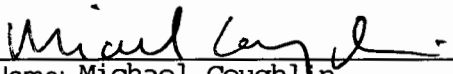
- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted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

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

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

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

  
Name: Michael Coughlin  
Title: Chief Executive Officer



**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

Michael Coughlin  
Name: Michael Coughlin  
Title: Chief Executive Officer



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

**PRIMARY COVERED TRANSACTIONS**

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

**LOWER TIER COVERED TRANSACTIONS**

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

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

Michael Coughlin  
Name: Michael Coughlin  
Title: Chief Executive Officer



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials MC

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



New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

Michael Coughlin  
Name: Michael Coughlin  
Title: Chief Executive Officer

Exhibit G

Contractor Initials MC

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



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

Michael Coughlin  
Name: Michael Coughlin  
Title: Chief Executive Officer



Exhibit I

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

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

**(1) Definitions.**

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



Exhibit I

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

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

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



Exhibit I

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

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

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

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

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

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



Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

DHHS  
The State

Marilee Nihan  
Signature of Authorized Representative

Marilee Nihan  
Name of Authorized Representative

Deputy Commissioner  
Title of Authorized Representative

7/8/15  
Date

Tri-County Community Action Program, Inc.  
Name of the Contractor

Michael Coughlin  
Signature of Authorized Representative

Michael Coughlin  
Name of Authorized Representative

Chief Executive Officer  
Title of Authorized Representative

June 16, 2015  
Date





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

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

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

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

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

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

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

Contractor Name:  
Tri-County Community Action Program, Inc.

6-16-15  
Date

Michael Coughlin  
Name: Michael Coughlin  
Title: Chief Executive Officer



**FORM A**

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 073975708
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

  X   NO                             YES

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

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

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

       NO                             YES

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

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

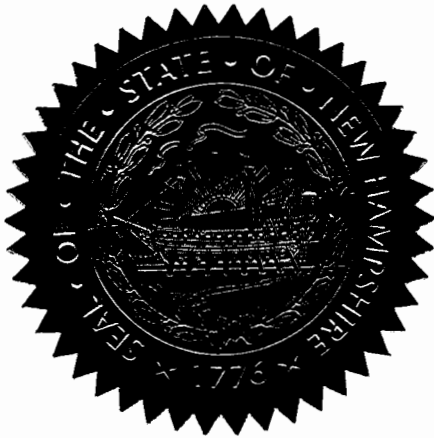
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

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

# State of New Hampshire Department of State

## CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. (TRI-COUNTY CAP) is a New Hampshire nonprofit corporation formed May 18, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 1<sup>st</sup> day of May A.D. 2015

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

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, Gary Coulombe, do hereby certify that:

(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Tri-County Community Action Program, Inc.

(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of

the Agency duly held on 9-23-2014:

(Date)

**RESOLVED:** That the Chief Executive Officer

(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of

the 16th day of June, 2015.

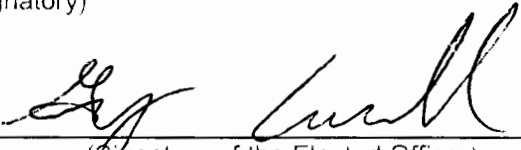
(Date Contract Signed)

4. Michael Coughlin is the duly elected Chief Executive Officer

(Name of Contract Signatory)

(Title of Contract Signatory)

of the Agency.

  
\_\_\_\_\_  
(Signature of the Elected Officer)

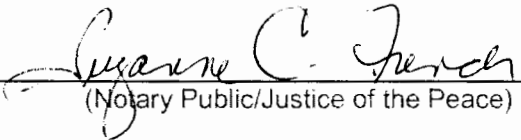
STATE OF New Hampshire

County of Coos

The forgoing instrument was acknowledged before me this 16th day of June, 2015,

By Gary Coulombe.

(Name of Elected Officer of the Agency)

  
\_\_\_\_\_  
(Notary Public/Justice of the Peace)

(NOTARY SEAL)

Commission Expires: 6-19-2018

**SUZANNE C. FRENCH**  
**Notary Public - New Hampshire**  
**My Commission Expires June 19, 2018**



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
7/17/2015

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

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

<b>PRODUCER</b> FIAI/Cross Insurance 1100 Elm Street  Manchester NH 03101	<b>CONTACT NAME:</b> Karen Shaughnessy <b>PHONE (A/C No. Ext):</b> (603) 669-3218 <b>FAX (A/C No):</b> (603) 645-4331 <b>E-MAIL ADDRESS:</b> kshaughnessy@crossagency.com
<b>INSURER(S) AFFORDING COVERAGE</b> <b>NAIC #</b>	
<b>INSURER A:</b> Arch Ins Co      11150	
<b>INSURER B:</b> AmGuard Insurance Company	
<b>INSURER C:</b>	
<b>INSURER D:</b>	
<b>INSURER E:</b>	
<b>INSURER F:</b>	

**COVERAGES**      **CERTIFICATE NUMBER:** CL157243649      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
A	<b>GENERAL LIABILITY</b>			NCPCKG0328200	7/1/2015	7/1/2016	EACH OCCURRENCE	\$ 1,000,000	
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 100,000	
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person)	\$ 5,000	
	GEN'L AGGREGATE LIMIT APPLIES PER:							PERSONAL & ADV INJURY	\$ 1,000,000
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC						GENERAL AGGREGATE	\$ 3,000,000	
								PRODUCTS - COMP/OP AGG	\$ 3,000,000
									\$
A	<b>AUTOMOBILE LIABILITY</b>			NCAUT0328200	7/1/2015	7/1/2016	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000	
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person)	\$	
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident)	\$
	<input type="checkbox"/> HIRED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident)	\$
								Underinsured motorist	\$ 1,000,000
B	<b>UMBRELLA LIAB</b>			NCFXS0328200	7/1/2015	7/1/2016	EACH OCCURRENCE	\$ 2,000,000	
	<input checked="" type="checkbox"/> EXCESS LIAB	<input type="checkbox"/> CLAIMS-MADE						AGGREGATE	\$ 2,000,000
	<input type="checkbox"/> DED	<input type="checkbox"/> RETENTION \$							\$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b>			TRWC659784 (3a.) NH All officers included	7/1/2015	7/1/2016	<input checked="" type="checkbox"/> WC STATUTORY LIMITS	<input type="checkbox"/> OTHER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	<input checked="" type="checkbox"/> Y/N	N/A				E.L. EACH ACCIDENT	\$ 500,000	
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE	\$ 500,000	
							E.L. DISEASE - POLICY LIMIT	\$ 500,000	
A	<b>Professional Liability</b>			NCPCKG0328200	7/1/2015	7/1/2016	Per Occurrence	\$1,000,000	
							Aggregate	\$3,000,000	

**DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)**  
 Refer to policy for exclusionary endorsements and special provisions.

<b>CERTIFICATE HOLDER</b>  <div style="text-align: center;">reisman@dhhs.state.nh.us</div> State of NH- DHHS Contracts & Procurement 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  <b>AUTHORIZED REPRESENTATIVE</b>  Laura Perrin/KS5 <i>Laura Perrin</i>
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## **MISSION STATEMENT**

**Tri-County CAP is a group of people and projects dedicated to improving the lives and well-being of New Hampshire's people and communities.**

**We provide opportunities and support for people to learn and grow in self-sufficiency, and to get involved in helping their neighbors and improving the conditions in their communities.**

***Tri-County Community Action Programs...  
Helping people, changing lives.***

**TRI-COUNTY COMMUNITY ACTION PROGRAM, Inc. Is a private, non-profit 501(C) 3 corporation that is dedicated to improving the lives and well being of New Hampshire's people and communities. Formed on May 18, 1965, we provide opportunities and support for people to learn and grow in self-sufficiency and get involved in helping their neighbors and improving the conditions in their communities.**

***TRI-COUNTY COMMUNITY ACTION PROGRAM, Inc.***

***...Helping people, changing lives.***

*Financial Statements*

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**TRI-COUNTY  
COMMUNITY ACTION PROGRAM, INC.**

**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
JUNE 30, 2014  
AND  
INDEPENDENT AUDITORS' REPORT**

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

TABLE OF CONTENTS

FINANCIAL STATEMENTS

	<u>Page(s)</u>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7 - 23
Supplementary Information:	
Schedule of Expenditures of Federal Awards	24 - 25
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	26 - 27
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133	28 - 29
Schedule of Findings and Questioned Costs	30 - 32
Summary Schedule of Prior Audit Findings	33 - 42



To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire



**INDEPENDENT AUDITORS' REPORT**

***Report on the Financial Statements***

We have audited the accompanying financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, cash flows, and functional expenses 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.

***Auditors' Responsibility***

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

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

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

***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tri-County Community Action Program, Inc. as of June 30, 2014, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Prior Period Adjustment*

The financial statements of Tri-County Community Action Program, Inc. as of June 30, 2013, were audited by other auditors whose report dated March 31, 2014 expressed a qualified opinion on those financial statements. The reason for the qualified opinion on the fiscal year 2013 statements was that the Organization had not previously classified the difference between its assets and liabilities as unrestricted net assets, temporarily restricted net assets and permanently restricted net assets based on the existence or absence of donor-imposed restrictions. The previous auditor stated that the effects on the financial statements of that departure were not readily determinable. As discussed in **Note 14** to the financial statements, the Organization has adjusted its 2013 financial statements to retrospectively apply the change in temporarily restricted net assets. The other auditors reported on the financial statements before the retrospective adjustment.

As part of our audit of the fiscal year 2014 financial statements, we also audited the adjustments described in **Note 14** that were recorded to restate the fiscal year 2013 financial statements. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the 2013 financial statements of the Organization other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2013 financial statements as a whole.

### *Other Information*

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 19, 2015, on our consideration of Tri-County Community Action Program, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Tri-County Community Action Program, Inc.'s internal control over financial reporting and compliance.

*Leanne McDonnell - Roberts*  
*Professional Association*

January 19, 2015  
North Conway, New Hampshire

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2014

ASSETS

**CURRENT ASSETS**

Cash	\$ 375,399
Accounts receivable	833,677
Inventories	66,039
Prepaid expenses	27,286
Other assets	<u>818</u>

Total current assets 1,303,219

**PROPERTY**

Property, plant, and equipment	10,782,988
Less accumulated depreciation	<u>(4,018,976)</u>

Property, net 6,764,012

**OTHER ASSETS**

Restricted cash	704,665
Building refinance costs, net	<u>16,252</u>

Total other assets 720,917

**TOTAL ASSETS** \$ 8,788,148

LIABILITIES AND NET ASSETS

**CURRENT LIABILITIES**

Current portion of long term debt	\$ 315,312
Demand note payable	501,051
Accounts payable	652,705
Accrued compensated absences	277,779
Accrued salaries	111,486
Accrued expenses	112,335
Refundable advances	224,571
Other liabilities	<u>405,593</u>

Total current liabilities 2,600,832

**LONG TERM DEBT**

Long term debt, net of current portion	4,253,893
Interest rate swap at fair value	<u>49,713</u>

Total liabilities 6,904,438

**NET ASSETS**

Unrestricted	1,220,497
Temporarily restricted	<u>663,213</u>

Total net assets 1,883,710

**TOTAL LIABILITIES AND NET ASSETS** \$ 8,788,148

See Notes to Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Grant and contracts	\$ 14,550,759	\$ -	\$ 14,550,759
Program funding	1,430,906	-	1,430,906
Utility programs	1,235,250	-	1,235,250
In-kind contributions	141,303	-	141,303
Contributions	253,696	-	253,696
Fundraising	48,388	-	48,388
Rental income	742,117	-	742,117
Interest income	877	-	877
Gain on disposal	4,404	-	4,404
Other revenue	256,500	-	256,500
Total revenues and other support	<u>18,664,200</u>	<u>-</u>	<u>18,664,200</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>59,923</u>	<u>(59,923)</u>	<u>-</u>
Total revenues, other support, and net assets released from restrictions	<u>18,724,123</u>	<u>(59,923)</u>	<u>18,664,200</u>
<b>FUNCTIONAL EXPENSES</b>			
Program Services:			
Agency fund	1,020,464	-	1,020,464
Head Start	2,004,565	-	2,004,565
Guardianship	725,590	-	725,590
Transportation	974,583	-	974,583
Volunteer	103,631	-	103,631
Workforce development	520,858	-	520,858
Alcohol and other drugs	1,032,132	-	1,032,132
Carroll County dental	484,898	-	484,898
Carroll County restorative justice	160,275	-	160,275
Support center	238,519	-	238,519
Homeless	468,841	-	468,841
Energy and community development	7,750,706	-	7,750,706
Elder	1,069,155	-	1,069,155
Total program services	<u>16,554,217</u>	<u>-</u>	<u>16,554,217</u>
Supporting Activities:			
General and administrative	1,227,656	-	1,227,656
Fundraising	5,678	-	5,678
Total supporting activities	<u>1,233,334</u>	<u>-</u>	<u>1,233,334</u>
Total functional expenses	<u>17,787,551</u>	<u>-</u>	<u>17,787,551</u>
<b>CHANGES IN NET ASSETS FROM OPERATIONS</b>	936,572	(59,923)	876,649
<b>OTHER INCOME AND (EXPENSE)</b>			
Gain on interest rate swap	32,937	-	32,937
<b>TOTAL CHANGES IN NET ASSETS</b>	<u>969,509</u>	<u>(59,923)</u>	<u>909,586</u>
<b>NET ASSETS, BEGINNING OF YEAR (AS ORIGINALLY STATED)</b>	(227,714)	1,125,522	897,808
<b>PRIOR PERIOD ADJUSTMENT (NOTE 14)</b>	<u>478,702</u>	<u>(402,386)</u>	<u>76,316</u>
<b>NET ASSETS, BEGINNING OF YEAR (RESTATED)</b>	<u>250,988</u>	<u>723,136</u>	<u>974,124</u>
<b>NET ASSETS, END OF YEAR</b>	\$ <u>1,220,497</u>	\$ <u>663,213</u>	\$ <u>1,883,710</u>

See Notes to Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2014**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 909,586
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	379,543
Gain on disposal of property	(4,404)
Gain on interest rate swap	(32,937)
(Increase) decrease in assets:	
Restricted cash	(73,140)
Accounts receivable	132,610
Inventories	(1,016)
Due from insurance	41,353
Prepaid expenses	(11,234)
Other assets	502
Increase (decrease) in liabilities:	
Accounts payable	(505,581)
Accrued compensated absences	17,426
Accrued salaries	34,078
Accrued expenses	(5,322)
Refundable advances	213,275
Other liabilities	(62,247)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>1,032,492</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from disposal of property	4,404
Purchase of property and equipment	(177,038)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(172,634)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Net repayment of demand note payable	(184,536)
Repayment of long-term debt	(347,318)
Repayment of captial lease obligation	(41,284)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(573,138)</u>
<b>NET INCREASE IN CASH</b>	286,720
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>88,679</u>
<b>CASH AND CASH EQUIVALENTS BALANCE, END OF YEAR</b>	<u>\$ 375,399</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:</b>	
Cash paid during the year for:	
Interest	<u>\$ 247,825</u>

See Notes to Financial Statements

**FOR COUNTY COMMUNITY ACTION PROGRAM, INC.**  
**STATEMENT OF FINANCIALS EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2011**

	March Field	Head Office	Quincy/Seneca	Traverse/Lake	Yakobson	Waukegan	Alton/Lebanon	Genoa/Carthage	Central County	Central County	Support	Energy and	Other	Total	General &	Transfers	Joint
									Head Office	Center	Head Office	Development	Other		Administrative		
Direct Expenses																	
Payroll	\$ 15,674	\$ 427,196	\$ 418,424	\$ 448,896	\$ 70,842	\$ 258,047	\$ 227,309	\$ 228,828	\$ 24,478	\$ 132,918	\$ 274,827	\$ 1,174,431	\$ 477,538	\$ 5,085,716	\$ 557,216	\$ -	\$ 8,564,254
Travel	16,281	301,922	131,064	48,753	24,243	83,453	187,209	67,477	25,620	34,048	81,646	11,828	11,828	1,844,078	174,752	-	1,128,910
Assistance to clients	474	-	-	-	-	13,822	-	-	-	2,824	80,487	1,467,308	-	8,943,800	-	-	1,879,892
Conferences and seminars	39,498	49,298	7,852	28,219	-	7,427	-	11,819	2,782	14,188	6,824	12,858	38,209	271,848	228,822	-	474,888
Facilities and administration	11,327	42,864	8,254	1,828	723	348	871	9,838	248	1,233	3,334	34,744	2,251	128,444	11,228	-	137,842
Equipment and vehicles	7,228	189,489	47,387	13,282	5,148	128,273	25,450	-	53,875	-	22,302	168,610	78,842	714,006	149,858	-	853,660
Communications	1,845	121,108	14,840	29,822	1,05	3,183	29,128	3,895	129	3,368	5,743	321,843	284,288	880,874	18,178	-	826,152
Normal, repair, purchase and replacement of equipment	58,227	72	15,772	548	-	-	-	-	-	-	-	-	-	82,079	26	-	82,943
Building and grounds maintenance	91,882	83,734	128	8,389	-	-	22,780	7,288	-	6,715	2,712	1,082	3,987	228,431	794	-	128,899
Utilities	182,120	28,468	14,898	18,824	1,298	8,872	44,780	8,114	2,342	18,657	27,316	14,828	78,281	448,744	8,864	-	418,288
Print fees	23	-	-	-	-	-	-	-	-	-	-	-	-	3,887	-	-	3,190
Travel and meetings	1,508	62,144	29,272	47,229	665	18,733	14,182	1,848	-	4,841	11,788	8,826	28,083	276,457	32,478	-	353,888
Vehicle expenses	1,447	-	-	181,824	-	-	1,834	-	-	-	4,120	59,243	-	228,248	8,618	-	292,837
Insurance	188,821	24,141	822	26,026	717	-	24,841	-	541	7,948	17,189	83,836	-	688,884	1,885	-	790,878
Postage expenses	174,271	-	-	-	-	7,224	44,742	-	-	-	-	479	-	247,825	282	-	248,117
Other direct program costs	83,871	4,351	20,822	8,585	-	6,397	1,274	4,887	-	380	2,281	3,281	82	121,258	10,077	-	133,891
Depreciable and non-depreciable expenses	14,175	4,064	2,842	7,438	-	21,047	44,804	-	19,628	1,384	7,822	23,888	37,843	-	-	-	128,543
Interest reported	-	143,323	-	-	-	-	-	-	-	-	-	-	-	143,323	-	-	143,323
Total direct expenses	1,024,364	2,001,846	728,560	874,689	113,831	520,838	1,032,192	484,648	140,278	228,610	498,841	7,783,708	1,083,176	18,834,217	1,227,446	5,274	17,787,631
Indirect Expenses																	
Indirect costs	128,442	713,138	10,814	116,879	12,847	47,876	124,671	53,840	13,186	28,782	17,862	204,088	114,678	1,777,468	(1,827,666)	-	1,027,851
Total Direct & Indirect Expenses	\$ 1,152,806	\$ 2,714,984	\$ 739,374	\$ 991,568	\$ 126,678	\$ 568,714	\$ 1,156,863	\$ 538,488	\$ 153,464	\$ 257,392	\$ 516,703	\$ 7,987,796	\$ 1,197,854	\$ 20,611,685	\$ 1,225,619	\$ 5,274	\$ 18,815,482

See Notes to Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2014

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

**Nature of activities**

Tri-County Community Action Program, Inc. (the Organization) is a New Hampshire non-profit corporation that operates a wide variety of community service programs which are funded primarily through grants or contracts from various federal, state, and local agencies.

The Organization's programs consist of the following:

**Agency**

Tri-County CAP Administration provides central program management support and oversight to our many individual programs. This includes planning and budget development, bookkeeping and accounting, payroll and HR services, legal and audit services, IT support, management support, financial support and central policy development.

Tri-County CAP Administration is the liaison between Tri-County Community Action Program, Inc., Board of Directors and its programs, ensuring that programs comply with agreements made by the Board to funding sources and vendors.

Other responsibilities include the management and allocation of funding received through a Community Services Block Grant, as well as management of the Organization's real estate property.

An example is The Northern Forest Heritage Park (the Park), which provides hundreds of individuals with an educational experience as they visit a full-size replica logging camp, interactive exhibits, the Brown Company House Museum, the Artisans' Display Gallery and gift shop, as well as boat tours, cultural festivals, demonstrations, and competitions. The Park is also available for community and family events.

**Head Start**

Head Start serves hundreds of children and their families in multiple classrooms and locations throughout three counties. Research demonstrates that children who are healthy learn better. Due to this fact, parents in our program receive assistance in completing medical and dental exams for their children. To further assist in breaking the cycle of poverty, each family enrolled in Head Start receives assistance in completing a family needs assessment, and subsequent support in achieving their self-sufficiency and personal improvement goals.

### **Guardianship**

The Organization's Guardianship program provides advocacy and guardian services for the vulnerable population of New Hampshire residents (developmentally disabled, chronically mentally ill, traumatic brain injury, and the elderly suffering from Alzheimer's, dementia, and multiple medical issues) who need a guardian and who have no family member or friend willing, able, or suitable to serve in that capacity.

### **Transportation**

The Organization's transit program provides various transportation services: public bus routes, door-to-door service by request, long distance medical travel to medical facilities outside our regular service area, and special trips for the elderly to go shopping and enjoy other activities that are located outside the regular service area. The Organization's fleet of 18 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

### **Volunteer**

Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum corps of 330 volunteers, ages 55 and older. These volunteers share their skills, life experiences, and time with over 50 local non-profit and public agencies throughout Coos County that depend on volunteer assistance to meet the needs of their constituents. Our volunteers donate over 50,000 hours yearly.

### **Workforce Development**

The Organization is assisting transitional and displaced workers as they prepare for new jobs, and also assisting currently-employed workers to gain the skills required for better jobs.

The Organization is helping to implement New Hampshire's Unified State Plan for Workforce Development, in line with the federal Workforce Investment Act. Workforce training programs, with training facilities in three towns, provide temporary assistance for needy family (TANF) recipients with 20-30 hours per week of training in the areas of employment skills, computer skills, and business experience, and also place participating TANF recipients in community-based work experience sites.

### **Alcohol & Other Drugs (AOD)**

Services provided through the AOD program include assisting the alcoholic/addicted person on the road to recovery, through three phases: Crisis Intervention, Sobriety Maintenance, and Assessment and Referral to appropriate treatment facilities. The Residential Treatment Programs (Friendship House) provide chemically dependent individuals with the fundamental tools of recovery, including educational classes, group and individual counseling, work and recreational therapy, and attendance at in-house and community-based alcoholics anonymous and narcotics anonymous meetings. The AOD program also offers assistance with its impaired driver programs.



The Friendship House, in December of 2014, had approximately \$130,000 worth of investments and improvements due to assistance from Public Services of New Hampshire.

**Carroll County Dental**

The Tamworth Dental Center (the Center) offers high quality oral health care to children with NH Medicaid coverage. The Organization also serves uninsured and underinsured children and adults using a sliding fee scale that offers income-based discounts for care. The Center accepts most common dental insurances for those who have commercial dental insurance coverage. A school-based project of the Dental Center, School Smiles, offers oral health education, screening, treatment and referrals for treatment to over 1,000 children in 9 schools in the vicinity of the Center.

**Carroll County Restorative Justice**

The Organization's restorative justice program provides comprehensive alternatives to traditional court sentencing and dispute resolution within the framework of Balanced and Restorative Justice. Two key components of this process are personal accountability for one's actions (diversion) and alternative conflict resolution (mediation). Services are provided by in-house staff, volunteers, and partnered relations with other local service providers.

**Support Center**

The Organization's Support Center at Burch House is a domestic and sexual violence crisis center that provides direct service and shelter to victims of domestic and sexual violence in Northern Grafton County. Support groups for victims and survivors are provided all year long. Violence prevention programs reach out to students in grades 4-12 and to civic and community groups, as well as to other health and human service professionals in the area.

Supports groups for victims and survivors are provided all year long. Open 24 hours a day, services include: Crisis intervention, emergency shelter, court, hospital and police advocacy and accompaniment, support groups, violence prevention programs reach out to students in grades 4-12 and community outreach trainings and professional presentations to civic and community groups, as well as to other health and human service professionals in the area.

**Homeless**

Homeless services include an outreach intervention and prevention project that strives to prevent individuals and families from becoming homeless, and assists the already homeless in securing safe, affordable housing. The Organization provides temporary shelter space for homeless clients. The Organization also provides some housing rehabilitation services to help preserve older housing stock.

### **Energy and Development, and Community Contact**

Energy programs provide fuel assistance, electric assistance, utility conservation, and weatherization measures including insulation, air-sealing, energy efficient lighting and refrigerators, hot water conservation measures, minor home repairs, and replacement windows and doors.

Eight Community Contact sites allow for local participant access. Applications for energy assistance program, rental security deposit assistance and other emergency services are taken at these community contact offices. These offices also provide information to the Organization's clients about their other programs and programs available through other organizations in the community.

### **Elder**

The Organization's Elder program provides senior meals in 12 community dining sites, home-delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. Adult Day Services including respite for those caring for an adult who requires assistance with activities of daily living, support groups, caregiver education, and in-home assessments. The Coos County ServiceLink Aging & Disability Resource Center assists with Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

### **Method of accounting**

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, as promulgated by the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under this basis, revenues, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

### **Basis of presentation**

Financial statement presentation follows the recommendations of the FASB in its Accounting Standard Codification No. 958 *Financial Statements of Not-For-Profit Organizations*. Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization had no permanently restricted net assets at June 30, 2014. The Organization had temporarily restricted net assets of \$663,213 at June 30, 2014 after the prior period adjustment as described in **Note 14**.

### **Restricted and unrestricted support**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

**Unrestricted net assets** include revenues and expenses and contributions which are not subject to any donor imposed restrictions. Unrestricted net assets can be board designated by the Board of Directors for special projects and expenditures.

**Temporarily restricted net assets** include contributions for which time restrictions or donor-imposed restrictions have not yet been met. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restriction.

**Permanently restricted net assets** include gifts which require, by donor restriction, that the corpus be invested in perpetuity and only the income or a portion thereof (excluding capital gains restricted by State statute) be made available for program operations in accordance with donor restrictions. The Organization had no permanently restricted net assets at June 30, 2014.

#### **Fair Value Measurements**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability (i.e. the "exit price") in an orderly transaction between market participants at the measurement date. The accounting standards for fair values establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability developed based on market data obtained from sources independent of the Organization. Unobservable inputs are inputs that reflect the Organization's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is classified into three levels based on the reliability of inputs as follows:

**Level 1:** Valuations based on quoted prices in active markets for identical assets or liabilities that the Organization has the ability to access. Since valuations are based on quoted prices that are readily and regularly available in an active market, valuation of these products does not entail a significant degree of judgment.

**Level 2:** Valuation is determined from quoted prices for similar assets or liabilities in active markets, quoted prices for identical instruments in markets that are not active or by model-based techniques in which all significant inputs are observable in the market.

**Level 3:** Valuations based on inputs that are unobservable and significant to the overall fair value measurement. The degree of judgment exercised in determining fair value is greatest for instruments categorized as Level 3.

The availability of observable inputs can vary and is affected by a wide variety of factors, including, the type of asset/liability, whether the asset/liability is established in the marketplace, and other characteristics particular to the transaction. To the extent that valuation is based on models or inputs that are less observable or unobservable in the market, the determination of fair value requires more judgment. In certain cases, the inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes the level in the fair value hierarchy within which the fair value measurement in its entirety falls is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

Fair value is a market-based measure considered from the perspective of a market participant rather than an entity-specific measure. Therefore, even when market assumptions are not readily available, assumptions are required to reflect those that market participants would use in pricing the asset or liability at the measurement date.

As disclosed in **Note 6**, the note payable which bears monthly interest of 69% of the sum of the one month London Interbank Offered Rate (LIBOR) plus 3.25%, when the Organization's debt service coverage ratio is 1.10; or 3.00% when the Organization's debt service coverage ratio is 1.20. The Organization's purpose in entering into a swap arrangement was to hedge against the risk of interest rate increases on the related variable rate debt and not to hold the instrument for trading purposes. The Organization pays interest at a fixed 3.85%. The arrangement is scheduled to expire on August 2040. The notional amount of the contract was \$3,145,412. Accordingly, the swap arrangement, which is a derivative financial instrument, is classified as a cash flow hedge.

For the year ended June 30, 2014, the fair value of the interest rate swap was \$49,713 and the unrealized gain was \$32,937. The fair value of the swap is included on the balance sheet as a long term liability. No amounts have been reclassified as interest expense and based upon the Organization's intent to hold the derivative until expiration they do not expect to reclassify any unrealized gains or losses to interest expense.

#### **Accounts Receivable**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year-end. Most of the receivables are amounts due from federal and state awarding agencies and are based upon reimbursement for expenditures made under specific grants or contracts. A portion of the accounts receivable balance represents amounts due from patients at Carroll County Dental and participants in the alcohol and other drug treatment programs. Past due receivables are written off at management's discretion using the direct write off method; this is not considered a departure from accounting principles generally accepted in the United State because the effects of the direct write method approximate those of the allowance method. Management selects accounts to be written off after analyzing past payment history, the age of the accounts receivable, and collection rates for receivables with similar characteristics, such as length of time outstanding.

The Organization does not charge interest on outstanding accounts receivable.

### **Property and Depreciation**

Acquisitions of buildings, equipment, and improvements in excess of \$5,000 and all expenditures for repairs, maintenance, and betterments that materially prolong the useful lives of assets are capitalized. Buildings, equipment, and improvements are stated at cost less accumulated depreciation. Depreciation is provided using the straight-line method over the estimated useful lives of the related assets. Depreciation expense related to assets used solely by an individual program is charged directly to the related program. Depreciation expense for assets used by more than one program is charged to the program based upon a square footage or other similar allocation. Depreciation expense related to administrative assets is included in the indirect cost pool and charged to the programs in accordance with the indirect cost plan. Maintenance and repairs are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and Improvements	20 to 40 years
Vehicles	5 to 8 years
Furniture and Equipment	5 to 15 years

### **Refundable Advances**

Grants received in advance are recorded as refundable advances and recognized as revenue in the period in which the related services or expenditures are performed or incurred. Funds received in advance of grantor conditions being met aggregated \$224,571 as of June 30, 2014.

### **Nonprofit tax status**

The Organization is a *not-for-profit* Section 501(c) (3) organization of the Internal Revenue Code. It has been classified as an Organization that is not a private foundation under the Internal Revenue Code and qualifies for a charitable contribution deduction for individual donors. The Organization files information returns in the United States. The Organization is no longer subject to examinations by tax authorities for years prior to 2009.

The Organization follows FASB ASC, *Accounting for Uncertainty in Income Taxes*, which clarifies the accounting for uncertainty in income taxes and prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of tax positions taken or expected to be taken in a tax return. The Organization does not believe they have taken uncertain tax positions, therefore, a liability for income taxes associated with uncertain tax positions has not been recognized.

The Organization's Federal Form 990 (Return of Organization Exempt from Income Tax), subject to examination by the IRS, generally for three years after it is filed.

### **Retirement plan**

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the Internal Revenue Code. All employees are eligible to contribute to the plan beginning on the date they are employed. Each employee may elect salary reduction agreement contributions in accordance with limits allowed in the Internal Revenue Code. Employer contributions are at the Organization's annual discretion. In January 2013, payments had ceased, therefore as of June 30, 2014, there were no discretionary contributions recorded. Further information can be obtained from the Organization's 403(b) audited financial statements.

### **Donated services and goods**

Contributed noncash assets are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, the contributions are recorded as restricted support. In the absence of such stipulations, contributions of noncash assets are recorded as unrestricted support.

### **Donated property and equipment**

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support 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 support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time.

### **Use of estimates**

The presentation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

### **Functional allocation of expenses**

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

**Program salaries and related expenses** are allocated to the various program and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

**Workers Compensation expenses** are charged to each program based upon the classification of the each employee and allocated to the various program based upon the time employees spend on each function as noted above.

**Paid Leave** is charged to a leave pool and is allocated to each program as a percentage of total salaries.

**Fringe Benefits** are charged to a Fringe Benefit Pool. These expenses include employer payroll taxes, pension expenses, health and dental insurance and unemployment compensation. The pool is allocated to each program based upon a percentage of salaries.

**Depreciation expense** is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the supplemental statements of functional expenses. Depreciation applicable to assets which are used by multiple programs, primarily buildings, is charged to the benefiting program based upon an analysis of square footage. The same calculation is used to allocate other building costs including insurance. These costs are reported as space costs on the supplemental statements of functional expenses.

**Insurance:** automobile insurance is allocated to programs based on vehicle usage; building liability insurance is allocated to programs based on square footage of the buildings; and insurance for furniture and equipment is allocated to programs using the book basis of the insured assets.

**The remaining shared expenses** are charged to an Indirect Cost Pool and are allocated to each program based upon a percentage of program expenses. The expenses include items such as administrative salaries, general liability insurance, administrative travel, professional fees and other expenses which cannot be specifically identified and charged to a program.

The Organization submits an indirect cost rate proposal for the paid leave, fringe benefits and other indirect costs to the U.S. Department of Health and Human Services. The proposal effective for the fiscal year beginning July 1, 2013 received provisional approval and is effective until amended. The rate is 12.3%.

**Advertising policy**

The Organization uses advertising to inform the community about the programs it offers and the availability of services. Advertising is expensed as incurred. The total cost of advertising for the year ended June 30, 2014 was \$11,778.

**NOTE 2. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of cash on hand, funds on deposit with financial institutions, and investments with original maturities of three months or less. At year end and throughout the year, the Organization's cash balances were deposited with multiple financial institutions. At June 30, 2014, the balances on interest and non-interest bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2014, there was approximately \$487,000 of deposits held in excess of the FDIC limit. Management believes the Organization is not exposed to any significant credit risk on cash and cash equivalents and considers this a normal business risk.

**Cash Restrictions**

The Organization is required to maintain a deposit account with a bank as part of the loan security agreement disclosed at **Note 6**. The required balance in the account is \$52,497 and is restricted from withdrawal except to make payments of debt service or as approved by the US Department of Agriculture. Amounts withdrawn to make payments of debt service must be replenished with monthly deposits until the maximum required deposit balance is achieved.

The balance as of June 30, 2014 was \$6,219. The Organization was not in compliance with this requirement however, in May 2013, the client began making the required monthly deposits of \$437. This amount is included in restricted cash on the Statement of Financial Position.

The Organization is required to maintain a deposit account with another bank as part of a bond issue (see bond payable in **Note 6**). The required balance in the account is \$186,516 and is equal to the interest payments on the bond for a 12 month period. The balance as of June 30, 2014 was \$187,107, and the Organization was in compliance with this requirement. This amount is included in restricted cash on the Statement of Financial Position.

The Organization maintains a deposit account on behalf of clients who participate in the Guardianship Services Program. The balance in the account is restricted for use on behalf of these clients and an offsetting liability is reported on the financial statements as other current liabilities. The total current liability related to this withdrawal at June 30, 2014 was \$403,598. These amounts are included in other liabilities on the Statement of Financial Position. The total restricted cash within this account at June 30, 2014 was \$398,354, and is included in the restricted cash balance on the Statement of Financial Position.

During fiscal year 2013, the Court Appointed Special Trustee requested and received \$225,000 from private donors. These funds were restricted to use by the Special Trustee under his individual authority. As of June 30, 2014, the remaining balance of these funds is \$112,985. This amount is included in restricted cash on the Statement of Financial Position.

**NOTE 3. INVENTORY**

In 2014, inventory included weatherization materials which have been purchased in bulk. These items are valued at the most recent cost. A physical inventory is taken annually. Cost is determined using the first-in, first-out (FIFO) method.

**NOTE 4. PROPERTY**

Property consists of the following at June 30, 2014:

	<u>Capitalized Cost</u>	<u>Accumulated Depreciation</u>	<u>Net Book Value</u>
Building	\$7,972,540	\$ 2,448,604	\$ 5,523,936
Equipment	2,214,981	1,570,372	3,785,353
Land	<u>595,467</u>	<u>-</u>	<u>595,467</u>
	<u>\$10,782,988</u>	<u>\$ 4,018,976</u>	<u>\$ 6,764,012</u>

The Organization has use of computers and equipment which are the property of state and federal agencies under grant agreements. The equipment, whose book value is immaterial to the financial statements, is not included in the Organization's property and equipment totals.



Depreciation expense for the year ended June 30, 2014 was \$378,065.

The Organization also had building refinancing costs of \$17,730. Amortization expense for the year ended June 30, 2014 was \$1,478.

**NOTE 5. ACCRUED EARNED TIME**

Employees of the Organization are eligible to accrue vacation for a maximum of 240 hours. At June 30, 2014, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$277,779.

**NOTE 6. LONG TERM DEBT**

The long term debt of the Organization as of June 30, 2014 consisted of the following:

Note payable requiring 360 monthly installments of \$484 including interest at 5% per annum. Secured by general business assets. Final installment due March 2024.	\$ 44,319
Note payable requiring 360 monthly installments of \$1,746 including interest at 4.5% per annum. Secured by general business assets. Final installment due June 2024.	144,785
Note payable requiring 360 monthly installments of \$1,664 including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	185,470
Note payable requiring 360 monthly installments of \$292 including interest at 4.75% per annum. Secured by general business assets. Final installment due April 2030.	38,753
Note payable requiring 360 monthly installments of \$74 including interest at 4.75% per annum. Secured by general business assets. Final installment due June 2029.	9,507
Note payable requiring 120 monthly installments of \$475 including interest at 4.25% per annum. Secured by a first mortgage on a business condo. Final installment due December 2015.	8,340
Note payable requiring 120 monthly installments of \$3,799 including interest at 6.75% per annum. Secured by first mortgages on two commercial properties. Final installment due April 2021.	459,945

Note payable to a related party, interest accrues 6% per annum, no monthly installments, full principal amount plus interest is due August 2012, informally extended. 26,170

Note payable to a non-profit organization (related party), interest accrues 6% per annum, no monthly installments, full principal plus interest due during the Organization's fiscal year end 2013, informally extended. 149,866

Bond payable requiring monthly installments of \$15,260 including interest adjusted by a swap agreement with a fixed rate of 3.85%, adjusted by the difference between the fixed amount and a rate of interest equal to 69% of the sum of the 1 month LIBOR rate plus 3.25% (when the Organization's debt service coverage ratio is 1.10) or 3.00% (when the Organization's debt service coverage ratio is 1.20). Secured by first commercial real estate mortgage on various properties and assignment of rents at various properties. Final installment due August 2040. 3,016,868

Note payable requiring 240 monthly installments of \$4,518 including interest at 4.16% per annum. Secured by second mortgage on commercial property. Final installment due December 2032. 485,182

Less current portion due within one year 4,569,205 (315,312)

Total long term debt \$ 4,253,893

The scheduled maturities of long term debt as of June 30, 2014 were as follows:

<u>Years ending</u> <u>June 30</u>	<u>Amount</u>
2015	\$ 315,312
2016	142,626
2017	146,154
2018	545,938
2019	134,263
Thereafter	<u>3,284,912</u>
	<u>\$ 4,569,205</u>

As described at **Note 2**, the Organization is required to maintain a reserve account with a bank for the first six notes payable listed above. In May 2013, the Organization began making monthly deposits to the reserve account, but had not yet accumulated the required balance.

Failure to meet this requirement may be construed by the Government to constitute default; however, the awarding agency is aware of this issue and has not made a request for advanced payment. The balance in this account as of June 30, 2014 was \$6,219.

As described at **Note 2**, the Organization is required to maintain a reserve account with a bank related to the bond payable listed above. Additionally, the Organization is required to maintain a debt coverage ratio of 1:1.10 as stipulated in the loan agreement.

**NOTE 7. DEMAND NOTE PAYABLE**

The Organization has available a \$45,000 unsecured line of credit with Northway Bank, at June 30, 2014. Borrowings under the line bear interest at 6.50% per annum, and totaled \$33,611 at June 30, 2014, respectively. The line of credit is unsecured.

The Organization has available a \$750,000 line of credit with TD Bank which was secured with real estate mortgages and assignments of leases and rents on various properties as disclosed in the line of credit agreement. Borrowings under the line bear interest at 4.25% per annum, and totaled \$400,000 at June 30, 2014. The line is subject to renewal each January.

The Organization has available a \$25,000 line of credit with Bank of New Hampshire which is secured with all business assets of the Northern Forest Heritage Park. Borrowings under the line bear interest at 4.25% per annum, and totaled \$16,601 at June 30, 2014.

The Organization was issued a revolving line of credit in 2014 with the New Hampshire Department of Administration Services. On June 30, 2014, the outstanding debt totaled \$50,839, which included accrued interest of \$839.

**NOTE 8. LEASES**

**Capital Leases**

The Organization leased equipment from Leaf Financial Corporation under the terms of a capital lease. The economic substance of the lease was that the Organization was financing the acquisition of the assets through the lease, and accordingly, it was recorded in the Organization's assets and liabilities. In 2014, the remaining balance was paid off and the balance was subsequently reduced to zero.

**Operating Leases**

The Organization has entered into numerous lease commitments for space. Leases under non-cancelable lease agreements have various starting dates, lengths, and terms of payment and renewal. Additionally, the Organization has several facilities which are leased on a month to month basis. For the year ended June 30, 2014, the annual rent expense for leased facilities was \$188,455.

Minimum future rental payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2014, are as follows:

<u>Years ending June 30</u>	<u>Amount</u>
2015	\$ 171,566
2016	93,116
2017	81,757
2018	83,531
2019	70,936
Thereafter	<u>282,000</u>
	<u>\$ 782,906</u>

Rent expense for the year ended June 30, 2014 totaled \$714,004.

**NOTE 9. IN-KIND CONTRIBUTIONS**

Contributions of donated services that create or enhance non-financial assets or that require specialized skills and would typically need to be purchased if not provided by donation are recorded at their fair values in the period received.

The Organization records the value of in-kind contributions according to the accounting policy described in **Note 1**. The Head Start, Transportation and Elder Programs rely heavily on volunteers who donate their services to the Organization. These services are valued based upon the comparative market wage for similar paid positions. The Organization is also the beneficiary of a donation of in kind in the form of below market rent for some of the facilities utilized by the Head Start and Elder Programs. The value of the in-kind rent is recorded at the difference between the rental payment and the market rate for the property based upon a recent appraisal.

Many other individuals have donated significant amounts of time to the activities of the Organization. The financial statements do not reflect any value for these donated services since there is no reliable basis for making a reasonable determination.

**NOTE 10. CONCENTRATION OF RISK**

The Organization receives a large majority of its support from federal and state governments. For the year ended June 30, 2014 approximately \$14,018,226 (73%) of the Organization's total revenue was received from federal and state governments. If a significant reduction in the level of support were to occur, it would have an effect on the Organization's programs and activities.

**NOTE 11. TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the following specific program services as of June 30, 2014:

NH Charitable Foundation Grant, Mt. Jasper	\$	32,653
Donations to Special Trustees		50,000
Champagne Family Rescue		616
Berlin Area Renewable Energy Initiative		19,838
Transitions in Caregiving Plus		3,235
10 Bricks Shelter Funds		107,221
Fuel Assistance Emergency Fund		8,689
Donations to Mahoosuc Trail		1,842
Carroll County Transit Program		7,954
Community Contact		3,543
Donations to Maple Fund		1,825
Private Funding for Fuel Assistance Program		149,178
Pellet Stove Program		25,000
Private Funding for Head Start		26,028
Loan Programs		153
Private Funding for Alcohol and Other Drug Program		50,000
Funding for Tyler Blain House		12,595
North Country Transit Other		22,041
Restricted Buildings		<u>140,802</u>
Total temporarily restricted net assets	\$	<u>663,213</u>

**NOTE 12. COMMITMENTS AND CONTINGENCIES**

**Grant Compliance**

The Organization received funds under several federal and state grants. Under the terms of the grants the Organization is required to comply with various stipulations including use and time restrictions. If the Organization was found to be noncompliant with the provisions of the grant agreements, the Organization could be liable to the grantor or face discontinuation of funding.

**Environmental Contingencies**

On March 30, 2009 the Organization's Board of Directors agreed to secure ownership of a 1.2-acre site located in Berlin, New Hampshire. There are 2 buildings on this site designated as the East Wing and West Wing Buildings which were formerly used as a research and development facility for the Berlin Mills Company. The exterior soil and interior parts of the East Wing Building contained contaminants which required environmental remediation. In a letter dated May 2, 2012, the State of New Hampshire Department of Environment Services (the Department) noted that the remedial actions for the exterior soils and parts of the East Wing Building had been completed to the Department's satisfaction.

In addition, the Department noted that the contaminants related to the West Wing Building did not pose an exposure hazard to site occupants, area residents, and the environment provided the West Wing Building is maintained to prevent further structural deterioration. If further deterioration occurs and contaminants are released into the environment, the Organization could be required to take additional action including containment and remediation.

**Other Liabilities**

During fiscal year 2012, the Organization withdrew \$375,000 from an account entrusted to the Organization as part of the Guardianship Program (see **Note 2**). This unauthorized withdrawal was reported to the New Hampshire Assistant Attorney General of the Charitable Trust Division and an agreement was reached to replenish the account. The Organization returned \$191,000 during the fiscal year ended June 30, 2013 and \$184,000 during the fiscal year ended June 30, 2014 to the Guardianship Services Program account.

In addition to the requirement to return the funds, the Organization was assessed a fee of \$5,244 related to the unauthorized use of these funds. This amount was still outstanding at June 30, 2014 as no official notice or request for payment had been received by the Organization.

**NOTE 13. RELATED PARTY TRANSACTIONS**

As disclosed in **Note 6**, the Organization has a loan payable to the wife of the former Chief Executive Officer. Also in **Note 6**, the Organization has a loan payable to a non-profit organization which also provides pass-through state and federal funding for some of the Organization's programs. See **Note 6** for terms of the note payables. Total note payables to related parties for the year ended June 30, 2014 was \$176,036.

**NOTE 14. PRIOR PERIOD ADJUSTMENTS**

The beginning net assets for 2014 have been restated to correctly classify unrestricted and temporarily restricted net assets. The prior auditors had modified their audit opinion for the year ended June 30, 2013 with regards to these balances stating that the Organization had previously not classified these net asset balances appropriately. They also stated that the effects on the financial statements were not reasonably determinable. During the year ended June 30, 2014, the Organization reviewed their entire unrestricted and temporarily restricted net asset balances and corrected this issue. The effect of the restatement was to increase unrestricted net assets and decrease temporarily restricted net assets for 2013 by \$402,386.

There was also another adjustment, totaling a net amount of \$76,316, related to refundable advances not recorded at June 30, 2013.

**NOTE 15. SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Non-recognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 19, 2015, the date the financial statements were available to be issued.

**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass Through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>			
<i>Direct</i>			
Head Start	01CH1041/47	93.600	\$ 1,174,745
Head Start	01CH1041/48	93.600	854,328
<i>Passed through New Hampshire Office of Energy and Planning</i>			
Low-Income Home Energy Assistance (Admin.)	1025875	93.568	66,709
Low-Income Home Energy Assistance (Assurance 16)	1025875	93.568	31,324
Low-Income Home Energy Assistance (Admin.)	1033340	93.568	384,079
Low-Income Home Energy Assistance (Program)	1033340	93.568	5,322,937
Low-Income Home Energy Assistance (Assurance 16)	1033340	93.568	103,369
Low-Income Home Energy Assistance (HRRP)	1025855	93.568	17,353
Low-Income Home Energy Assistance (HRRP)	1033553	93.568	72,444
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (SEAS)	14AANHT3SP	93.044	10,760
<i>Passed through New Hampshire Health and Human Services</i>			
Community Services Block Grant	1026069	93.569	112,288
Community Services Block Grant	102500731	93.569	486,833
Temporary Assistance for Needy Families (NHEP Workplace Success)		93.558	332,099
Temporary Assistance for Needy Families (JARC)		93.558	24,300
Preventative Health and Health Services Block Grant (Oral Health Program)	90072003	93.991	10,617
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services (Sr Oral Health)	102-500731	93.043	210
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Adult Medical)	1016495	93.044	2,449
Special Programs for the Aging - Title III, Part C - Nutrition Services (HD Meals)	1016499	93.045	157,945
National Family Caregiver Support, Title III, Part E	1008784	93.052	8,591
National Family Caregiver Support, Title III, Part E	14AANHT3FC	93.052	10,738
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (Sr Wheels)	1016495	93.044	50,593
Medical Assistance Program (Assessment & Counseling #1)	1008784	93.778	20,909
Medical Assistance Program (Options Counseling and I&R #7)		93.778	33,902
Medical Assistance Program (Transportation)		93.778	48,032
Nutrition Services Incentive Program (NSIP)		93.053	71,604
Social Services Block Grant (Title XX I&R)	G-1301NHSOSR	93.667	5,199
Social Services Block Grant (Title XX I&R)	1000784	93.667	2,063
Social Services Block Grant (Title XX Adult Daycare)	1016503	93.667	2,134
Social Services Block Grant (Title XX HD Meals APS)	1016498	93.667	2,857
Social Services Block Grant (Title XX HD Meals)	1016495	93.667	59,754
Special Programs for the Aging - Title III, Part C - Nutrition Services (Congregate Meals)	1016501	93.045	66,556
Affordable Care Act - Aging and Disability Resource Center (ADRC Optional)	90RO0028	93.517	14,544
Centers for Medicare and Medicaid Services (SHIP)	1008784	93.779	7,325
Centers for Medicare and Medicaid Services (SHIP)	1NOCMS020220	93.779	4,197
Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP)	1008784	93.048	3,084
Special Programs for the Aging - Title IV and Title II - Discretionary Projects (SMPP)	90MP0176	93.048	7,354
Administration for Community Living - Medicare Enrollment Assistance Program (MIPPA)		93.071	2,818
Centers for Medicare and Medicaid Services (Marketplace Assister Services)		93.525	24,957
<i>Passed Through New Hampshire Coalition against Domestic and Sexual Violence</i>			
Family Violence Prevention and Services/Battered Women's Shelters - Grants to States and Indian Tribes (SPIRDV)		93.671	26,638
Family Violence Prevention and Services/Battered Women's Shelters - Grants to States and Indian Tribes (DVS)		93.671	22,884
<i>Passed through New Hampshire Division of Public Health Services</i>			
Block Grants for Prevention and Treatment of Substance Abuse		93.959	260,450
<i>Passed through New Hampshire Division of Child Support Services</i>			
Projects for Assistance in Transition from Homelessness (PATH)		93.150	<u>79,829</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</b>			<u>10,021,622</u>
<b>U.S. Department of Energy</b>			
<i>Passed through Governor's Office of Energy and Community Services</i>			
Weatherization Assistance for Low-Income Persons	1033409	81.042	209,433
<i>Passed through NH Community Development Finance Authority</i>			
Energy Efficiency and Conservation Block Grant Program (Better Buildings)		81.128	<u>72,291</u>
<b>TOTAL U.S. DEPARTMENT OF ENERGY:</b>			<u>281,724</u>
<b>U.S. Corporation for National and Community Service</b>			
<i>Direct</i>			
Retired and Senior Volunteer Program	13SRANH001	94.002	<u>72,754</u>
<b>TOTAL U.S. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE:</b>			<u>72,754</u>



**TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - (CONTINUED)  
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass Through Grantor/Program Title	Pass-through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
<i>Direct</i>			
Supplemental Nutrition Assistance Program (food stamps)		10.651	6,520
Rural Housing Preservation Grants		10.433	4,392
<i>Passed Through New Hampshire Department of Education</i>			
Child and Adult Care Food Program		10.558	<u>105,782</u>
TOTAL U.S. DEPARTMENT OF AGRICULTURE:			<u>116,694</u>
<b><u>U.S. Department of Homeland Security</u></b>			
<i>Direct</i>			
Emergency Management Performance Grants (FEMA)	128735	97.042	<u>21,889</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY:			<u>21,889</u>
<b><u>U.S. Department of Justice</u></b>			
<i>Passed through New Hampshire Coalition Against Domestic and Sexual Violence</i>			
Crime Victim Assistance (VOCA)		16.575	66,702
Sexual Assault Services Formula Program (SASP)	2012-KF-AX-0021	18.017	<u>7,878</u>
TOTAL U.S. DEPARTMENT OF JUSTICE:			<u>74,580</u>
<b><u>U.S. Department of Transportation</u></b>			
<i>Passed through New Hampshire Department of Transportation</i>			
Formula Grants for Rural Areas (Section 5311)	NH-18-X044	20.508	293,798
Job Access and Reverse Commute Program (FTA- Section 5316)		20.516	37,386
Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC)	NH-85-X002	20.513	47,225
Enhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, MWVEC)		20.513	<u>29,258</u>
TOTAL U.S. DEPARTMENT OF TRANSPORTATION:			<u>407,666</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
<i>Passed through New Hampshire Office of Family Services</i>			
Emergency Solutions Grant Program		14.231	32,512
Supportive Housing Program (HOIP)		14.235	130,188
<i>Passed through New Hampshire Health and Human Services then Southwestern Community Services</i>			
Emergency Solutions Grant Program (Rapid Re-Housing and Prevention)		14.231	<u>40,126</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT:			<u>202,826</u>
<b><u>U.S. Department of Labor</u></b>			
<i>Passed through New Hampshire Department of Labor</i>			
WIA Adult Program	2009-005	17.258	64,919
WIA Dislocated Worker Formula Grants	2008-005	17.278	<u>77,328</u>
TOTAL U.S. DEPARTMENT OF LABOR:			<u>142,247</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 1,342,002</u>

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Tri-County Community Action Program, Inc. under programs of the federal government for the year ended June 30, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Tri-County Community Action Program, Inc., it is

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Tri-County Community Action Program, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 19, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Tri-County Community Action Program Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Tri-County Community Action Program Inc.'s internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: FS-2014-001, FS-2014-002, and FS-2014-003.

### Compliance and Other Matters

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

### Purpose of this Report

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

*Leon McDannell : Roberts  
Professional Association*

North Conway, New Hampshire  
January 19, 2015



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.  
**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE  
FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors of  
Tri-County Community Action Program, Inc.  
Berlin, New Hampshire

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

We have audited Tri-County Community Action Program Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Tri-County Community Action Program Inc.'s major federal programs for the year ended June 30, 2014. Tri-County Community Action Program Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

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

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

***Opinion on Each Major Federal Program***

In our opinion, Tri-County Community Action Program, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

## Report on Internal Control Over Compliance

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

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

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

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

*Leane, McDonnell : Roberts  
Professional Association*

North Conway, New Hampshire  
January 19, 2015

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2014

1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
2. Three significant deficiencies relating to the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* and are included in the Findings – Financial Statement Audit below.
3. No instances of noncompliance material to the financial statements of Tri-County Community Action Program, Inc. which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs during the audit are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133*.
5. The auditors' report on compliance for the major federal award programs for Tri-County Community Action Program, Inc. expresses an unmodified opinion on all major programs.
6. There were no audit findings which the auditor would be required to report under section 510(a) of OMB Circular A-133.
7. The programs tested as major programs included:
  - Low Income Home Energy Assistance – CFDA #93.568
  - Aging Cluster:
    - Special Programs for the Aging – Title III, Part B – CFDA #93.044
    - Special Programs for the Aging – Title III, Part C – CFDA #93.045
    - Nutrition Services Incentive Program – CFDA #93.053
  - Community Services Bock Grant – CFDA #93.569
  - Head Start – CFDA #93.600
  - Temporary Assistance for Needy Families – CFDA #93.558
8. The threshold for distinguishing Type A and B programs was \$340,260.
9. Tri-County Community Action Program, Inc. was determined not to be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

FS-2014-001

**Condition:** The Organization records their monthly receivables based on the invoicing done by the Program Directors. The non-contract billings are recorded as miscellaneous receivables for the year-end balance. Management reviews subsequent cash receipts to capture any payments that may have been overlooked by a Program Director when completing their reports for year end.

**Criteria:** A system needs to be developed to ensure that all financial information, including the receivable balances and estimates for allowance for doubtful accounts, is captured and reported in the financial statements.

**Cause:** Procedures have not been fully designed and implemented over the accounts receivable in order to safeguard the assets.

**Effect:** Although we did not encounter receivables that were not properly recorded, there is the risk that the miscellaneous receivables balance would be misstated.

**Recommendation:** The Organization should design and implement policies and procedures for the recording, reporting and collection of all receivables.

**Management Response:** Management agrees with this finding. Due to the structure of the Organization, billing needs to be initiated by the program departments after reviewing their monthly results from their records and the Organization's accounting system. The Finance Department reviews the revenue and expense reports to review for flags (such as budget variances) that indicate possible unbilled items due to an unexpected revenue and expense imbalance. Monthly inquiries are made of Department Directors to ask about potential unbilled items. Written procedures will be created for Directors and/or their designees to follow to help prevent missed billings, receivable adjustments, and/or the accrual of as yet unbilled but earned receivables.

#### FS-2014-002

**Condition:** The Organization failed to comply with the requirements to report net assets as unrestricted, temporarily restricted, and permanently restricted.

**Criteria:** The Organization needs to have a process in place to identify restrictions on grants and donations, as well as monies received from Federal funds.

**Cause:** The predecessor auditor provided guidance to management on how to record the net assets.

**Effect:** The Organization required assistance and guidance on how to calculate the amount of Federal funds included in temporarily restricted net assets, resulting in a prior period adjustment.

**Recommendation:** The Organization needs to develop a policy to properly record the donations and grants to the appropriate net asset classification.

**Management Response:** Management agrees with this finding. The predecessor auditor and former fiscal management had discussions related to the treatment of the net asset section. The Organization decided to seek and utilize the guidance of the predecessor auditor. Before this finding current management was reviewing and questioning the prior recommended net asset classifications. After review of documentation and consulting with the current auditors, the current management concurs that net assets need to be classified differently and that specific written instructions are required to insure proper classification in the future. Subsequent to June 30, 2014, management analyzed the net asset balances and posted adjustments to properly classify net assets by restriction at June 30 2014.

#### FS-2014-003

**Condition:** The Organization failed to design and implement procedures to control and monitor the use of a certain bank account and the proper recording of another account.

**Criteria:** Controls over the bank accounts must be designed and implemented to prevent, or detect and correct, errors including misappropriations.

**Cause:** A lack of internal control procedures over the Organization's bank accounts, noted above, and the reconciliation of those accounts.

**Effect:** One bank account was not properly recorded in the Organization's general ledger, resulting in an adjustment to the trial balance. Another bank account was reported on a cash basis, rather than an accrual basis, and had to be adjusted accordingly.

**Recommendation:** Management should further improve controls over the bank accounts in order to ensure that they are being reported properly.

**Management Response:** Management agrees with this finding. Although immaterial to the financial statements in this instance, Management agrees that all bank accounts need to be recorded and reconciled properly due to the responsibility related to the custody of these cash assets. The Organization has corrected the issue related to both referenced accounts above and is performing further research to ensure no other such accounts have been omitted.

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

None



TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SUMMARY SCHEDULE OF PRIOR YEAR FINDINGS

FOR THE YEAR ENDED JUNE 30, 2013

*Financial Statement Audit*

FS-2013-01

**Condition:** Although some improvements have been made since the prior year audit, the financial reporting system continues to be inadequate in its ability to identify, capture, and record information. Procedures to prevent, or detect and correct material misstatements in the financial statements are not effective. Customary accounting procedures were not fully implemented and those procedures which did exist were not consistently done in a timely manner.

Audit fieldwork was scheduled to begin on September 30, 2013, three months after the fiscal year end. Although we held a pre-audit conference on June 13, 2013 and provided the Chief Financial Officer with specific requests for information, we did not receive an adjusted trial balance until September 26, 2013 which, when received, was labeled as "Draft".

When we arrived to perform audit procedures, the client was in still in the process of reconciling revenues and total expenditures to a worksheet used to prepare the draft Schedule of Expenditures of Federal Awards (SEFA). This process was required, because as noted in the prior year audit deficiencies letter, there were many inaccuracies in the posting of revenue throughout the year. Many adjustments were required before the financial reporting system accurately reported the total revenues by program. Therefore a final SEFA could not be prepared until January 2014. This also made it difficult for program managers to manage their programs since the revenue as reported to them during the year was incorrectly allocated by source.

The financial reporting system was closed on a monthly basis without ensuring all accounts payable invoices relating to the period were posted. Entries for internal expenses such as depreciation and occupancy costs were missing from several month end reports. These errors not only caused an issue for program managers during the fiscal year because financial information used to support reimbursement requests frequently changed when these adjustments were finally calculated and posted, but also caused determining final expenditures by program extremely difficult.

Additionally, although reconciliations of most balance sheet accounts had been prepared at year end, there had been little to no effort made to reconcile the annual amounts for payroll, depreciation, or occupancy costs to the trial balance. Our audit procedures found issues with the depreciation and occupancy costs as reported on the trial balance which were later corrected through adjusting entries.

It was also noted that on the Aging Cluster quarterly program service reports, that the amounts reported as expenditures of the program were incorrect because the departments are not receiving timely financial reports with correct financial information.

**Recommendation:** The Organization should continue its efforts to further enhance and refine the financial reporting system so that information can be obtained in a timely manner.

**Prior Year Management Response:** Management agrees with this finding.

The Organization did have difficulty with completing the preparation for the audit and closing out the year. The prior year audit was not finished until March 31st, and it appears that the new Chief Financial Officer and Senior Accountant, who started in May 2013 and June 2013 respectively, spent their time acclimating themselves as best they could.

The Organization was struggling to keep its doors open and much activity and effort was being placed on survival activities like cash management. Management expects that closing out the fiscal year and audit preparation will be much quicker in FY14 as the Organization's financial stability has improved significantly and less staff time and energy is diverted to survival efforts.

Management agrees with the finding that not all accounts payable expenses were being properly recorded by the end of the posting period. Because the Organization was so strapped for cash, it would close the monthly quickly, usually around the 5<sup>th</sup> of the month, so that it could send out billings. Some accounts payable invoicing was not being recorded in the monthly posting period, usually due to a lag in receiving invoices from vendors. The Organization would capture these payables in the next month.

Management sees this as a problematic process that frankly will probably continue until there is an adequate cash reserve. The Organization is currently working on improving cash reserves by selling off surplus real estate. The Lancaster property has already sold, an offer has been made on the Ashland property (contingent upon a vote at Town Meeting), and a proposal is being negotiated for the Northern Forest Heritage Park property. The School Street property in Berlin is actively on the market. As each property closes, a portion of the proceeds will move into a cash reserve account, so the Organization will be able to remedy this problem over time.

Starting late in fiscal 2013, and continuing to the present time, on the advice of a consultant, the Organization changed its methodology of posting depreciation, posting to the departments where the item is used, rather than to the whole agency. The posting is now done monthly, rather than annually, as previously done.

**Current Status:** We have found significant improvement over the Organization's ability to identify and record information, as well as the procedures to prevent, or detect and correct material misstatements. We have identified one item (FS-2014-002) that we would consider to be a significant deficiency that needs adjustment in order to produce financial statements.

#### FS-2013-02

**Condition:** Procedures for the recording of receivables are poorly designed and inadequate to ensure reporting in accordance with generally accepted accounting principles

In fiscal year 2013, the Organization began utilizing the accounts receivable module of the financial reporting system. This system was used for a portion of the year and was not used for all types of receivables. Programs with significant client activity such as the Dental Center, Restorative Justice, Alcohol and Other Drugs and Transportation track their receivables using a variety of systems which range from patient billing systems to excel worksheets. Because the fiscal department does not track receivables for these program areas, the finance department has no way to ensure that all receivables have been recorded, an allowance has been established for doubtful accounts, or that collection efforts are made to ensure payment is received.

**Recommendation:** The Organization should design and implement policies and procedures for the recording, reporting and collection of all receivables.

**Prior Year Management Response:** Management agrees with this finding.

In April, 2013 the Organization initiated the use of the "accounts receivable" module for contract receivables. Later that year, the Organization also began the process of recording receivables for non-contract billings, such as for Alcohol & Other Drugs and Dental receivables. This is a new process for the Organization, but staff seems to be taking it very seriously. Staff in the finance department now have a method to remind program directors when non-contract receivable information is due. This has been a work in progress, but management believes the information is much more accurate now.

Receivables for the Alcohol & Other Drugs and Dental programs require more intensive attention. The Chief Financial Officer is working with the leadership of those two programs, both to collect what is collectable from old accounts, and to put procedures in place to better assure payments in the future. It is likely that there will always be some accounts from both of these programs that will remain uncollectable, due to the population the Organization serves: low-income, transient, jail-bound in some cases. But we need to follow best practices to ensure as much as possible is collected at the point of service, and to stay in touch with clients after they have left.

**Current Status:** The Organization records their monthly receivables based on invoicing done by the Program Directors. The non-contract billings are recorded as miscellaneous receivables for the year-end balance. Management reviews subsequent cash receipts to capture any payments that may have been overlooked by a Program Director when completing their reports for year end. If there was a delay in payment to the Organization, there is the risk that the miscellaneous receivables would be misstated. During our testing in the current year, we noted the Organization had properly captured the appropriate receivables balance (FS-2014-001).

### FS-2013-03

**Condition:** Although the Organization states in its accounting policies that it complies with the requirements to report net assets as unrestricted, temporarily restricted, and permanently restricted, it appears that finance department personnel did not fully understand the requirements related to each classification.

This was evidenced by the Chief Financial Officer closing all temporarily restricted net asset accounts from fiscal year 2012 into one summary account, thereby losing the detail of which grant had remaining temporarily restricted funds to be expended.

It was further evidenced by the entries related to the sale of vehicles by the transportation program, the proceeds of which have to be used to reacquire new vehicles. This amount was recorded as sales revenue and not identified as temporarily restricted proceeds until questioned by the auditor.

Furthermore, the Organization lacks a process to identify the amount of temporarily restricted net assets at year end because they are unable to correctly adjust the financial reporting system to report the total expenditures by program, do not have a mechanism in place to calculate the restricted revenues in excess of expenditures once correctly adjusted, and do not appear to be working toward developing a methodology to correct this deficiency.

**Recommendation:** The Organization should develop a policy regarding the acceptance of donations and other grants. This should be completed in conjunction with consideration of a risk management policy. The Organization should create a standard form which should include an identification of any restrictions imposed by the donors on the award since many private donors fail to stipulate this in their own documentation. The finance department employees, as well as other program staff, should be educated on the proper classification of net assets. The accounting system or other mechanism should be utilized to track revenues which are unexpended at the fiscal year end. If the donation is restricted as to the allowable time frame for expenditure, then the donation should be returned to the donor. If there is no time restriction then they should record these assets as temporarily restricted in the financial statements. These funds should be made available in the subsequent year for continuation of the donated purpose.

**Prior Year Management Response:** Management agrees with this finding.

There is a policy regarding the acceptance of donations and other grants, but it appears to be outdated, and does not include a standard form which would document the donor's restrictions as to the use of funds. Management will work with the finance department to ensure that the policy is updated and such a form is created. Moreover, the finance department will be directed to create a simple, less cumbersome system to track expended and unexpended grant and donation revenues, and record them accurately in the financial statements.

**Current Status:** We noted that there were some items within temporarily restricted net assets that related to programs and should be transferred to unrestricted, resulting in a prior period adjustment (FS-2014-002).

#### FS-2013-04

**Condition:** Procedures to allocate shared occupancy costs to the benefiting programs were inadequate and failed to allocate the costs accurately. Furthermore, reconciliation procedures that would have identified the errors were not performed.

**Recommendation:** Procedures to identify, allocate and reconcile occupancy costs to the benefiting programs should be refined to ensure that all costs are captured, properly allocated and posted to the financial reporting system.

**Prior Year Management Response:** Management agrees with this finding.

FY 2013 was the first year that the Organization moved to capture occupancy costs and assign them to benefiting programs, rather than to the agency as a whole. Naturally, with so many properties, and so many programs, there have been some errors in implementing this process. But it does seem to capture true programs costs much better than the previous method. Management's position is that the agency needs to get this right, so there is a process for cost allocation that can be used in future years.

Management plans to review occupancy costs regularly, to ensure that they are captured. Finance department now reconciles occupancy costs quarterly for accuracy, and this practice will continue.

**Current Status:** During our testing, we noted that the costs were allocated properly and that reconciliation procedures were performed.

#### FS-2013-05

**Condition:** The listing of property and equipment as originally received from the Organization did not include \$661,615 of assets which were included in the total assets per the trial balance. Further inquiry revealed that the Chief Financial Officer had removed the assets from the listing because they were fully depreciated and planned to post a journal entry to remove the asset balance and related depreciation from the accounts. However, no procedures were performed to identify if the assets were still in existence and still being used by the Organization.

**Recommendation:** Design and implement a policy for property and equipment which includes the requirement to periodically take a physical inventory of assets currently in use and to update the fixed asset as needed for additions and disposals.

**Prior Year Management Response:** Management agrees with this finding.

In the new Accounting Policy and Procedure Manual, there is a process for property and equipment that allows the Organization to dispose of or write off fully depreciated assets.

During FY 2014, the Chief Operating Officer assigned an employee to list all property and equipment in existence, and there is a draft that needs to be reviewed, so there is a listing of all the Organization's assets in one place. This list will be reviewed at least annually in the future.

**Current Status:** The assets mentioned were added back to the schedule and the full listing was reviewed by management. Those assets that were no longer in existence, or in service, were removed from the listing and the accounts were reconciled to the trial balance.

#### FS-2013-06

**Condition:** The Organization failed to design and implement procedures to control and monitor the use of the organizations bank accounts.

A test of the controls over the bank reconciliation process identified missing reconciliations for July 2013 for nine bank accounts used for the senior meal site locations, senior wheels program and the Head Start policy council. These bank accounts are reconciled at the individual site/program locations and a copy of the reconciliation is to be sent to the fiscal department for review. The July reconciliations had not been received by the fiscal department as of September 30, 2013, the first date of audit fieldwork. Although the reconciliation had been identified as missing by the Accounting Manager, the Chief Financial Officer had not requested or obtained the missing items. The balances in the account were immaterial however; failure to monitor and enforce controls may create opportunities for fraud or errors to go undetected.

Confirmations of account balances with banking institutions revealed two accounts with the Woodsville Guaranty Savings Bank which were not listed in the financial reporting system and appeared to have been overlooked. The accounts balances were immaterial however, the accounts should be closed if no longer being used. Bank accounts which are not monitored and reconciled may create opportunities for fraudulent activity.

Examination of the operating bank account reconciliation revealed an unusual adjustment related to the line of credit. The operating account is tied to a line of credit which is automatically drawn upon when checks presented for payment exceed the available bank balance. At fiscal year end, the organization had \$96,818 in outstanding checks against a bank balance of \$5,832. The checks had not been presented for payment and therefore the line of credit had not been accessed to cover the overdraft, however, the Organization recorded a reconciliation adjustment to increase cash by the amount of available credit on the line of credit. As a result, the bank balance and the line of credit balance were overstated by the available credit line of \$122,648.

**Recommendation:** Because of the liquid nature of cash, preventative controls should be the first area of focus because controls often identify the error too late to prevent the loss of resources. Management should further refine controls over the bank accounts to strengthen the internal control system.

**Prior Year Management Response:** Management agrees with this finding.

The need for better controls of cash and bank accounts is a priority for the Organization's management. In FY 2014, the Organization closed several smaller, problematic accounts, where getting programs managers to reconcile was a challenge.

The finance department will now reconcile all bank accounts monthly, before the month is closed. The Organization management commits to ensuring that unusual practice, such as writing checks that exceed the available cash, will not take place.

**Current Status:** There were bank reconciliations prepared monthly for all bank accounts and amounts agreed to the trial balance; however, we did note that the Head Start Policy Council bank account was not properly recorded on the trial balance of the Organization and the Guardianship account was being reported on a cash basis, rather than accrual basis, creating two adjusting entries (FS-2014-003).

FS-2013-07

**Condition:** Although the client is preparing a worksheet to reconcile the payroll reports from the payroll module of the accounting system to the quarterly 941 reports, the reconciliation process did not include a reconciliation to the totals per the general ledger accounts. Reconciling to the general ledger is an important control which helps to identify miss-postings which may otherwise go unnoticed due to the large dollar amount and transaction volume processed through the payroll general ledger accounts. This control is especially important at the Organization because the accounting system includes an additional step of posting to a summary account and then allocating the costs to the individual program general ledger accounts. Assuming that the amount posted to the summary account equals the amount posted to the individual program general ledger accounts without verification could create an opportunity for errors or fraud to be undetected.

**Recommendation:** Management should implement procedures to include a quarterly reconciliation of the payroll information to the general ledger accounts.

**Prior Year Management Response:** Management agrees with this finding.

The Organization now has a process for reconciliation of payroll at every payroll period. This reconciliation is conducted by the Organization's senior accountant, and his work is overseen by the Chief Financial Officer. Payroll is now being reconciled down to the individual program general account level through the year-to-date time sheet charges, by the activity report in our accounting system.

**Current Status:** During our testing, we noted that the payroll accounts were properly reconciled to the 941 returns with no exceptions.

FS-2013-08

**Condition:** A general journal entry was posted to record the liability for credit card transactions which were included on a statement which spanned the fiscal year end. The entry correctly recorded the liability, however the expenses were posted to a summary account which was included in miscellaneous expenses rather than posting each expense to the appropriate expense account. As a result, although the liability is correctly recorded, the expense is not reported by natural classification or by function. Additionally, the expense will not be included in expenses which were eligible for grant reimbursement.

**Recommendation:** Procedures should be implemented to ensure that all expenses are posted to the correct general ledger account including those posted through general journal entries.

**Prior Year Management Response:** Management agrees with this finding.

During FY 2014, the Organization created a new credit card policy designed to provide better internal controls, and direct expenses to the programs where they belong. Beginning in FY 2014, the Finance department is recording all outstanding payables down to the grant award level. This should ensure more accurate accounting of expenses, and also allow the Organization to capture all allowable federal and state reimbursements.

**Current Status:** During our testing, we noted that the credit card transactions were appropriately recorded to the proper expense accounts and by function.

FS-2013-09

**Condition:** Procedures over the control of the weatherization/better buildings materials inventory are inadequate.

The Organization purchases inventory in bulk for use by all of the weatherization programs. The materials used by the Better Buildings program are recorded on a worksheet and an entry should be posted at year end to transfer the expense related to the program from a general expense account to a Better Buildings program specific account. The Organization failed to post this entry which caused the Better Building program costs to be understated by approximately \$39,300.

Additionally, the finance department makes one entry at the end of the fiscal year to adjust the balance in the inventory account to agree to the value calculated from a physical count. However, no procedure exists to track and record the value of the items removed from inventory to ensure that all inventory has been accounted for and used for the weatherization programs.

**Recommendation:** The Organization should develop a system which would allow the tracking of items removed from inventory so that the expense can be properly recorded. In this manner, the ending inventory should require minimal adjustment at year end, costs can be properly allocated by program, and any errors or misappropriations can be detected.

**Prior Year Management Response:** Management agrees with this finding.

Prior to FY 2014 there does not seem to have been an adequate system for internal control of the Weatherization materials inventory. Since that time, there has been a change in leadership in the program, and new procedures for tracking inventory.

Currently, as items are removed from inventory and used to weatherize homes, the Weatherization Director tracks each job's actual use of materials, as well as labor and other expenses. The process of tracking expenses and revenues is overseen by the EHCCO Division Director and reported regularly to the Finance department. The CFO reviews these inventory uses, revenues and expenses, and makes value adjustments in the balance sheet quarterly. The Organization now conducts a physical count of materials each quarter, and captures these in journal entries. Finance department has also created a written policy and procedure regarding procurement and inventory management.

**Current Status:** During our testing we found that updated controls were in place over the inventory and that the inventory was being reconciled. The Organization has improved their internal controls over the last fiscal year and is still in the process of making updates to improve their procedures. We noted during our testing of internal controls that there were missing signatures of approval and signs-offs on routing sheets; however, these appear to be isolated incidents.

FS-2013-10

**Condition:** Management failed to design and implement a procedure to ensure that the drawdown of federal funds was only for immediate needs and that reimbursement was requested only after the costs had been incurred.

Advanced funding of \$533,667 for program costs for the fuel assistance program funded through federal CFDA 93.568 was received on 10/31/12. Expenditures for the grant period had not been incurred however the funds were spent on organizational operating expenses.

**Recommendation:** The Organization should continue in its efforts to design and implement procedures to ensure that funds advanced by an awarding agency are expended as closely as possible to receipt of the advance.



**Prior Year Management Response:** Management agrees with this finding.

This particular finding is vital for the Organization's future program integrity. The Organization MUST comply with cash management requirements regarding the drawdown of an awarding agency's funds. Management believes that the spirit of the Auditor's recommendation has been followed in FY 2014. For example, the Organization began a procedure of drawdowns with Head Start and RSVP that guaranteed that funds were not requested until payroll and accounts payable were completed and only represented costs to date. Other major federal accounts such as CSBG were drawn only on a 1/12<sup>th</sup> basis, and FAP monies were segregated into a separate restricted account which prohibited movement of funds without dual signatories from Senior Management.

However, Management commits to taking the additional step of creating a policy and procedure that contains language specifically referencing how monies advanced by an awarding agency are to be treated.

**Current Status:** Corrected.

*Single Audit*

SA-2013-01

**Condition:** Our audit of the controls over the Better Buildings Program revealed that the Organization failed to comply with Davis-Bacon Act wage requirements.

The current year issue was identified and reported by NH Community Development Finance Authority during a monitoring visit in July 2013 and related to the June 2013 payroll. Additionally, we identified issues with the May 2013. Both of these errors were after the fiscal 2012 deficiency letter was issued which identified a similar finding related to the Weatherization Program.

Additionally per the Better Buildings grant document, certified payrolls were to be sent to the NH Office of Energy and Planning within 7 days of payroll processing. The Organization did not comply with this requirement.

**Recommendation:** The Organization should design and implement a system to comply with Davis Bacon Wage requirements.

**Prior Year Management Response:** Management commits to complying with Davis-Bacon Act wage requirements.

As of FY 2014, the Better Buildings program no longer exists. In future, when the Organization takes on projects that are subject to Davis-Bacon, Management will ensure that all requirements under the Act will be met. The Organization will seek the guidance of an employment attorney to ensure its practices are designed to be fully compliant.

**Current Status:** Corrected.

SA 2013-02

**Condition:** The listing of property and equipment did not include any information regarding the source of funds used to acquire or improve each asset. Some of the assets were purchased with federal funds in accordance with grant requirements. However, depreciation related to those assets would not be an allowable expenditure for grant reimbursement. The Organization did not have a procedure in place to identify assets purchased with federal funds and to ensure that the depreciation related to the assets was charged to the correct program for proper financial reporting, but not included in expenses submitted for reimbursement for grant compliance.

**Recommendation:** Procedures should be implemented which would include the identification of assets purchased with federal funds and a mechanism for tracking and posting the related depreciation expense.



**Prior Year Management Response:** Management agrees with this finding.

In FY 2014, the Finance department created a "Federal, un-reimbursable" code in its accounting software, to keep track of non-allowable depreciation expenses.

Starting with a reminder to Program Directors in March, 2014, Management will take the additional step of making sure Program Directors and Finance staff are all well-versed in the requirement to identify assets purchased with federal funds.

**Current Status:** Corrected.

#### SA 2013-03

**Condition:** Procedures have not been designed or implemented to allocate expenses to grants with periods which differ from the Organization's fiscal year.

The Head Start grant year includes the period of February 1 to January 31 of each year. Because the Organization did not post depreciation on a monthly basis until March of 2013, no depreciation was posted to the grant year which ended on January 31, 2013. However, 12 months of depreciation was posted to the grant year ending January 31, 2014 although only 5 months of depreciation was attributable to this time frame.

Similarly, in-kind occupancy costs were not allocated to the correct grant year. No in-kind occupancy costs were charged to the grant year which ended on January 31, 2013. Instead all in-kind occupancy costs were charged to the grant year ended January 31, 2014.

**Recommendation:** Posting expenses on a monthly basis will help to alleviate issues related to differing grant periods. However, careful review of financial information by an individual independent of the preparation will help to identify errors with calculations and application of allocation methods.

**Prior Year Management Response:** Management agrees with this finding.

It appears that when the Organization began posting expenses on a monthly basis, this was a step in the right direction. But it also appears that initially, a careful review of the information reported was not done.

Management appreciates the Auditor's suggestion that the Organization should not only post expenses on a monthly basis, but also provide a careful review by someone not involved in the preparation, as a check against errors. The current process is that the Senior Accountant prepares the journal entries for grant accounts monthly, and these entries are reviewed and approved by the Chief Financial Officer monthly.

**Current Status:** Corrected.

#### SA 2013-04

**Condition:** Controls over the accumulation of allowable costs and related reimbursement requests for the Better Buildings program were inadequate.

Testing of reimbursement requests for 3 out of 10 requests submitted during the fiscal year identified 2 out of the 3 requests selected could not be reconciled to the financial reporting system. In both cases, the administrative costs did not agree to the financial reports. Additionally, in one case the program costs did not agree to the financial reports. Of the 3 requests tested, 2 requests were not approved by the appropriate personnel.

Because the grant remained open after the current fiscal year end, the Organization had an opportunity to research and correct the issue prior to the grant close out.

**Recommendation:** Procedures must be designed and implemented which provide for the accumulation of information which will allow for an accurate reimbursement request, supported by verifiable data to be prepared.

**Prior Year Management Response:** Management agrees with this finding.

The new Weatherization Director has begun a reconciling process using accounting software to put together reimbursements. He also obtains signatures of senior staff, who review his work prior to transmission of billing. This practice was begun October 2013 and continues today.

**Current Status:** Corrected.

SA 2013-05

**Condition:** In testing expenditures for the Head Start program, we noted numerous reimbursement requests which lacked the employee's signature and the approval of the supervisor.

**Recommendation:** We recommend that procedures be implemented which would require proper approval of all invoices, including expense reimbursements prior to payment.

**Prior Year Management Response:** Management agrees with this finding.

In FY 14 a process was created where any employee requesting reimbursement is required to prepare and sign the employee reimbursement form. A supervisor is required to review and approve the reimbursement, and the Payroll Accountant is required to review the reimbursement and make sure it was free of error, charged to the correct expense and element codes, accompanied by adequate backup documents and appropriately approved. The Payroll Accountant then requests the Chief Financial Officer signature on the document before release of payment.

**Current Status:** Corrected.

SA 2013-06

**Condition:** In testing reporting required for the Aging cluster, we noted that the reports for the quarter ended June 2013 were filed late for both the transportation program as well as the senior meals program. Additionally we noted that the number of trips reported on the March quarterly report for transportation reported 64 fewer trips than were actually reimbursed. Further inquiry with the Program Director revealed that the trips were properly reimbursed but were mistakenly left off the quarterly report.

It was also noted that on the Aging cluster quarterly program service reports, the amounts reported as expenditures of the program were incorrect.

**Recommendation:** We recommend that procedures be implemented which would require a reconciliation of supporting data to the quarterly reports. We also recommend that a schedule be developed to ensure timely filing of reports.

**Prior Year Management Response:** Management agrees with this finding.

In FY14 a process will be developed to ensure the timely filing of accurate reports.

**Current Status:** Corrected.



# **TRI-COUNTY COMMUNITY ACTION PROGRAM Inc.**

**Serving Coos, Carroll & Grafton Counties**

30 Exchange Street, Berlin, NH 03570 • (603) 752-7001 • Toll Free: 1-800-552-4617 • Fax: (603) 752-7607

Website: <http://www.tccap.org> • E-mail: [admin@tccap.org](mailto:admin@tccap.org)

Chief Executive Officer: Michael W. Coughlin

## **BOARD OF DIRECTORS FY2015**

### **COÖS COUNTY**

**Board Chair**

Sandy Alonzo  
Teacher

**Treasurer**

Cathy Conway  
Vice President- Economic  
Development - NCIC

**Secretary**

Gary Coulombe  
Firefighter

Andrew Lefebvre  
Teacher

### **CARROLL COUNTY**

Anne Barber  
Attorney

Michael Dewar  
Business Owner

**Vice Chair**

Dino Scala  
Business Owner

Karolina Brzozowska  
Rehab Specialist

### **GRAFTON COUNTY**

Nancy Kitchen  
Animal Trainer-  
Squam Lakes Science Center

Linda Massimilla  
State Representative

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Weatherization  
(603) 752-7105

Administration  
(603) 752-7001

AOD  
(603) 752-7941



Community Contact  
(603) 752-3248

R.S.V.P.  
(603) 752-4103

Energy Programs  
(603) 752-7100

# MICHAEL W. COUGHLIN, M.S.

## Chief Executive - Nonprofit Sector

Complex, Multi-Site Operations ❖ Revenue & Margin Growth  
Strategic Partnerships  
Community & Public Engagement

### *Motivating and results driven; recognized for:*

- ✓ Strategic planning and financial management
- ✓ Mentoring & developing inspired leaders
- ✓ Innovation, marketing and branding
- ✓ Entrepreneurial spirit
- ✓ Assuring highest quality standards
- ✓ Passionate advocacy for mission

## EDUCATION

**Master of Science, Social Work** - Columbia University, New York, New York

**Bachelor of Arts** - Quinnipiac University, Hamden, Connecticut

## PROFESSIONAL EXPERIENCE

- |   |                   |
|---|-------------------|
| TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH   | Oct, 2013-Current |
| • <b>CEO</b>  |                   |
| REHABILITATIVE RESOURCES, INC., Sturbridge, M   | 2012-2013         |
| • <b>Interim CEO</b>  |                   |
| ARIZONA'S CHILDREN ASSOCIATION  | 2012 to 2012      |
| • <b>CEO</b>  |                   |
| GOODWILL INDUSTRIES OF NORTHERN NEW ENGLAND   | 2007 to 2011      |
| • <b>CEO</b>  |                   |
| GENESIS BEHAVIORAL HEALTH, Laconia, New Hampshire   | 2002 to 2007      |
| • <b>Executive Director</b>   |                   |
| WARREN SHEPELL CONSULTANTS, Toronto, Ontario and<br>CHC-Working Well (These companies merged) | 1988 to 2002      |
| • <b>Vice President, Operations</b>   |                   |
| ORANGE COUNTY MENTAL HEALTH, Randolph, VT   | 1979-1986         |
| • <b>Various Positions</b>  |                   |

# Robert Boschen, Jr., CMA, MBA

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## WORK EXPERIENCE

### Tri-County Community Action Program Falmouth, Maine Chief Financial Officer

Berlin, New Hampshire  
June 2014 – Present

- Chief Financial Officer responsible for financial operations and facilities management for a \$20 million agency. Manage staff of 6.5 FTEs directly including the Facilities Manager position, which has additional staff.

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### Town of Falmouth Director of Finance

Falmouth, Maine  
August 2011 – May 2014

- Responsible for financial operations and reporting related to the \$11 million budget for the Town – population 11,165. Responsible for the accounts payable for the combined Town/School budget of \$42 million and investments of \$30 million.

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### City of Waterville Director of Finance/Treasurer

Waterville, Maine  
October 2006 – August 2011

- Responsible for financial operations and reporting related to the \$16 million budget for the City – population 15,600 - a service center that expands to roughly 40,000 during the work day. Finance area included, but is not limited to tax and fee collections, payroll, budgeting, accounting and financial analysis/forecasting, lien procedures and investments. Responsible for the accounts payable and payroll for the combined City/School budget of \$36 million.

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### State of Maine, Department of Health and Human Services (DHHS), Augusta, Maine Nov 2003 - Oct 2006 Director of Finance for the Office of Medical Services (Medicaid)

Aug 2005 – Oct 2006

### Director of Finance & Reimbursement for Bureau of Medical Services (Medicaid)

Nov 2003 – Jul 2005

- Responsible for financial operations, strategies and tactics for the over \$2.3 billion budget for the MaineCare (Medicaid) and related Medicare budget. This consisted of approximately 25% to 30% of the State of Maine's budget and insures over 20% of the State of Maine's population.

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### M&H Logging and Construction Controller

Rangeley, Maine  
September 2001 – November 2003

- Responsible for the financials, human resources, and office operations (including information technology) for a construction business and its related entities including a logging corporation and a land enterprise. Company grew from 30 to 70 employees.

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### Franklin Community Health Network Controller

Farmington, Maine  
October 1997 – September 2001

- Reported directly to CFO for this rural health network that had about \$63 million in revenues.

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### Aetna, Inc. and Aetna Life and Casualty Aetna, Inc. - Aetna/US Healthcare - Midwest Region Director Planning and Budgeting

September 1991- July 1997

Chicago, Illinois

September 1996 - July 1997

- Responsible for operating plans, membership reporting and budget for the Midwest region (one of six and the largest). \$52 million in operating expenses. \$1.4 billion revenue. \$375 million projected profit.

### Aetna Life & Casualty Company - Pharmacy - Finance Department Middletown, Connecticut

### Director/CFO - Finance

February 1994 - September 1996

- Complete responsibility for Finance Department. Reported to CEO. Cost center manager duties.
- \$825 million in revenue in 1996. Exceeded \$1.1 billion by 1997. Profits of \$4 million in 1993 expanded to \$32 million for 1996. □ Created 1996 to 1998 strategic plans.

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### Aetna Life & Casualty Company - Information Technology Expense Management Consultant & Account Representative

Hartford, Connecticut

September 1991 - February 1994

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### United Technologies - Otis Elevator International/Hamilton Standard Senior Tax Specialist, Consolidations Accountant & G/L Systems Admin.

Connecticut  
February 1988 - September 1991

### Kaiser Permanente, Accountant - Medical Group

Hartford, Connecticut, Dec 1986 - Feb. 1988

### KMG Main Hurdman, Tax Specialist

Stamford, Connecticut, March 1986 - Dec 1986

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## PROFESSIONAL ORGANIZATIONS & EDUCATION

- Member of Institute of Management Accountants □ Passed the Certified Public Accountant Examination.
- The University of Connecticut, Storrs, Connecticut Master of Business Administration
- The University of Connecticut, Storrs, Connecticut Bachelor of Science in Business Administration - Finance

# Andrea E. M. Gagne

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## Skills

- Leader Leadership New Hampshire Class of 2015
- Leadership Exchange & Coaching Mentor Recipient –  
Northeast Regional Child Advocacy Center,  
Pennsylvania September 2011 – May 2013
- Grant Writer New Hampshire Grant Institute
- Forensic Interviewer National Children’s Alliance, Alabama February, 2011
- Team Facilitator Training Northeast Regional Child Advocacy Center, New  
Hampshire, May 2012
- Board Member – Coos County Family Health Services, 2013
- Excellent verbal, written and technical communication skills.
- Computer literate and proficient with the Microsoft Office Suite (Excel, Word, Outlook,  
Publisher, Power Point), Quickbooks, Adobe Acrobat, Constant Contact, Facebook,  
Twitter and Survey Monkey.

## WORK HISTORY

### Division Director of Energy, Homeless & Community Contact Offices (EHCCO)

November 2013 – Present Tri-County Community Action Programs Berlin, New Hampshire

- Provide leadership and oversight to all EHCCO program’s operations, budgets and reporting; -  
Coordinate and integrate programs’ activities.
- Hire, supervise and manage EHCCO staff, including in-house and itinerant employees.
- Prepare and submit grants and proposals.
- Develop, prepare and implement program budgets, narratives, outreach plans and work plans.
- Review and reconcile division financial reports for reimbursement.
- Interact with program monitors, outside auditors, Federal agency auditors and others in review  
of program activities, compliance and financial accountability
- Develop new programs and funding streams as appropriate.
- Represent EHCCO and Tri-County CAP at local, state, regional and national meetings as  
needed.

### Executive Director

October 2010 – Present Child Advocacy Center of Coos County Lancaster, New Hampshire

- Provided leadership in developing program, organizational and financial plans with the Board of  
Directors and other staff to advance the mission of the agency.
- Worked with the Board of Directors and recommended operational objectives that supported the  
strategic plan and maintained a shared vision for the future of the agency.
- Hired, supervised and disciplined staff members and ensured personnel had appropriate training  
and education.
- Maintained a working knowledge of emerging issues and significant developments in the fields  
of child abuse investigations, team facilitation, and non-profit and agency administration.
- Developed and provided professional trainings for community agencies and members on issues  
relating to child abuse and the role of the Child Advocacy Center.
- Served as a spokesperson for the agency and liaison to community groups and the media.
- Maintained official records and documents, and assured compliance with federal, state, and  
local regulations.
- Managed and conducted ongoing program evaluation including outcome measurements.

- Identified grant opportunities, developed proposals, and produced required reports to funding sources.
- Developed relationships and maintained regular communications with funding sources.
- Maintained capital assets, planned for core budget self-sufficiency and monitored expenditures and income of the agency.
- Facilitated case coordination requests for forensic interviews and case review for any and all partner agencies service requests.
- Managed and oversaw agency's multidisciplinary team, compliance with training standards and implementation of best practice standards in a well organized, detail oriented, and confidential team environment for investigative purposes in conformance with New Hampshire Attorney General Policies and accreditation standards.
- Managed and coordinated community "wrap-around" services for child-victims and their caregivers.

**Emergency Medical Technician – Basic Volunteer**

2001 – 2007                      Gorham Emergency Medical Services                      Gorham, New Hampshire

- Maintained current state and federal licensing status through continuing education and routine testing.
- Practiced patient care with the use of current protocols and best practice standards.

**Education**

-Master of Public Administration  
Norwich University  
Vermont June, 2011

-Bachelor of Science - Criminal Justice Administration  
Granite State College  
New Hampshire December, 2007

-Certificate of Paralegal Studies  
College for Lifelong Learning  
New Hampshire 2002

**Awards & Recognition**

- Squad Member of the Year Gorham Emergency Medical Services  
New Hampshire June, 2004
- Faculty Selected Outstanding Learner in Criminal Justice Award  
Granite State College New Hampshire September, 2005

## **Andrew Stone**

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██████████  
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██████████

### **Objective**

Client-focused with strong commitment to serving the needs and improving the quality of life of at-risk populations.

### **Work Experience**

*7/2012 – Present – Homeless Programs Coordinator*

*11/2009 – Present – Homeless Outreach/PATH Outreach*

#### **Tri-County CAP, Littleton, NH**

- Provide outreach and identify individuals who are unsheltered and provide assistance with attaining adequate shelter and access to needed services.

*5/2005 – 11/2009 – Community Integration Specialist*

#### **Northern Human Services/Common Ground, Littleton, NH**

- Provide support and training to developmentally disabled consumers to promote natural relationships to help individuals become fully integrated in their community.

*7/2008 – 2/2009 – Residential Counselor*

#### **Merry Meadow Farm, Bradford, VT**

- Provided a safe and supportive environment to residents suffering with a mental illness.

*6/1999 – 4/2007 – Security Supervisor*

#### **Loon Mountain Recreation Area, Lincoln, NH**

- Supervised security staff by ensuring a safe environment for staff and guests, trainings and enforcing local laws and ordinances.

### **Education**

*9/1993 – 5/1997 - Lyndon State College, Lyndonville, VT*

- B.S. - Human Services/Counseling



## **OBJECTIVE**

Establish rapport and confidence while building strong and long lasting relationships with a diverse group of individuals. Possess exceptional planning, leadership, prioritizing and goal-setting skills to achieve optimal client outcome to create, implement and document efficient methods of operations.

## **EXPERIENCE**

*Tri-County Community Action*

Nov. 13'-Present Lancaster, NH

### **Tyler Blain Homeless Shelter House Manager**

- Run daily operations of a 13 bed emergency homeless shelter for men, women & children
- Manage shelter staff including but not limited to: scheduling, payroll, interview/hire/dismissals, trainings
- Case manage up to 13 residents; design plans of actions with residents to end homeless cycle
- Be a positive role model and mentor; educate and support residents of NH rights and laws
- High paced environment & and crisis management while assessing clients needs
- Assisting residents with receiving supportive services as needed i.e. State & Federal assistance, mental health services, AA/SA services, budget counseling
- Update existing rules and regulations for shelter operations; create new templates for invoices as needed
- Maintain structural upkeep of shelter and house vehicle
- Complete monthly town billing invoices
- Perform residential intake and exit paperwork
- Provide crisis intervention, safety planning, and resource information to residents and callers
- Assist with fundraising/collecting donations
- Ensure that the shelter is supplied with food, medicines and cleaning supplies 24/7
- Record residents HMIS data into NH HMIS Service Point database
- Maintain daily detailed records of residents progress and complete reports in a timely manner
- Uphold and maintain client confidentiality
- Assess all monthly databases to ensure all data is current
- Attend local and state meetings
- Coordinate shelter staff meetings and residential meetings as needed
- Assist Executive Director in Grant Writing
- Submit monthly reports on shelter statistics
- Order monthly food/supplies from NH Food Bank & USDA
- Inventory quarterly statistics for NH Food Bank; Monthly inventory of USDA
- Provide assistance to the general public with an emergency food pantry
- Establish and maintain positive, productive working relationships with mental health offices, town welfare offices, legal aid, DV shelters, and other community/state providers of services and resources to the homeless
- Educate general public & local/state resources on homeless assistance and shelter operations
- Temporary Director of Homeless Programs daily operations when Direct Supervisor is unavailable

*Tri-County Community Action*

Aug. 10'-Nov.13' Tamworth, NH

Homeless Outreach/PATH Coordinator Carroll County

- Identified clients who are unsheltered homeless through direct outreach activities & through reports/referrals by shelters, police, churches, town welfare officers, community resources, human service providers and others
- Established if clients are eligible for PATH (mental health) services; developed a service plan
- Took appropriate action to deal with any homeless emergency situation
- Established and maintained positive, productive working relationships with mental health offices, town welfare offices, legal aid, DV shelters, and other community/state providers of services and resources to the homeless
- High paced environment & and crisis management while assessing clients needs & referring to proper resources
- Educated and advocated for clients rights via RSA 165
- Educated and advocated housing/rental laws for clients/landlords
- Implemented, budgeted, and provided detailed reports on grant programs (McKinney/EFSP/ESG/10Bricks) used to assist with rental arrears, food, mortgage payments to prevent foreclosure, medication, utility disconnects, utility deposits, etc...
- Maintained detailed client records through homeless/PATH databases, activity logs and completed reports in a timely manner and maintain confidential information appropriately
- Prepared monthly expense reports & worked within budget constraints
- Implemented and marketed state funded programs for first month's rent & security deposit(RALPH/HSGP)
- Followed guidelines to see if clients are eligible for programs and assisted clients with monthly budgeting
- Hired, trained & managed staff member
- Provided case management & landlord/tenant mediation as needed
- Performed inspection in apartments to ensure health & safety codes are up to date
- Assisted with annual fundraising
- Implemented Federal HPRP Program
- Attended quarterly/annual trainings & conferences
- Assisted State & Federal Agencies (FEMA, Homeland Security, Red Cross) with 2012 Hurricane Irene Disaster Relief

*Tri-County Community Action*

Oct. 09'-Aug. 10' Berlin, NH

HPRP Housing Advocate, Full time

- Assessed & determined client's eligibility for the HPRP Program, Housing Win!!, through referrals from shelters, prisons, churches, town welfare officers, mental health providers and others
- Conducted detailed inspection of the rental unit
- Established & maintained a positive working relationship with landlords, property managers, town welfare officers, prisons, churches, shelter & mental health providers
- Conducted follow ups with clients to ensure rental unit/budget is sustained
- Landlord/Tenant Mediation as needed

*Northern Human Services*

July 00'-Oct.09' Berlin, NH

Residential Advisor, Part time in college, Full time

- Assisted mentally ill clients with daily living skills that promoted independence and well being
- Maintained daily detailed records of clients progress and completed reports in a timely manner and maintained client confidentiality
- Ability to understand mental illness/DD/SA

- Ability to understand boundary issues and trust issues with the mentally ill
- Distributed, monitored & recorded daily medication intake
- Assisted with implementing clients goals and plans
- Took appropriate action when dealing with a crisis
- Attended weekly & monthly meetings with case managers & service providers

*Stephens College-Science Dept.*

Sept. 01'-May 05' Columbia, MO

Forensic/microbiologist/Research lab assistant/Assistant Teacher/Part time

- Maintained lab and lab equipment using standard operating practices
- Identified bacteria, mold & analyzed cells under microscopes
- Operated centrifuge, spectrometer, PCR, electrophoresis, thermal cycler
- Assisted students with blood spatter, fingerprint, hair/fiber analysis
- Taught Forensic Profiling lesson to freshman courses
- Participated in research project 'Lead Remediation in Herculaneum , MO' with Dr. Tara Giblin
- Participated in research project with Univ. of Missouri with Dr. Craig Franklin 'Sex Influence on chronic intestinal inflammation in Helicobacter hepaticas'

## **EDUCATION:**

Stephens College

2000-2005 Columbia, MO

Biology Health and Science, BS

- Student Government Association, Class Vice President 00'-03
- Student Government Association, Senator 2004
- Psychology Club Member 03'-05'
- Outstanding Peer Biology Award 2002 & 2003
- Honorary Science Club Tri-Beta Member 00'-05'
- Assistant Coach Division III Soccer Team 00'-03'
- Assistant Coach Division III Basketball Team 00'-03'

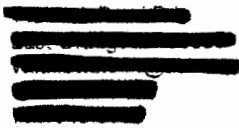
## **SKILLS:**

- Vast knowledge of Medicare/NH Medicaid
- Vast knowledge of DHHS benefits
- Aptitude for State and Federal laws
- NH HMIS Certified (Homeless Management Information System)
- Worked with at risk population, elderly, disabled, mentally ill for 14 years
- Assist with SSDI/SSI applications
- Assist clients with all state and federal benefits
- NH Food Bank Certified (Shopper Orientation; Food Safety)
- Mental Health First Aid Training 6/12'
- Burn Out Training 5/11'
- PC/MAC proficient/Microsoft Office Suite, Adobe Photoshop, IE, Chrome, Mozilla
- Savvy in Windows NT, 2000, Vista, 7, 8 operating systems
- Illness Management & Recovery Certified (IMR) 11/07'
- Strategies of Eliminating Violent Episodes Certified (SOLVE) 6/03'
- CPR/First Aid Certified
- SOAR (SSI/SSDI Outreach Access & Recovery) Certified 8/11'

- Completed Crisis Prevention Intervention Training 10'-12'
- NH Easy Certified 3/10'

**ORGANIZATIONS:**

- United Way-Berlin Community Impact Committee Board Member 10/14-Present



## Dianne Munson

**Work Experience**    March 4, 2013 – Present                      Tri-County Community Action Program  
57 Mechanic St GO-1  
Lebanon NH 03766

### **Homeless Intervention/PATH Specialist**

Responsibilities Include:

- Identify clients who are unsheltered homeless through outreach, reports/referrals from shelters, police, welfare officers and other community organizations and citizens
- Initiate contact to assist in attaining adequate shelter and access needed services
- Assess the immediacy of need of type of intervention necessary for each individual.
- Determine whether client is eligible for PATH services.
- Dealing with homeless emergencies including obtaining transportation to shelter and services
- Establish and maintain productive relationships with mental health offices and local homeless services continuum
- Serve as liaison between Mental Health Professional staff and other TCCAP EHCCO staff
- Assist in development and implementation of service plans for PATH clients
- Participate in appropriate workshops, trainings and meetings
- Maintain confidentiality appropriately
- Maintain clients records and appropriate logs and reports
- Maintain client info in State HMIS and appropriate Data Bases
- Work within budget constraints

November 2007 – January 16, 2013 Central Vermont Community Action  
Council  
195 US RT 302 – Berlin  
Barre VT 05641-2267

### **Family Development Case Manager**

Responsibilities include:

- Working with individuals/families, assess housing needs, explore housing options, and develop plan to remediate housing issue.
  - Working with Clara Martin in their supportive/subsidized Challenges For Change program – locate, negotiate and provide case management to referred individuals/families
  - Assist individuals/families in appeals of housing denials
  - Provide Credit Counseling and assist individuals/families in creating a realistic budget.
  - Promote individual/family self-sufficiency
-

- Assist individuals/families in filling out forms for appropriate programs such as Housing applications, Food Stamp applications, Social Security forms, etc.
- Assist individuals/families in understanding State/Federal mailings
- Assist individuals/families in accessing appropriate resources for specific individual/family needs.
- Develop long and short term goals and support individuals/families in their efforts and achievements.
- Support individuals/families in developing self-advocacy abilities.
- Participate in community meetings and coalitions/collaborations involved in low income issues.
- Provide assistance and support for individuals/families seeking assistance through State of Vermont EA/GA programs
- Order food for, stock and distribute food through Bradford Food Cupboard.
- During Crisis Fuel season process fuel/utility applications – negotiating with fuel/utility companies to get fuel delivered as quickly as possible while keeping fuel delivery costs down, arranging utility deposits.

November 2007 – June 2011

Central Vermont Community Action  
Council  
195 US RT 302 – Berlin  
Barre VT 05641-2267

#### **Case Manager II**

Responsibilities include:

- Transitional Housing/Case Management for incarcerated women to facilitate a successful transition to the public sector using the Women's Reentry Program
- Build and Maintain relationships with other service providers in order to help offenders get individual needs met
- Assist in obtaining/retaining housing, address individual budgeting, clearing credit issues, money management, life skills, self-esteem building, job search and retention with the goal of self-sufficiency at the end of the program

July 2000 – November 2005

Tri-City Community Action Program  
110 Pleasant St  
Malden MA 02148

#### **Housing Search Coordinator**

Responsibilities included:

- Supervision of 3 housing search specialists
- Supervision of interns and provision of required reports concerning their progress
- Assisting homeless or at risk families in all aspects of housing search and stabilization
- Work directly with local DTA office on housing issues and barriers
- Compiling and preparing monthly reports for HAP primary contractor
- Provide special reports and presentations as requested
- Participate in coalitions involved in affordable housing issues
- Participate in community coalitions

Jan 2003 – October 2003

Tri-City Community Action Program  
110 Pleasant St  
Malden MA 02148

**PATH Coordinator**

Temporary supervision of 3 PATH Team Members working with homeless individuals on issues such as:

- Homelessness
- Benefits – Including medical access and care and various cash and food benefits programs
- Job Readiness
- Job Search and Retention
- Substance Abuse Issues

Jan 1999 – July 2000

Tri-City Community Action Program  
110 Pleasant St  
Malden MA 02148

**PATH Income Specialist**

Responsibilities included:

- Assisting homeless individuals in all aspects of accessing benefits programs such as SSI, SSDI, temporary disability programs, Food Stamps, medical care, Etc.
- Assisting homeless individuals in locating and stabilizing housing
- Assisting homeless individuals in locating and retaining employment
- Outreach to homeless individuals

1993 – May 1998

Alliance for Young Families  
Boston MA

**Benefits Specialist**

Responsibilities included:

- Provide information to help pregnant/parenting teens obtain State and Federal public benefits and to resolve family law issues
- Develop client educational materials
- Poll portion of clients/advocates to determine training needs
- Develop training materials and conduct trainings for pregnant/parenting teens and their advocates
- Participate in groups working to resolve identified systemic problems
- Maintain current State manuals containing regulations for public benefits programs
- Track trends and current legislation concerning organization's clients and members
- Maintain comprehensive files of resources available to pregnant/parenting teens
- Recruit and supervise interns and volunteers
- Produce monthly board reports detailing number of clients and type of assistance provided
- Provide program statistics to organization's other components as required

**Education**

1984 – 1990

Bridgewater State College

Bridgewater MA

**BS Management/Information Systems Concentration**

1977 – 1979

Quincy College

Quincy MA

**AS Computer Science**

**Certifications/  
Trainings**

Nov 2014 HMIS Training  
Oct 2014 Homeless Conference  
Oct 2014 Crisis Prevention and Intervention Training  
May 2014 Excel Training  
March 2014 HMIS  
Jan 2014 Health Care Access for Homeless Unaccompanied Youth  
Aug 2013 Conference on Homeless Youth  
July 2013 Crisis Prevention and Intervention Training  
May 2012 **3Squares Vermont Training**  
May 2012 **Hunger Conference**  
Sept 2012 **Intro to Shelter Plus Care**  
Oct 2012 **Vermont AIRS 12<sup>th</sup> Annual Training Conference**  
Jan 2011 **CVCAC Food-Nutrition-Agriculture Staff Retreat**  
Aug 2011 **Counseling Clients Seeking Rental Housing**  
Sept 2011 **Counseling Buyers of REO Properties**  
Oct 2011 **Vermont GA Training**  
Dec 2011 Neighborworks **HUD Certified Housing Councilor**  
May 2010 **Case Management Services**  
**Communications Planning**  
**Working Bridges:Engaging Employers to Improve Workforce**  
**Stability and End Poverty**  
**Housing-Changing Face of Homelessness**

**References**

Available upon request



## **Pauline Aldrich**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]

### **Experience**

March 2013 – Present    Tri-County CAP Outreach Woodsville  
Program Manager

- Responsible for daily operations of non-profit social service Outreach office
- Meet with clients during scheduled interviews to facilitate applications for various service programs; Fuel Assistance, Housing Security Loans, Electric Assistance Program, etc.
- Field emergency assistance requests and provide appropriate referrals
- Oversee on-site food pantry, including record keeping and reporting
- Manage and work closely with office staff and volunteers

2003 – 2013            Tri-County CAP Outreach Littleton  
Program Coordinator

- Answer phones and greet clients in busy office setting
- Assist in the completion of various assistance applications
- Maintain client records and databases electronically and through filing systems
- Responsible for processing all in-coming and out-going mail and correspondence
- Responsible for operation of food pantry, including record keeping and reporting

1993 – 1997            Tri-County CAP Administration Berlin  
Office Support Staff

- Provide primary phone coverage for Energy Assistance Division at Tri-County CAP administrative office
- Complete daily client/vendor mailings and process large volumes of mail
- Perform data entry, filing and general office duties as needed

### **Education**

St. Anselm's College Manchester, NH  
White Mountains Community College Berlin, NH  
Berlin High School Berlin, NH

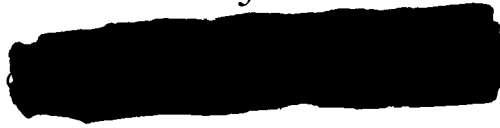
## **Skills**

I'm comfortable and confident with the office and interpersonal skills that I've developed through my years with Tri-County CAP. I'm able to multi-task while maintaining a calm, professional attitude. My experience with elderly, low-income and disadvantaged clients has given me a compassionate yet practical approach in dealing with challenging situations. I'm bilingual (fluent in French), computer literate, office equipment savvy & well informed regarding resources and information pertaining to the North Country and the State of NH.

## **References**

**Available upon request**

# CORY D. JACKSON



## EDUCATION

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Granite State College            Concord, NH  
*Bachelor of Science Degree in Behavioral Science; Minor in Human Services*

Berlin High School            Berlin, NH  
*High School Diploma*

## SKILLS AND INTERESTS

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### Skills:

- Computer/internet savvy; Microsoft Office (Excel, Word, PowerPoint, Etc.)
- Attention to detail; adaptable to new social/professional environments
- Organized and ability to prioritize tasks

### Interests:

- Computer and internet applications; family activities including scenic rides, home improvement projects

Able to learn new ideas/techniques especially those specific to job functions. Works well with the diverse human population; developmentally disabled, mentally disabled and the general community.

## WORK EXPERIENCE

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2014 September to Present    Northern Human Services Berlin, NH

### ***Community Integrator-Day Support Services***

- Supervise and support clients with community based activities which aides in developing healthy lifestyles.
- Writes daily progress notes on each client in respect to their goals

2011 November-2014 May    Northern Human Services    Berlin, NH

### ***Service Coordinator***

- Schedule and facilitate quarterly meetings with the individual served and relevant staff/family members and guardians.
- Planning, implementation and coordination of services an individual receives, within and outside of the agency.
- Advocate for the individual served; acting as liaison to the staff members within the agency, as well as guardians, and any medical services outside the agency.

2008 March -2011 November    Northern Human Services    Berlin, NH

***Community Integrator-Community Support Services***

- Assist clients with A.D.L.s including cooking, cleaning
- Assist clients in a public setting with proper behavior and etiquette
- Supervise and support clients in an exercise setting to facilitate a healthier lifestyle
- Transport clients to and from stores and gym facilities
- Write monthly progress note based upon each clients level of progress in respect to their goals

2004 July-2007 October Euphoria Builders Gorham, NH

***Carpenter***

- Repaired; new construction, inside and outside of residential and commercial settings.
- Foreman of a crew; start to finish work
- Provided support to the crew to achieve a safe and timely completion of each job
- Painting; caulking; framing; drywall; door and window installation; roofing; siding; masonry

2004 April-July Securitas Security AVH, Berlin, NH

***Security Officer***

- Monitored cameras; Computer use; Microsoft word, Excel
- Provided assistance to staff and patients in respect to particular hospital procedures.
- Detected, deterred, reported any activities/occurrence's not beneficial to hospital and/or staff.
- Maintained a printed activity report

**CONTRACTOR NAME**

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Michael Coughlin	Chief Executive Officer	\$140,000	0	0
Robert Boschen	COO/CFO	\$100,000	0	0
Andrea Gagne	EHCCO Division Director	\$55,000	0	0
Andy Stone	Homeless Programs Manager	\$39,520	20%	\$7,904
Dianne Munson	Outreach Worker	\$29,012	20%	\$5,802
Open Position	Outreach Worker	\$28,080	20%	\$5,516
Corey Jackson	Outreach Worker	\$28,080	20%	\$5,516
Pauline Aldrich	Outreach Worker	\$36,400	20%	\$7,280
Carrie Laflamme	Outreach Worker	\$26,000	20%	\$5,200
Open Position	Administrative Bookkeeper	\$32,000	0	0




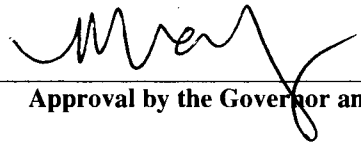
Subject: Homeless Housing and Access Revolving Loan Fund

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> Department of Health & Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301	
<b>1.3 Contractor Name</b> Community Action Partnership of Strafford County		<b>1.4 Contractor Address</b> 642 Central Avenue Dover, NH 03821-1060	
<b>1.5 Contractor Phone Number</b> (603) 516-8130	<b>1.6 Account Number</b> 05-95-42-423010-7925-102-500731	<b>1.7 Completion Date</b> June 30, 2017	<b>1.8 Price Limitation</b> \$20,000
<b>1.9 Contracting Officer for State Agency</b> Eric D. Borrin		<b>1.10 State Agency Telephone Number</b> (603) 271-9558	
<b>1.11 Contractor Signature</b> 		<b>1.12 Name and Title of Contractor Signatory</b> BETSEY ANDREWS PARKER EXECUTIVE DIRECTOR	
<b>1.13 Acknowledgement:</b> State of <u>NH</u> , County of <u>Strafford</u> On <u>6/16/15</u> before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
<b>1.14 Signature of Notary Public or Justice of the Peace</b>  <u>Kristen Comean</u>			
<b>1.15 Name and Title of Notary or Justice of the Peace</b> <u>Kristen Comean Executive Assistant II</u>			
<b>1.14 State Agency Signature</b> 		<b>1.15 Name and Title of State Agency Signatory</b> <u>Marilee Nihan</u> <u>Deputy Commissioner</u>	
<b>1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.17 Approval by the Attorney General (Form, Substance and Execution)</b> By:  On: <u>7/16/15</u>			
<b>1.18 Approval by the Governor and Executive Council</b> By: _____ On: _____			

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

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

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

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

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials: EAR  
Date: 6/16/15

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

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

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

**14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

Contractor Initials: Eap  
Date: 6/16/15



certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

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

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

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

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

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

Contractor Initials: EAP  
Date: 6/16/15



Exhibit A

SCOPE OF SERVICES

**Homeless Housing and Access Revolving Loan Fund (HHARLF)**

1. **CONDITIONAL NATURE OF AGREEMENT**

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon availability of state funding under the Homeless Housing and Access Revolving Loan Fund (HHARLF). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the availability of State Funding. The State makes no representation as to the level of funding that will be available, if any, for this Agreement.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may impact on the Services described herein, the State has the right, following consultation with the Contractor, to modify service priorities and expenditure requirements for the funds provided under this Agreement so as to achieve compliance therewith.
- 1.3. The Contractor shall submit a detailed description of the language assistance service they will provide to person with limited English proficiency to ensure meaningful access to their program and/or services within ten (10) days of the contract effective date.
- 1.4. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations, prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.5. Except as otherwise modified in paragraphs of EXHIBIT A, the Contractor agrees to comply with the program narrative, budget detail and narrative, and amendments thereto, for Services, operations, prevention, acquisition, or rehabilitation as approved by the Bureau of Homeless and Housing Services, Office of Human Services, Department of Health and Human Services, hereafter referred to as the State.

2. **SERVICES:**

- 2.1. The Contractor hereby covenants and agrees that during the term of this agreement, based on the continued availability of state funding and in accordance with New Hampshire Emergency Shelter Homeless Housing and Access Revolving Loan Fund (HHARLF) RSA 126-A:63, it will utilize Homeless Housing and Access Revolving Loan Fund (HHARLF) funds for contract services indicated below and specified in Exhibit B of this agreement:
- 2.2. The Contractor shall determine eligibility based on need, including completing a housing assessment to ensure that households receiving this assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 2.3. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 2.4. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 2.5. The Contractor shall establish loan repayment terms in as established by the Department in consultation with the Governor's Interagency Council on



Exhibit A

Homelessness and include the requirement that repayment begins no later than 120 days after the loan is disbursed.

- 2.6. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate.

3. PROGRAM REPORTING REQUIREMENTS

- 3.1. The Contractor shall provide monthly reports documenting all activities related to HHARLF services, including tracking the default rate, and monitoring dispersed and recovered HHARLF funds
- 3.2. The Contractor shall submit an Annual Performance Report (APR) to the Bureau of Homeless and Housing Services (BHHS), within thirty (30) days after the Completion Date, that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.
- 3.3. The Contractor shall submit Other Reports as requested by the State.
- 3.4. Failure to submit the above reports in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

4. CONTRACT ADMINISTRATION

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.
- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3. The Contractor shall inform BHHS of any staffing changes.
- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.
- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.

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6/16/15



## Method and Conditions Precedent to Payment

The following financial conditions apply to the scope of services as detailed in Exhibit A – Homeless Housing and Access Revolving Loan Fund Program.

This contract is funded 100% by the New Hampshire General Fund as follows:

Homeless Housing and Access Revolving Loan Fund

SFY16                                      not to exceed \$10,000  
SFY17                                      not to exceed \$10,000

July 1, 2015 – June 30, 2017:              not to exceed \$20,000

1. Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program, in an amount not to exceed and for the time period specified above.

### 2. REPORTS

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.

2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.

### 3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.

3.2. Payment of Project Costs: Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice

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*6/16/15*



from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.

- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Homeless Housing and Access Revolving Loan Fund Program.

#### 4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Homeless Housing and Access Revolving Loan Fund Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

#### 5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



**SPECIAL PROVISIONS**

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

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



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

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

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



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

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





more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

- (a) This contract and employees working on this contract will be subject to the whistleblower rights and remedies in the pilot program on Contractor employee whistleblower protections established at 41 U.S.C. 4712 by section 828 of the National Defense Authorization Act for Fiscal Year 2013 (Pub. L. 112-239) and FAR 3.908.
- (b) The Contractor shall inform its employees in writing, in the predominant language of the workforce, of employee whistleblower rights and protections under 41 U.S.C. 4712, as described in section 3.908 of the Federal Acquisition Regulation.
- (c) The Contractor shall insert the substance of this clause, including this paragraph (c), in all subcontracts over the simplified acquisition threshold.

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

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

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

EGRP

6/16/15



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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
  - 14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella insurance coverage of not less than \$2,000,000 per occurrence; and
4. The Division reserves the right to renew the Contract for up to two additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

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*6/16/15*



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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



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

- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted
  - 1.6.1. Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or
  - 1.6.2. Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;
- 1.7. Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs 1.1, 1.2, 1.3, 1.4, 1.5, and 1.6.

2. The grantee may insert in the space provided below the site(s) for the performance of work done in connection with the specific grant.

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

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

Contractor Name:

6/16/15  
Date

EAP  
Name: Betsy Andrews Park  
Title: Executive Dir



**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-1.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Name:

6/16/15  
Date

*Betsy Andrews Parker*  
Name: *Betsy Andrews Parker*  
Title: *Executive Director*



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

**PRIMARY COVERED TRANSACTIONS**

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

**LOWER TIER COVERED TRANSACTIONS**

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

Contractor Name:

6/16/15  
Date

*Betsy Andrews Parker*  
Name: *Betsy Andrews Parker*  
Title: *Executive Director*





**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials EAP

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

Date 6/16/15



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

Contractor Name:

6/16/15  
Date

G A A P  
Name: Betsy Andrews Parker  
Title: Executive Director

Exhibit G

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

Contractor Initials Ea P

Date 6/16/15



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name:

6/16/15  
Date


  
Name: Betsy Andrews Parker  
Title: Executive Director



Exhibit I

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

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

**(1) Definitions.**

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



Exhibit I

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

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

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

EAP

6/16/15



Exhibit I

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

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

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

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

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

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

*EAP*

*6/16/15*



Exhibit I

- pursuant to this Agreement, with rights of enforcement and indemnification from such business associates who shall be governed by standard Paragraph #13 of the standard contract provisions (P-37) of this Agreement for the purpose of use and disclosure of protected health information.
- f. Within five (5) business days of receipt of a written request from Covered Entity, Business Associate shall make available during normal business hours at its offices all records, books, agreements, policies and procedures relating to the use and disclosure of PHI to the Covered Entity, for purposes of enabling Covered Entity to determine Business Associate's compliance with the terms of the Agreement.
  - g. Within ten (10) business days of receiving a written request from Covered Entity, Business Associate shall provide access to PHI in a Designated Record Set to the Covered Entity, or as directed by Covered Entity, to an individual in order to meet the requirements under 45 CFR Section 164.524.
  - h. Within ten (10) business days of receiving a written request from Covered Entity for an amendment of PHI or a record about an individual contained in a Designated Record Set, the Business Associate shall make such PHI available to Covered Entity for amendment and incorporate any such amendment to enable Covered Entity to fulfill its obligations under 45 CFR Section 164.526.
  - i. Business Associate shall document such disclosures of PHI and information related to such disclosures as would be required for Covered Entity to respond to a request by an individual for an accounting of disclosures of PHI in accordance with 45 CFR Section 164.528.
  - j. Within ten (10) business days of receiving a written request from Covered Entity for a request for an accounting of disclosures of PHI, Business Associate shall make available to Covered Entity such information as Covered Entity may require to fulfill its obligations to provide an accounting of disclosures with respect to PHI in accordance with 45 CFR Section 164.528.
  - k. In the event any individual requests access to, amendment of, or accounting of PHI directly from the Business Associate, the Business Associate shall within two (2) business days forward such request to Covered Entity. Covered Entity shall have the responsibility of responding to forwarded requests. However, if forwarding the individual's request to Covered Entity would cause Covered Entity or the Business Associate to violate HIPAA and the Privacy and Security Rule, the Business Associate shall instead respond to the individual's request as required by such law and notify Covered Entity of such response as soon as practicable.
  - l. Within ten (10) business days of termination of the Agreement, for any reason, the Business Associate shall return or destroy, as specified by Covered Entity, all PHI received from, or created or received by the Business Associate in connection with the Agreement, and shall not retain any copies or back-up tapes of such PHI. If return or destruction is not feasible, or the disposition of the PHI has been otherwise agreed to in the Agreement, Business Associate shall continue to extend the protections of the Agreement, to such PHI and limit further uses and disclosures of such PHI to those purposes that make the return or destruction infeasible, for so long as Business



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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





Exhibit I

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

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

DHHS  
 The State  
Marilee Nihan  
 Signature of Authorized Representative  
Marilee Nihan  
 Name of Authorized Representative  
Deputy Commissioner  
 Title of Authorized Representative  
7/8/15  
 Date

Community Action Partnerships of Strafford County  
 Name of the Contractor  
Ed And Pa  
 Signature of Authorized Representative  
Betsy Andrews Parker  
 Name of Authorized Representative  
Executive Director  
 Title of Authorized Representative  
6/16/15  
 Date



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

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

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

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

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

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

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

Contractor Name:

6/16/15  
Date

Betsy Andrews Parker  
Name: Betsy Andrews Parker  
Title: Executive Director



**FORM A**

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 099356536
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO  YES

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

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

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

NO  YES

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

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

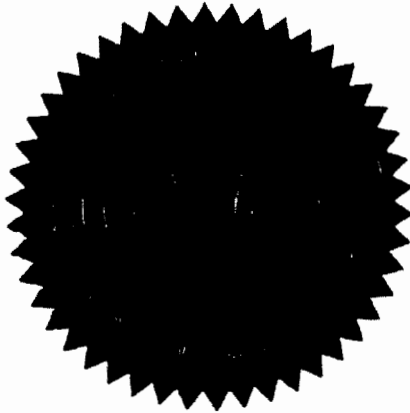
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

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

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that Community Action Partnership of Strafford County is a New Hampshire nonprofit corporation formed May 25, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 6<sup>th</sup> day of April, A.D. 2015

A handwritten signature in black ink, appearing to read "William M. Gardner", written in a cursive style.

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

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

1. I am a duly elected Officer of Community Action Partnership of Strafford County.  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of  
the Agency duly held on December 15, 2014:  
(Date)

**RESOLVED:** That the Betsey Andrews Parker, Executive Director \_\_\_\_\_  
(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of  
the 30 day of June, 2015.  
(Date Contract Signed)

4. Betsey Andrews Parker is the duly elected Executive Director  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

Colene Arnold

(Signature of the Elected Officer)

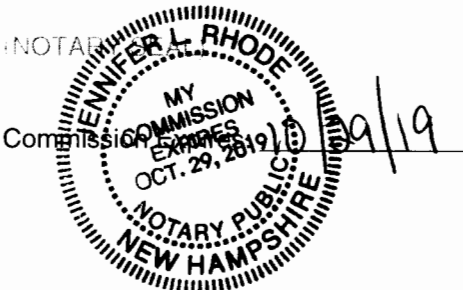
STATE OF NEW HAMPSHIRE

County of Strafford

The forgoing instrument was acknowledged before me this 30 day of June, 2015.

By Colene Arnold  
(Name of Elected Officer of the Agency)

Jennifer L. Rhode  
(Notary Public/Justice of the Peace)





# 4.2.5 Certificate of Insurance CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
1/7/2015

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

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

<b>PRODUCER</b> CGI Business Insurance 171 Londonderry Turnpike  Hooksett NH 03106	<b>CONTACT NAME:</b> Mark R. Harvie, VP, Commercial Lines Manager <b>PHONE (A/C No. Ext):</b> (603) 232-9306 <b>FAX (A/C No.):</b> <b>E-MAIL ADDRESS:</b> mharvie@cgibenefitsgroup.com														
<b>INSURED</b> Community Action Partnership of Strafford County & CAP of Strafford County Head Start PO Box 160 Dover NH 03821-1060	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: center;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: center;">NAIC #</th> </tr> <tr> <td>INSURER A: Hanover Insurance Company</td> <td></td> </tr> <tr> <td>INSURER B: New York Marine &amp; General Ins</td> <td></td> </tr> <tr> <td>INSURER C:</td> <td></td> </tr> <tr> <td>INSURER D:</td> <td></td> </tr> <tr> <td>INSURER E:</td> <td></td> </tr> <tr> <td>INSURER F:</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A: Hanover Insurance Company		INSURER B: New York Marine & General Ins		INSURER C:		INSURER D:		INSURER E:		INSURER F:	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A: Hanover Insurance Company															
INSURER B: New York Marine & General Ins															
INSURER C:															
INSURER D:															
INSURER E:															
INSURER F:															

**COVERAGES**      **CERTIFICATE NUMBER:** 14-15 Master      **REVISION NUMBER:**

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR	WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	GENERAL LIABILITY			ZHVA192135 01	12/31/2014	12/31/2015	EACH OCCURRENCE \$ 1,000,000	
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000	
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 5,000	
							PERSONAL & ADV INJURY \$ 1,000,000	
							GENERAL AGGREGATE \$ 3,000,000	
							PRODUCTS - COMP/OP AGG \$ 1,000,000	
							\$	
	GEN'L AGGREGATE LIMIT APPLIES PER:							
	<input checked="" type="checkbox"/> POLICY	<input type="checkbox"/> PRO-JECT	<input type="checkbox"/> LOC				\$	
A	AUTOMOBILE LIABILITY			AWVA156930 01	12/31/2014	12/31/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000	
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$	
	<input type="checkbox"/> ALL OWNED AUTOS	<input type="checkbox"/> SCHEDULED AUTOS	<input type="checkbox"/> NON-OWNED AUTOS				BODILY INJURY (Per accident) \$	
	<input type="checkbox"/> HIRED AUTOS						PROPERTY DAMAGE (Per accident) \$	
							Uninsured motorist combined \$ 1,000,000	
A	<input checked="" type="checkbox"/> UMBRELLA LIAB			URVA192136 01	12/31/2014	12/31/2015	EACH OCCURRENCE \$ 2,000,000	
	<input type="checkbox"/> EXCESS LIAB						AGGREGATE \$ 2,000,000	
	<input type="checkbox"/> CLAIMS-MADE						\$	
							\$	
	DED						\$	
	RETENTION \$						\$	
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WC201400007962			<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER	
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N	N/A	Statutory State 3 A. NH	12/31/2014	12/31/2015	E.L. EACH ACCIDENT \$ 1,000,000	
	If yes, describe under DESCRIPTION OF OPERATIONS below			Officers are included			E.L. DISEASE - EA EMPLOYEE \$ 1,000,000	
							E.L. DISEASE - POLICY LIMIT \$ 1,000,000	
A	Professional Liability			ZHVA192135 01	12/31/2014	12/31/2015	Each Occurrence \$1,000,000	
							Aggregate \$3,000,000	

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

<b>CERTIFICATE HOLDER</b>  State of New Hampshire Department of Health and Human Services Denise Sherburne, Contracts & Procurement 129 Pleasant Street Concord, NH 03301	<b>CANCELLATION</b>  SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  Edward Young/KF
---	---

## **MISSION**

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



## **VISION**

Working to eliminate poverty in  
Strafford County

**COMMUNITY ACTION PARTNERSHIP OF**  
**STRAFFORD COUNTY**

**FOR THE YEARS ENDED**  
**DECEMBER 31, 2014 AND 2013**  
**AND**  
**INDEPENDENT AUDITORS' REPORTS**

*Leone,*  
*McDonnell*  
*& Roberts*  
PROFESSIONAL ASSOCIATION



**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**DECEMBER 31, 2014 AND 2013**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Financial Statements:	
Statements of Financial Position	3
Statement of Activities	4
Statements of Cash Flows	5
Statement of Functional Expenses	6
Notes to Financial Statements	7 - 12
Supplementary Information:	
Schedule of Expenditures of Federal Awards	13
Notes to Schedule of Expenditures of Federal Awards	14
Independent Auditors' Reports on Internal Control and Compliance	15 - 18
Schedule of Findings and Questioned Costs	19
Summary Schedule of Prior Audit Findings	20

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

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of cash flows, and notes to the financial statements for the years then ended, and the related statements of activities and functional expenses for the year ended December 31, 2014.

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

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

### **Auditors' Responsibility**

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Partnership of Strafford County as of December 31, 2014 and 2013, and its cash flows for the years then ended, and the changes in its net assets for the year ended December 31, 2014 in accordance with accounting principles generally accepted in the United States of America.

### **Report on Summarized Comparative Information**

We have previously audited Community Action Partnership of Strafford County's 2013 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 24, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2013, is consistent, in all material respects, with the audited financial statements from which it has been derived.

### **Other Matters**

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

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

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2015, on our consideration of Community Action Partnership of Strafford County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Community Action Partnership of Strafford County's internal control over financial reporting and compliance.

*Leone, McDonnell & Roberts,  
Professional Association*

June 10, 2015  
Wolfboro, New Hampshire

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**STATEMENTS OF FINANCIAL POSITION  
DECEMBER 31, 2014 AND 2013**

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b><u>ASSETS</u></b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 744,514	\$ 614,293
Accounts receivable	770,066	656,934
Inventory	8,754	15,307
Prepaid expenses	<u>11,586</u>	<u>79,283</u>
Total current assets	<u>1,534,920</u>	<u>1,365,817</u>
<b>NONCURRENT ASSETS</b>		
Security deposits	19,201	19,261
Property, net of accumulated depreciation	435,446	667,667
Other noncurrent assets	<u>12,500</u>	<u>10,000</u>
Total noncurrent assets	<u>467,147</u>	<u>696,928</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 2,002,067</u></b>	<b><u>\$ 2,062,745</u></b>
<b><u>LIABILITIES AND NET ASSETS</u></b>		
<b>CURRENT LIABILITIES</b>		
Demand note payable	\$ 80,735	\$ 87,178
Accounts payable	126,063	67,785
Accrued payroll and related taxes	120,172	92,674
Accrued compensated absences	78,154	80,592
Refundable advances	491,134	542,894
Other current liabilities	<u>137</u>	<u>55,918</u>
Total liabilities	<u>896,395</u>	<u>927,041</u>
<b>NET ASSETS</b>		
Unrestricted		
Undesignated	669,373	1,065,270
Board designated	<u>307,002</u>	<u>7,328</u>
Total unrestricted	976,375	1,072,598
Temporarily restricted	<u>129,297</u>	<u>63,106</u>
Total net assets	<u>1,105,672</u>	<u>1,135,704</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 2,002,067</u></b>	<b><u>\$ 2,062,745</u></b>

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2014  
WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2014 Total</u>	<u>2013 Total</u>
<b>CHANGE IN NET ASSETS</b>				
<b>REVENUES AND OTHER SUPPORT</b>				
Grant revenue	\$ 7,545,723	-	\$ 7,545,723	\$ 7,364,989
Fees for service	424,089	-	424,089	382,531
Rent revenue	24,353	-	24,353	26,715
Public support	366,137	\$ 66,191	432,328	312,699
In-kind donations	439,830	-	439,830	486,220
Interest	301	-	301	108
Fundraising	31,299	-	31,299	19,866
Other revenue	-	-	-	5,192
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and support	8,831,732	66,191	8,897,923	8,598,320
<b>EXPENSES</b>				
<b>Program services</b>				
Child services	3,374,862	-	3,374,862	2,421,621
Community services	831,155	-	831,155	1,599,936
Energy assistance	2,975,261	-	2,975,261	2,851,652
Housing	189,080	-	189,080	220,626
Weatherization	133,564	-	133,564	460,621
Workforce development	258,219	-	258,219	235,839
	<hr/>	<hr/>	<hr/>	<hr/>
Total program services	7,762,141	-	7,762,141	7,790,295
<b>Supporting activities</b>				
Management and general	1,031,611	-	1,031,611	803,269
Fundraising	23,644	-	23,644	8,070
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	8,817,396	-	8,817,396	8,601,634
<b>CHANGE IN NET ASSETS BEFORE LOSS ON SALE OF BUILDING</b>	14,336	66,191	80,527	(3,314)
<b>LOSS ON SALE OF BUILDING</b>	(110,559)	-	(110,559)	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>CHANGE IN NET ASSETS</b>	(96,223)	66,191	(30,032)	(3,314)
<b>NET ASSETS, BEGINNING OF YEAR</b>	1,072,598	63,106	1,135,704	1,139,018
	<hr/>	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	\$ 976,375	\$ 129,297	\$ 1,105,672	\$ 1,135,704

See Notes to Financial Statements

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

	<b><u>2014</u></b>	<b><u>2013</u></b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ (30,032)	\$ (3,314)
Adjustment to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	69,333	78,719
In-kind donation of vehicle	-	(48,501)
Loss on sale of building	110,559	-
(Increase) decrease in assets:		
Accounts receivable	(113,132)	16,218
Inventory	6,553	98,291
Prepaid expenses	67,697	(38,022)
Security deposits	(60)	-
Other noncurrent assets	(2,500)	(10,000)
Increase (decrease) in liabilities:		
Accounts payable	58,278	34,208
Accrued payroll and related taxes	27,498	5,152
Accrued compensated absences	(2,438)	11,971
Refundable advances	(51,760)	59,174
Other current liabilities	<u>(55,781)</u>	<u>5,449</u>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>84,215</u>	<u>209,345</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchases of property and equipment	(77,022)	(807)
Proceeds from sale of property and equipment	<u>129,471</u>	<u>-</u>
<b>NET CASH PROVIDED BY (USED IN) INVESTING ACTIVITIES</b>	<u>52,449</u>	<u>(807)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of demand note payable	(6,443)	(2,822)
Repayment of long term debt	<u>-</u>	<u>(34,050)</u>
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(6,443)</u>	<u>(36,872)</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	130,221	171,666
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>614,293</u>	<u>442,627</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 744,514</u>	<u>\$ 614,293</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for interest	<u>\$ 3,252</u>	<u>\$ 4,211</u>

See Notes to Financial Statements

Child Services	Community Services	Energy Assistance	Housing	Weatherization	Workforce Development	Total Program Services	Management And General	Fundraising
1,960,544	\$ 275,525	\$ 274,670	\$ 58,232	\$ 29,507	\$ 151,126	\$ 2,749,604	\$ 557,672	\$ 2,822
205,356	36,042	26,297	6,113	2,719	14,656	291,183	49,390	270
200,427	34,705	35,699	5,778	3,058	18,473	298,140	25,726	-
51,991	93,274	2,558,709	89,438	60,684	18,320	2,872,416	1,201	-
226,636	199,096	-	-	1,264	-	426,996	-	12,835
146,508	35,989	2,287	386	379	1,876	187,425	8,935	-
-	-	-	-	-	-	-	190,950	-
122,700	11,577	4,121	3,565	7,201	6,394	155,558	13,341	17
59,063	21,617	8,777	136	222	61	89,876	67,233	-
83,415	8,606	23,138	1,364	2,958	26,354	145,835	3,602	-
80,372	9,146	12,177	16,485	2,657	3,311	124,148	5,132	-
23,664	33,867	3,634	667	1,132	542	63,506	41,478	-
52,052	12,645	16,460	509	544	9,944	92,154	8,966	-
57,106	16,344	737	70	3	3,027	77,287	20,865	-
55,859	12,761	857	13	6	13	69,509	24,138	-
26,177	16,205	-	3,733	21,144	2,074	69,333	-	-
11,261	8,595	6,571	69	62	319	26,877	4,136	-
9,643	303	866	-	24	1,729	12,565	4,432	-
-	-	-	2,530	-	-	2,530	986	-
-	1,445	-	-	-	-	1,445	1,807	-
2,088	3,413	261	(8)	-	-	5,754	1,621	7,700
<u>3,374,862</u>	<u>\$ 831,155</u>	<u>\$ 2,975,261</u>	<u>\$ 189,080</u>	<u>\$ 133,564</u>	<u>\$ 258,219</u>	<u>\$ 7,762,141</u>	<u>\$ 1,031,611</u>	<u>\$ 23,644</u>

## **COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

### **NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED DECEMBER 31, 2014 AND 2013**

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

##### **Nature of Organization**

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

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

##### **Basis of Accounting**

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

##### **Financial Statement Presentation**

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



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

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

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

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

At December 31, 2014 and 2013 the Agency had unrestricted and temporarily restricted net assets.

#### **Refundable Advances**

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

#### **Contributions**

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

#### **Contributed Services**

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

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

#### **Fair Value of Financial Instruments**

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

#### **Inventory**

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

### **Property and Depreciation**

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

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

Depreciation expense aggregated \$69,333 and \$78,719 for the years ended December 31, 2014 and 2013, respectively.

### **Accrued Earned Time**

The Agency has accrued a liability of \$78,154 and \$80,592 at December 31, 2014 and 2013, respectively, for future compensated leave time that its employees have earned and which is vested with the employee.

### **Income Taxes**

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

Accounting Standard Codification No. 740, "Accounting for Income Taxes", establishes the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. Management has analyzed the Agency's tax position taken on its information returns for the years (2011 through 2014), for the purposes of implementation, and has concluded that no additional provision for income taxes is necessary in the Agency's financial statements.

### **Cash and Cash Equivalents**

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

### **Use of Estimates**

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

### **Advertising Expenses**

The Agency expenses advertising costs as they are incurred. Total advertising costs for the years ended December 31, 2014 and 2013 amounted to \$12,641 and \$15,498, respectively.

### **In-kind Donations**

The Agency pays below-market rent for the use of certain facilities. In accordance with generally accepted accounting principles, the difference between amounts paid for the use of the facilities and the fair market value of the rental space has been recorded as an in-kind donation and as an in-kind expense in the accompanying financial statements. The estimated fair value of the donation was determined to be \$199,684 and \$209,139 for the years ended December 31, 2014 and 2013, respectively.

The Agency also receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$82,809 and \$106,027 for the years ended December 31, 2014 and 2013, respectively.

The Agency also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$132,268 and \$25,070, respectively, for the year ended December 31, 2014. For the year ended December 31, 2013, the estimated fair value of these food commodities and goods was determined to be \$170,871 and \$12,207, respectively.

The Agency also received, in the form of an in-kind contribution, a portion of a bus that was placed in service during the year ended December 31, 2013. Under the terms of the agreement the Agency paid approximately \$5,333 and received a bus with a value of approximately \$53,834.

### **Functional Allocation of Expenses**

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

### **Subsequent Events**

Subsequent events have been evaluated through June 10, 2015, which is the date that the financial statements were available to be issued.

## **NOTE 2. PROPERTY**

As of December 31, 2014 and 2013, property consisted of the following:

	<b><u>2014</u></b>	<b><u>2013</u></b>
Land, buildings and improvements	\$ 416,435	\$ 719,429
Furniture, equipment and machinery	507,304	482,186
Vehicles	<u>302,466</u>	<u>296,266</u>
Total	1,226,205	1,497,881
Less accumulated depreciation	<u>790,759</u>	<u>830,214</u>
Net property	<u>\$ 435,446</u>	<u>\$ 667,667</u>

The sale of 60 Charles Street, Farmington New Hampshire accounts for the reduction in the land, buildings and improvements during the year ended December 31, 2014.

**NOTE 3. ACCOUNTS RECEIVABLE**

Accounts receivable are stated at the amount management expects to collect from balances outstanding at year end. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. The allowance for uncollectible accounts was estimated to be zero at December 31, 2014 and 2013. The Agency has no policy for charging interest on overdue accounts.

**NOTE 4. PLEGDED ASSETS**

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

**NOTE 5. DEMAND NOTE PAYABLE**

The Agency has available a revolving line of credit with a bank in the amount of \$250,000. The note is payable upon demand, but in the absence of demand, is due on November 30, 2015. Interest is stated at the prime rate plus 1% which result in an interest rate of 4.25% at December 31, 2014 and 2013. The note is collateralized by all the assets of the Agency.

**NOTE 6. LONG TERM DEBT**

The Agency had a 7.50% mortgage payable to a financial institution in monthly installments for principal and interest of \$1,209 through May 2013, when the note was paid in full. The note was collateralized by a first mortgage lien and assignment of leases and rents on certain real estate of the Agency.

**NOTE 7. TEMPORARILY RESTRICTED NET ASSETS**

At December 31, 2014 and 2013, the Agency had \$129,297 and \$63,106 in net assets temporarily restricted by donor-imposed use restrictions, respectively.

**NOTE 8. LEASE COMMITMENTS**

Facilities occupied by the Agency for its community service programs are rented under the terms of various operating leases. For the years ended December 31, 2014 and 2013, the annual lease/rent expense for the leased facilities was \$163,615 and \$121,191, respectively. Certain equipment is leased by the Agency under the terms of various operating leases.

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

<u>Year Ended</u> <u>December 31</u>	<u>Amount</u>
2015	\$ 150,533
2016	84,234
2017	11,780
2018	8,729
2019	<u>2,021</u>
Total	<u>\$ 257,297</u>

**NOTE 9. RETIREMENT PLAN**

The Agency maintains a voluntary contributory 403(b) plan for its employees who meet certain requirements as defined in the plan. The Agency matches 25% of employee contributions to the plan, to a maximum of 5% of salaries. Retirement plan contributions for the years ended December 31, 2014 and 2013 totaled \$15,988 and \$29,952, respectively.

**NOTE 10. FUNDRAISING EXPENSES**

The fundraising expenses related to fundraising revenues were \$23,644 and \$8,070 for the years ended December 31, 2014 and 2013, respectively.

**NOTE 11. CONCENTRATION OF RISK**

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

**NOTE 12. CONCENTRATION OF CREDIT RISK**

The Agency maintains its cash balances at several financial institutions in New Hampshire. The balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. The Agency maintains an agreement with its primary financial institution to collateralize the balances in excess of \$250,000. At December 31, 2014 and 2013, there were no uninsured cash balances.

**NOTE 13. CONTINGENCIES**

The Agency receives grant funding from various sources. Under the terms of these agreements, the Agency is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Agency might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of December 31, 2014 and 2013.

**SUPPLEMENTARY INFORMATION**  
**(See Independent Auditors' Report)**

<u>PROGRAM TITLE</u>	<u>NUMBER</u>	<u>GRANTOR'S NAME</u>	<u>CONTRACT NUMBER</u>	<u>GRANTOR'S ID</u>
Children Food Commodities)	10.558 10.559 10.569	State of New Hampshire Department of Education State of New Hampshire Department of Education Belknap-Merrimack Community Action Partnership		4300-ZZ 4300-ZZ
<u>Urban Development</u>	14.157 14.218 14.218 14.235 14.235	New Hampshire Housing Authority City of Dover, New Hampshire City of Rochester, New Hampshire State of New Hampshire Department of Health and Human Services Community Partners / Behavioral Health / Services		NA NA NA 010-092-7176- NA
Persons and Persons	17.258 17.278	Southern New Hampshire Services, Inc. Southern New Hampshire Services, Inc.	2001-003	101885 101885
Time Persons	20.513	State of New Hampshire Department of Transportation		
ng Centers	81.042	State of New Hampshire Governor's Office of Energy & Community Services	EE00060	01-02-02-024010-77
<u>Services</u>	84.287	State of New Hampshire Department of Education		
I, Part B- Grants for ers od Home Visiting Program ies ies rogram ck Grant to the States uman Services	93.276 93.600 93.044 93.505 93.556 93.558 93.558 93.568 93.569 93.645 93.667 93.994	State of New Hampshire Division of Elderly and Adult services State of New Hampshire Department of Health and Human Services, DPH, State of New Hampshire, DHHS, Division for Children, Youth and Families State of New Hampshire, DHHS, Division for Children, Youth and Families Southern New Hampshire Services, Inc. State of New Hampshire Governor's Office of Energy & Planning State of New Hampshire, DHHS, DFA State of New Hampshire, DHHS, Division for Children, Youth and Families State of New Hampshire, DHHS, Division for Children, Youth and Families BPHCS, Maternal & Health Section	13-DHHS-BWW-CSP-05	01CH13 010-048-7872- 102423 01-02-02-024010-7705 010-045-7148- 05-95-40-404C 05-95-90-902C

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**NOTE 1      BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Community Action Partnership of Strafford County under programs of the federal government for the year ended December 31, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Community Action Partnership of Strafford County, it is not intended to and does not present the financial position, change in net assets, or cash flows of the Agency.

**NOTE 2      SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3      FOOD DONATION**

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



**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Partnership of Strafford County (a New Hampshire nonprofit organization), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of cash flows for the years then ended, and the related notes to the financial statements, and the related statements of activities and functional expenses for the year ended December 31, 2014 and have issued our report thereon dated June 10, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Community Action Partnership of Strafford County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control. Accordingly, we do not express an opinion on the effectiveness of Community Action Partnership of Strafford County's internal control.

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

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

*Leone, McDonnell & Roberts,  
Professional Association*

June 10, 2015  
Wolfeboro, New Hampshire

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

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

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

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

We have audited Community Action Partnership of Strafford County's (a New Hampshire nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community Action Partnership of Strafford County's major federal programs for the year ended December 31, 2014. Community Action Partnership of Strafford County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

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

### **Opinion on Each Major Federal Program**

In our opinion, Community Action Partnership of Strafford County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2014.

### **Report on Internal Control Over Compliance**

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

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

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

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

*Leone McDonnell's Roberts,  
Professional Association*

June 10, 2015  
Wolfeboro, New Hampshire

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2014**

**A. SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on the financial statements of Community Action Partnership of Strafford County.
2. No significant deficiencies disclosed during the audit of the financial statements are reported in the *Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Community Action Partnership of Strafford County, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Community Action Partnership of Strafford County expresses an unmodified opinion on all major programs.
6. There were no audit findings which the auditor would be required to report under Section 510(a) of OMB Circular A-133.
7. The programs tested as major were: Department of Health and Human Services, Low Income Home Energy Assistance Program, CFDA 93.568, Temporary Assistance for Needy Families, CFDA 93.558, Department of Labor, WIA Adult Program, CFDA 17.258 and WIA Dislocated Worker Formula Grants, CFDA 17.278.
8. The threshold used for distinguishing Type A and B programs was \$300,000.
9. Community Action Partnership of Strafford County was determined to be a low-risk auditee.

**B. FINDINGS – FINANCIAL STATEMENTS AUDIT**

None

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

None

**COMMUNITY ACTION PARTNERSHIP OF STRAFFORD COUNTY**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

There were no findings or questioned costs that were required to be reported in the Schedule of Findings and Questioned Costs for the year ended December 31, 2013.



## ATTACHMENT

### 2015 Board of Directors

**David Terlemezian, Chair**  
**Jeni Mosca, Treasurer**  
**Jason Shute**  
**Becky Sherburne**  
**Lauren Berman**  
**Chris Lawrence**  
**Jeannie Wilson**  
**Don Routhier**

**Carrie DiGeorge, Vice Chair**  
**Colene Arnold, Secretary**  
**Joe Bailey**  
**Cassandra Mason**  
**Sunmayyab (Maya) Wylder**  
**Jean Miccolo**  
**Dot Hooper**

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**Community Action Partnership of Strafford County**  
**Administrative & Weatherization Office, 642 Central Avenue, Dover, NH 603-516-8130**  
**Mailing address: P.O. Box 160, Dover, NH 03821-0160**

**Outreach Offices:**

61 Locust Street, Dover 603-516-8126  
527 Main Street, Farmington 603-516-8191

**Head Start Centers:**

62A Whittier Street, Dover 603-516-2300  
120 Main Street, Farmington 603-755-2883  
55 Industrial Drive, Milton 603-652-0990  
150 Wakefield Street, Rochester 603-516-2330  
184 Maple St. Ext., Somersworth 603-817-5458

## CHERYL M. ROBICHEAU

### Work Experience:

#### July 2008 – Present

*Community Action Partnership of Strafford County - Housing Specialist*

In this position I am responsible for the administration of various program grants which focus on assisting low-income individuals with obtaining or retaining affordable housing by assisting with security deposits, rent/mortgage or utility assistance, budget counseling, and helping guide clients toward the goal of self-sufficiency. I have worked with other staff members to develop coordinated application and reporting processes and procedures in order to streamline the client experience with the Agency. I assist other Program Directors with administrative tasks as assigned. I have also worked with Fuel Assistance and Outreach Services. I currently serve on the Board of Directors for Neighbor Helping Neighbor as well as the Emergency Food and Shelter Program, and participate in the local Elderly Wraparound Meetings.

#### April 1997- June 2008

*Cannon Cochran Management Service, Inc (Formerly Northern General Services.) Administrative Assistant/Provider Representative – CompMC Managed Care for Workers' Compensation*

In my long tenure with this employer, I worked closely with the Nurse Case Management staff, assisting with data entry and developing databases to track participating medical providers for reporting to the State of NH. I handled a medical-only caseload entering medical notes and paying bills. As Provider Representative, I was responsible for contracting medical providers throughout the State of NH for our Provider Network, as well as organizing the documents needed for our State Certification.

#### May 1996 – April 1997 (part-time, temporary employment)

*University of NH – Computer Science Department - Administrative Assistant to Director of Graduate Studies*

In this position I was responsible for all correspondence between the Director of Graduate Studies and students. I also scheduled appointments, and assisted foreign applicants with documents needed for their applications to the program.

#### May 1996 – November 1996 (part-time, temporary employment)

*Northern General Services - Administrative Assistant*

In this position I was responsible for entering workers' compensation claims into the database and sending correspondence to clients. I assisted the Senior Nurse Case Manager in developing processes for the new program for medical management of workers' compensation claims, including developing forms, processes and procedures.

#### November 1996 – April 1997 (part-time, temporary employment)

*Community Action Partnership of Strafford County - Data Entry Clerk*

In this part-time position I was responsible for entering and verifying data entry for Fuel Assistance applications.

#### June 1992 – May 1996

*Willis Corroon of NH - Administrative Assistant – Pilot Program / CompWorks Managed Care for Workers' Compensation*

In this position I worked with the Program Director and Nurse Case Manager for the development and implementation of the State of NH Pilot Program for Managed Care for Workers' Compensation. I helped to develop the processes and procedures, provider network, and forms initially utilized by this program, which eventually became the model for all Managed Care Programs within the State.

#### October 1987 – May 1992

*BankEast –Data Entry Clerk, Operations Department*

In this position I was responsible for data entry for the Savings, IRA and Overdraft Departments.

### Skills:

I have strong organization skills, and have the ability to multi-task. I am moderately proficient in Excel and Word, am able to develop spreadsheets and professional correspondence, and have good verbal and written communication skills.

### Education:

Spaulding High School, Rochester, NH                      Graduated 1987

Various classes and training in Microsoft Office, Word and Excel



## C. Quinn Slayton

### SPECIALITIES

- **Community Action leadership**
- **Program management**
- **Anti-poverty work**
- **Fundraising & grant writing**
- **Staff & volunteer supervision**

### CAREER HIGHLIGHTS

- Nonprofit senior leadership experience, specifically at a Community Action Agency
- Experience with program management, including budget oversight, staff & volunteer supervision, and program evaluation
- Years of successful fundraising through individual donor development, workplace campaigns, and grant writing
- Strong relationships with a diverse portfolio of greater Seacoast businesses and nonprofits
- Lead organizer on two successful community initiatives to support low-income and homeless community members
- Certified trainer in *Bridges Out of Poverty* to change mindsets to create better community strategies around ending poverty
- Staff leader on mission advancement team, including a reorganization of agency intake system
- Graduate of Leadership Seacoast, a 6-month intensive community leadership program

### EDUCATION & CERTIFICATIONS

**Certificate of Non-Profit & National Service Management**, 2009  
Evans School of Public Affairs, University of Washington, Seattle, WA  
**Bachelor of Fine Art**, 2004  
Ball State University, Muncie, IN

### CURRENT POSITION

**Community Services & Housing Director:** December 2014 - present  
*Community Action Partnership of Strafford County, Dover, NH*

Senior level position with significant responsibility for supervision and oversight of major programs and staff. Responsible for grant writing, budget development & tracking, coordinating, implementing, evaluating and reporting on programs for Community Services (energy, food pantry and senior transportation), Weatherization, Housing, Homeless Outreach and Workforce programs.

### WORK EXPERIENCE

**Director, Resource Development:** July 2012 – November 2014  
*United Way of the Greater Seacoast, Portsmouth, NH & United Way of Massachusetts Bay & Merrimack Valley, Lowell, NH*

Growing & strengthening relationships with businesses, non-profits, and individuals to inspire greater and more consistent giving to the United Way in the Greater Seacoast region of New Hampshire and the Merrimack Valley region of Massachusetts.

**Volunteer Program Manager:** August 2009 – July 2012

*Skagit County Community Action Agency, Mount Vernon, WA*

Senior manager of the Volunteerism Division, including grants management of national service programs, the volunteer center, and community engagement & fund development initiatives.

**Campaign Associate:** September 2011 – December 2011

*United Way of Skagit County, Burlington, WA*

Led workplace campaign presentations at businesses, non-profits, and school district to inspire giving to United Way.

**Project Supervisor:** August 2006 - August 2009

*Washington Reading Corps & VISTA, Skagit County Community Action Agency, Mount Vernon, WA*

Supervised and managed 60 AmeriCorps national service members in 20 school and non-profit sites. Responsible for member & site support and fiscal management of program.

**Board Member:** October 2006 - October 2007

*The Connection: A Women's Space, Bellingham, WA*

Founding board member of women's community arts center. Led efforts to apply for 501(c)3 status.

**Team Leader (AmeriCorps VISTA Leader):** August 2005 - August 2006

*Washington Reading Corps, Campus Compact, Western Washington University, Bellingham, WA*

Provided support, leadership, and training to AmeriCorps members serving as reading tutors in elementary schools. Responsible for recruiting, interviewing, and hiring 34 positions.

**School Safety Coordinator (AmeriCorps VISTA):** August 2004 - August 2005

*Bethel School District, Alliance for Children, Youth, & Families, Tacoma, WA*

Assisted school district with implementation of school safety plans. Developed and illustrated a children's curriculum for earthquake safety education implemented in elementary schools.

ORGANIZATIONS

- **Seacoast Rotary**, March 2014-present
- **United Way Emerging Leaders**, September 2013-present
- **Catapult**, September 2012-present
- **Leadership Seacoast**, January 2012-present

OTHER SKILLS

- High energy, positive attitude
- Thrive in a diverse work place
- Excellent verbal & written communication skills
- Proficiency in Microsoft Office suite, Adobe products, website design, and database creation
- Experience with Raiser's Edge, CSST, HMIS, ANDAR and CRM.

# KEY ADMINISTRATIVE PERSONNEL

## NH Department of Health and Human Services

**Contractor Name:** Community Action Partnership of Strafford County

**Name of Program:** HHARLF - Homeless Housing and Access Revolving Loan Fund

BUDGET PERIOD: SFY 15				
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Cheryl Robicheau	Housing Specialist	\$33,700	0.00%	\$0.00
Quinn Slayton	Director	\$57,000	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

BUDGET PERIOD: SFY 16				
NAME	JOB TITLE	SALARY	PERCENT PAID FROM THIS CONTRACT	AMOUNT PAID FROM THIS CONTRACT
Cheryl Robicheau	Housing Specialist	\$33,700	0.00%	\$0.00
Quinn Slayton	Director	\$57,000	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

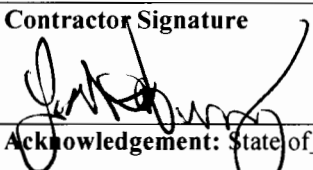
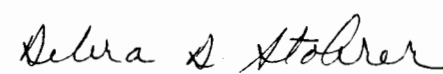
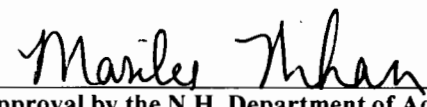
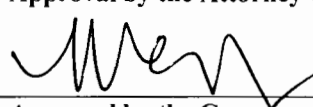
Subject: Homeless Housing and Access Revolving Loan Fund

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> Department of Health & Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301	
<b>1.3 Contractor Name</b> Southern New Hampshire Services, Inc.		<b>1.4 Contractor Address</b> PO Box 5040 40 Pine Street Manchester, NH 03103	
<b>1.5 Contractor Phone Number</b> (603) 668-8010	<b>1.6 Account Number</b> 05-95-42-423010-7925-102-500731	<b>1.7 Completion Date</b> June 30, 2017	<b>1.8 Price Limitation</b> \$20,000
<b>1.9 Contracting Officer for State Agency</b> Eric D. Borrin		<b>1.10 State Agency Telephone Number</b> (603) 271-9558	
<b>1.11 Contractor Signature</b> 		<b>1.12 Name and Title of Contractor Signatory</b> Gale Hennessy, Executive Director	
<b>1.13 Acknowledgement:</b> State of <u>NH</u> , County of <u>Hillsborough</u> On <u>6/16/15</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
<b>1.13.1 Signature of Notary Public or Justice of the Peace</b> [Seal]  <b>DEBRA D. STOHRER, Notary Public</b> My Commission Expires December 8, 2015			
<b>1.13.2 Name and Title of Notary or Justice of the Peace</b> Debra D. Stohrer, Notary			
<b>1.14 State Agency Signature</b> 		<b>1.15 Name and Title of State Agency Signatory</b> Marilee Nihan Deputy Commissioner	
<b>1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.17 Approval by the Attorney General (Form, Substance and Execution)</b> By:  On: <u>7/16/15</u>			
<b>1.18 Approval by the Governor and Executive Council</b> By: _____ On: _____			

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

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

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

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

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials:                       
Date:

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

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

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

**14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

Contractor Initials:       
Date: 5-12-16

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

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

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

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

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

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



Exhibit A

SCOPE OF SERVICES

Homeless Housing and Access Revolving Loan Fund (HHARLF)

1. CONDITIONAL NATURE OF AGREEMENT

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon availability of state funding under the Homeless Housing and Access Revolving Loan Fund (HHARLF). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the availability of State Funding. The State makes no representation as to the level of funding that will be available, if any, for this Agreement.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may impact on the Services described herein, the State has the right, following consultation with the Contractor, to modify service priorities and expenditure requirements for the funds provided under this Agreement so as to achieve compliance therewith.
- 1.3. The Contractor shall submit a detailed description of the language assistance service they will provide to person with limited English proficiency to ensure meaningful access to their program and/or services within ten (10) days of the contract effective date.
- 1.4. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations, prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.5. Except as otherwise modified in paragraphs of EXHIBIT A, the Contractor agrees to comply with the program narrative, budget detail and narrative, and amendments thereto, for Services, operations, prevention, acquisition, or rehabilitation as approved by the Bureau of Homeless and Housing Services, Office of Human Services, Department of Health and Human Services, hereafter referred to as the State.

2. SERVICES:

- 2.1. The Contractor hereby covenants and agrees that during the term of this agreement, based on the continued availability of state funding and in accordance with New Hampshire Emergency Shelter Homeless Housing and Access Revolving Loan Fund (HHARLF) RSA 126-A:63, it will utilize Homeless Housing and Access Revolving Loan Fund (HHARLF) funds for contract services indicated below and specified in Exhibit B of this agreement:
- 2.2. The Contractor shall determine eligibility based on need, including completing a housing assessment to ensure that households receiving this assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 2.3. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 2.4. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 2.5. The Contractor shall establish loan repayment terms in as established by the Department in consultation with the Governor's Interagency Council on

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**Exhibit A**

Homelessness and include the requirement that repayment begins no later than 120 days after the loan is disbursed.

- 2.6. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate.

**3. PROGRAM REPORTING REQUIREMENTS**

- 3.1. The Contractor shall provide monthly reports documenting all activities related to HHARLF services, including tracking the default rate, and monitoring dispersed and recovered HHARLF funds
- 3.2. The Contractor shall submit an Annual Performance Report (APR) to the Bureau of Homeless and Housing Services (BHHS), within thirty (30) days after the Completion Date, that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.
- 3.3. The Contractor shall submit Other Reports as requested by the State.
- 3.4. Failure to submit the above reports in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

**4. CONTRACT ADMINISTRATION**

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.
- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3. The Contractor shall inform BHHS of any staffing changes.
- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.
- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.





from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.

- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Homeless Housing and Access Revolving Loan Fund Program.

#### 4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Homeless Housing and Access Revolving Loan Fund Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

#### 5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



**SPECIAL PROVISIONS**

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

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



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

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

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

*GAH*

*8-16-15*



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

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



more employees, it will maintain a current EEO on file and submit an EEO Certification Form to the OCR, certifying that its EEO is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEO Certification Form to the OCR certifying it is not required to submit or maintain an EEO. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEO requirement, but are required to submit a certification form to the OCR to claim the exemption. EEO Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

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

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

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

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

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

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



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

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

**DEFINITIONS**

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

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

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

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

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

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

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

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

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





**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language:
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
  - 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$5,000,000 each occurrence; and
4. The Division reserves the right to renew the Contract for up to two additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.

*[Handwritten Signature]*



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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



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

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

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

6-16-15  
Date

Contractor Name:

[Signature]  
Name:  
Title:



**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

6-16-15  
Date

Contractor Name:

  
Name:  
Title:



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

**PRIMARY COVERED TRANSACTIONS**

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

**LOWER TIER COVERED TRANSACTIONS**

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

8-16-15  
Date

Contractor Name:

[Signature]  
Name: EMO HENNESSY  
Title: EMO HENNESSY



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

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

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

6-18-15  
Date

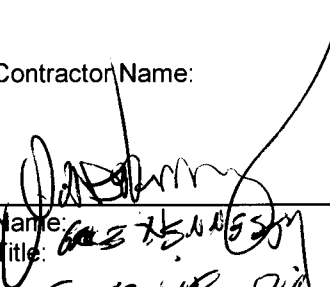
Contractor Name:  
  
Name: G. S. HENNESSY  
Title: EXECUTIVE DIR

Exhibit G

Contractor Initials GH

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





**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name:

6/16/13  
Date

[Signature]  
Name:  
Title: CEO

Contractor Initials [Signature]  
Date 6/16/13



Exhibit I

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

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

(1) **Definitions.**

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



Exhibit I

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

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

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



Exhibit I

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

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

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

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

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

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



Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

DHHS  
 The State  
Mantle Tuhian  
 Signature of Authorized Representative  
Marilee Nihan  
 Name of Authorized Representative  
Deputy Commissioner  
 Title of Authorized Representative  
7/8/15  
 Date

Southern New Hampshire Services, Inc.  
 Name of the Contractor  
[Signature]  
 Signature of Authorized Representative  
Gale Hennessy  
 Name of Authorized Representative  
Executive Director  
 Title of Authorized Representative  
6-16-15  
 Date



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

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

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

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

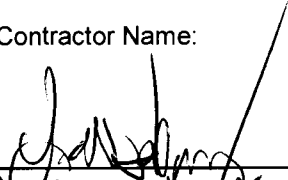
Prime grant recipients must submit FFATA required data by the end of the month, plus 30 days, in which the award or award amendment is made.

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

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

6-18-13  
Date

Contractor Name:

  
Name: Greg Hennessy  
Title: EXECUTIVE DIR

Contractor Initials GH  
Date 6-18-13





**FORM A**

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 088584065
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

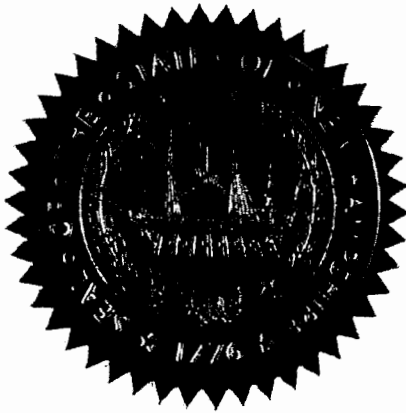
4. The names and compensation of the five most highly compensated officers in your business or organization are as follows:

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

State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that SOUTHERN NEW HAMPSHIRE SERVICES INC. is a New Hampshire nonprofit corporation formed May 28, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 3<sup>rd</sup> day of April, A.D. 2015

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

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

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

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

2. The following is a true copy of a resolution duly adopted at a meeting of the Board of Directors of  
the Agency duly held on : September 22, 2014  
(Date)

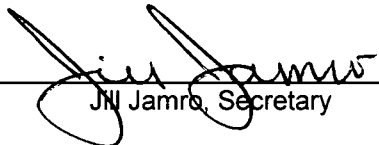
**RESOLVED:** That the Executive Director  
(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of  
the 16<sup>th</sup> day of June, 2015.  
(Date Contract Signed)

4. Gale F. Hennessy is the duly elected Executive Director  
(Name of Contract Signatory) (Title of Contract Signatory)

of the Agency.

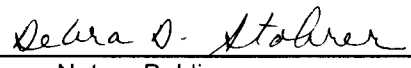
  
\_\_\_\_\_  
Jill Jamro, Secretary

STATE OF NEW HAMPSHIRE

County of Hillsborough

The forgoing instrument was acknowledged before me this 16<sup>th</sup> day of June, 2015.

By Jill Jamro  
(Name of Elected Officer of the Agency)

  
\_\_\_\_\_  
Notary Public

**DEBRA D. STOHRER, Notary Public**  
(NOTARY SEAL) My Commission Expires December 8, 2015

Commission Expires: 12/8/15



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)  
12/23/2014

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

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

PRODUCER <b>FIAI/Cross Insurance</b> 1100 Elm Street  <b>Manchester NH 03101</b>		CONTACT NAME: <b>Karen Shaughnessy</b> PHONE (A/C No. Ext): <b>(603) 669-3218</b> FAX (A/C No.): <b>(603) 645-4331</b> E-MAIL ADDRESS: <b>kshaughnessy@crossagency.com</b>	
INSURED <b>Southern NH Services</b> P.O. Box 5040  <b>Manchester NH 03108</b>		INSURER(S) AFFORDING COVERAGE <b>INSURER A: Philadelphia Ins Co</b> <b>INSURER B: MEMIC Indemnity Company</b> INSURER C: INSURER D: INSURER E: INSURER F:	NAIC # <b>11030</b>

COVERAGES **CERTIFICATE NUMBER: CL14122326339** **REVISION NUMBER:**

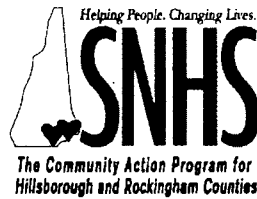
THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE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

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	GENERAL LIABILITY			PHPK1273501	12/31/2014	12/31/2015	EACH OCCURRENCE \$ 1,000,000
	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY						DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 100,000
	<input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR						MED EXP (Any one person) \$ 10,000
	<input checked="" type="checkbox"/> Employee Benefits						PERSONAL & ADV INJURY \$ 1,000,000
	<input checked="" type="checkbox"/> Professional Liab			GENERAL AGGREGATE \$ 2,000,000			
	GEN'L AGGREGATE LIMIT APPLIES PER:			PRODUCTS - COM/POP AGG \$ 2,000,000			
	<input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC			\$			
A	AUTOMOBILE LIABILITY			PHPK1273501	12/31/2014	12/31/2015	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000
	<input checked="" type="checkbox"/> ANY AUTO						BODILY INJURY (Per person) \$
	<input type="checkbox"/> ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS						BODILY INJURY (Per accident) \$
	<input type="checkbox"/> HIRED AUTOS <input type="checkbox"/> NON-OWNED AUTOS						PROPERTY DAMAGE (Per accident) \$
	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR			Underinsured motorist \$ 1,000,000			
	<input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE			EACH OCCURRENCE \$ 5,000,000			
	DED RETENTION \$			AGGREGATE \$			
				\$			
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			3102801290 (3a.) ME & NH All officers included	12/31/2014	12/31/2015	<input checked="" type="checkbox"/> WC STATU-TORY LIMITS <input type="checkbox"/> OTH-ER
	ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	Y/N	N/A				E.L. EACH ACCIDENT \$ 500,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - EA EMPLOYEE \$ 500,000
							E.L. DISEASE - POLICY LIMIT \$ 500,000
A	Crime			PHPK1273501	12/31/2014	12/31/2015	Fidelity: \$250,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
Refer to policy for exclusionary endorsements and special provisions.

**CERTIFICATE HOLDER****CANCELLATION**

NH Department of Health & Human Services Bureau of Homeless & Housing Services 129 Pleasant Street Concord, NH 03301	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.  AUTHORIZED REPRESENTATIVE  Laura Perrin/KS5 <i>Laura Perrin</i>
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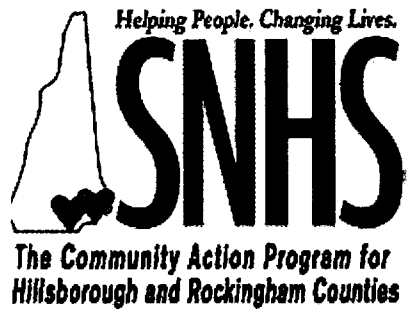
**SOUTHERN NEW HAMPSHIRE SERVICES**  
*The Community Action Partnership for Hillsborough and Rockingham Counties*  
*Helping People. Changing Lives.*

**MISSION STATEMENT**

Southern New Hampshire Services, Inc. (SNHS) is a private non-profit corporation chartered in the State of New Hampshire, May 21, 1965 to serve as the Community Action Partnership for Hillsborough County in compliance with the Economic Opportunity Act of 1964. From 1965 through 1969, SNHS was known as the Community Action Agency for Hillsborough County and served the City of Nashua and the twenty-nine towns. In 1969 SNHS became the Community Action Partnership for the City of Manchester as well. In 1974 the agency's name was changed to Southern New Hampshire Services, Inc. In July 2011, Rockingham Community Action (RCA), the Community Action Agency serving Rockingham County, was merged with Southern New Hampshire Services. As a result of this merger, SNHS now provides services to residents of the 66 towns and 2 cities in Hillsborough and Rockingham Counties.

The Economic Opportunity Act of 1964 and subsequent federal legislation establishing the Community Services Block Grant define our basic mission. Under these provisions the fundamental mission of SNHS is:

- A. To provide a range of services and activities having a measurable and potentially major impact on causes of poverty in the community or those areas of the community where poverty is a particularly acute problem.
- B. To provide activities designed to assist low-income participants including homeless individuals and families, migrants, and the elderly poor to:
  - 1. Secure and retain meaningful employment
  - 2. Attain an adequate education
  - 3. Make better use of available income
  - 4. Obtain and maintain adequate housing and a suitable living environment
  - 5. Obtain emergency assistance through loans or grants to meet immediate and urgent individual and family needs, including the need for health services, nutritious food, housing, and employment related assistance
  - 6. Remove obstacles and solve problems which block the achievement of self-sufficiency
  - 7. Achieve greater participation in the affairs of the community, and
  - 8. Make more effective use of other programs related to the purposes of the enabling federal legislation.
- C. To provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.
- D. To coordinate and establish linkages between governmental and other social service programs to assure the effective delivery of such services to low-income individuals.
- E. To encourage the use of entities in the private sector of the community in efforts to ameliorate poverty in the community.



**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2014**

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SINGLE AUDIT REPORT**

**YEAR ENDED JULY 31, 2014**

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***TABLE OF CONTENTS***

	<i>Page</i>
<b>Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With <i>Government Auditing Standards</i></b>	<b>1</b>
<b>Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance and Schedule of Expenditures of Federal Awards Required by OMB Circular A-133</b>	<b>3</b>
<b>Schedule of Expenditures of Federal Awards</b>	<b>6</b>
<b>Notes to Schedule of Expenditures of Federal Awards</b>	<b>9</b>
<b>Schedule of Findings and Questioned Costs</b>	<b>10</b>
<b>Financial Report</b>	

# OUELLETTE & ASSOCIATES, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

Keith H. Allen, C.P.A., M.S.T.  
Mark R. Carrier, C.P.A.  
Steven R. Lamontagne, C.P.A.

George A. Roberge, C.P.A.  
Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, C.P.A., C.V.A.

## **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards**

To the Board of Directors  
Southern New Hampshire Services, Inc.  
Manchester, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of Southern New Hampshire Services, Inc. (the Organization), which comprise the combined statement of financial position as of July 31, 2014, and the related combined statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated April 30, 2015.

### **Internal Control over Financial Reporting**

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

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

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



## **Compliance and Other Matters**

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

## **Purpose of this Report**

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

***Ouellette & Associates, P.A.***  
Certified Public Accountants

April 30, 2015  
Lewiston, Maine

**OUELLETTE & ASSOCIATES, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Keith H. Allen, C.P.A., M.S.T.  
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Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, C.P.A., C.V.A.

**Independent Auditor's Report on Compliance for Each Major Program and on  
Internal Control over Compliance and Schedule of Expenditures of  
Federal Awards Required by OMB Circular A-133**

To the Board of Directors  
Southern New Hampshire Services, Inc.  
Manchester, New Hampshire

**Report on Compliance for Each Major Program**

We have audited Southern New Hampshire Services, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Southern New Hampshire Services, Inc.'s major federal programs for the year ended July 31, 2014. Southern New Hampshire Services, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern New Hampshire Services, Inc.'s compliance.

## **Opinion on Each Major Federal Program**

In our opinion, Southern New Hampshire Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended July 31, 2014.

## **Report on Internal Control over Compliance**

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

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

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

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

## **Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the combined financial statements of Southern New Hampshire Services, Inc. as of and for the year ended July 31, 2014, and have issued our report thereon dated April 30, 2015, which contained an unmodified opinion on those combined financial statements. Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the combined financial statements as a whole.

*Ouellette & Associates, P.A.*  
Certified Public Accountants

April 30, 2015  
Lewiston, Maine

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JULY 31, 2014**

<u>Federal Grantor Pass-Through Grantor Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Agriculture:</u></b>			
<b><i>Direct Program</i></b>			
Beginning Farmer and Rancher Development Program	10.311	ASAP49400196014900120	\$ 119,529
<b><i>Pass-Through State of New Hampshire Department of Health and Human Services</i></b>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-95-90-902010-5260	1,276,218 <u>54,148</u> 1,330,366
Commodity Supplemental Food Program	10.565	05-95-90-902010-5260	171,695
<b><i>Pass-Through State of New Hampshire Department of Education</i></b>			
Child and Adult Care Food Program	10.558		345,779 <u>510,799</u> 856,578
Summer Food Service Program for Children	10.559		56,797
Farmers' Market and Local Food Promotion Program	10.168		<u>7,469</u>
<b>Total U.S. Department of Agriculture</b>			<b><u>\$ 2,542,434</u></b>
<b><u>U.S. Department of Housing and Urban Development:</u></b>			
<b><i>Direct Program</i></b>			
Section 8 Moderate Rehabilitation Single Room Occupancy	14.249		\$ 317,952
<b><i>Pass-Through Belknap Merrimack Community Action Program</i></b>			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900		96,377
<b><i>Pass-Through the City of Nashua, NH</i></b>			
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	NHLB0544-12	<u>57,665</u>
<b>Total U.S. Department of Housing and Urban Development</b>			<b><u>\$ 471,994</u></b>
<b><u>U.S. Department of Homeland Security:</u></b>			
<b><i>Pass-Through Regional United Way Agency</i></b>			
Emergency Food and Shelter National Board Program	97.024		<u>\$ 24,035</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>\$ 24,035</u></b>

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)  
YEAR ENDED JULY 31, 2014**

<u>Federal Grantor Pass-Through Grantor Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Labor:</u></b>			
<b><i>Direct Program</i></b>			
Youthbuild	17.274	YB-23504-12-60-A-33	\$ 446,302
<b><i>Pass-Through State of New Hampshire Department of Resources and Economic Development</i></b>			
<b><u>WIA Cluster</u></b>			
WIA Adult Program	17.258	0510-53360000-102-500731	1,959,425
WIA – Dislocated Worker Formula Grants	17.278	0510-53360000-102-500731	<u>2,424,894</u>
Total WIA Cluster			<u>4,384,319</u>
WIA – Incentive Grants - WIA Section 503	17.267	0510-53360000-102-500731	289,550
			<u>158,022</u>
			447,572
WIA – National Emergency Grants	17.277	0510-53360000-102-500731	<u>1,086,519</u>
<b>Total U.S. Department of Labor</b>			<b><u>\$ 6,364,712</u></b>
<b><u>U.S. Department of Energy:</u></b>			
<b><i>Pass-Through State of New Hampshire Governor’s Office of Planning</i></b>			
Weatherization Assistance for Low-Income Persons	81.042	EE0006169	\$ 373,596
			<u>14,567</u>
			388,163
<b><i>Pass-Through State of New Hampshire Community Development Finance Authority</i></b>			
Energy Efficiency and Conservation Block Grant Program - ARRA	81.128		<u>12,050</u>
<b>Total U.S. Department of Energy</b>			<b><u>\$ 400,213</u></b>
<b><u>U.S. Department of Education:</u></b>			
<b><i>Pass-Through State of New Hampshire Department Of Education</i></b>			
Adult Education – Basic Grants to States	84.002	47013	\$ 35,540
		47018	97,947
		57001	<u>3,548</u>
<b>Total U.S. Department of Education</b>			<b><u>\$ 137,035</u></b>

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
(Continued)  
YEAR ENDED JULY 31, 2014**

<u>Federal Grantor Pass-Through Grantor Program or Cluster Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Identifying Number</u>	<u>Federal Expenditures</u>
<b><u>U.S. Department of Health and Human Services:</u></b>			
<b><i>Direct Program</i></b>			
Head Start	93.600	01CH2057/01	\$ 5,307,299
<b><i>Pass-Through State of New Hampshire Office of Energy and Planning</i></b>			
Low-Income Home Energy Assistance	93.568	G-14B1NHLIEA	9,236,675 189,770 <u>265,360</u> 9,691,805
Special Programs for the Aging Title III Part B Grants for Supportive Services and Senior Centers	93.044	14AANHT3SP	14,514
<b><i>Pass-Through State of New Hampshire Department Of Health and Human Services</i></b>			
Temporary Assistance for Needy Families	93.558	05-95-45-450010-61270000	3,006,742
Community Services Block Grant	93.569	05-95-45-450010-7148	1,207,441
Community Services Block Grant – Discretionary Awards	93.570		40,164
<b><u>CCDF Cluster</u></b>			
Child Care and Development Block Grant	93.575	05-95-42-421110-2978000	463,986
Child Care Mandatory and Matching Funds of The Child Care and Development Fund Total CCDF Cluster	93.596		<u>916,304</u> 1,380,290
<b><i>Pass-Through Manchester Community Health</i></b>			
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243		<u>40,978</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 20,689,233</u></b>
<b><u>Corporation for National and Community Services:</u></b>			
<b><i>Direct Program</i></b>			
Retired and Senior Volunteer Program	94.002	14SRANH003	<u>\$ 129,685</u>
<b>Total Corporation for National and Community Services</b>			<b><u>\$ 129,685</u></b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b><u>\$30,759,341</u></b>

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**YEAR ENDED JULY 31, 2014**

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**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Southern New Hampshire Services, Inc. and is presented on the accrual basis of accounting. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the combined financial statements.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule of expenditures of federal awards are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

**NOTE 3: SUBRECIPIENTS**

Of the federal expenditures presented in the schedule of expenditures of federal awards Southern New Hampshire Services, Inc. provided subrecipients with federal awards under the following programs:

<u>Title</u>	<u>CFDA Number</u>	<u>Subrecipient Award</u>
WIA Adult Program	17.258	\$330,049
WIA – Dislocated Worker Formula Grants	17.278	373,213
Temporary Assistance for Needy Families	93.558	907,896

**NOTE 4: HEAD START PROGRAMS CFDA #93.600**

In accordance with terms of the grant award, the Organization has met its matching requirements during the year ended July 31, 2014



**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**YEAR ENDED JULY 31, 2014**

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**Section I      Summary of Auditor's Results**

**Financial Statements**

Type of auditor's report issued:		Unmodified
Internal control over financial reporting: Material weakness(es) identified?	Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	Yes	<input checked="" type="checkbox"/> None reported
Noncompliance material to financial statements noted?	Yes	<input checked="" type="checkbox"/> No

**Federal Awards**

Internal control over major programs: Material weakness(es) identified?	Yes	<input checked="" type="checkbox"/> No
Significant deficiency(ies) identified?	Yes	<input checked="" type="checkbox"/> None reported

Type of auditor's report issued on compliance for major programs:	Unmodified
---	------------

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133?	Yes	<input checked="" type="checkbox"/> No
--	-----	--

**Identification of major programs:**

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
Special Supplemental Nutrition Program for Women, Infants and Children	10.557
Low-Income Home Energy Assistance	93.568

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$922,780</u>
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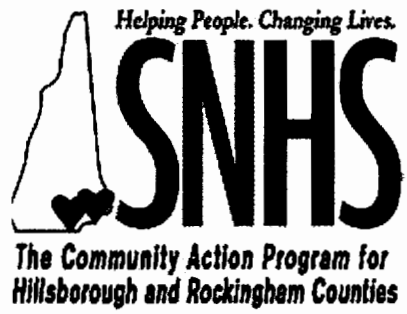
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
--	---	-----------------------------

**Section II      Financial Statement Findings**

No matters are reportable.

**Section III      Federal Award Findings and Questioned Costs**

No matters are reportable.



**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**

**COMBINED FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**FOR THE YEARS ENDED JULY 31, 2014 AND 2013**

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

FINANCIAL STATEMENTS

JULY 31, 2014 AND 2013

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***C O N T E N T S***

	<b>PAGE</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<i>1 - 2</i>
<b>FINANCIAL STATEMENTS</b>	
<i>Combined Statements of Financial Position</i>	<i>3</i>
<i>Combined Statements of Activities</i>	<i>4</i>
<i>Combined Statements of Functional Expense</i>	<i>5 - 8</i>
<i>Combined Statements of Cash Flows</i>	<i>9</i>
<i>Notes to Combined Financial Statements</i>	<i>10 - 22</i>
<b>SUPPLEMENTARY INFORMATION</b>	
<b>COMBINING INFORMATION</b>	
<i>Schedule A - Combining Schedule of Financial Position</i>	<i>23 - 30</i>
<i>Schedule B - Combining Schedule of Activities</i>	<i>31 - 38</i>
<b>INDEPENDENT ACCOUNTANT'S COMPILATION REPORT</b>	<i>39</i>
<i>Schedule of Revenues and Expenses - By Contract</i>	<i>40 - 44</i>

**OUELLETTE & ASSOCIATES, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Keith H. Allen, C.P.A., M.S.T.  
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**Independent Auditor's Report**

To the Board of Directors  
Southern New Hampshire Services, Inc.  
Manchester, New Hampshire

**Report on the Financial Statements**

We have audited the accompanying combined financial statements of Southern New Hampshire Services, Inc. (a nonprofit organization) and affiliates, which comprise the combined statements of financial position as of July 31, 2014 and 2013, and the related combined statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the combined financial statements.

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

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

***Auditor's Responsibility***

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

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

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

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### ***Opinion***

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the financial position of Southern New Hampshire Services, Inc. and affiliates, as of July 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Other Matters***

#### ***Other Information***

Our audit was conducted for the purpose of forming an opinion on the combined financial statements as a whole. The combining schedule of financial position and the combining schedule of activities are presented for purposes of additional analysis and are not a required part of the combined financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the combined financial statements. The information has been subjected to the auditing procedures applied in the audit of the combined financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the combined financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued a report dated April 30, 2015 on our consideration of Southern New Hampshire Services, Inc.'s internal control over financial reporting and on our tests on its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of this report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. The report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern New Hampshire Services, Inc.'s internal control over financial reporting and compliance.

***Ouellette & Associates, P.A.***  
Certified Public Accountants

April 30, 2015  
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
COMBINED STATEMENTS OF FINANCIAL POSITION

JULY 31, 2014 AND 2013

<i><b>ASSETS</b></i>		
	<u>2014</u>	<u>2013</u>
<b>CURRENT ASSETS</b>		
Cash	\$ 6,846,352	\$ 5,903,425
Investments	5,840,831	5,132,222
Contracts receivable	4,116,247	3,267,955
Accounts receivable	205,118	171,722
Prepaid expenses	212,989	156,403
Under applied overhead	179,371	-
Total current assets	<u>17,400,908</u>	<u>14,631,727</u>
<b>FIXED ASSETS</b>		
Land	6,689,735	6,174,907
Buildings and improvements	75,198,005	74,682,375
Vehicles and equipment	2,279,784	2,266,784
Total fixed assets	<u>84,167,524</u>	<u>83,124,066</u>
Less - accumulated depreciation	<u>(22,775,015)</u>	<u>(20,615,347)</u>
Net fixed assets	<u>61,392,509</u>	<u>62,508,719</u>
<b>OTHER ASSETS</b>		
Restricted cash	3,993,067	3,949,332
Miscellaneous other assets	418,455	428,401
Total other assets	<u>4,411,522</u>	<u>4,377,733</u>
<b>TOTAL ASSETS</b>	<u>\$ 83,204,939</u>	<u>\$ 81,518,179</u>
<b><i>LIABILITIES AND NET ASSETS</i></b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 453,138	\$ 357,265
Accrued payroll and payroll taxes	966,976	725,726
Accrued compensated absences	622,124	623,845
Accrued other liabilities	1,056,004	588,848
Refundable advances	2,005,560	2,036,804
Over applied overhead	-	115,916
Tenant security deposits	294,450	283,074
Current portion of long-term debt	174,392	288,892
Total current liabilities	<u>5,572,644</u>	<u>5,020,370</u>
<b>LONG-TERM LIABILITIES</b>		
Long-term debt, less current portion	5,479,703	5,522,103
Capital advances	66,333,341	66,264,647
Total long-term liabilities	<u>71,813,044</u>	<u>71,786,750</u>
<b>TOTAL LIABILITIES</b>	<u>77,385,688</u>	<u>76,807,120</u>
<b>NET ASSETS</b>		
Unrestricted	<u>5,819,251</u>	<u>4,711,059</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 83,204,939</u>	<u>\$ 81,518,179</u>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

COMBINED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JULY 31, 2014 AND 2013

	<i>2014</i>	<i>2013</i>
<b>REVENUES, GAINS AND OTHER SUPPORT</b>		
Grant and contract revenue	\$ 35,622,242	\$ 35,821,702
Program service fees	883,208	658,277
Local funding	341,237	380,790
Rental income	7,472,423	6,979,990
Gifts and contributions	361,142	387,790
Interest and dividend income	177,318	65,515
Unrealized gain on investments	532,490	506,268
Miscellaneous	936,178	2,142,561
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>46,326,238</b>	<b>46,942,893</b>
<b>EXPENSES AND LOSSES</b>		
Program services:		
Child Development	6,554,799	6,673,078
Community Services	1,157,420	1,244,487
Economic and Workforce Development	10,023,206	7,883,459
Energy	11,525,400	13,577,165
Hispanic-Latino Community Services	441,488	657,522
Housing and Homeless	232,904	234,137
Nutrition and Health	2,328,252	2,245,555
Special Projects	1,908,834	1,745,817
Volunteer Services	144,840	142,073
SNHS Management Corporation	1,794,558	2,181,224
Housing Corporations	7,576,354	7,424,231
Total program services	43,688,055	44,008,748
Support services:		
Management and general	1,529,991	1,550,463
<b>TOTAL EXPENSES AND LOSSES</b>	<b>45,218,046</b>	<b>45,559,211</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,108,192</b>	<b>1,383,682</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>4,711,059</b>	<b>3,327,377</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,819,251</b>	<b>\$ 4,711,059</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JULY 31, 2014

	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Hispanic-Lat. Community Services	Housing and Homeless	Nutrition and Health
Payroll	\$ 3,864,148	\$ 700,374	\$ 2,895,686	\$ 1,449,702	\$ 233,653	\$ 105,322	\$ 953,076
Payroll taxes	395,305	61,655	275,772	148,585	25,636	10,332	95,561
Fringe benefits	863,709	82,932	398,583	249,569	7,921	14,384	157,183
Workers comp. insurance	26,718	3,371	9,020	6,650	910	1,090	11,753
Retirement benefits	217,571	57,720	126,494	77,118	4,809	5,247	51,862
Consultant and contractual	83,438	36,693	2,191,823	812,241	103,902	350	17,396
Travel and transportation	86,086	19,645	95,347	39,934	1,318	6,146	54,187
Conferences and meetings	548	16,528	4,157	8,275	50	150	1,485
Occupancy	500,684	55,692	736,716	110,320	19,656	-	102,561
Advertising	2,348	-	11,460	1,064	-	-	2,259
Supplies	190,204	17,754	47,368	83,966	3,897	226	73,514
Equip. rentals and maintenance	13,824	11,046	93,520	16,060	5,461	-	10,371
Insurance	15,915	35,466	6,965	9,092	55	-	6,144
Telephone	58,546	17,936	53,595	34,927	2,711	534	32,976
Postage	5,077	1,272	2,502	37,431	490	32	7,294
Printing and publications	4,161	406	1,452	1,192	841	-	-
Subscriptions	68	2,209	-	148	-	-	-
Program support	-	18,177	32,724	-	4,740	-	-
Interest	14,637	-	-	-	-	-	-
Depreciation	41,435	2,708	6,533	13,356	5,621	-	13,885
Assistance to clients	12,113	-	2,278,443	8,415,746	300	87,361	437,046
Other direct expense	119,771	5,095	754,374	8,636	-	-	284,680
Miscellaneous	38,493	10,741	672	1,388	19,517	1,730	15,019
In-kind	1,506,701	-	152,686	-	-	-	-
Loss on disposal of assets	-	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 8,061,500</b>	<b>\$ 1,157,420</b>	<b>\$ 10,175,892</b>	<b>\$ 11,525,400</b>	<b>\$ 441,488</b>	<b>\$ 232,904</b>	<b>\$ 2,328,252</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(1,506,701)	-	(152,686)	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,554,799</b>	<b>\$ 1,157,420</b>	<b>\$ 10,023,206</b>	<b>\$ 11,525,400</b>	<b>\$ 441,488</b>	<b>\$ 232,904</b>	<b>\$ 2,328,252</b>

See independent auditor's report and accompanying notes to the financial statements.



SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)  
 FOR THE YEAR ENDED JULY 31, 2014

	Program Services					Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Housing Corporations	Total Program Services	Management and General	
Payroll	\$ 74,950	\$ 105,532	\$ 449,408	\$ 1,499,878	\$ 12,331,729	\$ 1,227,044	\$ 13,558,773
Payroll taxes	7,604	10,005	40,264	149,748	1,220,467	103,548	1,324,015
Fringe benefits	6,675	8,491	78,392	274,272	2,142,111	136,341	2,278,452
Workers comp. insurance	1,052	222	5,051	44,377	110,214	7,424	117,638
Retirement benefits	4,447	4,405	26,855	100,405	676,933	110,699	787,632
Consultant and contractual	1,715,102	280	55,960	625,090	5,642,275	109,769	5,752,044
Travel and transportation	5,837	1,213	109,351	20,299	439,363	13,900	453,263
Conferences and meetings	3,593	149	39,689	2,076	76,700	2,106	78,806
Occupancy	8,666	-	188,787	2,665,157	4,388,239	41,455	4,429,694
Advertising	729	-	-	1,456	19,316	-	19,316
Supplies	3,104	3,561	7,292	48,475	479,361	40,496	519,857
Equip. rentals and maintenance	3,317	201	11,730	1,298	166,828	1,088	167,916
Insurance	-	977	31,264	291,351	397,229	10,651	407,880
Telephone	2,044	1,921	7,883	71,645	284,718	16,682	301,400
Postage	127	719	2,188	7,849	64,981	22,424	87,405
Printing and publications	-	195	5,216	620	14,083	1,576	15,659
Subscriptions	-	-	22	-	2,447	907	3,354
Program support	-	-	342,892	-	398,533	-	398,533
Interest	-	-	42,046	177,740	234,423	-	234,423
Depreciation	3,000	-	254,069	1,966,799	2,307,406	-	2,307,406
Assistance to clients	52,068	-	47,643	-	11,330,720	-	11,330,720
Other direct expense	15,753	610	418	5,625	1,194,962	712	1,195,674
Miscellaneous	766	6,359	14,647	12,840	122,172	1,514	123,686
In-kind	-	-	-	-	1,659,387	-	1,659,387
Loss on disposal of assets	-	-	10,433	114,585	125,018	-	125,018
<b>SUBTOTAL</b>	<b>\$ 1,908,834</b>	<b>\$ 144,840</b>	<b>\$ 1,771,500</b>	<b>\$ 8,081,585</b>	<b>\$ 45,829,615</b>	<b>\$ 1,848,336</b>	<b>\$ 47,677,951</b>
Over applied indirect costs	-	-	23,058	-	23,058	(318,345)	(295,287)
Eliminations	-	-	-	(505,231)	(2,164,618)	-	(2,164,618)
<b>TOTAL</b>	<b>\$ 1,908,834</b>	<b>\$ 144,840</b>	<b>\$ 1,794,558</b>	<b>\$ 7,576,354</b>	<b>\$ 43,688,055</b>	<b>\$ 1,529,991</b>	<b>\$ 45,218,046</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES  
 FOR THE YEAR ENDED JULY 31, 2013

	Program Services						
	Child Development	Community Services	Economic Workforce Development	Energy	Hispanic-Lat. Community Services	Housing and Homeless	Nutrition and Health
Payroll	\$ 3,959,212	\$ 745,436	\$ 2,428,233	\$ 1,454,628	\$ 374,012	\$ 103,890	\$ 985,597
Payroll taxes	409,538	66,982	233,804	148,681	41,032	10,520	96,576
Fringe benefits	929,261	84,874	354,882	284,221	37,199	11,809	165,184
Workers comp. insurance	29,186	3,579	6,678	7,088	2,433	1,232	12,529
Retirement benefits	207,343	55,452	116,693	71,561	7,150	4,306	53,826
Consultant and contractual	32,008	9,131	1,293,726	1,332,302	41,041	25,847	15,658
Travel and transportation	73,072	22,397	68,873	47,847	16,937	6,337	56,221
Conferences and meetings	596	15,498	4,700	6,102	4,106	150	690
Occupancy	471,197	27,029	839,883	109,710	49,206	-	113,483
Advertising	1,791	-	6,932	344	-	-	5,489
Supplies	200,700	56,561	52,798	62,897	5,989	43	63,751
Equip. rentals and maintenance	10,853	5,861	185,691	19,483	12,643	-	19,503
Insurance	12,655	30,155	4,322	11,262	1,485	-	5,314
Telephone	57,564	29,411	40,062	45,013	8,102	766	35,554
Postage	4,667	423	2,529	35,357	212	-	7,118
Printing and publications	7,554	3,319	479	1,258	1,156	-	8
Subscriptions	35	1,839	109	54	-	-	-
Program support	-	33,080	8,558	-	4,475	4,050	-
Interest	15,521	-	-	-	-	-	-
Depreciation	58,851	2,708	6,533	13,116	5,643	-	14,631
Assistance to clients	12,535	4,952	1,688,804	9,923,493	8,342	64,900	279,547
Other direct expense	124,642	32,107	538,091	1,906	-	280	312,319
Miscellaneous	53,561	13,693	1,079	842	36,359	7	2,557
In-kind	1,477,987	-	-	-	-	-	-
Loss on disposal of assets	736	-	-	-	-	-	-
<b>SUBTOTAL</b>	<b>\$ 8,151,065</b>	<b>\$ 1,244,487</b>	<b>\$ 7,883,459</b>	<b>\$ 13,577,165</b>	<b>\$ 657,522</b>	<b>\$ 234,137</b>	<b>\$ 2,245,555</b>
Over applied indirect costs	-	-	-	-	-	-	-
Eliminations	(1,477,987)	-	-	-	-	-	-
<b>TOTAL</b>	<b>\$ 6,673,078</b>	<b>\$ 1,244,487</b>	<b>\$ 7,883,459</b>	<b>\$ 13,577,165</b>	<b>\$ 657,522</b>	<b>\$ 234,137</b>	<b>\$ 2,245,555</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINED STATEMENT OF FUNCTIONAL EXPENSES (Continued)  
 FOR THE YEAR ENDED JULY 31, 2013

	Program Services				Total Program Services	Support Services	Total Expenses
	Special Projects	Volunteer Services	SNHS Management Corporation	Housing Corporations		Management and General	
Payroll	\$ 90,034	\$ 88,776	\$ 358,451	\$ 1,414,854	\$12,003,123	\$ 1,184,977	\$13,188,100
Payroll taxes	8,512	8,490	40,498	140,825	1,205,458	100,143	1,305,601
Fringe benefits	11,949	11,655	75,199	253,502	2,219,735	149,888	2,369,623
Workers comp. insurance	1,121	187	35,530	41,374	140,937	7,348	148,285
Retirement benefits	6,649	4,203	23,391	94,275	644,849	100,709	745,558
Consultant and contractual	1,539,448	239	285,309	634,971	5,209,680	170,886	5,380,566
Travel and transportation	3,614	935	109,805	17,981	424,019	14,729	438,748
Conferences and meetings	8,369	1,630	45,009	2,097	88,947	2,450	91,397
Occupancy	7,235	-	148,955	2,493,111	4,259,809	64,516	4,324,325
Advertising	-	-	-	2,676	17,232	-	17,232
Supplies	488	13,248	8,361	49,437	514,273	38,454	552,727
Equip. rentals and maintenance	789	152	11,607	3,886	270,468	912	271,380
Insurance	101	977	17,162	356,154	439,587	6,102	445,689
Telephone	2,011	1,738	8,011	70,962	299,194	16,273	315,467
Postage	1	1,172	3,853	6,807	62,139	23,270	85,409
Printing and publications	4,950	1,343	1,064	-	21,131	7	21,138
Subscriptions	-	-	24	-	2,061	27	2,088
Program support	-	-	609,817	-	659,980	-	659,980
Interest	-	-	47,574	180,614	243,709	-	243,709
Depreciation	6,000	-	248,100	1,962,663	2,318,245	3	2,318,248
Assistance to clients	51,389	1,032	51,616	-	12,086,610	-	12,086,610
Other direct expense	2,761	689	300	11,454	1,024,549	684	1,025,233
Miscellaneous	396	5,607	15,749	9,155	139,005	1,027	140,032
In-kind	-	-	-	-	1,477,987	-	1,477,987
Loss on disposal of assets	-	-	12,920	134,657	148,313	-	148,313
<b>SUBTOTAL</b>	<b>\$ 1,745,817</b>	<b>\$ 142,073</b>	<b>\$ 2,158,305</b>	<b>\$ 7,881,455</b>	<b>\$45,921,040</b>	<b>\$ 1,882,405</b>	<b>\$47,803,445</b>
Over applied indirect costs	-	-	22,919	-	22,919	(331,942)	(309,023)
Eliminations	-	-	-	(457,224)	(1,935,211)	-	(1,935,211)
<b>TOTAL</b>	<b>\$ 1,745,817</b>	<b>\$ 142,073</b>	<b>\$ 2,181,224</b>	<b>\$ 7,424,231</b>	<b>\$44,008,748</b>	<b>\$ 1,550,463</b>	<b>\$45,559,211</b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINED STATEMENTS OF CASH FLOWS  
 FOR THE YEARS ENDED JULY 31, 2014 AND 2013

	<i>2014</i>	<i>2013</i>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	<b>\$ 1,108,192</b>	<b>\$ 1,383,682</b>
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation	2,307,406	2,318,248
Loss on disposal of assets	125,018	148,313
Unrealized gain on investments	(532,490)	(506,268)
(Increase) decrease operating assets:		
Contracts receivable (net)	(848,292)	276,600
Accounts receivable (net)	(33,396)	(132,761)
Prepaid expenses	(56,586)	129,619
Under applied overhead	(179,371)	-
Increase (decrease) in operating liabilities:		
Accounts payable	95,873	(177,107)
Accrued payroll and payroll taxes	241,250	236,075
Accrued comp. absences	(1,721)	(76,575)
Accrued other liabilities	467,156	49,858
Deferred revenue	(31,244)	(918,912)
Over applied overhead	(115,916)	(286,842)
Tenant security deposits	11,376	10,642
Total adjustments	<u>1,449,063</u>	<u>1,070,890</u>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b><u>2,557,255</u></b>	<b><u>2,454,572</u></b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of fixed assets	(1,324,214)	(7,229,165)
Proceeds from sale of fixed assets	8,000	-
Purchase of investments	(2,176,119)	(2,065,154)
Proceeds from sale of investments	2,000,000	-
Deposit to restricted cash accounts	(43,735)	(258,995)
Other financing activities	9,946	9,947
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b><u>(1,526,122)</u></b>	<b><u>(9,543,367)</u></b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on long-term debt	(156,900)	(187,105)
Net proceeds from capital advances	68,694	6,900,704
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b><u>(88,206)</u></b>	<b><u>6,713,599</u></b>
<b>CHANGE IN CASH AND CASH EQUIVALENTS</b>	<b>942,927</b>	<b>(375,196)</b>
<b>CASH AND CASH EQUIVALENTS - BEGINNING OF YEAR</b>	<b><u>5,903,425</u></b>	<b><u>6,278,621</u></b>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<b><u>\$ 6,846,352</u></b>	<b><u>\$ 5,903,425</u></b>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Cash paid during the year for:		
Interest	<b><u>\$ 234,423</u></b>	<b><u>\$ 243,709</u></b>

See independent auditor's report and accompanying notes to the financial statements.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS

JULY 31, 2014 AND 2013

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

**Nature of the Organization**

Southern New Hampshire Services, Inc. is an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in New Hampshire's Hillsborough County and Rockingham County. The Organization's programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing and homelessness prevention. The Organization is committed to providing respectful support service and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts. Services are provided through:

Southern New Hampshire Services, Inc.  
SNHS Management Corporation  
SNHS Elderly Housing, Inc.  
SNHS Elderly Housing II, Inc.  
SNHS Elderly Housing III, Inc.  
SNHS Elderly Housing IV, Inc.  
SNHS Elderly Housing V, Inc.  
SNHS Elderly Housing VI, Inc.  
SNHS Elderly Housing VII, Inc.  
SNHS Elderly Housing VIII, Inc.  
SNHS Elderly Housing IX, Inc.  
SNHS Elderly Housing X, Inc.

SNHS Elderly Housing XI, Inc.  
Rural Housing for the Elderly, Inc.  
Rural Housing for the Elderly II, Inc.  
Sundial Elderly Housing, Inc.  
SNHS Ashland Elderly Housing, Inc.  
SNHS Farmington Elderly Housing, Inc.  
SNHS Greenfield Elderly Housing, Inc.  
SNHS North Berwick Elderly Housing, Inc.  
SNHS Northwood Elderly Housing, Inc.  
SNHS Pittsburg Elderly Housing, Inc.  
SNHS Raymond Elderly Housing, Inc.

**Basis of Accounting and Presentation**

The Organization prepares its combined financial statements in accordance with accounting principles generally accepted in the United States of America, which involves the application of accrual accounting; and accordingly reflect all significant receivables, payables, and other liabilities. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Unrestricted net assets of the Organization are net assets that are neither permanently restricted nor temporarily restricted by donor-imposed restrictions.

Temporarily restricted net assets - Temporarily restricted net assets are net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that either expire by passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations.

Permanently restricted net assets - Permanently restricted net assets are net assets resulting from contributions and other inflows of assets whose use by the Organization is limited by donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization.

The Organization has no temporarily restricted or permanently restricted net assets at July 31, 2014 and 2013.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Combined Financial Statements**

All significant intercompany items and transactions have been eliminated from the basic combined financial statements. The combined financial statements include the accounts of the following corporations because Southern New Hampshire Services, Inc. controls more than 50% of the voting power.

Southern New Hampshire Services, Inc.  
SNHS Management Corporation  
SNHS Elderly Housing, Inc.  
SNHS Elderly Housing II, Inc.  
SNHS Elderly Housing III, Inc.  
SNHS Elderly Housing IV, Inc.  
SNHS Elderly Housing V, Inc.  
SNHS Elderly Housing VI, Inc.  
SNHS Elderly Housing VII, Inc.  
SNHS Elderly Housing VIII, Inc.  
SNHS Elderly Housing IX, Inc.  
SNHS Elderly Housing X, Inc.

SNHS Elderly Housing XI, Inc.  
Rural Housing for the Elderly, Inc.  
Rural Housing for the Elderly II, Inc.  
Sundial Elderly Housing, Inc.  
SNHS Ashland Elderly Housing, Inc.  
SNHS Farmington Elderly Housing, Inc.  
SNHS Greenfield Elderly Housing, Inc.  
SNHS North Berwick Elderly Housing, Inc.  
SNHS Northwood Elderly Housing, Inc.  
SNHS Pittsburg Elderly Housing, Inc.  
SNHS Raymond Elderly Housing, Inc.

**Use of Estimates**

The preparation of combined financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reported period. Actual results may differ from these amounts.

**Cash and Cash Equivalents**

For the purpose of the combined statements of cash flows, the Organization considers all unrestricted highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents.

**Revenue Recognition**

The Organization's revenue is recognized primarily from federal and state grants and contracts generally structured as reimbursed contracts for services and therefore revenue is recognized based on when their individual allowable budgeted expenditures occur. Federal and state grant revenue comprised 77% and 73% of total revenue in the fiscal years ended July 31, 2014 and 2013, respectively.

**Accounts and Contracts Receivable**

All accounts and contracts receivable are stated at the amount management expect to collect from balances outstanding at year-end. Receivables are recorded on the accrual basis of accounting primarily based on reimbursable contracts, grants and agreements. Balances outstanding after management has used reasonable collection efforts are written off through a charge to bad debt expense and a credit to the applicable accounts receivable. Management does not believe an allowance for uncollectible accounts receivable is necessary at July 31, 2014 and 2013.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Contributions and In-Kind Donations**

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires, (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the combined statements of activities as net assets released from restrictions. In-kind revenues and expenses represent fair market value of volunteer services and non-paid goods which were donated to the Organization during the current fiscal year. All in-kind revenues in the fiscal year 2014 and 2013 were generated through the Head Start and Economic Workforce Development programs.

**Investments**

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the combined statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying combined statements of activities.

**Fixed Assets**

Fixed assets acquired by the Organization are capitalized at cost if purchased or fair value if donated. It is the Organization's policy to capitalize expenditures for these items in excess of \$5,000. Major additions and renewals are capitalized, while repairs and maintenance are expensed as incurred. Depreciation is calculated using the straight-line basis over the estimated useful lives of the assets, which range from three to forty years. Depreciation expense for July 31, 2014 and 2013 was \$2,307,406 and \$2,318,248, respectively.

Fixed assets purchased with grant funds are owned by the Organization while used in the program for which they were purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. The disposition of fixed assets, as well as the ownership of any proceeds is subject to funding source regulations.

**Inventory**

Inventory is stated at lower of cost or market. Cost is determined generally on the first-in, first-out basis.

**Current Vulnerabilities Due to Certain Concentrations**

The Organization maintains its cash balances at several financial institutions located in New Hampshire and Maine. The balances are insured by the Federal Deposit Insurance Organization (FDIC) up to \$250,000 per financial institution. In addition, on October 2, 2008, the Organization entered into an agreement with its principal banking partner to collateralize deposits in excess of the FDIC insurance limitation on some accounts. The balances, at times, may exceed amounts covered by the FDIC and collateralization agreements. It is the opinion of management that there is no significant risk with respect to these deposits at this time.

**Advertising**

The Organization uses advertising to promote programs among the people it serves. The production costs of advertising are expensed as incurred.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

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NOTE 1: ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

**Functional Allocation of Expenses**

The costs associated with providing program services and management and general support services are presented by natural classification on the combined statement of functional expenses and have been summarized on a functional basis on the combined statements of activities.

**Income Taxes**

The Organization qualifies as an organization exempt from income tax under Section 501 (c) (3) of the Internal Revenue Code.

Management has evaluated the Organization's tax positions and concluded that as of July 31, 2014 and 2013, the Organization has not taken any tax positions that would require the recording of any additional tax benefits or liabilities within the next twelve months. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties and interest as a result of such challenge. Generally, the Organization's tax returns remain subject to examination for three years after they were filed.

**Subsequent Events**

Management has made an evaluation of subsequent events through April 30, 2015, which represents the date on which the combined financial statements were available to be issued and determined that any subsequent events that would require recognition or disclosure have been considered in the preparation of these combined financial statements.

**Reclassifications**

Certain reclassifications have been made to the 2013 combined financial statement presentation to correspond to the current year's format. Net assets and changes in net assets are unchanged due to these reclassifications.

NOTE 2: RESTRICTED CASH

The housing projects are required to set aside amounts for the replacement of property and other expenditures. These amounts are set aside in separate accounts and generally are not available for operating purposes.

The housing projects are also required to put any surplus cash into a separate account. These accounts are also not available for operating purposes.

NOTE 3: FAIR VALUE MEASUREMENTS

FASB ASC 820, *Fair Value Measurements and Disclosures* establish a framework to measuring fair value within generally accepted accounting principles (GAAP). 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 measurement) and the lowest priority to unobservable inputs (level 3 measurements).



SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 3: FAIR VALUE MEASUREMENTS (Continued)

The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at July 31, 2014 and 2013.

*Mutual Funds and Money Markets:* Valued at the closing price reported on the active market on which the individual securities are traded.

The fair value by level of the Organization's investments consisted of the following as of July 31:

			<u>2014</u>		
			Fair Value at reporting date		
<u>Description</u>	<u>Cost</u>	<u>Fair Value</u>	Quoted prices in active markets for identical assets <u>(Level 1)</u>	Significant other observable inputs <u>(Level 2)</u>	Significant un- observable inputs <u>(Level 3)</u>
Mutual Funds	<u>\$4,324,986</u>	<u>\$5,840,831</u>	<u>\$5,840,831</u>	\$ _____ -	\$ _____ -
Total	<u>\$4,324,986</u>	<u>\$5,840,831</u>	<u>\$5,840,831</u>	\$ _____ -	\$ _____ -
			<u>2013</u>		
			Fair Value at reporting date		
<u>Description</u>	<u>Cost</u>	<u>Fair Value</u>	Quoted prices in active markets for identical assets <u>(Level 1)</u>	Significant other observable inputs <u>(Level 2)</u>	Significant un- observable inputs <u>(Level 3)</u>
Money Market	\$2,000,000	\$2,000,000	\$2,000,000		
Mutual Funds	<u>2,148,867</u>	<u>3,132,222</u>	<u>3,132,222</u>	\$ _____ -	\$ _____ -
Total	<u>\$4,148,867</u>	<u>\$5,132,222</u>	<u>\$5,132,222</u>	\$ _____ -	\$ _____ -

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 NOTES TO COMBINED FINANCIAL STATEMENTS  
 (Continued)

JULY 31, 2014 AND 2013

NOTE 4: INVESTMENTS

The following is a summary of investments as of July 31:

	<i>2014</i>			<i>2013</i>		
	Cost	Fair Market Value	Unrealized Gains	Cost	Fair Market Value	Unrealized Gains
Money Market	\$ -	\$ -	\$ -	\$2,000,000	\$2,000,000	\$ -
Mutual Funds	<u>4,324,986</u>	<u>5,840,831</u>	<u>1,515,845</u>	<u>2,148,867</u>	<u>3,132,222</u>	<u>983,355</u>
<b>Total</b>	<b><u>\$4,324,986</u></b>	<b><u>\$5,840,831</u></b>	<b><u>\$1,515,845</u></b>	<b><u>\$4,148,867</u></b>	<b><u>\$5,132,222</u></b>	<b><u>\$ 983,355</u></b>

The activities of the Organization's investment account are summarized as follows:

	<i>2014</i>	<i>2013</i>
Fair Value – August 1	<u>\$5,132,222</u>	<u>\$2,560,800</u>
Additions	2,176,119	2,065,154
Distributions	(2,000,000)	-
Realized gains	-	-
Unrealized gains	<u>532,490</u>	<u>506,268</u>
Fair Value – July 31	<u>\$5,840,831</u>	<u>\$5,132,222</u>

NOTE 5: CONTINGENT LIEN J. BROWN HOMESTEAD PROPERTY

In 1999, the town of Raymond, New Hampshire, conveyed land and buildings to Rockingham Community Acton (RCA) for \$1 and a mortgage lien of \$604,418. The buildings contain four apartments limited to low-income seniors, office space for the Outreach operations, space for the Food Pantry operation, and a common meeting room for use by Town of Raymond organizations. The Town of Raymond included a requirement that the property be used for a social service center for a period of 20 years, called the benefit period, after which this requirement terminates.

RCA granted the Town of Raymond a lien on the property, such lien to be paid from the proceeds of any sale in the event that RCA sells or otherwise conveys the property within 20 years from the date of the mortgage (1999), or if not paid at the time of the sale will run with the land to any subsequent purchaser for the remaining benefit period. This mortgage lien has no scheduled principle or interest payments and is forgivable at a rate of 1/20 each year of the benefit period until it is completely forgiven in year 2019. The value of this lien at July 31, 2014 and 2013 is \$181,326 and \$211,547, respectively.

The appraised value of the Raymond land and buildings at the time of the donation was \$220,000. RCA operated its Raymond Community Action Center at the property since the transfer and SNHS plans to continue to do so. Therefore, since SNHS has no plans to sell or transfer this property the contingent mortgage lien liability has not been included on these financial statements.

On July 1, 2011, RCA was acquired by Southern New Hampshire Services, Inc. (SNHS). The merger was classified an acquisition by SNHS of RCA for no monetary consideration. SNHS assumed all the assets, rights, powers, properties, debts, liabilities and obligations of RCA.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 6: LONG-TERM DEBT

	<u>2014</u>	<u>2013</u>
<u>SNHS, Inc.</u>		
Mortgage payable to City of Manchester, secured by real estate located in Manchester, NH. A balloon payment of \$11,275 was due on June 30, 2010. Interest is at 0.000%. SNHS is currently negotiating with the City of Manchester to write off this debt.	\$ 11,275	\$ 11,275
Mortgage payable to bank, secured by real estate located on Temple St., Nashua, NH, payable in fixed monthly principal installments of \$1,833 plus interest through 2020. Interest is at 4.000%.	348,669	370,669
<u>SNHS Management Corporation</u>		
Mortgage payable to bank, secured by real estate located on West Pearl St., Nashua, NH. Mortgage will be forgiven only if real estate remains low income housing for 40 years. Interest is at 0.000%.	170,000	170,000
Mortgage payable to bank secured by real estate located on Silver St., Manchester, NH, payable in monthly installments of \$2,619 including interest through 2019. Interest is at 3.750%.	129,907	154,688
Mortgage payable to bank, secured by real estate located on Allds St., Nashua, NH, payable in fixed monthly principal installments of \$2,613 plus interest through 2016. Interest is at 2.996%.	214,269	245,625
Mortgage payable to MH Parsons and Sons Lumber, secured by real estate located in Derry, NH, payable in monthly installments of \$3,715 including interest through 2031. Interest is at 5.500%.	495,947	512,740
<u>Housing Corporations</u>		
Mortgage payable between Key Bank and SNHS Rural Housing for the Elderly, Inc., secured by real estate located in Greenville, NH, payable in monthly installments of \$14,044 including interest through 2040. Interest is at 5.120%.	2,430,658	2,473,538
Mortgage payable between Oppenheimer and SNHS Elderly Housing, Inc., secured by real estate located in Epping, NH, payable in monthly installments of \$5,932 including interest through 2047. Interest is at 3.950%.	<u>1,308,370</u>	<u>1,327,460</u>
Subtotal	<u>\$ 5,109,095</u>	<u>\$5,265,995</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 6: LONG-TERM DEBT (Continued)

	<u>2014</u>	<u>2013</u>
Subtotal Carried Forward	\$ 5,109,095	\$5,265,995
Mortgage payable between the Town of Northwood and SNHS Northwood Elderly Housing, Inc., secured by real estate located in Northwood, NH. Mortgage will be forgiven if real estate remains low income housing for 20 years and the entity does not generate residual receipts. Interest is at 0.000%.	95,000	95,000
Mortgage payable between NHHFA and SNHS Greenfield Elderly Housing, Inc., secured by real estate located in Greenfield, NH. Mortgage payments are based upon surplus cash. Remaining balance due in 2040 or upon sale of the property. Interest is at 0.000%.	<u>450,000</u>	<u>450,000</u>
	\$ 5,654,095	\$ 5,810,995
Less: Current Portion	<u>174,392</u>	<u>288,892</u>
Long-term debt, net of current portion	\$ <u>5,479,703</u>	\$ <u>5,522,103</u>

Principal maturities for long-term debt for the subsequent fiscal years from July 31, 2014, are as follows:

2015	\$ 174,392
2016	319,608
2017	142,157
2018	147,874
2019	138,171
Thereafter	<u>4,731,893</u>
Total	<u>\$5,654,095</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 7: CAPITAL ADVANCES

	<u>2014</u>	<u>2013</u>
<u>Housing Corporations</u>		
Capital advance between HUD and Rural Housing for the Elderly II, Inc., secured by real estate located in Nashua, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	\$ 3,167,200	\$ 3,167,200
Capital advance between HUD and Sundial Elderly Housing, Inc., secured by real estate located in Nashua, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is 0.000%.	4,081,600	4,081,600
Capital advance between HUD and SNHS Northwood Elderly Housing, Inc., secured by real estate located in Northwood, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	3,460,700	3,460,700
Capital advance between HUD and SNHS Farmington Elderly Housing, Inc., secured by real estate located in Manchester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	2,827,000	2,827,000
Capital advance between HUD and SNHS Elderly Housing V, Inc., secured by real estate located in Manchester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	2,948,700	2,948,700
Capital advance between HUD and SNHS Elderly Housing II, Inc., secured by real estate located in Rochester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%	2,485,859	2,485,859
Capital advance between HUD and SNHS Elderly Housing III, Inc., secured by real estate located in Rochester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<u>3,522,500</u>	<u>3,522,500</u>
Subtotal	\$ <u>22,493,559</u>	\$ <u>22,493,559</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 7: CAPITAL ADVANCES (Continued)

	<u>2014</u>	<u>2013</u>
Subtotal Carried Forward	<b>\$ 22,493,559</b>	\$22,493,559
Capital advance between HUD and SNHS Elderly Housing II, Inc., secured by real estate located in Rochester, NH. Capital advance will be forgiven in real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>2,966,900</b>	2,966,900
Capital advance between HUD and Rural Housing for the Elderly II, Inc., secured by real estate located in Nashua, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>2,337,800</b>	2,337,800
Capital advance between HUD and SNHS Elderly Housing IV, Inc., secured by real estate located in Nashua, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>4,412,500</b>	4,412,500
Capital advance between HUD and SNHS Raymond Elderly Housing, Inc., secured by real estate located in Raymond, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>1,773,900</b>	1,773,900
Capital advance between HUD and SNHS Pittsburg Elderly Housing, Inc., secured by real estate located in Pittsburg, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>1,481,082</b>	1,481,082
Capital advance between HUD and SNHS North Berwick Elderly Housing, Inc., secured by real estate located in North Berwick, ME. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>2,016,800</b>	2,016,800
Capital advance between HUD and SNHS Greenfield Elderly Housing, Inc., secured by real estate located in Greenfield, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b><u>1,545,300</u></b>	<u>1,545,300</u>
Subtotal	<b><u>\$ 39,027,841</u></b>	<u>\$39,027,841</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 7: CAPITAL ADVANCES (Continued)

	<u>2014</u>	<u>2013</u>
Subtotal Carried Forward	<b>\$ 39,027,841</b>	\$39,027,841
Capital advance between HUD and Ashland Elderly Housing, Inc., secured by real estate located in Ashland, NH. Capital advance will be forgiven in real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>3,426,100</b>	3,426,100
Capital advance between HUD and SNHS Elderly Housing VI, Inc., secured by real estate located in Bristol, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>2,711,900</b>	2,711,900
Capital advance between HUD and SNHS Elderly Housing VII, Inc., secured by real estate located in Manchester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>5,143,400</b>	5,143,400
Capital advance between HUD and SNHS Elderly Housing VII, Inc., secured by real estate located in Manchester, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>3,151,000</b>	3,242,700
Capital advance between HUD and SNHS Elderly Housing VII, Inc., secured by real estate located in Manchester, NH. The Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<b>2,596,400</b>	2,530,404
Capital advance between HUD and SNHS Elderly Housing VIII, Inc., secured by real estate located in Campton, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<u>2,352,500</u>	<u>2,352,500</u>
Subtotal	<b><u>\$ 58,409,141</u></b>	<b><u>\$58,434,845</u></b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

NOTE 7: CAPITAL ADVANCES (Continued)

	<u>2014</u>	<u>2013</u>
Subtotal Carried Forward	\$ 58,409,141	\$58,434,845
Capital advance between HUD and SNHS Elderly Housing IX, Inc., secured by real estate located in Plymouth, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	2,341,700	2,341,700
Capital advance between HUD and SNHS Elderly Housing XI, Inc., secured by real estate located in Lancaster, NH. Capital advance will be forgiven in real estate remains low income housing for 40 years. Interest is at 0.000%.	3,231,300	3,136,902
Capital advance between HUD and SNHS Elderly Housing X, Inc., secured by real estate located in Woodstock, NH. Capital advance will be forgiven if real estate remains low income housing for 40 years. Interest is at 0.000%.	<u>2,351,200</u>	<u>2,351,200</u>
Total	<u>\$ 66,333,341</u>	<u>\$ 66,264,647</u>

NOTE 8: OPERATING LEASES

The Organization leases various facilities and equipment under several operating leases. Total lease payments for the years ended July 31, 2014 and 2013 equaled \$722,747 and \$834,208, respectively. The leases expire at various times through July 2016. Some of the leases contain renewal options that are contingent upon federal funding and some contain renewal options subject to renegotiation of lease terms.

The following is a schedule of future minimum lease payments for the operating leases as of July 31, 2014:

2015	\$240,767
2016	<u>29,295</u>
Total	<u>\$270,062</u>

NOTE 9: RETIREMENT BENEFITS

The Organization has an Employer-Sponsored 403(b) plan offering coverage to all of its employees. Participating employees must contribute at least 5% of their wages, while the Organization contributes 10% of their wages. The pension expense for the years ended July 31, 2014 and 2013 was \$787,632 and \$745,558, respectively.



SOUTHERN NEW HAMPSHIRE SERVICES, INC.

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

JULY 31, 2014 AND 2013

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NOTE 10: RISKS AND UNCERTAINTIES

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules, and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change.

NOTE 11: CONTINGENCIES

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

NOTE 12: SUBSEQUENT EVENT

During 2012, SNHS Management Corporation entered into a contract agreement with the Community Development Investment Tax Credit Program as the grantee for the Cotton Mill Square project. In accordance with the provisions of this agreement, SNHS Management Corporation will loan \$800,000 to Cotton Mills Square, LLC to create 109 units of housing, of which 55 units will be reserved for low to moderate income households.

Subsequent to July 31, 2014, SNHS Management Corporation received the first funding installment of \$758,800 under the agreement and simultaneously issued a loan to Cotton Mill Square, LLC in the amount of \$758,800.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A

	10/14/15/30/40/ 50/80/81/82/81 0/845/1275			
	105		110	
	SNHS Management Corporation	Rural Housing for the Elderly II Landing II	Rural Housing for the Elderly	
	SNHS, Inc.			
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 61,356	\$ 5,472,928	\$ 33,844	\$ 229,897
Investments	-	5,840,831	-	-
Contracts receivable	3,893,054	207,939	-	7,703
Accounts receivable	-	205,118	-	-
Prepaid expenses	31,072	19,385	13,679	29,221
Under applied overhead	179,371	-	-	-
Due from other corporations	6,130,824	344,682	-	-
Total current assets	<u>10,295,677</u>	<u>12,090,883</u>	<u>47,523</u>	<u>266,821</u>
<b>FIXED ASSETS</b>				
Land	221,849	1,285,953	2,898	192,174
Buildings and improvements	1,544,923	4,835,349	3,271,778	3,854,784
Vehicles and equipment	832,811	396,094	20,879	280,036
Total fixed assets	<u>2,599,583</u>	<u>6,517,396</u>	<u>3,295,555</u>	<u>4,326,994</u>
Less - accumulated depreciation	(1,255,116)	(2,619,118)	(1,116,013)	(2,485,026)
Net fixed assets	<u>1,344,467</u>	<u>3,898,278</u>	<u>2,179,542</u>	<u>1,841,968</u>
<b>OTHER ASSETS</b>				
Restricted cash	16,102	217,605	182,774	521,557
Miscellaneous other assets	-	137,555	-	140,581
Total other assets	<u>16,102</u>	<u>355,160</u>	<u>182,774</u>	<u>662,138</u>
<b>TOTAL ASSETS</b>	<u>\$ 11,656,246</u>	<u>\$ 16,344,321</u>	<u>\$ 2,409,839</u>	<u>\$ 2,770,927</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 360,004	\$ 37,541	\$ 422	\$ 6,262
Accrued payroll and payroll taxes	413,224	493,283	3,694	7,234
Accrued compensated absences	-	622,124	-	-
Accrued other liabilities	856,286	-	4,200	43,213
Refundable advances	2,004,036	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	15,125	11,669	17,221	20,666
Due to other corporations	4,967,018	822,194	20,090	141,759
Current portion of long-term debt	33,275	76,133	-	45,127
Total current liabilities	<u>8,648,968</u>	<u>2,062,944</u>	<u>45,627</u>	<u>264,261</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	326,669	933,990	-	2,385,531
Capital advances	-	-	3,167,200	-
Total long-term liabilities	<u>326,669</u>	<u>933,990</u>	<u>3,167,200</u>	<u>2,385,531</u>
<b>TOTAL LIABILITIES</b>	<u>8,975,637</u>	<u>2,996,934</u>	<u>3,212,827</u>	<u>2,649,792</u>
<b>NET ASSETS</b>				
Unrestricted	2,680,609	13,347,387	(802,988)	121,135
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 11,656,246</u>	<u>\$ 16,344,321</u>	<u>\$ 2,409,839</u>	<u>\$ 2,770,927</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	120	130	140	145
	SNHS Elderly Housing	Sundial Elderly Housing	SNHS Northwood Elderly Housing	SNHS Elderly Housing VII
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 24,658	\$ 55,837	\$ 43,516	\$ 51,806
Investments	-	-	-	-
Contracts receivable	427	2,209	-	1,846
Accounts receivable	-	-	-	-
Prepaid expenses	3,300	21,304	5,468	4,066
Under applied overhead	-	-	-	-
Due from other corporations	-	-	-	-
Total current assets	<u>28,385</u>	<u>79,350</u>	<u>48,984</u>	<u>57,718</u>
<b>FIXED ASSETS</b>				
Land	94,112	342,450	75,801	662,211
Buildings and improvements	1,136,891	4,038,158	3,479,774	4,419,703
Vehicles and equipment	30,733	43,109	22,269	35,003
Total fixed assets	<u>1,261,736</u>	<u>4,423,717</u>	<u>3,577,844</u>	<u>5,116,917</u>
Less - accumulated depreciation	<u>(667,328)</u>	<u>(1,797,562)</u>	<u>(757,291)</u>	<u>(500,795)</u>
Net fixed assets	<u>594,408</u>	<u>2,626,155</u>	<u>2,820,553</u>	<u>4,616,122</u>
<b>OTHER ASSETS</b>				
Restricted cash	277,767	292,933	96,002	124,592
Miscellaneous other assets	134,569	-	-	3,694
Total other assets	<u>412,336</u>	<u>292,933</u>	<u>96,002</u>	<u>128,286</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,035,129</u>	<u>\$ 2,998,438</u>	<u>\$ 2,965,539</u>	<u>\$ 4,802,126</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 6,880	\$ 1,772	\$ 838	\$ 2,365
Accrued payroll and payroll taxes	1,742	6,197	2,355	2,828
Accrued compensated absences	-	-	-	-
Accrued other liabilities	7,604	11,068	2,259	13,817
Refundable advances	-	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	6,622	27,405	10,236	12,268
Due to other corporations	104,800	27,069	26,180	19,875
Current portion of long-term debt	19,857	-	-	-
Total current liabilities	<u>147,505</u>	<u>73,511</u>	<u>41,868</u>	<u>51,153</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	1,288,513	-	95,000	-
Capital advances	-	4,081,600	3,460,700	5,143,400
Total long-term liabilities	<u>1,288,513</u>	<u>4,081,600</u>	<u>3,555,700</u>	<u>5,143,400</u>
<b>TOTAL LIABILITIES</b>	<u>1,436,018</u>	<u>4,155,111</u>	<u>3,597,568</u>	<u>5,194,553</u>
<b>NET ASSETS</b>				
Unrestricted	<u>(400,889)</u>	<u>(1,156,673)</u>	<u>(632,029)</u>	<u>(392,427)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,035,129</u>	<u>\$ 2,998,438</u>	<u>\$ 2,965,539</u>	<u>\$ 4,802,126</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	146	147	150	155
	OLPH II		SNHS Farmington Elderly Housing	SNHS Elderly Housing V
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 73,150	\$ 32,202	\$ 56,484	\$ 76,111
Investments	-	-	-	-
Contracts receivable	263	-	1,805	720
Accounts receivable	-	-	-	-
Prepaid expenses	2,603	2,082	6,393	2,807
Under applied overhead	-	-	-	-
Due from other corporations	-	35,085	-	-
Total current assets	<u>76,016</u>	<u>69,369</u>	<u>64,682</u>	<u>79,638</u>
<b>FIXED ASSETS</b>				
Land	570,320	373,643	267,538	150,000
Buildings and improvements	2,634,254	2,164,729	2,750,139	2,731,835
Vehicles and equipment	24,100	44,125	28,403	99,810
Total fixed assets	<u>3,228,674</u>	<u>2,582,497</u>	<u>3,046,080</u>	<u>2,981,645</u>
Less - accumulated depreciation	(217,522)	(67,690)	(1,186,237)	(623,079)
Net fixed assets	<u>3,011,152</u>	<u>2,514,807</u>	<u>1,859,843</u>	<u>2,358,566</u>
<b>OTHER ASSETS</b>				
Restricted cash	98,262	29,230	84,007	62,615
Miscellaneous other assets	2,056	-	-	-
Total other assets	<u>100,318</u>	<u>29,230</u>	<u>84,007</u>	<u>62,615</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,187,486</u>	<u>\$ 2,613,406</u>	<u>\$ 2,008,532</u>	<u>\$ 2,500,819</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 1,008	\$ 436	\$ 2,682	\$ 2,801
Accrued payroll and payroll taxes	1,677	1,397	2,634	2,202
Accrued compensated absences	-	-	-	-
Accrued other liabilities	6,675	3,182	15,877	7,484
Refundable advances	354	-	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	7,184	6,188	13,738	8,924
Due to other corporations	12,633	-	20,596	21,197
Current portion of long-term debt	-	-	-	-
Total current liabilities	<u>29,531</u>	<u>11,203</u>	<u>55,527</u>	<u>42,608</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	-	-	-	-
Capital advances	3,151,000	2,596,400	2,827,000	2,948,700
Total long-term liabilities	<u>3,151,000</u>	<u>2,596,400</u>	<u>2,827,000</u>	<u>2,948,700</u>
<b>TOTAL LIABILITIES</b>	<u>3,180,531</u>	<u>2,607,603</u>	<u>2,882,527</u>	<u>2,991,308</u>
<b>NET ASSETS</b>				
Unrestricted	<u>6,955</u>	<u>5,803</u>	<u>(873,995)</u>	<u>(490,489)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 3,187,486</u>	<u>\$ 2,613,406</u>	<u>\$ 2,008,532</u>	<u>\$ 2,500,819</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	160	170	175	180
	SNHS Elderly Housing II - Roberge	SNHS Elderly Housing III	SNHS Elderly Housing II - Chasse	Rural Housing for the Elderly II - Landing I
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 32,252	\$ 67,670	\$ 59,928	\$ 41,245
Investments	-	-	-	-
Contracts receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	6,260	6,116	5,711	10,346
Under applied overhead	-	-	-	-
Due from other corporations	-	-	-	-
Total current assets	<u>38,512</u>	<u>73,786</u>	<u>65,639</u>	<u>51,591</u>
<b>FIXED ASSETS</b>				
Land	137,605	288,401	7,420	7,898
Buildings and improvements	2,479,717	3,356,913	2,977,084	2,533,822
Vehicles and equipment	32,890	21,327	24,815	13,556
Total fixed assets	<u>2,650,212</u>	<u>3,666,641</u>	<u>3,009,319</u>	<u>2,555,276</u>
Less - accumulated depreciation	(1,215,105)	(1,328,924)	(837,086)	(921,420)
Net fixed assets	<u>1,435,107</u>	<u>2,337,717</u>	<u>2,172,233</u>	<u>1,633,856</u>
<b>OTHER ASSETS</b>				
Restricted cash	156,422	262,851	169,725	114,429
Miscellaneous other assets	-	-	-	-
Total other assets	<u>156,422</u>	<u>262,851</u>	<u>169,725</u>	<u>114,429</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,630,041</u>	<u>\$ 2,674,354</u>	<u>\$ 2,407,597</u>	<u>\$ 1,799,876</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 507	\$ 505	\$ 492	\$ 2,018
Accrued payroll and payroll taxes	2,773	2,646	2,110	3,496
Accrued compensated absences	-	-	-	-
Accrued other liabilities	11,385	12,997	14,985	4,200
Refundable advances	-	-	-	1,013
Over applied overhead	-	-	-	-
Tenant security deposits	14,528	17,206	11,911	11,794
Due to other corporations	31,228	34,848	23,931	23,025
Current portion of long-term debt	-	-	-	-
Total current liabilities	<u>60,421</u>	<u>68,202</u>	<u>53,429</u>	<u>45,546</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	-	-	-	-
Capital advances	2,485,859	3,522,500	2,966,900	2,337,800
Total long-term liabilities	<u>2,485,859</u>	<u>3,522,500</u>	<u>2,966,900</u>	<u>2,337,800</u>
<b>TOTAL LIABILITIES</b>	<u>2,546,280</u>	<u>3,590,702</u>	<u>3,020,329</u>	<u>2,383,346</u>
<b>NET ASSETS</b>				
Unrestricted	<u>(916,239)</u>	<u>(916,348)</u>	<u>(612,732)</u>	<u>(583,470)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,630,041</u>	<u>\$ 2,674,354</u>	<u>\$ 2,407,597</u>	<u>\$ 1,799,876</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	185	190	200	210
	SNHS Elderly Housing IV	SNHS Raymond Elderly Housing	SNHS Pittsburg Elderly Housing	SNHS North Berwick Elderly Housing
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 56,066	\$ 24,687	\$ 19,614	\$ 46,648
Investments	-	-	-	-
Contracts receivable	281	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	8,585	3,468	5,263	6,590
Under applied overhead	-	-	-	-
Due from other corporations	-	-	-	-
Total current assets	<u>64,932</u>	<u>28,155</u>	<u>24,877</u>	<u>53,238</u>
<b>FIXED ASSETS</b>				
Land	168,777	121,331	17,190	138,744
Buildings and improvements	4,344,731	1,784,101	1,604,478	1,934,264
Vehicles and equipment	23,892	29,433	10,472	32,836
Total fixed assets	<u>4,537,400</u>	<u>1,934,865</u>	<u>1,632,140</u>	<u>2,105,844</u>
Less - accumulated depreciation	(1,009,145)	(750,588)	(673,873)	(705,498)
Net fixed assets	<u>3,528,255</u>	<u>1,184,277</u>	<u>958,267</u>	<u>1,400,346</u>
<b>OTHER ASSETS</b>				
Restricted cash	206,495	105,005	72,391	139,911
Miscellaneous other assets	-	-	-	-
Total other assets	<u>206,495</u>	<u>105,005</u>	<u>72,391</u>	<u>139,911</u>
<b>TOTAL ASSETS</b>	<u>\$ 3,799,682</u>	<u>\$ 1,317,437</u>	<u>\$ 1,055,535</u>	<u>\$ 1,593,495</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 2,478	\$ 2,554	\$ 572	\$ 2,315
Accrued payroll and payroll taxes	3,521	1,742	1,541	1,820
Accrued compensated absences	-	-	-	-
Accrued other liabilities	-	3,334	8,932	1,735
Refundable advances	-	80	-	-
Over applied overhead	-	-	-	-
Tenant security deposits	16,021	8,189	5,606	8,050
Due to other corporations	23,141	19,536	20,209	29,982
Current portion of long-term debt	-	-	-	-
Total current liabilities	<u>45,161</u>	<u>35,435</u>	<u>36,860</u>	<u>43,902</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	-	-	-	-
Capital advances	4,412,500	1,773,900	1,481,082	2,016,800
Total long-term liabilities	<u>4,412,500</u>	<u>1,773,900</u>	<u>1,481,082</u>	<u>2,016,800</u>
<b>TOTAL LIABILITIES</b>	<u>4,457,661</u>	<u>1,809,335</u>	<u>1,517,942</u>	<u>2,060,702</u>
<b>NET ASSETS</b>				
Unrestricted	(657,979)	(491,898)	(462,407)	(467,207)
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 3,799,682</u>	<u>\$ 1,317,437</u>	<u>\$ 1,055,535</u>	<u>\$ 1,593,495</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	220	230	235	240
	SNHS			
	Greenfield Elderly Housing	SNHS Ashland Elderly Housing	SNHS Elderly Housing VI	SNHS Elderly Housing VIII
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
Cash	\$ 33,913	\$ 48,707	\$ 15,461	\$ 61,758
Investments	-	-	-	-
Contracts receivable	-	-	-	-
Accounts receivable	-	-	-	-
Prepaid expenses	4,743	4,103	2,010	2,120
Under applied overhead	-	-	-	-
Due from other corporations	-	-	-	-
Total current assets	<u>38,656</u>	<u>52,810</u>	<u>17,471</u>	<u>63,878</u>
<b>FIXED ASSETS</b>				
Land	71,312	295,000	309,800	220,000
Buildings and improvements	2,002,691	2,989,901	2,577,277	2,281,821
Vehicles and equipment	22,666	82,557	20,356	19,078
Total fixed assets	<u>2,096,669</u>	<u>3,367,458</u>	<u>2,907,433</u>	<u>2,520,899</u>
Less - accumulated depreciation	(664,066)	(548,116)	(370,128)	(142,130)
Net fixed assets	<u>1,432,603</u>	<u>2,819,342</u>	<u>2,537,305</u>	<u>2,378,769</u>
<b>OTHER ASSETS</b>				
Restricted cash	113,146	394,843	36,552	46,919
Miscellaneous other assets	-	-	-	-
Total other assets	<u>113,146</u>	<u>394,843</u>	<u>36,552</u>	<u>46,919</u>
<b>TOTAL ASSETS</b>	<u>\$ 1,584,405</u>	<u>\$ 3,266,995</u>	<u>\$ 2,591,328</u>	<u>\$ 2,489,566</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>CURRENT LIABILITIES</b>				
Accounts payable	\$ 912	\$ 3,666	\$ 2,416	\$ 6,615
Accrued payroll and payroll taxes	1,801	1,379	919	1,854
Accrued compensated absences	-	-	-	-
Accrued other liabilities	5,314	6,723	5,031	3,339
Refundable advances	-	-	-	77
Over applied overhead	-	-	-	-
Tenant security deposits	6,847	10,002	5,845	4,946
Due to other corporations	25,534	12,293	25,621	8,258
Current portion of long-term debt	-	-	-	-
Total current liabilities	<u>40,408</u>	<u>34,063</u>	<u>39,832</u>	<u>25,089</u>
<b>LONG-TERM LIABILITIES</b>				
Long-term debt, less current portion	450,000	-	-	-
Capital advances	1,545,300	3,426,100	2,711,900	2,352,500
Total long-term liabilities	<u>1,995,300</u>	<u>3,426,100</u>	<u>2,711,900</u>	<u>2,352,500</u>
<b>TOTAL LIABILITIES</b>	<u>2,035,708</u>	<u>3,460,163</u>	<u>2,751,732</u>	<u>2,377,589</u>
<b>NET ASSETS</b>				
Unrestricted	(451,303)	(193,168)	(160,404)	111,977
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 1,584,405</u>	<u>\$ 3,266,995</u>	<u>\$ 2,591,328</u>	<u>\$ 2,489,566</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	245	250	255
	SNHS Elderly Housing IX	SNHS Elderly Housing X	SNHS Elderly Housing XI
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 56,329	\$ 48,269	\$ 22,016
Investments	-	-	-
Contracts receivable	-	-	-
Accounts receivable	-	-	-
Prepaid expenses	1,861	1,808	2,625
Underapplied overhead	-	-	-
Due from other corporations	-	-	-
Total current assets	<u>58,190</u>	<u>50,077</u>	<u>24,641</u>
<b>FIXED ASSETS</b>			
Land	164,894	150,000	352,414
Buildings and improvements	2,349,581	2,347,246	2,772,061
Vehicles and equipment	19,200	23,554	45,780
Total fixed assets	<u>2,533,675</u>	<u>2,520,800</u>	<u>3,170,255</u>
Less - accumulated depreciation	(132,720)	(113,410)	(70,029)
Net fixed assets	<u>2,400,955</u>	<u>2,407,390</u>	<u>3,100,226</u>
<b>OTHER ASSETS</b>			
Restricted cash	52,142	29,691	89,099
Miscellaneous other assets	-	-	-
Total other assets	<u>52,142</u>	<u>29,691</u>	<u>89,099</u>
<b>TOTAL ASSETS</b>	<u>\$ 2,511,287</u>	<u>\$ 2,487,158</u>	<u>\$ 3,213,966</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 1,680	\$ 351	\$ 3,046
Accrued payroll and payroll taxes	822	846	1,239
Accrued compensated absences	-	-	-
Accrued other liabilities	4,056	2,308	-
Refundable advances	-	-	-
Over applied overhead	-	-	-
Tenant security deposits	5,553	4,861	5,845
Due to other corporations	28,495	12,730	8,349
Current portion of long-term debt	-	-	-
Total current liabilities	<u>40,606</u>	<u>21,096</u>	<u>18,479</u>
<b>LONG-TERM LIABILITIES</b>			
Long-term debt, less current portion	-	-	-
Capital advances	2,341,700	2,351,200	3,231,300
Total long-term liabilities	<u>2,341,700</u>	<u>2,351,200</u>	<u>3,231,300</u>
<b>TOTAL LIABILITIES</b>	<u>2,382,306</u>	<u>2,372,296</u>	<u>3,249,779</u>
<b>NET ASSETS</b>			
Unrestricted	<u>128,981</u>	<u>114,862</u>	<u>(35,813)</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 2,511,287</u>	<u>\$ 2,487,158</u>	<u>\$ 3,213,966</u>



SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF FINANCIAL POSITION  
 JULY 31, 2014

Schedule A (Continued)

	Sub-Total	Elimination	Totals
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash	\$ 6,846,352	\$ -	\$ 6,846,352
Investments	5,840,831	-	5,840,831
Contracts receivable	4,116,247	-	4,116,247
Accounts receivable	205,118	-	205,118
Prepaid expenses	212,989	-	212,989
Under applied overhead	179,371	-	179,371
Due from other corporations	6,510,591	(6,510,591)	-
Total current assets	<u>23,911,499</u>	<u>(6,510,591)</u>	<u>17,400,908</u>
<b>FIXED ASSETS</b>			
Land	6,689,735	-	6,689,735
Buildings and improvements	75,198,005	-	75,198,005
Vehicles and equipment	2,279,784	-	2,279,784
Total fixed assets	<u>84,167,524</u>	<u>-</u>	<u>84,167,524</u>
Less - accumulated depreciation	(22,775,015)	-	(22,775,015)
Net fixed assets	<u>61,392,509</u>	<u>-</u>	<u>61,392,509</u>
<b>OTHER ASSETS</b>			
Restricted cash	3,993,067	-	3,993,067
Miscellaneous other assets	418,455	-	418,455
Total other assets	<u>4,411,522</u>	<u>-</u>	<u>4,411,522</u>
<b>TOTAL ASSETS</b>	<u>\$ 89,715,530</u>	<u>\$ (6,510,591)</u>	<u>\$ 83,204,939</u>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 453,138	\$ -	\$ 453,138
Accrued payroll and payroll taxes	966,976	-	966,976
Accrued compensated absences	622,124	-	622,124
Accrued other liabilities	1,056,004	-	1,056,004
Refundable advances	2,005,560	-	2,005,560
Over applied overhead	-	-	-
Tenant security deposits	294,450	-	294,450
Due to other corporations	6,510,591	(6,510,591)	-
Current portion of long-term debt	174,392	-	174,392
Total current liabilities	<u>12,083,235</u>	<u>(6,510,591)</u>	<u>5,572,644</u>
<b>LONG-TERM LIABILITIES</b>			
Long-term debt, less current portion	5,479,703	-	5,479,703
Capital advances	66,333,341	-	66,333,341
Total long-term liabilities	<u>71,813,044</u>	<u>-</u>	<u>71,813,044</u>
<b>TOTAL LIABILITIES</b>	<u>83,896,279</u>	<u>(6,510,591)</u>	<u>77,385,688</u>
<b>NET ASSETS</b>			
Unrestricted	5,819,251	-	5,819,251
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 89,715,530</u>	<u>\$ (6,510,591)</u>	<u>\$ 83,204,939</u>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
COMBINING SCHEDULE OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2014

	10/15/30/40/50/ 80/81/82/810/84 5	105	110
	SNHS Management Corporation	Rural Housing for the Elderly II Landing II	Rural Housing for the Elderly
	SNHS, Inc.		
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Grant/contract revenue	\$ 35,622,242	\$ -	\$ -
Program service fees	132,115	1,256,324	-
Local funding	57,665	283,572	-
Rental income	-	534,153	323,275
Gifts and contributions	307,333	53,809	-
Special events and activities	-	-	-
Memberships	-	-	-
Interest Income	121	176,167	21
Unrealized gain on investments	-	532,490	-
In-kind	1,659,387	-	-
Miscellaneous	297,714	334,738	10,961
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>38,076,577</b>	<b>3,171,253</b>	<b>334,257</b>
<b>EXPENSES AND LOSSES</b>			
Program services:			
Child Development	8,061,500	-	-
Community Services	1,157,420	-	-
Economic and Workforce Dev.	10,175,892	-	-
Energy	11,525,400	-	-
Hispanic-Latino Com. Services	441,488	-	-
Housing and Homeless	232,904	-	-
Nutrition and Health	2,328,252	-	-
Special Projects	1,908,834	-	-
Volunteer Services	144,840	-	-
SNHS Management Corporation	-	1,794,558	-
Housing Corporations	-	-	405,387
Total program services	35,976,530	1,794,558	405,387
Support services:			
Management and general	1,529,991	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>37,506,521</b>	<b>1,794,558</b>	<b>405,387</b>
<b>CHANGE IN NET ASSETS</b>	<b>570,056</b>	<b>1,376,695</b>	<b>(71,130)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>2,110,553</b>	<b>11,970,692</b>	<b>(731,858)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 2,680,609</b>	<b>\$ 13,347,387</b>	<b>\$ (802,988)</b>
	<b>\$ 121,135</b>		

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	120	130	140	145
	SNHS Elderly Housing	Sundial Elderly Housing	SNHS Northwood Elderly Housing	SNHS Elderly Housing, VII
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Grant/contract revenue	\$ -	\$ -	\$ -	\$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	273,754	510,369	249,228	245,790
Gifts and contributions	-	-	-	-
Special events and activities	-	-	-	-
Memberships	-	-	-	-
Interest Income	437	33	12	17
Unrealized gain on investments	-	-	-	-
In-kind	-	-	-	-
Miscellaneous	2,389	17,223	4,752	8,558
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>276,580</b>	<b>527,625</b>	<b>253,992</b>	<b>254,365</b>
<b>EXPENSES AND LOSSES</b>				
Program services:				
Child Development	-	-	-	-
Community Services	-	-	-	-
Economic and Workforce Dev.	-	-	-	-
Energy	-	-	-	-
Hispanic-Latino Com. Services	-	-	-	-
Housing and Homeless	-	-	-	-
Nutrition and Health	-	-	-	-
Special Projects	-	-	-	-
Volunteer Services	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	273,814	587,362	319,028	378,011
Total program services	273,814	587,362	319,028	378,011
Support services:				
Management and general	-	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>273,814</b>	<b>587,362</b>	<b>319,028</b>	<b>378,011</b>
<b>CHANGE IN NET ASSETS</b>	<b>2,766</b>	<b>(59,737)</b>	<b>(65,036)</b>	<b>(123,646)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>(403,655)</b>	<b>(1,096,936)</b>	<b>(566,993)</b>	<b>(268,781)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (400,889)</b>	<b>\$ (1,156,673)</b>	<b>\$ (632,029)</b>	<b>\$ (392,427)</b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	146	147	150	155
	SNHS Elderly Housing, VII	SNHS Elderly Housing, VIIA - Construction	SNHS Farmington Elderly Housing	SNHS Elderly Housing V
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Grant/contract revenue	\$ -	\$ -	\$ -	\$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	190,725	171,022	302,701	225,582
Gifts and contributions	-	-	-	-
Special events and activities	-	-	-	-
Memberships	-	-	-	-
Interest Income	12	-	13	13
Unrealized gain on investments	-	-	-	-
In-kind	-	-	-	-
Miscellaneous	5,706	15,871	8,540	4,531
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>196,443</b>	<b>186,893</b>	<b>311,254</b>	<b>230,126</b>
<b>EXPENSES AND LOSSES</b>				
Program services:				
Child Development	-	-	-	-
Community Services	-	-	-	-
Economic and Workforce Dev.	-	-	-	-
Energy	-	-	-	-
Hispanic-Latino Com. Services	-	-	-	-
Housing and Homeless	-	-	-	-
Nutrition and Health	-	-	-	-
Special Projects	-	-	-	-
Volunteer Services	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	120,562	169,583	341,929	258,397
Total program services	120,562	169,583	341,929	258,397
Support services:				
Management and general	-	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>120,562</b>	<b>169,583</b>	<b>341,929</b>	<b>258,397</b>
<b>CHANGE IN NET ASSETS</b>	<b>75,881</b>	<b>17,310</b>	<b>(30,675)</b>	<b>(28,271)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>(68,926)</b>	<b>(11,507)</b>	<b>(843,320)</b>	<b>(462,218)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 6,955</b>	<b>\$ 5,803</b>	<b>\$ (873,995)</b>	<b>\$ (490,489)</b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
COMBINING SCHEDULE OF ACTIVITIES  
FOR THE YEAR ENDED JULY 31, 2014

	160	170	175	180
	SNHS Elderly Housing II - Roberge	SNHS Elderly Housing III	SNHS Elderly Housing II - Chasse	Rural Housing for the Elderly II - Landing I
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Grant/contract revenue	\$ -	\$ -	\$ -	\$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	332,876	382,136	312,134	292,276
Gifts and contributions	-	-	-	-
Special events and activities	-	-	-	-
Memberships	-	-	-	-
Interest Income	18	32	20	16
Unrealized gain on investments	-	-	-	-
In-kind	-	-	-	-
Miscellaneous	8,350	9,642	9,314	7,693
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>341,244</b>	<b>391,810</b>	<b>321,468</b>	<b>299,985</b>
<b>EXPENSES AND LOSSES</b>				
Program services:				
Child Development	-	-	-	-
Community Services	-	-	-	-
Economic and Workforce Dev.	-	-	-	-
Energy	-	-	-	-
Hispanic-Latino Com. Services	-	-	-	-
Housing and Homeless	-	-	-	-
Nutrition and Health	-	-	-	-
Special Projects	-	-	-	-
Volunteer Services	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	388,471	490,059	386,406	353,751
Total program services	388,471	490,059	386,406	353,751
Support services:				
Management and general	-	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>388,471</b>	<b>490,059</b>	<b>386,406</b>	<b>353,751</b>
<b>CHANGE IN NET ASSETS</b>	<b>(47,227)</b>	<b>(98,249)</b>	<b>(64,938)</b>	<b>(53,766)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>(869,012)</b>	<b>(818,099)</b>	<b>(547,794)</b>	<b>(529,704)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (916,239)</b>	<b>\$ (916,348)</b>	<b>\$ (612,732)</b>	<b>\$ (583,470)</b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	185	190	200	210
	SNHS Elderly Housing IV	SNHS Raymond Elderly Housing	SNHS Pittsburg Elderly Housing	SNHS North Berwick Elderly Housing
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Grant/contract revenue	\$ -	\$ -	\$ -	\$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	310,141	212,784	175,708	255,664
Gifts and contributions	-	-	-	-
Special events and activities	-	-	-	-
Memberships	-	-	-	-
Interest Income	26	19	9	15
Unrealized gain on investments	-	-	-	-
In-kind	-	-	-	-
Miscellaneous	9,824	4,705	116,456	6,566
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>319,991</b>	<b>217,508</b>	<b>292,173</b>	<b>262,245</b>
<b>EXPENSES AND LOSSES</b>				
Program services:				
Child Development	-	-	-	-
Community Services	-	-	-	-
Economic and Workforce Dev.	-	-	-	-
Energy	-	-	-	-
Hispanic-Latino Com. Services	-	-	-	-
Housing and Homeless	-	-	-	-
Nutrition and Health	-	-	-	-
Special Projects	-	-	-	-
Volunteer Services	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	392,104	246,357	222,879	281,002
Total program services	392,104	246,357	222,879	281,002
Support services:				
Management and general	-	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>392,104</b>	<b>246,357</b>	<b>222,879</b>	<b>281,002</b>
<b>CHANGE IN NET ASSETS</b>	<b>(72,113)</b>	<b>(28,849)</b>	<b>69,294</b>	<b>(18,757)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>(585,866)</b>	<b>(463,049)</b>	<b>(531,701)</b>	<b>(448,450)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (657,979)</b>	<b>\$ (491,898)</b>	<b>\$ (462,407)</b>	<b>\$ (467,207)</b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	220	230	235	240
	SNHS			
	Greenfield Elderly Housing	SNHS Ashland Elderly Housing	SNHS Elderly Housing VI	SNHS Elderly Housing VIII
<b>REVENUES, GAINS AND OTHER SUPPORT</b>				
Grant/contract revenue	\$ -	\$ -	\$ -	\$ -
Program service fees	-	-	-	-
Local funding	-	-	-	-
Rental income	220,593	206,049	154,243	154,374
Gifts and contributions	-	-	-	-
Special events and activities	-	-	-	-
Memberships	-	-	-	-
Interest Income	17	42	5	8
Unrealized gain on investments	-	-	-	-
In-kind	-	-	-	-
Miscellaneous	3,841	5,043	3,170	3,839
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>224,451</b>	<b>211,134</b>	<b>157,418</b>	<b>158,221</b>
<b>EXPENSES AND LOSSES</b>				
Program services:				
Child Development	-	-	-	-
Community Services	-	-	-	-
Economic and Workforce Dev.	-	-	-	-
Energy	-	-	-	-
Hispanic-Latino Com. Services	-	-	-	-
Housing and Homeless	-	-	-	-
Nutrition and Health	-	-	-	-
Special Projects	-	-	-	-
Volunteer Services	-	-	-	-
SNHS Management Corporation	-	-	-	-
Housing Corporations	291,881	263,149	204,799	169,204
Total program services	291,881	263,149	204,799	169,204
Support services:				
Management and general	-	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>291,881</b>	<b>263,149</b>	<b>204,799</b>	<b>169,204</b>
<b>CHANGE IN NET ASSETS</b>	<b>(67,430)</b>	<b>(52,015)</b>	<b>(47,381)</b>	<b>(10,983)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>(383,873)</b>	<b>(141,153)</b>	<b>(113,023)</b>	<b>122,960</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ (451,303)</b>	<b>\$ (193,168)</b>	<b>\$ (160,404)</b>	<b>\$ 111,977</b>

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	245	250	255
	SNHS Elderly Housing IX	SNHS Elderly Housing X	SNHS Elderly Housing XI
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Grant/contract revenue	\$ -	\$ -	\$ -
Program service fees	-	-	-
Local funding	-	-	-
Rental income	151,877	149,506	173,247
Gifts and contributions	-	-	-
Special events and activities	-	-	-
Memberships	-	-	-
Interest Income	9	6	7
Unrealized gain on investments	-	-	-
In-kind	-	-	-
Miscellaneous	2,629	2,018	2,607
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>154,515</b>	<b>151,530</b>	<b>175,861</b>
<b>EXPENSES AND LOSSES</b>			
Program services:			
Child Development	-	-	-
Community Services	-	-	-
Economic and Workforce Dev.	-	-	-
Energy	-	-	-
Hispanic-Latino Com. Services	-	-	-
Housing and Homeless	-	-	-
Nutrition and Health	-	-	-
Special Projects	-	-	-
Volunteer Services	-	-	-
SNHS Management Corporation	-	-	-
Housing Corporations	190,539	182,307	206,067
Total program services	190,539	182,307	206,067
Support services:			
Management and general	-	-	-
<b>TOTAL EXPENSES AND LOSSES</b>	<b>190,539</b>	<b>182,307</b>	<b>206,067</b>
<b>CHANGE IN NET ASSETS</b>	<b>(36,024)</b>	<b>(30,777)</b>	<b>(30,206)</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>165,005</b>	<b>145,639</b>	<b>(5,607)</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 128,981</b>	<b>\$ 114,862</b>	<b>\$ (35,813)</b>



SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
 COMBINING SCHEDULE OF ACTIVITIES  
 FOR THE YEAR ENDED JULY 31, 2014

	Sub-Total	Elimination	Totals
<b>REVENUES, GAINS AND OTHER SUPPORT</b>			
Grant/contract revenue	\$ 35,622,242	\$ -	\$ 35,622,242
Program service fees	1,388,439	(505,231)	883,208
Local funding	341,237	-	341,237
Rental income	7,472,423	-	7,472,423
Gifts and contributions	361,142	-	361,142
Special events and activities	-	-	-
Memberships	-	-	-
Interest Income	177,318	-	177,318
Unrealized gain on investments	532,490	-	532,490
In-kind	1,659,387	(1,659,387)	-
Miscellaneous	936,178	-	936,178
<b>TOTAL REVENUES, GAINS AND OTHER SUPPORT</b>	<b>48,490,856</b>	<b>(2,164,618)</b>	<b>46,326,238</b>
<b>EXPENSES AND LOSSES</b>			
Program services:			
Child Development	8,061,500	(1,506,701)	6,554,799
Community Services	1,157,420	-	1,157,420
Economic and Workforce Dev.	10,175,892	(152,686)	10,023,206
Energy	11,525,400	-	11,525,400
Hispanic-Latino Com. Services	441,488	-	441,488
Housing and Homeless	232,904	-	232,904
Nutrition and Health	2,328,252	-	2,328,252
Special Projects	1,908,834	-	1,908,834
Volunteer Services	144,840	-	144,840
SNHS Management Corporation	1,794,558	-	1,794,558
Housing Corporations	8,081,585	(505,231)	7,576,354
Total program services	45,852,673	(2,164,618)	43,688,055
Support services:			
Management and general	1,529,991	-	1,529,991
<b>TOTAL EXPENSES AND LOSSES</b>	<b>47,382,664</b>	<b>(2,164,618)</b>	<b>45,218,046</b>
<b>CHANGE IN NET ASSETS</b>	<b>1,108,192</b>	<b>-</b>	<b>1,108,192</b>
<b>NET ASSETS - BEGINNING OF YEAR</b>	<b>4,711,059</b>	<b>-</b>	<b>4,711,059</b>
<b>NET ASSETS - END OF YEAR</b>	<b>\$ 5,819,251</b>	<b>\$ -</b>	<b>\$ 5,819,251</b>

**OUELLETTE & ASSOCIATES, P.A.**  
CERTIFIED PUBLIC ACCOUNTANTS

Keith H. Allen, C.P.A., M.S.T.  
Mark R. Carrier, C.P.A.  
Steven R. Lamontagne, C.P.A.

George A. Roberge, C.P.A.  
Gary A. Wigant, C.P.A.  
C. Joseph Wolverton, C.P.A., C.V.A.

*INDEPENDENT ACCOUNTANT'S COMPILATION REPORT*

To the Board of Directors of  
Southern New Hampshire Services, Inc.  
Manchester, New Hampshire

We have compiled the accompanying schedules of revenues and expenses – by contract of Southern New Hampshire Services, Inc. as of July 31, 2014. We have not audited or reviewed the accompanying schedules of revenues and expenses – by contract and, accordingly, do not express an opinion or provide any assurance about whether the schedules of revenues and expenses – by contract are in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the schedules of revenues and expenses – by contract in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the schedules of revenues and expenses – by contract.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of schedules of revenues and expenses – by contract without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the schedules of revenues and expenses – by contract.

*Ouellette & Associates, P.A.*  
Certified Public Accountants

April 30, 2015  
Lewiston, Maine

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2014

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State of NH Governor's Office of Energy & Community Services  
Headstart Program  
For the Period  
August 1, 2013 to July 31, 2014  
Fund # 305

**REVENUES**

Program funding	\$ 4,093,557
Other revenue	16,606
In-kind	1,293,203
Allocated corporate unrestricted revenue	(25,952)
Total revenue	<u>5,377,414</u>

**EXPENSES**

Payroll	2,201,509
Payroll taxes	228,352
Fringe benefits	556,009
Workers comp. insurance	14,999
Retirement benefits	120,663
Consultant and contractual	12,482
Travel and transportation	48,325
Conference and meetings	548
Occupancy	278,987
Advertising	1,232
Supplies	143,010
Equip. rentals and maintenance	6,048
Insurance	12,141
Telephone	31,336
Postage	2,146
Printing and publications	3,070
Subscriptions	68
Interest	-
Depreciation	7,650
Assistance to clients	11,400
Other direct expense	49,851
Miscellaneous	15,636
In-kind	1,293,203
Administrative costs	338,749
Total expenses	<u>5,377,414</u>

Excess of expenses over revenue	<u>\$ -</u>
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See independent accountant's compilation report.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2014

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State of NH Governor's Office of Energy & Community Services  
LIHEAP Program  
For the Period  
October 1, 2013 to July 31, 2014  
Fund # 630-14

**REVENUES**

Program funding	\$	9,075,009
Other revenue		41
In-kind		-
Allocated corporate unrestricted revenue		5,732
Total revenue		9,080,782

**EXPENSES**

Payroll		461,326
Payroll taxes		49,414
Fringe benefits		79,127
Workers comp. insurance		1,277
Retirement benefits		22,410
Consultant and contractual		19,116
Travel and transportation		9,469
Conference and meetings		4,436
Occupancy		38,134
Advertising		358
Supplies		20,301
Equip. rentals and maintenance		3,288
Insurance		1,332
Telephone		13,947
Postage		20,341
Printing and publications		-
Subscriptions		74
Interest		-
Depreciation		5,731
Assistance to clients		8,263,775
Other direct expense		138
Miscellaneous		500
In-kind		-
Administrative costs		66,288
Total expenses		9,080,782

Excess of expenses over revenue	\$	-
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See independent accountant's compilation report.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2014

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State of NH Governor's Office of Energy & Community Services  
LIHEAP Program  
For the Period  
August 1, 2013 to September 30, 2013  
Fund # 630-13

**REVENUES**

Program funding	\$ 176,137
Other revenue	3
In-kind	-
Allocated corporate unrestricted revenue	-
Total revenue	<u>176,140</u>

**EXPENSES**

Payroll	86,277
Payroll taxes	7,820
Fringe benefits	15,116
Workers comp. insurance	236
Retirement benefits	3,669
Consultant and contractual	7,221
Travel and transportation	2,846
Conference and meetings	275
Occupancy	9,747
Advertising	-
Supplies	22,059
Equip. rentals and maintenance	688
Insurance	-
Telephone	2,311
Postage	2,695
Printing and publications	596
Subscriptions	-
Interest	-
Depreciation	-
Assistance to clients	-
Other direct expense	109
Miscellaneous	385
In-kind	-
Administrative costs	14,090
Total expenses	<u>176,140</u>

Excess of expenses over revenue \$ -

See independent accountant's compilation report.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2014

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State of NH Governor's Office of Energy & Community Services  
Early Headstart Program  
For the Period  
August 1, 2013 to July 31, 2014  
Fund # 300

**REVENUES**

Program funding	\$ 1,218,232
Other revenue	4,834
In-kind	213,498
Allocated corporate unrestricted revenue	25,026
Total revenue	<u>1,461,590</u>

**EXPENSES**

Payroll	636,633
Payroll taxes	63,695
Fringe benefits	128,348
Workers comp. insurance	4,329
Retirement benefits	37,828
Consultant and contractual	6,766
Travel and transportation	7,390
Conference and meetings	-
Occupancy	135,561
Advertising	333
Supplies	32,215
Equip. rentals and maintenance	1,757
Insurance	2,563
Telephone	16,295
Postage	64
Printing and publications	1,091
Subscriptions	-
Interest	14,637
Depreciation	25,036
Assistance to clients	268
Other direct expense	30,475
Miscellaneous	4,198
In-kind	213,498
Administrative costs	98,610
Total expenses	<u>1,461,590</u>

Excess of expenses over revenue \$ -

See independent accountant's compilation report.

SOUTHERN NEW HAMPSHIRE SERVICES, INC.  
SCHEDULE OF REVENUES AND EXPENSES - BY CONTRACT  
FOR THE YEAR ENDED JULY 31, 2014

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Electric Energy Assistance

For the Period  
August 1, 2013 to July 31, 2014  
Fund # 665

**REVENUES**

Program funding	\$ -
Other revenue	747,404
In-kind	-
Allocated corporate unrestricted revenue	(1)
Total revenue	747,403

**EXPENSES**

Payroll	415,717
Payroll taxes	44,392
Fringe benefits	74,013
Workers comp. insurance	1,056
Retirement benefits	16,014
Consultant and contractual	18,883
Travel and transportation	3,285
Conference and meetings	-
Occupancy	45,506
Advertising	260
Supplies	33,028
Equip. rentals and maintenance	3,976
Insurance	670
Telephone	14,526
Postage	14,088
Printing and publications	596
Subscriptions	74
Interest	-
Depreciation	-
Assistance to clients	-
Other direct expense	134
Miscellaneous	260
In-kind	-
Administrative costs	60,925
Total expenses	747,403

Excess of expenses over revenue	\$ -
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See independent accountant's compilation report.

**SOUTHERN NEW HAMPSHIRE SERVICES, INC.**  
 PO Box 5040, Manchester, NH 03108 - (603)668-8010

*The Community Action Agency for Hillsborough and Rockingham Counties*  
**BOARD OF DIRECTORS ~ June 2015**

<b>Public Sector</b>	<b>Private Sector</b>	<b>Low-Income Sector</b>	<b>HS Policy Council</b>
<u>Representing Manchester</u> Lou D'Allesandro Joseph Lachance	<u>Representing Manchester</u> German J. Ortiz <i>Term: 9/12-9/15</i> Sarah Jacobs <i>Term: 9/14-9/17</i>	<u>Representing Manchester</u> James Brown <i>Term: 9/12-9/15</i> Vacant	Tori Olszewski <i>Term: 12/14-12/16</i>
<u>Representing Nashua</u> Constance J. Erickson, <i>Treasurer</i> Vacant	<u>Representing Nashua</u> Dolores Bellavance, <i>Vice-Chairman</i> <i>Term: 9/12-9/15</i> Wayne R. Johnson <i>Term: 9/12-9/15</i>	<u>Representing Nashua</u> Bonnie Henault <i>Term: 9/14-9/17</i> Shirley Pelletier <i>Term: 9/14-9/17</i>	
<u>Representing Towns</u> Thomas Mullins Linda T. Foster	<u>Representing Towns</u> Richard Delay, Sr., <i>Chairman</i> <i>Term: 9/12-9/15</i> Mary M. Moriarty <i>Term: 9/12-9/15</i>	<u>Representing Towns</u> Martha Verville <i>Term: 9/13-9/16</i> Deidre O'Malley <i>Term: 9/13-9/16</i>	
<u>Representing Rockingham County</u> Jill Jamro, <i>Secretary</i> Vacant	<u>Representing Rockingham County</u> Dan McKenna <i>Term: 9/14-9/17</i> Carrie Marshall Gross <i>Term: 12/14-9/17</i>	<u>Representing Rockingham County</u> Patti Ott <i>Term: 9/13-9/16</i> Alicia Salisbury <i>Term: 12/13-9/16</i>	



## GALE F. HENNESSY

### EXPERIENCE

January 1976 - Present

**CEO & Executive Director - Southern New Hampshire Services, Inc.  
Community Action Agency for Hillsborough County, NH**

Responsible for overall Agency administration, including fiscal, program development and implementation, evaluation, grants development, public relations coordination, liaison with community groups, public and private agencies as well as interaction with advisory committees and the Board of Directors.

*State, Regional and National Activities:*

President – NH Community Action Association – 1981 - Present

Representative of the State of New Hampshire on the Executive Committee of the New England Community Action Association – 1976 - Present

Representative of the New England Community Action Association to the Board of Directors of the National Community Action Partnership -- 1978 - Present

Chairman of the New England Community Action Association Conference Committee – 1975 - 1988

Member - Board of Directors, CAPLAW -- 1994 - Present

January 1968 - 1976

**Deputy Director - Southern New Hampshire Services, Inc.**

Responsible for overall Agency administration, including fiscal, program development and implementation, evaluation, grants development, public relations coordination, liaison with community groups, public and private agencies as well as interaction with advisory committees and the Board of Directors.

March 1967 - 1968

**Operation HELP Director**

Responsible for operating the largest self-help, information referral and direct service program funded by OEO in Hillsborough County, Operation HELP including staff direction, program implementation and development, grants development, and coordination of Board of Directors as well as evaluation of the needs of the poor of Hillsborough County.

- 1967      **Acting Director Operation HELP**  
Responsible for implementation of the first OEO funded local initiative program in Hillsborough County, Operation HELP. Participated in the concept, design and implementation of this first anti-poverty activity. Established the first outreach office in Milford, followed by a second office in Nashua. Participated in the recruitment, selection and training of the original Operation HELP staff. Supervised the staff in contacting of local officials, OEO outreach activities as well as establishing mini-offices in the twenty-nine towns of Hillsborough County.
- 1964 - 1965      **Assistant Principal, Wilton High School**  
Responsible for the administration of a medium size New Hampshire high school including scheduling, curriculum development, audio-visual program development, and overall educational administration.
- 1962 -1966      **Chairman, Social Studies Department, Wilton High School**  
Responsible for the overall supervision of the Social Studies Department including curriculum design and implementation of modern educational techniques, staff coordination and evaluation of the entire social studies department.
- Teacher-Coach, Wilton High School**  
Responsible for developing social studies curriculum grades 8 - 12 as well as implementation of modern educational techniques. Served as coach for baseball and basketball teams as well as coordination and scheduling of those and other athletic events.
- 1961-1962      **Teacher and Assistant Principal, Cornish School**  
Responsible for school administration, recreation and athletic programs, discipline throughout the educational complex, class scheduling and supervision of staff members. Worked with staff and local school board on updating curriculum, evaluation and assessing current staff.

## EDUCATION

Graduated Peterborough, NH High School 1956  
BA Degree in Government, University of New Hampshire 1961  
Graduate Work: University of New Hampshire and Keene State College  
Certified Community Action Professional – Community Action Partnership 1993

## AFFILIATIONS

New England Community Action Association - Member, Board of Directors  
Community Action Partnership – Member, Board of Directors  
New Hampshire Community Action Association - President  
CAPLAW, Inc. - Member, Board of Directors

# DEBORAH A GOSSELIN

## EXPERIENCE

**Southern New Hampshire Services, Inc.,  
(1979 – Present)  
Manchester, NH**

### **Chief Operating Officer (1997 – Present)**

- Coordinate the operations of more than two dozen current programs and implement new programs, all providing services for economically disadvantaged population
- The diverse component programs which require an integrating factor for effective management, targeting of resources and fiscal responsibility to the agency, to each other and to the general community
- Work with developmental staff to start-up, integrate with other component program through initial orientation of new Program Directors
- Facilitate meetings
- Develop partnerships with community agencies who can lend support
- Serve as resource person for development and implementation of management skills, techniques and trainings.

### **Head Start/Child Development Director (1994 – 1997)**

- Administered federally funded Head Start Program
- Duties included Grant writing, program planning implementation, evaluation responsible for development and coordination of the major components of the Head Start program; education, health, mental health, social services, parent involvement, nutrition, disabilities and transportation.

### **Family Services Director (1982 – 1994)**

- Administered several federally funded energy programs
- Duties included program planning, implementation, evaluation
- Designed programs with private sector which included: Neighbor Helping Neighbor, Residential Low Income Conservation and Residential Space Heating Programs
- Developed strong relationships with community organizations and funding sources
- Served as the state chairperson of New Hampshire's Fuel Assistance Directors Association
- Acted as liaison between Community Action Agencies and the Governor's Office of Energy and Planning
- Also provided supervision and training to program coordinator, oversaw the budget, approved final selection of staff for Accompanied Transportation and Parent Aide Programs.

### **Field Coordinator (1980 – 1983)**

- Assisted the Director of the Fuel Assistance Program
- Trained, supervised and evaluated staff
- Implemented program outreach activities
- Wrote public service announcements and press releases.

### **Community Liaison (1979 – 1983)**

- Established social service network through Hillsborough County
- Informed the general public about agency services and program criteria
- Started Citizen's Advisory Council.

### **Head Start Lead Teacher/Family Coordinator (1977 – 1979)**

**Nashua and Manchester, NH**

- Responsible for classroom management of pre-school children and daily planning geared towards individual needs
- Conducted parenting skills workshops and home visits
- Developed a Parent Advisory Council and coordinator of the Curriculum Committee.

## **EDUCATION & TRAINING**

- Bachelor of Science, Early Childhood Education – Cum Laude  
University of New Hampshire, Durham, NH
- Southern New Hampshire University Graduate School of Business  
Non-Profit Management for Community Development Organizations
- Head Start Program In-Service Training  
Rivier College, Nashua, NH  
Perspectives of Parenting and Multi-culturism
- NH Office of Alcohol and Drug Prevention  
Life Balance and Stress Solutions  
National Business Women's Leadership Association  
National Seminars Group, Rockhurst College
- UNH Continuing Education, Nashua, NH  
Whole Language in the Early Years (K-3)
- Notre Dame College, Manchester, NH  
Diagnostic and Remedial Reading
- NH Office of Alcohol and Drug Prevention  
Parenting Conference

## **COMMUNITY INVOLVEMENT / RECOGNITIONS**

- CCAP, Certified Community Action Professional
- Governor's Task Force to Study Temporary Assistance to Needy (TANF) HB1461  
Served as Sub-committee – Transportation, Chairperson
- NH Works Operator Consortium Committee, Member
- New Hampshire Employment Program, Oversight Team Member
- Seniors Count Coordinating Committee, Member
- Greater Manchester Association of Social Agencies (GMASA), Executive Committee Member
- James B. Sullivan Services Leadership Award

## **COMMUNITY INVOLVEMENT PAST**

- Seniors Count Home Maintenance Committee
- Manchester Community Resource Center, Board of Directors
- Kiwanis International

## MICHAEL O'SHEA

### EXPERIENCE

- 1976 - Present      **Southern New Hampshire Services, Inc.**  
**Community Action Agency for Hillsborough County, N H**  
**Fiscal Officer / Deputy Director**  
Responsible for overseeing all organization fiscal operations, including general ledgers, budget preparation, purchasing, insuring fiscal accountability, monitoring cash management systems, contracting independent annual audits, and insuring acceptable accounting standards and procedures. Responsible for maintaining fiscal and accounting practices in accordance with funding source requirements and policies of the SNHS Board of Directors.
- 1973 - 1976      **Accountant**  
Assistant to comptroller in all agency accounting functions. Programs included: CETA - Department of Labor; Elderly Nutrition - State Council on Aging; Head Start - Dept. of Health, Education and Welfare; Administration, Office of Economic Opportunity; and various other Federal and State grants.  
  
Major responsibilities included reporting to management as well as the various Government agencies on all fiscal affairs. Duties included monthly financial reports, budgets, general ledger, accounts payable, receivable, and payroll.
- 1973 - 1974      **Social Worker**  
Helped with running of food co-op. Distributed surplus foods. Certified needy people for fuel loans. Placed high scholars in jobs through Rent-A-Kid.
- 1969 - 1973      **Jordan Marsh, Portland, Maine**  
Shuttle driver responsible for passengers and mail from Portland to Boston and return. Stock boy.

### EDUCATION

- 1972 - 1974      New Hampshire College, Manchester, NH  
B.S. Accounting. Major courses in Accounting and Math.
- 1970 - 1972      Andover Institute of Business, Portland, Maine  
A. S. Accounting. Major courses in Accounting and Math.

# KEY ADMINISTRATIVE PERSONNEL

## NH Department of Health and Human Services

**Contractor Name:** Southern New Hampshire Services, Inc.

**Name of Program:** Homeless Housing and Access Revolving Loan Fund

<b>BUDGET PERIOD: SFY 15</b>				
<b>NAME</b>	<b>JOB TITLE</b>	<b>SALARY</b>	<b>PERCENT PAID FROM THIS CONTRACT</b>	<b>AMOUNT PAID FROM THIS CONTRACT</b>
Gale Hennessy	Executive Director	\$191,009	0.00%	\$0.00
Deborah Gosselin	Chief Operating Officer	\$113,404	0.00%	\$0.00
Michael O'Shea	Chief Financial Officer	\$140,595	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

<b>BUDGET PERIOD: SFY 16</b>				
<b>NAME</b>	<b>JOB TITLE</b>	<b>SALARY</b>	<b>PERCENT PAID FROM THIS CONTRACT</b>	<b>AMOUNT PAID FROM THIS CONTRACT</b>
Gale Hennessy	Executive Director	\$196,548	0.00%	\$0.00
Deborah Gosselin	Chief Operating Officer	\$116,693	0.00%	\$0.00
Michael O'Shea	Chief Financial Officer	\$144,672	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
		\$0	0.00%	\$0.00
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>				<b>\$0.00</b>

Subject: Homeless Housing and Access Revolving Loan Fund

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

<b>1.1 State Agency Name</b> Department of Health & Human Services		<b>1.2 State Agency Address</b> 129 Pleasant Street Concord, NH 03301	
<b>1.3 Contractor Name</b> Southwestern Community Services Inc.		<b>1.4 Contractor Address</b> PO Box 603 63 Community Way Keene, NH 03431	
<b>1.5 Contractor Phone Number</b> (603)352-7512	<b>1.6 Account Number</b> 05-95-42-423010-7925-102-500731	<b>1.7 Completion Date</b> June 30, 2017	<b>1.8 Price Limitation</b> \$20,000
<b>1.9 Contracting Officer for State Agency</b> Eric D. Borrin		<b>1.10 State Agency Telephone Number</b> (603) 271-9558	
<b>1.11 Contractor Signature</b> <i>John A. Manning</i>		<b>1.12 Name and Title of Contractor Signatory</b> John A. Manning, Chief Executive Officer	
<b>1.13 Acknowledgement:</b> State of <u>NH</u> , County of <u>Cheshire</u> On <u>6/16/15</u> , before the undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that he/she executed this document in the capacity indicated in block 1.12.			
<b>1.13.1 Signature of Notary Public or Justice of the Peace</b> <i>Jill Tomlin</i> [Seal]			
<b>1.13.2 Name and Title of Notary or Justice of the Peace</b> Jill Tomlin, Notary			
<b>1.14 State Agency Signature</b> <i>Marilee Nihan</i>		<b>1.15 Name and Title of State Agency Signatory</b> Marilee Nihan Deputy Commissioner	
<b>1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable)</b> By: _____ Director, On: _____			
<b>1.17 Approval by the Attorney General (Form, Substance and Execution)</b> By: <i>[Signature]</i> On: <u>7/16/15</u>			
<b>1.18 Approval by the Governor and Executive Council</b> By: _____ On: _____			

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*6/16/15*

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

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

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.  
5.4 Notwithstanding any provision in this Agreement to the contrary, and notwithstanding unexpected circumstances, in

no event shall the total of all payments authorized, or actually made hereunder, exceed the Price Limitation set forth in block 1.8.

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

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

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

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

8.1.1 failure to perform the Services satisfactorily or on schedule;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer

identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

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

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

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

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

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



Exhibit A

**SCOPE OF SERVICES**

**Homeless Housing and Access Revolving Loan Fund (HHARLF)**

**1. CONDITIONAL NATURE OF AGREEMENT**

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon availability of state funding under the Homeless Housing and Access Revolving Loan Fund (HHARLF). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the availability of State Funding. The State makes no representation as to the level of funding that will be available, if any, for this Agreement.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may impact on the Services described herein, the State has the right, following consultation with the Contractor, to modify service priorities and expenditure requirements for the funds provided under this Agreement so as to achieve compliance therewith.
- 1.3. The Contractor shall submit a detailed description of the language assistance service they will provide to person with limited English proficiency to ensure meaningful access to their program and/or services within ten (10) days of the contract effective date.
- 1.4. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations, prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.5. Except as otherwise modified in paragraphs of EXHIBIT A, the Contractor agrees to comply with the program narrative, budget detail and narrative, and amendments thereto, for Services, operations, prevention, acquisition, or rehabilitation as approved by the Bureau of Homeless and Housing Services, Office of Human Services, Department of Health and Human Services, hereafter referred to as the State.

**2. SERVICES:**

- 2.1. The Contractor hereby covenants and agrees that during the term of this agreement, based on the continued availability of state funding and in accordance with New Hampshire Emergency Shelter Homeless Housing and Access Revolving Loan Fund (HHARLF) RSA 126-A:63, it will utilize Homeless Housing and Access Revolving Loan Fund (HHARLF) funds for contract services indicated below and specified in Exhibit B of this agreement:
- 2.2. The Contractor shall determine eligibility based on need, including completing a housing assessment to ensure that households receiving this assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 2.3. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 2.4. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 2.5. The Contractor shall establish loan repayment terms in as established by the Department in consultation with the Governor's Interagency Council on

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Exhibit A

Homelessness and include the requirement that repayment begins no later than 120 days after the loan is disbursed.

- 2.6. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate.

3. PROGRAM REPORTING REQUIREMENTS

- 3.1. The Contractor shall provide monthly reports documenting all activities related to HHARLF services, including tracking the default rate, and monitoring dispersed and recovered HHARLF funds

- 3.2. The Contractor shall submit an Annual Performance Report (APR) to the Bureau of Homeless and Housing Services (BHHS), within thirty (30) days after the Completion Date, that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.

- 3.3. The Contractor shall submit Other Reports as requested by the State.

- 3.4. Failure to submit the above reports in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

4. CONTRACT ADMINISTRATION

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.

- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.

- 4.3. The Contractor shall inform BHHS of any staffing changes.

- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.

- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.

gm

6/16/15



## Method and Conditions Precedent to Payment

The following financial conditions apply to the scope of services as detailed in Exhibit A – Homeless Housing and Access Revolving Loan Fund Program.

This contract is funded 100% by the New Hampshire General Fund as follows:

Homeless Housing and Access Revolving Loan Fund

SFY16	not to exceed \$10,000
SFY17	not to exceed \$10,000

July 1, 2015 – June 30, 2017: not to exceed \$20,000

1. Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program, in an amount not to exceed and for the time period specified above.

### 2. REPORTS

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

- 2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.
- 2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.

### 3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

- 3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.
- 3.2. Payment of Project Costs: Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice



from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.

- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Homeless Housing and Access Revolving Loan Fund Program.

#### 4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Homeless Housing and Access Revolving Loan Fund Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

#### 5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



SPECIAL PROVISIONS

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

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



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

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

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



New Hampshire Department of Health and Human Services  
Exhibit C



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

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



more employees, it will maintain a current EEOP on file and submit an EEOP Certification Form to the OCR, certifying that its EEOP is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEOP Certification Form to the OCR certifying it is not required to submit or maintain an EEOP. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEOP requirement, but are required to submit a certification form to the OCR to claim the exemption. EEOP Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

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

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

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

19. **Subcontractors:** DHHS recognizes that the Contractor may choose to use subcontractors with greater expertise to perform certain health care services or functions for efficiency or convenience, but the Contractor shall retain the responsibility and accountability for the function(s). Prior to subcontracting, the Contractor shall evaluate the subcontractor's ability to perform the delegated function(s). This is accomplished through a written agreement that specifies activities and reporting responsibilities of the subcontractor and provides for revoking the delegation or imposing sanctions if the subcontractor's performance is not adequate. Subcontractors are subject to the same contractual conditions as the Contractor and the Contractor is responsible to ensure subcontractor compliance with those conditions.
- When the Contractor delegates a function to a subcontractor, the Contractor shall do the following:
- 19.1. Evaluate the prospective subcontractor's ability to perform the activities, before delegating the function
  - 19.2. Have a written agreement with the subcontractor that specifies activities and reporting responsibilities and how sanctions/revocation will be managed if the subcontractor's performance is not adequate
  - 19.3. Monitor the subcontractor's performance on an ongoing basis

New Hampshire Department of Health and Human Services  
Exhibit C



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

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

**DEFINITIONS**

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

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

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

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

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

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

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

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

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

*gm*  
Date 6/16/15



**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
  - 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$2,000,000 each occurrence; and
4. The Division reserves the right to renew the Contract for up to two additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.



**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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

*gm*  
Date 6/16/16

New Hampshire Department of Health and Human Services  
Exhibit D



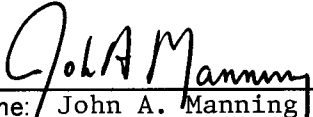
- has designated a central point for the receipt of such notices. Notice shall include the identification number(s) of each affected grant;
- 1.6. Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph 1.4.2, with respect to any employee who is so convicted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

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

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

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

  
Name: John A. Manning  
Title: Chief Executive Officer



**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

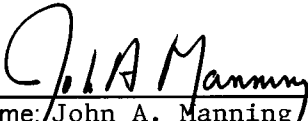
The undersigned certifies, to the best of his or her knowledge and belief, that:

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

  
Name: John A. Manning  
Title: Chief Executive Officer



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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

*gm*

*6/16/15*





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

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

**PRIMARY COVERED TRANSACTIONS**

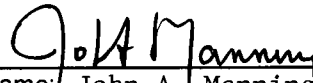
11. The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:
- 11.1. are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;
  -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

**LOWER TIER COVERED TRANSACTIONS**

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

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

  
Name: John A. Manning  
Title: Chief Executive Officer



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

gm

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

Date

6/16/15

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

*John A. Manning*  
Name: John A. Manning  
Title: Chief Executive Officer

Exhibit G

Contractor Initials *JM*

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

Date 6/16/15



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

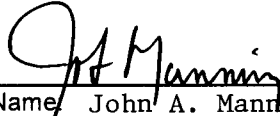
  
Name: John A. Manning  
Title: Chief Executive Officer



Exhibit I

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

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

(1) **Definitions.**

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

gm

6/16/18



Exhibit I

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

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

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

GM

6/16/15



Exhibit I

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

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

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

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

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

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

*JM*  
Date 6/16/15



Exhibit I

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

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

*Jm*

*6/16/15*





Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

DHHS  
 The State  
Marilee Nihan  
 Signature of Authorized Representative  
Marilee Nihan  
 Name of Authorized Representative  
Deputy Commissioner  
 Title of Authorized Representative  
7/8/15  
 Date

Southwestern Community Services, Inc.  
 Name of the Contractor  
John A. Manning  
 Signature of Authorized Representative  
John A. Manning  
 Name of Authorized Representative  
Chief Executive Officer  
 Title of Authorized Representative  
6/16/15  
 Date



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

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

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

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


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

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

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

Contractor Name: Southwestern Community Services, Inc.

6/16/15  
Date

  
Name: John A. Manning  
Title: Chief Executive Officer

Contractor Initials Jm  
Date 6/16/15



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 081251381
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

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

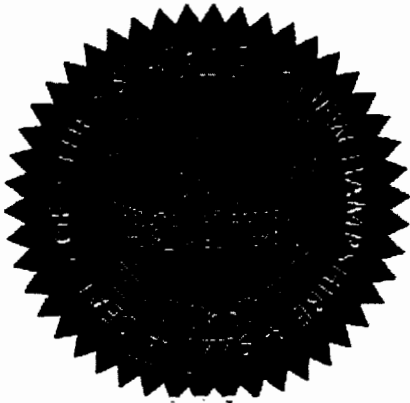
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____

gm  
Date 6/16/15

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 SOUTHWESTERN COMMUNITY SERVICES, INC. is a New Hampshire nonprofit corporation formed May 19, 1965. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 3<sup>rd</sup> day of April, A.D. 2015

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

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, Elaine M. Amer, Clerk/Treasurer, do hereby certify that:  
(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of Southwestern Community Services, Inc.  
(Agency Name)

2. The following is a true copy of two resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on 4/27/12:  
(Date)

**RESOLVED:** That the corporation enter into a contract with the State of New Hampshire, acting through its Department of Health and Human Services, for the provision of Community Services Block Grant (CSBG) services.

**RESOLVED:** That the Chief Executive Officer  
(Title of Contract Signatory)

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

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 16th day of June, 20 15.  
(Date Contract Signed)

4. John A. Manning is the duly elected Chief Executive Officer  
(Name of Contract Signatory) (Title of Contract Signatory)  
of the Corporation.

Elaine M. Amer  
(Signature of the Elected Officer)

STATE OF NEW HAMPSHIRE

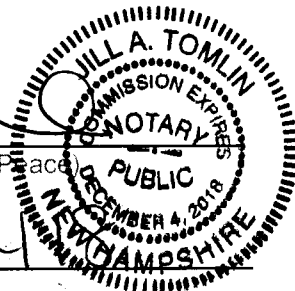
County of Cheshire

The forgoing instrument was acknowledged before me this 16th day of June, 20 15.

By Elaine M. Amer  
(Name of Elected Officer of the Agency)

Jill A. Tomlin  
(Notary Public/Justice of the Peace)

Commission Expires: 12.4





# **Mission Statement**

## **Southwestern Community Services**

**SCS** strives to **empower** low income people and families. **With dignity and respect**, **SCS** will provide direct assistance, reduce stressors and advocate for such persons and families as they lift themselves toward **self-sufficiency**.

In **partnership** and close **collaboration** with local communities, **SCS** will provide **leadership** and **support** to develop resources, programs and services to further aid this population.



*Financial Statements*

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**SOUTHWESTERN COMMUNITY SERVICES, INC.**  
**AND RELATED COMPANIES**

FOR THE YEAR ENDED  
MAY 31, 2014  
AND  
INDEPENDENT AUDITORS' REPORTS

*Leone,  
McDonnell  
& Roberts*  
PROFESSIONAL ASSOCIATION

CERTIFIED PUBLIC ACCOUNTANTS

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED MAY 31, 2014**

**TABLE OF CONTENTS**

	<b><u>Page(s)</u></b>
Independent Auditors' Report	1 - 2
Financial Statements:	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statement of Cash Flows	5
Consolidated Statement of Functional Expenses	6
Consolidated Notes to Financial Statements	7 - 16
Supplementary Information:	
Consolidated Schedule of Functional Revenues and Expenses	17
Schedule of Revenues and Expenditures - Electric Assistance Program	18
Schedule of Expenditures of Federal Awards	19
Notes to Schedule of Expenditures of Federal Awards	20
Independent Auditors' Reports on Internal Control and Compliance	21 - 24
Schedule of Findings and Questioned Costs	25
Summary Schedule of Prior Audit Findings	26

To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

## **INDEPENDENT AUDITORS' REPORT**

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

We have audited the accompanying consolidated financial statements of Southwestern Community Services, Inc. and related companies (a New Hampshire nonprofit corporation), which comprise the consolidated statement of financial position as of May 31, 2014, and the related consolidated statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

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

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

### **Auditors' Responsibility**

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

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

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

**Opinion**

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Southwestern Community Services, Inc. as of May 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Information**

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

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated January 26, 2015, on our consideration of Southwestern Community Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southwestern Community Services, Inc.'s internal control over financial reporting and compliance.

*Leone, McDonnell & Roberts,  
Professional Association*

January 26, 2015  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
MAY 31, 2014**

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 96,654
Accounts receivable	976,196
Inventory	312,064
Prepaid expenses	8,836
Advances to unrelated third parties	100,700
Notes receivable	112,000
Interest receivable	<u>27,627</u>
Total current assets	<u>1,634,077</u>

**PROPERTY**

Land and buildings	12,526,948
Vehicles and equipment	761,283
Furniture and fixtures	<u>29,791</u>
Total property	13,318,022
Less accumulated depreciation	<u>4,495,141</u>
Property, net	<u>8,822,881</u>

**OTHER ASSETS**

Due from related parties	877,025
Cash escrow and reserve funds	182,837
Security deposits	11,628
Other assets	<u>591</u>
Total other assets	<u>1,072,081</u>
Total assets	<u>\$ 11,529,039</u>

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 550,886
Accrued expenses	97,294
Accrued payroll and payroll taxes	113,546
Accrued compensated balances	125,564
Other current liabilities	4,569
Refundable advances	132,114
Demand notes payable	338,953
Current portion of long term debt	<u>245,959</u>
Total current liabilities	1,608,885

**NONCURRENT LIABILITIES**

Long term debt, less current portion shown above	<u>6,324,881</u>
Total liabilities	<u>7,933,766</u>

**NET ASSETS**

Unrestricted	3,561,476
Temporarily restricted	<u>33,797</u>
Total net assets	<u>3,595,273</u>
Total liabilities and net assets	<u>\$ 11,529,039</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED MAY 31, 2014**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUES AND OTHER SUPPORT</b>			
Government contracts	\$ 8,893,510		\$ 8,893,510
Program service fees	2,103,765		2,103,765
Rental income	361,492		361,492
Developer income	694,246		694,246
Support	283,259	\$ 33,797	317,056
Fundraising	146,366		146,366
Interest income	4,722		4,722
Forgiveness of debt	772,915		772,915
Miscellaneous	56,565		56,565
In-kind contributions	110,864		110,864
	<hr/>	<hr/>	<hr/>
Total revenues and other support	13,427,704	33,797	13,461,501
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<hr/>	<hr/>	<hr/>
	91,715	(91,715)	
	<hr/>	<hr/>	<hr/>
Total revenues, other support, and net assets released from restrictions	13,519,419	(57,918)	13,461,501
	<hr/>	<hr/>	<hr/>
<b>EXPENSES</b>			
<b>Program services</b>			
Home energy programs	4,171,970		4,171,970
Education and nutrition	2,037,363		2,037,363
Homeless programs	1,888,171		1,888,171
Housing services	1,824,635		1,824,635
Economic development services	503,259		503,259
Other programs	783,808		783,808
	<hr/>	<hr/>	<hr/>
Total program services	11,209,206		11,209,206
<b>Supporting activities</b>			
Management and general	1,680,806		1,680,806
	<hr/>	<hr/>	<hr/>
Total expenses	12,890,012		12,890,012
	<hr/>	<hr/>	<hr/>
<b>CHANGES IN NET ASSETS</b>	629,407	(57,918)	571,489
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, BEGINNING OF YEAR AS ORIGINALLY STATED</b>	2,956,093		2,956,093
<b>PRIOR PERIOD ADJUSTMENT</b>	(24,024)	91,715	67,691
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, BEGINNING OF YEAR AS RESTATED</b>	2,932,069	91,715	3,023,784
	<hr/>	<hr/>	<hr/>
<b>NET ASSETS, END OF YEAR</b>	\$ 3,561,476	\$ 33,797	\$ 3,595,273
	<hr/>	<hr/>	<hr/>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MAY 31, 2014**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Change in net assets	\$ 571,489
Adjustments to reconcile changes in net assets to net cash from operating activities:	
Depreciation and amortization	470,112
Forgiveness of debt	(772,915)
(Increase) decrease in assets:	
Accounts receivable	(111,461)
Inventory	(210,123)
Prepaid expenses	9,011
Notes receivable	(112,000)
Interest receivable	(4,480)
Due from related parties	413,874
Security deposits	3,678
Increase (decrease) in liabilities:	
Accounts payable	(198,896)
Accrued expenses	68,788
Accrued payroll and payroll taxes	(19,991)
Accrued compensated absences	6,214
Other current liabilities	(19,874)
Refundable advances	(51,981)
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<u>41,445</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Decrease in escrow funds	(32,702)
Purchase of property	(83,801)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(116,503)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Net proceeds from demand notes payable	39,000
Proceeds from long term debt	80,782
Repayment of long term debt	(171,638)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u>(51,856)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(126,914)
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<u>223,568</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ 96,654</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>	
Cash paid during the year for:	
Interest	<u>\$ 140,095</u>

See Notes to Consolidated Financial Statements

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED MAY 31, 2014**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	Total
Payroll	\$ 366,230	\$ 995,868	\$ 456,739	\$ 742,481	\$ 261,181	\$ 398,478	\$ 3,220,977	\$ 704,943	\$ 3,925,920
Payroll taxes	36,938	113,536	48,112	71,929	26,440	44,552	341,509	65,385	406,894
Employee benefits	105,720	272,411	163,228	116,815	49,802	132,998	840,974	152,774	993,748
Retirement	25,437	54,464	27,418	13,879	13,879	14,206	190,093	67,519	257,612
Advertising	750	15,508	430	3,322	-	129	20,139	1,190	21,329
Bank charges	455	-	19	2,457	-	4	2,935	5,041	7,976
Bad debt expense	-	-	2,023	-	-	-	2,023	-	2,023
Commercial subsidy	43	-	-	-	-	10,671	10,671	-	10,671
Computer cost	325,048	2,949	2,699	3,800	1,879	-	11,370	78,211	89,581
Contractual	7,902	55,175	89,472	93,879	97,225	120,497	781,296	6,151	787,447
Depreciation	-	11,128	249,555	145,479	-	5,604	419,668	50,444	470,112
Dues/registration	-	6,484	350	1,545	-	625	9,004	1,393	10,397
Duplicating	640	8,831	1,711	194	-	-	11,376	2,952	14,328
Insurance	6,633	13,375	23,207	44,849	581	4,537	93,182	49,750	142,932
Interest	2,110	10,971	12,662	24,242	-	1,142	49,017	140,095	189,112
Meeting and conference	41,461	630	10,356	8,936	-	17,909	39,941	12,303	52,244
Miscellaneous expense	-	2,333	2,725	62,321	80	5,899	114,819	41,884	156,703
Miscellaneous taxes	-	-	-	38,732	-	-	38,732	200	38,932
Equipment purchases	11,464	2,592	5,634	4,292	95	-	12,613	204	12,817
Office expense	29	19,310	12,954	2,655	5,018	98	51,499	13,325	64,824
Postage	1,000	381	139	462	429	35	1,475	20,623	22,098
Professional fees	3,384	5,585	6,164	30,420	-	4,239	32,920	82,021	114,941
Staff development and training	-	-	-	2,538	-	750	21,910	14,288	36,198
Subscriptions	3,396	14,908	34,075	397	135	616	1,282	1,699	2,981
Telephone	133	-	-	9,078	6,939	-	69,012	18,217	87,229
Fax	3,348	11,813	12,317	4,478	6,147	145	133	-	133
Travel	7,055	9,716	6,107	50,352	10,389	-	38,248	2,464	40,712
Vehicle	-	11,550	166	7,200	-	-	83,619	41,312	124,931
Rent	-	110,000	277,330	192,082	-	1,598	18,916	-	18,916
Space costs	3,222,794	176,979	441,079	105,011	33,429	6,687	3,987,979	106,418	4,094,397
Direct client assistance	-	110,864	-	-	-	-	110,864	-	110,864
In-kind expenses	-	-	-	-	-	-	-	-	-
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>4,171,970</b>	<b>2,037,363</b>	<b>1,888,171</b>	<b>1,824,635</b>	<b>503,259</b>	<b>783,808</b>	<b>11,209,206</b>	<b>1,680,806</b>	<b>12,890,012</b>
Allocation of management and general expenses	625,581	305,500	283,129	273,602	75,463	117,531	1,680,806	(1,680,806)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 4,797,551</b>	<b>\$ 2,342,863</b>	<b>\$ 2,171,300</b>	<b>\$ 2,098,237</b>	<b>\$ 578,722</b>	<b>\$ 901,339</b>	<b>\$ 12,890,012</b>	<b>\$ -</b>	<b>\$ 12,890,012</b>

See Notes to Consolidated Financial Statements



**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MAY 31, 2014**

**NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES**

**General**

Southwestern Community Services, Inc. (the Organization) is a New Hampshire nonprofit corporation formed as an umbrella corporation that offers an array of services to the elderly, disabled, and low-income households in the Cheshire and Sullivan counties of New Hampshire. Various programs provide assistance in the areas of education, child development, employment, energy and its conservation, housing, and homelessness prevention. Services are provided through Southwestern Community Services, Inc., and its related corporations, SCS Management Corp., SCS Housing, Inc., Drewsville Carriage House Associates, LP, North Walpole Village Housing Associates, LP, and Troy Common Associates, LP. The Organization is committed to providing respectful support service and assisting individuals and families in achieving self-sufficiency by helping them overcome the causes of poverty. The primary source of revenues is derived from governmental contracts.

**Basis of Accounting**

The financial statements of Southwestern Community Services, Inc. have been prepared utilizing the accrual basis of accounting in accordance with generally accepted accounting principles. The financial statements include the accounts of Southwestern Community Services, Inc., SCS Management Corp., and SCS Housing, Inc. The three corporations are combined because Southwestern Community Services, Inc. controls more than 50% of the voting power. All significant intercompany items and transactions have been eliminated from the basic financial statements.

Drewsville Carriage House Associates, LP, North Walpole Village Housing Associates, LP and Troy Common Associates, LP have been consolidated with the Organization because the Organization owns 100% of the voting power. All significant intercompany items and transactions have been eliminated from the basic financial statements.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Accounting Standard Codification No. 958-210, Financial Statements of Not-for-Profit Organizations. Under FASB ASC 958-210, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets based upon the existence or absence of donor-imposed restrictions.

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

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

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

As of May 31, 2014, the Organization had unrestricted and temporarily restricted net assets.

#### **Refundable Advances**

The Organization records grant and contract revenue as refundable advances until it is expended for the purpose of the grant or contract, at which time it is recognized as revenue.

#### **In-Kind Support**

The Organization records various types of in-kind support including professional services and materials. Contributed professional services are recognized if the service received creates or enhances long-lived assets or requires specialized skill, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received.

#### **Estimates**

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

#### **Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers all liquid investments purchased with original maturities of three months or less to be cash equivalents.

#### **Accounts Receivable**

The Organization has adopted the allowance method for accounting for uncollectible receivables. The Organization estimated the allowance for uncollectible receivables at zero for the year ended May 31, 2014.

**Notes Receivable**

The Organization has two notes receivable from an unrelated third party. The notes receivable are stated at the amount that is expected to be collected at year end. Interest is accrued at a rate of 4% annually. The balance of the notes receivable and related interest receivable is \$112,000 and \$27,627, respectively at May 31, 2014.

**Inventory**

Inventory is recorded at cost or at fair value if contributed. Inventory consists of property developments, which when complete, will be held for sale.

**Current Vulnerability Due to Certain Concentrations**

The Organization is operated in a heavily regulated environment. The operations of the Organization are subject to the administrative directives, rules and regulations of federal, state and local regulatory agencies. Such administrative directives, rules and regulations are subject to change by an act of Congress or Legislature. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. For the year ended May 31, 2014, approximately 65% of the Organization's total revenue was received from government agencies. The future nature of the organization is dependent upon continued support from the government.

**Concentration of Credit Risk**

The Organization maintains its cash accounts in several financial institutions, which at times may exceed federally insured limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risk with respect to these accounts. At May 31, 2014, no balance exceeded the federally insured limits.

**Property and Depreciation**

Purchased property and equipment are stated at cost at the date of acquisition or at fair value at the date of receipt in the case of donated property.

The Organization generally capitalizes and depreciates all assets with a cost greater than \$5,000 and an expected life greater than one year. Depreciation is provided for using the straight-line method in amounts designed to amortize the cost of the assets over their estimated useful lives as follows:

Buildings and improvements	10 - 40 Years
Equipment and furnishing	5 - 10 Years
Vehicles	5 Years
Computer equipment and software	3 - 7 Years

The use of certain assets is specified under the terms of grants received from agencies of the federal government. These grants also place liens on certain assets and impose restrictions on the use of funds received from the disposition of the property.

### **Advertising**

The Organization expenses advertising costs as incurred.

### **Revenue Recognition**

Amounts received from conditional grants and contracts received for specific purposes are generally recognized as income to the extent that related expenses and conditions are incurred or met. Conditional grants received prior to the conditions being met are reported as refundable advances. Contributions of cash and other assets are reported as restricted if they are received with donor imposed stipulations that limit the use of the donated assets. However, if a restriction is fulfilled in the same period in which the contribution is received, the Organization reports the support as unrestricted.

### **Income Taxes**

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is not a private foundation. As such, the Organization is exempt from income tax on its exempt function income.

SCS Housing, Inc. is a C Corporation and is subject to income tax. Management does not believe this entity will have taxable income as there is net operating loss carryforward of \$673,130 and therefore, there is no tax provision.

Drewsville Carriage House Associates, LP, North Walpole Village Housing Associates, LP, and Troy Common Associates, LP are partnerships and do not pay taxes on their income. Rather, the partners will pay the taxes on the partnership net income.

Accounting Standard Codification No. 740, "Accounting for Income Taxes," established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed the Organization's tax position taken on its income tax returns for all open years (tax years ending May 31, 2011 – 2014), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

### **Fair Value of Financial Instruments**

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

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

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

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

The carrying amount of cash, accounts receivables, prepaid expenses, inventory, accounts payable, accrued expenses, and refundable advances approximates fair value because of the short maturity of those instruments.

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

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

#### **Subsequent Events**

Subsequent events are events or transactions that occur after the statement of financial position date, but before financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. Nonrecognized subsequent events are events that provide evidence about conditions that did not exist at the statement of financial position date, but arose after that date. Management has evaluated subsequent events through January 26, 2015, the date the financial statements were available to be issued.

## **NOTE 2**

### **DEMAND NOTES PAYABLE**

The Organization has a \$250,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly interest payments based on an interest rate of 4% per annum. The line is secured by all the Organization's assets. The outstanding balance at May 31, 2014 totaled \$249,953.

The Organization has a \$500,000 master line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly interest payments based on the Wall Street Journal Prime Rate (3.25% at May 31, 2014) plus 1% per annum. The line is secured by all the Organization's assets. The outstanding balance at May 31, 2014 totaled \$89,000.

**NOTE 3**      **LONG TERM DEBT**

The long term debt at May 31, 2014 consisted of the following:

1% mortgage payable to New Hampshire Housing Finance Authority in monthly installments for principal and interest of \$891 through August 2032. The note is secured by real estate of the Organization.	\$ 190,668
Non-interest bearing mortgage payable to Community Development Finance Authority, in quarterly principal payments based on operating income formula applied to affordable housing portion of the specified real estate. The note is secured by real estate of the Organization.	32,147
3.5% note payable to a bank in monthly installments for principal and interest of \$959 through March 2021. The note is secured by real estate of the Organization.	70,549
Non-interest bearing mortgage payable to New Hampshire Housing Finance Authority. Payment is deferred for 30 years, through September 2031, or until project is sold or refinanced. The note is secured by real estate of the Organization.	250,000
Non-interest bearing mortgage payable to New Hampshire Housing Finance Authority. Payment is deferred for 30 years, through July 2032, or until project is sold or refinanced. The note is secured by real estate of the Organization.	408,300
4.25% mortgage payable to a bank in monthly installments for principal and interest of \$1,875 through January 2017. The note is secured by real estate of the Organization.	219,903
4.375% note payable to Rural Housing Service in monthly installments for principal and interest of \$11,050 through May 2049. The note is secured by real estate of the Organization.	2,372,857
Non-interest bearing note payable to a county in New Hampshire. Payment is not necessary unless Organization defaults on contract and the note is secured by real estate of the Organization.	460,000
4% note payable to a development company, in annual interest installments only through March 2015 at which time a final balloon payment of the entire principal balance is due. The note is secured by real estate of the Organization.	63,000

4% note payable to a development company, in annual interest installments only through March 2015 at which time a final balloon payment of the entire principal balance is due. The note is secured by real estate of the Organization.	45,000
Note payable to a bank in monthly installments for principal and interest of \$2,769 including interest through May 2039. Interest is adjusted every five years based on remaining principal balance and "Classic Advantage Rate" provided by Federal Home Loan Bank of Boston which resulted in an interest rate of 4.07% at May 31, 2014. The note is secured by real estate of the Organization.	461,087
6.99% note payable to a bank in monthly installments for principal and interest of \$560 through October 2014. The note is secured by a vehicle of the Organization.	3,303
5.95% note payable to a bank in monthly installments for principal and interest of \$934 through May 2021. The note is secured by real estate of the Organization.	119,335
6% note payable to a bank in monthly installments for principal and interest of \$1,351 April 2016 at which time a balloon payment of \$123,000 is due. The note is secured by real estate of the Organization.	137,167
7% note payable to a bank in monthly installments for principal and interest of \$807 through December 2025. The note is secured by real estate of the Organization.	80,821
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note will be forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization.	250,000
Non-interest bearing note payable to the United States Department of Housing and Urban Development. No payment is due and beginning in January 2015 10% of the note will be forgiven each year providing the property is used for low income housing through January 2025. The note is secured by real estate of the Organization.	150,000

Non-interest bearing note payable to New Hampshire Finance Authority in annual payments in the amount of 50% of annual surplus cash through July 2023 at which time the remaining balance is due. The note is secured by real estate of the Organization.	794,189
Non-interest bearing note payable to a county in New Hampshire. No payment is due and 5% of the balance is forgiven each year through 2032 when the remaining balance becomes due. The note is secured by real estate of the Organization.	446,500
3.99% note payable to a bank in monthly installments for principal and interest of \$385 through April 2015. The note is secured by a vehicle of the Organization.	<u>16,014</u>
	6,570,840
Less current portion due within one year	<u>245,959</u>
Total	<u>\$ 6,324,881</u>

The schedule of maturities of long term debt at May 31, 2014 is as follows:

Year Ending <u>May 31</u>	<u>Amount</u>
2015	\$ 245,959
2016	261,173
2017	321,305
2018	130,188
2019	131,238
Thereafter	<u>5,480,977</u>
Total	<u>\$ 6,570,840</u>

**NOTE 4 OPERATING LEASES**

The Organization leases vehicles, under non-cancelable lease agreements at various financial institutions. Lease periods range from month to month to 2016. Monthly lease payments range from \$341 to \$580. Lease expense for the year ended May 31, 2014 totaled \$25,051.

Future minimum lease payments as of May 31, 2014 are as follows:

Year Ending <u>May 31</u>	<u>Amount</u>
2015	\$ 77,650
2016	<u>43,109</u>
Total	<u>\$ 120,759</u>



**NOTE 5**      **ACCRUED COMPENSATED BALANCES**

At May 31, 2014, the Organization accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$125,564.

**NOTE 6**      **CONTINGENCIES**

SCS Housing, Inc. is the general partner of ten limited partnerships (which include Drewsville Carriage House Associates, LP, North Walpole Village Housing, LP, and Troy Common Associates, LP, consolidated within the financial statements) formed to develop low-income housing projects through the use of Low Income Housing Tax Credits. Southwestern Community Services, Inc. and SCS Housing, Inc. have guaranteed repayment of liabilities of various partnerships totaling \$1,120,000 at May 31, 2014. Partnership real estate with a cost basis of approximately \$25,700,000 provides collateral on these loans.

The Organization receives funds under various state grants and from Federal sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If costs were found not to have been incurred in compliance with the laws and regulations, the Organization might be required to repay the funds.

No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed by government audits as of May 31, 2014.

**NOTE 7**      **RELATED PARTY TRANSACTIONS**

During the year ended May 31, 2014, SCS Housing, Inc. managed seven limited partnerships. Management fees charged by SCS Housing, Inc. totaled \$383,457. In addition, SCS Housing, Inc. has advanced the limited partnerships funds for cash flow purposes over several years. The total amount due and expected to be collected from the limited partnerships was \$877,025 at May 31, 2014.

**NOTE 8**      **ADVANCES TO UNRELATED THIRD PARTIES**

The Organization has advanced funds to three unrelated entities for property development purposes. The total amount due and expected to be collected from these entities was \$100,700 at May 31, 2014.

**NOTE 9**      **RETIREMENT PLAN**

The Organization maintains a tax sheltered annuity plan under the provisions of Section 403(b) of the internal Revenue Code. All employees who have had at least 30 days of service to the Organization are eligible to contribute to the plan. The Organization begins matching contributions after the employee has reached one year of service. Employer contributions are at the Organization's discretion and totaled \$261,757 for the year ended May 31, 2014.

**NOTE 10**     **RESTRICTIONS ON NET ASSETS**

Temporarily restricted net assets consist of contributions received by the Organization that have not been used for the specified purpose of the donor. Temporarily restricted net assets at May 31, 2014 totaled \$33,797.

**NOTE 11**     **FORGIVENESS OF DEBT**

During the year ended May 31, 2014 the Organization realized forgiveness of debt income in connection with notes payable with the Town of Troy and the Town of Walpole, and the County of Cheshire. Forgiveness of debt income totaled \$772,915 for the year ended May 31, 2014.

**NOTE 12**     **PRIOR PERIOD ADJUSTMENT**

The beginning net assets for the year ended May 31, 2014 has been restated to correct three errors.

In previously issued financial statements, the Organization recorded donations restricted for a specific purpose as deferred revenue, rather than temporarily restricted revenue due to the purpose restriction, as required by accounting standards. As the purpose restrictions are met, an amount is reclassified from temporarily restricted net assets to unrestricted net assets. In addition, the Organization did not record accrued interest related to interest earned on a note receivable as is required by the terms of the note agreement. There was also an overstatement of inventory as a result of an oversight. Correcting these errors created an interest receivable asset of \$23,147, increased temporarily restricted nets assets by \$91,715, decreased inventory by \$47,171, and decreased unrestricted net assets by \$24,024, at May 31, 2013. The total effect of the prior period adjustment on the total change in net assets is as follows:

Donations improperly recorded as deferred revenue	\$	91,715
Understatement of interest receivable		23,147
Overstatement of inventory		<u>(47,171)</u>
Total prior period adjustment	\$	<u>67,691</u>

**SUPPLEMENTAL INFORMATION**

**(SEE INDEPENDENT AUDITORS' REPORT)**

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**  
**CONSOLIDATED SCHEDULE OF FUNCTIONAL REVENUES AND EXPENSES**  
**FOR THE YEAR ENDED MAY 31, 2014**

	Home Energy Programs	Education and Nutrition	Homeless Programs	Housing Services	Economic Development Services	Other Programs	Total Program	Management and General	Total
<b>REVENUES</b>									
Government contracts	\$ 3,895,814	\$ 2,360,191	\$ 1,334,947	\$ 212,643	\$ 558,616	\$ 94,805	\$ 8,457,016	\$ 436,494	\$ 8,893,510
Program service fees	253,130	16,834	76,767	1,102,285	-	654,749	2,103,765	-	2,103,765
Rental income	-	-	98,632	262,860	-	-	361,492	-	361,492
Developer income	-	-	-	694,246	-	-	694,246	-	694,246
Support	63,529	4,250	114,324	-	-	132,703	314,806	2,250	317,056
Fundraising	-	-	-	-	-	146,366	146,366	-	146,366
Interest income	34	-	10	124	-	7	175	4,547	4,722
Forgiveness of debt	-	-	-	772,915	-	-	772,915	-	772,915
Miscellaneous	-	11,063	10,743	34,474	-	20	56,300	265	56,565
In-kind contributions	-	110,864	-	-	-	-	110,864	-	110,864
<b>Total revenues</b>	<b>4,212,507</b>	<b>2,392,338</b>	<b>1,635,423</b>	<b>3,079,547</b>	<b>558,616</b>	<b>1,028,650</b>	<b>13,017,945</b>	<b>443,556</b>	<b>13,461,501</b>
<b>EXPENSES</b>									
Payroll	\$ 366,230	\$ 995,868	\$ 456,739	\$ 742,481	\$ 261,181	\$ 398,478	\$ 3,220,977	\$ 704,943	\$ 3,925,920
Payroll taxes	36,938	113,538	48,112	71,929	26,440	44,552	341,509	65,385	406,894
Employee benefits	105,720	272,411	163,228	116,815	49,802	132,998	840,974	152,774	993,748
Retirement	25,437	54,464	27,418	54,689	13,879	14,206	190,093	67,519	257,612
Advertising	750	15,508	430	3,322	-	129	20,139	1,190	21,329
Bank Charges	-	-	2,023	-	-	-	2,023	-	2,023
Bad debt expense	455	-	19	2,457	-	4	2,935	5,041	7,976
Commercial subsidy	-	-	-	3,800	-	10,671	10,671	-	10,671
Computer cost	43	2,949	2,699	-	1,879	-	11,370	-	89,581
Contractual	325,048	55,175	89,472	93,879	97,225	120,497	840,974	6,151	787,447
Depreciation	7,902	11,128	249,555	145,479	-	5,604	419,668	50,444	470,112
Dues/registration	-	6,484	350	1,545	-	625	9,004	1,393	10,397
Duplicating	640	8,631	1,711	194	-	-	11,376	2,952	14,328
Insurance	6,633	13,375	23,207	44,849	561	4,537	93,162	49,750	142,932
Interest	-	10,971	12,662	24,242	-	1,142	49,017	189,112	189,112
Meeting & conference	2,110	630	10,356	8,936	-	17,909	39,941	12,303	52,244
Miscellaneous expense	41,461	2,333	2,725	62,321	80	5,899	114,819	41,884	156,703
Miscellaneous taxes	-	-	-	38,732	-	-	38,732	200	38,932
Equipment purchases	11,464	2,592	5,634	4,292	95	-	12,613	204	12,817
Office expense	29	19,310	12,954	2,655	5,018	98	51,499	13,325	64,824
Postage	1,000	381	139	462	429	35	1,475	20,623	22,098
Professional	3,384	5,585	1,500	30,420	-	4,239	32,920	82,021	114,941
Staff development & training	-	-	6,164	2,538	-	-	21,910	14,288	36,198
Subscriptions	3,396	14,908	34,075	397	135	750	1,262	1,689	2,961
Telephone	133	-	-	9,078	6,939	616	69,012	18,217	87,229
Fax	3,348	-	-	-	-	-	133	-	133
Travel	7,055	11,813	12,317	4,478	6,147	145	38,248	2,464	40,712
Vehicle	-	9,716	6,107	50,352	-	10,389	83,619	41,312	124,931
Rent	-	11,550	166	7,200	-	-	18,916	-	18,916
Space costs	-	110,000	277,330	192,082	-	1,598	581,010	106,418	687,428
Direct client assistance	3,222,794	176,979	441,079	105,011	33,429	8,667	3,967,979	-	3,967,979
In-kind expenses	-	110,864	-	-	-	-	110,864	-	110,864
<b>TOTAL FUNCTIONAL EXPENSES BEFORE GENERAL AND MANAGEMENT ALLOCATION</b>	<b>4,171,970</b>	<b>2,037,363</b>	<b>1,888,171</b>	<b>1,824,635</b>	<b>503,259</b>	<b>763,808</b>	<b>11,209,206</b>	<b>1,680,806</b>	<b>12,890,012</b>
Allocation of management and general expenses	625,581	305,500	283,129	273,602	75,463	117,531	1,680,806	(1,680,806)	-
<b>TOTAL FUNCTIONAL EXPENSES</b>	<b>\$ 4,797,551</b>	<b>\$ 2,342,863</b>	<b>\$ 2,171,300</b>	<b>\$ 2,098,237</b>	<b>\$ 578,722</b>	<b>\$ 901,339</b>	<b>\$ 12,890,012</b>	<b>\$ -</b>	<b>\$ 12,890,012</b>

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**SCHEDULE OF REVENUES AND EXPENDITURES  
FOR THE ELECTRIC ASSISTANCE PROGRAM  
FOR THE YEAR ENDED MAY 31, 2014**

<b>Revenues</b>	<u>\$ 122,839</u>
<b>Expenditures</b>	
Personnel	\$ 87,767
Administrative	<u>35,072</u>
	<u>\$ 122,839</u>

**Note:**

For the year ended May 31, 2014, the Electric Assistance Program, which is funded through the New Hampshire Public Utilities Commission with funds from the utility companies operating in the State of New Hampshire, was tested for compliance with the requirements of laws and regulations applicable to the contract with the Public Utilities Commission. In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the requirements outlined in the contract for the year ended May 31, 2014.

**SOUTHWESTERN COMMUNITY SERVICES, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2014**

<b><u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</u></b>	<b><u>FEDERAL CFDA NUMBER</u></b>	<b><u>PASS-THROUGH GRANTOR'S NAME</u></b>	<b><u>PASS-THROUGH GRANTOR'S NUMBER</u></b>	<b><u>FEDERAL EXPENDITURE</u></b>
<b><u>U.S. Department of Agriculture</u></b>				
Child and Adult Care Food Program	10.558	State of NH Department of Education		\$ 106,583
Women, Infants, and Children (WIC)	10.557	State of NH Dept. of Health & Human Services		241,661
Commodity Supplemental Food Program	10.565	State of NH Dept. of Health & Human Services	010-090-52600000-102-500734	<u>152,056</u>
Total U.S. Department of Agriculture				<u>\$ 500,300</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Emergency Solutions Grant Program	14.231	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	\$ 77,419
Supportive Housing Program	14.235	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	434,898
Shelter Plus Care	14.238	State of NH, DHHS, Bureau of Homeless & Housing	05-95-95-958310-717600000-102-50731	<u>241,111</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 753,428</u>
<b><u>U.S. Department of Labor</u></b>				
WIA Cluster - WIA Adult	17.258	Southern NH Services		\$ 71,880
WIA Cluster - WIA Dislocated	17.278	Southern NH Services		<u>83,578</u>
Total U.S. Department of Labor				<u>\$ 155,458</u>
<b><u>U.S. Department of Energy</u></b>				
Weatherization Assistance for Low-Income Persons	81.042	State of NH Office of Energy & Planning	01-02-024010-7706-074-500587	\$ 59,431
Total U.S. Department of Energy				<u>\$ 59,431</u>
<b><u>U.S. Department of Veterans Affairs</u></b>				
VA Support Services for Veterans Families Program	64.033			<u>\$ 98,605</u>
Total U.S. Department of Veterans Affairs				<u>\$ 98,605</u>
<b><u>U.S. Department of Health &amp; Human Services</u></b>				
Administration on Aging, Title III, Part B	93.044	State of NH Office of Energy & Planning	1035506	\$ 5,408
National Family Care Giver Support, Title III, Part E	93.052	State of NH, DHHS, Div of Elderly & Adult Services	177511	94,805
Drug-Free Communities Support Program Grants	93.276			125,100
Temporary Assistance for Needy Families	93.558	Southern NH Services		269,282
Low Income Home Energy Assistance	93.568	State of NH, Office of Energy & Planning	1025874	3,590,829
Community Services Block Grant	93.569	State of NH, DHHS, Div. of Family Assistance	500731	291,126
CSBG - Discretionary	93.570	State of NH, DHHS, Div. of Family Assistance	500731	10,484
Head Start	93.600			<u>1,836,182</u>
Total U.S. Department of Health & Human Services				<u>\$ 6,223,216</u>
<b>TOTAL</b>				<u><b>\$ 7,790,438</b></u>

See Notes to Schedule of Expenditures of Federal Awards

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MAY 31, 2014**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal grant activity of Southwestern Community Services, Inc. under programs of the federal government for the year ended May 31, 2014. The information in this Schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of Southwestern Community Services, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of the Organization.

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**NOTE 3 FOOD DONATION**

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

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

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

To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Southwestern Community Services, Inc. and related companies (a New Hampshire nonprofit corporation), which comprise the consolidated statement of financial position as of May 31, 2014, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related consolidated notes to the financial statements, and have issued our report thereon dated January 26, 2015.

**Internal Control Over Financial Reporting**

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

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

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



**Compliance and Other Matters**

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

**Purpose of this Report**

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

*Leone McDonnell & Roberts,  
Professional Association*

January 26, 2015  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

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

To the Board of Directors of  
Southwestern Community Services, Inc.  
Keene, New Hampshire

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

We have audited Southwestern Community Services, Inc.'s (a New Hampshire nonprofit corporation) compliance with the types of compliance requirements described in the OMB *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Southwestern Community Services, Inc.'s major federal programs for the year ended May 31, 2014. Southwestern Community Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditors' Responsibility**

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination on Southwestern Community Services, Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, Southwestern Community Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended May 31, 2014.

### **Report on Internal Control Over Compliance**

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

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

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

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

*Leone McDonnell & Roberts,  
Professional Association*

January 26, 2015  
Wolfeboro, New Hampshire

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED MAY 31, 2014**

**SUMMARY OF AUDITORS' RESULTS**

1. The auditors' report expresses an unmodified opinion on the consolidated financial statements of Southwestern Community Services, Inc.
2. No significant deficiencies disclosed during the audit of the consolidated financial statements are reported in the *Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the consolidated financial statements of Southwestern Community Services, Inc. which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by OMB Circular A-133*. No material weaknesses are reported.
5. The auditors' report on compliance for the major federal award programs for Southwestern Community Services, Inc. expresses an unmodified opinion on all major federal programs.
6. There were no audit findings which the auditor would be required to report under Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs were: Department of Health and Human Services; Low-Income Home Energy Assistance, 93.568, Temporary Assistance for Needy Families, 93.558, Drug-Free Communities Support Program Grants, 93.276. United States Department of Agriculture; Commodity Supplemental Food Program, 10.565. Department of Veterans Affairs; VA Supportive Services for Veteran Families Program, 64.033.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Southwestern Community Services, Inc. was determined to not be a low-risk auditee.

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT**

None

**SOUTHWESTERN COMMUNITY SERVICES, INC. AND RELATED COMPANIES**

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED MAY 31, 2014**

**FINDINGS - FINANCIAL STATEMENTS AUDIT**

**2013-1**

**Condition:** Control systems did not prevent, or detect and correct a material misstatement that was identified by the auditor. Specifically, management did not account for inventory properly as an asset.

**Recommendation:** Review the criteria above (FASB ASC 330-10-30-1) and incorporate it into the accounting process.

**Current Status:** Controls have been implemented to ensure that inventory is properly recorded.

**2013-2**

**Condition:** Control systems did not prevent, or detect and correct material misstatements that were identified by the auditor. Specifically, management did not reconcile various asset, liability, and equity accounts.

**Recommendation:** Implement a policy that requires the Chief Financial Officer or Fiscal Director to reconcile the accounts outside of cash, accounts receivable, and accounts payable, at least, at year end.

**Current Status:** Controls have been implemented to ensure that balance sheet accounts are reconciled.

**FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS**

None

**Southwestern Community Services, Inc. Board of Directors - 2015 -**

**Elaine Amer/*Clerk/Treasurer***

**Dave Edkins**

**Vacant**

**Leroy Austin**

**Beth Fox**

**Mary Lou Huffling**

**Anne Beattie**

**Raymond Gagnon**

**Peter (Sturdy) Thomas**

**Scott Croteau/*Vice Chairperson***

**Senator Molly Kelly**

**Vacant**

**Penny Despres**

**Vacant**

**Vacant**

**Daisy Heath**

**Jessie Levine**

**Kevin Watterson/*Chairperson***

# John A. Manning

## Summary

Over 30 years of experience with non-profit organizations, as both an outside auditor and presently Chief Financial Officer of a large community action agency.

## Experience

2014–Present                      Southwestern Community Services Inc.  
Keene, NH

### Chief Executive Officer

Oversees all fiscal functions for a community action agency providing services to low and moderate income individuals. Programs include Head Start, Fuel Assistance, and multiple affordable housing projects. Reports to the agency board of directors.

1990–2014                      Southwestern Community Services Inc.  
Keene, NH

### Chief Financial Officer

Oversees all fiscal functions for a community action agency providing services to low and moderate income individuals. Programs include Head Start, Fuel Assistance, and multiple affordable housing projects. Supervises a staff of 7, with an agency budget of over \$ 13,000,000. Also oversees agency property management department, which manages over 300 units of affordable housing.

1985-1995                      Keene State College                      Keene, NH

### Adjunct Professor

Taught evening accounting classes for their continuing education program.

1978-1990                      John A. Manning,                      Keene, NH

### Certified Public Accountant

Provided public accounting services to small and medium sized clients, including multiple non-profit organizations. Performed certified audits on several clients, including Head Start and other non-profit clients

1975-1978                      Kostin and Co. CPA's                      West Hartford, Ct.

### Staff Accountant

Performed all aspects of public accounting for medium sized accounting firm. Audited large number of privately held and non-profit clients.

**Education**

1971–1975                      University of Mass.                      Amherst, Ma.  
▪ B.S. Business Administration in Accounting

**Organizations**

American Institute of Certified Public Accountants  
NH Society of Certified Public Accountants



# Laurie J. Tyler

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## **Qualifications**

Successful fundraising and grant writing skills  
Managing multiple Housing Units and Programs  
Twenty years experience in leadership and administration  
Strong written and oral communication ability  
Strong work ethic and a self-driven passion for the cause

## **Professional Experience**

**Director of Homeless Services Program Development** December 2000 – present  
Southwestern Community Services, Inc., Keene, NH

- Directed and maintained staff of 16 employees and volunteers while overseeing six homeless shelters with 140+ beds within two counties. Assure quality of services provided for up to 500 Homeless individuals/families with shelter and/or voucher programs.
- Grant writing for programs such as LTTHP, SCLTTHP, EHS, SSVF, Rapid Re-housing S+C, etc. Have been awarded more than \$2.5mil in Grants that are renewed via competitive proposals.
- Brick & Mortar Federal Grants for Construction/Acquisitions Monies. Awarded more than \$2.3mil in monies for Shelter, PHP and 2<sup>ND</sup> Chance Programs.
- Fund Raising Charitable Contributions. Worked with business and agencies (FEMA, PSNH, Monadnock United Way, Walmart, Sprinkler Funds and Private Donors) to receive in excess of \$130k in miscellaneous awards and private donations.
- Experienced with Grants that are renewed via competitive proposals, fundraising programs and compliance reporting (to include private/public foundations, local/state/federal government)
- Assure compliance with Federal, State, Local, legal and funding requirements. Participate in Community/Professional Networking events including conference trainings and public speaking.

**Administrative Assistant/Assistant Office Manager** May 1995 – Jan 2001  
Monadnock Area Psychotherapy & Spirituality Services, Keene, NH

- Manage office staff and maintenance employees. Coordinate and manage efficient procedures for successful office operations and client intake and assignment administration
- Monitor cash flow by managing accounts receivable and accounts payable.
- Establish and maintain successful billing and tracking system. Prepare and analyze monthly and yearly financial statements to include yearly budget preparation.

**Office Manager** 1988-1995  
Khouw & Post Professional Association, Keene, NH

- Prepared and analyzed monthly and yearly financial statements. Monitored cash flow by managing accounts receivable and accounts payable.
- Trained and supervised clerical staff. Managed and monitored personnel policies and benefits.

## **Education**

- **Bachelor of Science, Management**, Franklin Pierce College, Keene, NH
  - 3.68 G.P.A., Magna Cum Laude, Management Departmental Honors
- **Giving Monadnock Non-Profit Fundraising Institute**, Antioch College, Keene, NH
  - Certification on stimulating, promoting, and inspiring an increased level of philanthropy.
- **Leadership Development Training**, Tad Dwyer, Keene, NH

## **Other**

- Experienced with both IBM PC's and Macintosh Computers with proficiencies in MS Word, Quickbooks, and Excel.
- Annual trainings in CPI, Blood borne Pathogens, Mental Health, Substance Abuse, Brain Injuries, Military Culture, Housing 101, Case Management, etc.
- Published article in college science textbook.

# KEY ADMINISTRATIVE PERSONNEL

NH Department of Health and Human Services

Contractor Name: Southwestern Community Services, Inc.

Name of Program: HHARLF (Homeless Housing and Access Revolving Loan Fund)

John Manning	CEO	\$119,642	0.00%
Laurie Tyler	Services	\$51,543	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>			

John Manning	CEO	\$119,642	0.00%
Laurie Tyler	Services	\$51,543	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
		\$0	0.00%
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>			

Subject: Homeless Housing and Access Revolving Loan Fund

**AGREEMENT**

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

**GENERAL PROVISIONS**

**1. IDENTIFICATION.**

1.1 State Agency Name Department of Health & Human Services		1.2 State Agency Address 129 Pleasant Street Concord, NH 03301	
1.3 Contractor Name The Way Home, Inc.		1.4 Contractor Address 214 Spruce Street Manchester, NH 03013	
1.5 Contractor Phone Number (603)627-3491	1.6 Account Number 05-95-42-423010-7925-102-500731	1.7 Completion Date June 30, 2017	1.8 Price Limitation \$20,000
1.9 Contracting Officer for State Agency Eric D. Borrin		1.10 State Agency Telephone Number (603) 271-9558	
1.11 Contractor Signature <i>Mary Sliney</i>		1.12 Name and Title of Contractor Signatory Mary Sliney Executive Director	
1.13 Acknowledgement: State of <u>NH</u> , County of <u>Hillsborough</u> On <u>6/11/2015</u> before me, undersigned officer, personally appeared the person identified in block 1.12, or satisfactorily proven to be the person whose name is signed in block 1.11, and acknowledged that s/he executed this document in the capacity indicated in block 1.12.			
1.13.1 Notary Public or Justice of the Peace <i>Anne E. Rawson</i>			
1.13.2 Name and Title of Notary or Justice of the Peace Anne E. Rawson - Notary			
1.14 State Agency Signature <i>Marilee Nihan</i>		1.15 Name and Title of State Agency Signatory Marilee Nihan Deputy Commissioner	
1.16 Approval by the N.H. Department of Administration, Division of Personnel (if applicable) By: _____ Director, On: _____			
1.17 Approval by the Attorney General (Form, Substance and Execution) By: <i>Megan A. York</i> - Attorney On: <u>7/16/15</u>			
1.18 Approval by the Governor and Executive Council By: _____ On: _____			

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

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

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

**5. CONTRACT PRICE/PRICE LIMITATION/PAYMENT.**  
5.1 The contract price, method of payment, and terms of payment are identified and more particularly described in EXHIBIT B which is incorporated herein by reference.  
5.2 The payment by the State of the contract price shall be the only and the complete reimbursement to the Contractor for all expenses, of whatever nature incurred by the Contractor in the performance hereof, and shall be the only and the complete compensation to the Contractor for the Services. The State shall have no liability to the Contractor other than the contract price.  
5.3 The State reserves the right to offset from any amounts otherwise payable to the Contractor under this Agreement those liquidated amounts required or permitted by N.H. RSA 80:7 through RSA 80:7-c or any other provision of law.

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

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

**7. PERSONNEL.**  
7.1 The Contractor shall at its own expense provide all personnel necessary to perform the Services. The Contractor warrants that all personnel engaged in the Services shall be qualified to perform the Services, and shall be properly licensed and otherwise authorized to do so under all applicable laws.  
7.2 Unless otherwise authorized in writing, during the term of this Agreement, and for a period of six (6) months after the Completion Date in block 1.7, the Contractor shall not hire, and shall not permit any subcontractor or other person, firm or corporation with whom it is engaged in a combined effort to perform the Services to hire, any person who is a State employee or official, who is materially involved in the procurement, administration or performance of this Agreement. This provision shall survive termination of this Agreement.  
7.3 The Contracting Officer specified in block 1.9, or his or her successor, shall be the State's representative. In the event of any dispute concerning the interpretation of this Agreement, the Contracting Officer's decision shall be final for the State.

Contractor Initials: ML  
Date: 6/19/15

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

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

- 8.1.1 failure to perform the Services satisfactorily or on schedule;
- 8.1.2 failure to submit any report required hereunder; and/or
- 8.1.3 failure to perform any other covenant, term or condition of this Agreement.

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

- 8.2.1 give the Contractor a written notice specifying the Event of Default and requiring it to be remedied within, in the absence of a greater or lesser specification of time, thirty (30) days from the date of the notice; and if the Event of Default is not timely remedied, terminate this Agreement, effective two (2) days after giving the Contractor notice of termination;
- 8.2.2 give the Contractor a written notice specifying the Event of Default and suspending all payments to be made under this Agreement and ordering that the portion of the contract price which would otherwise accrue to the Contractor during the period from the date of such notice until such time as the State determines that the Contractor has cured the Event of Default shall never be paid to the Contractor;
- 8.2.3 set off against any other obligations the State may owe to the Contractor any damages the State suffers by reason of any Event of Default; and/or
- 8.2.4 treat the Agreement as breached and pursue any of its remedies at law or in equity, or both.

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

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

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

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

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

Report shall be identical to those of any Final Report described in the attached EXHIBIT A.

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

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

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

**14. INSURANCE.**

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

14.1.1 comprehensive general liability insurance against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$2,000,000 per occurrence; and

14.1.2 fire and extended coverage insurance covering all property subject to subparagraph 9.2 herein, in an amount not less than 80% of the whole replacement value of the property.

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

14.3 The Contractor shall furnish to the Contracting Officer identified in block 1.9, or his or her successor, a certificate(s) of insurance for all insurance required under this Agreement. Contractor shall also furnish to the Contracting Officer identified in block 1.9, or his or her successor, certificate(s) of insurance for all renewal(s) of insurance required under this Agreement no later than fifteen (15) days prior to the expiration date of each of the insurance policies. The certificate(s) of insurance and any renewals thereof shall be attached and are incorporated herein by reference. Each

Contractor Initials: MS  
Date: 6/19/15

certificate(s) of insurance shall contain a clause requiring the insurer to endeavor to provide the Contracting Officer identified in block 1.9, or his or her successor, no less than ten (10) days prior written notice of cancellation or modification of the policy.

**15. WORKERS' COMPENSATION.**

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

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

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

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

**18. AMENDMENT.** This Agreement may be amended, waived or discharged only by an instrument in writing signed by the parties hereto and only after approval of such amendment, waiver or discharge by the Governor and Executive Council of the State of New Hampshire.

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

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

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

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

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

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

Contractor Initials: KCS  
Date: 6/19/15



Exhibit A

SCOPE OF SERVICES

**Homeless Housing and Access Revolving Loan Fund (HHARLF)**

1. **CONDITIONAL NATURE OF AGREEMENT**

- 1.1. Notwithstanding any provisions of this Agreement to the contrary, all obligations of the State are contingent upon availability of state funding under the Homeless Housing and Access Revolving Loan Fund (HHARLF). In no event shall the State be liable for costs incurred or payment of any services performed by the Contractor prior to the availability of State Funding. The State makes no representation as to the level of funding that will be available, if any, for this Agreement.
- 1.2. The Contractor agrees that, to the extent future legislative action by the New Hampshire General Court or federal or state court orders may impact on the Services described herein, the State has the right, following consultation with the Contractor, to modify service priorities and expenditure requirements for the funds provided under this Agreement so as to achieve compliance therewith.
- 1.3. The Contractor shall submit a detailed description of the language assistance service they will provide to person with limited English proficiency to ensure meaningful access to their program and/or services within ten (10) days of the contract effective date.
- 1.4. The Contractor shall pursue any and all appropriate public sources of funds that are applicable to the funding of the Services, operations, prevention, acquisition, or rehabilitation. Appropriate records shall be maintained by the Contractor to document actual funds received or denials of funding from such public sources of funds.
- 1.5. Except as otherwise modified in paragraphs of EXHIBIT A, the Contractor agrees to comply with the program narrative, budget detail and narrative, and amendments thereto, for Services, operations, prevention, acquisition, or rehabilitation as approved by the Bureau of Homeless and Housing Services, Office of Human Services, Department of Health and Human Services, hereafter referred to as the State.

2. **SERVICES:**

- 2.1. The Contractor hereby covenants and agrees that during the term of this agreement, based on the continued availability of state funding and in accordance with New Hampshire Emergency Shelter Homeless Housing and Access Revolving Loan Fund (HHARLF) RSA 126-A:63, it will utilize Homeless Housing and Access Revolving Loan Fund (HHARLF) funds for contract services indicated below and specified in Exhibit B of this agreement:
- 2.2. The Contractor shall determine eligibility based on need, including completing a housing assessment to ensure that households receiving this assistance will reside in safe, sanitary housing that meets state and local housing codes.
- 2.3. The Contractor shall disburse funds or equivalent vouchers to landlords.
- 2.4. The Contractor shall assist eligible individuals with creating budgets that will assist with maintaining housing.
- 2.5. The Contractor shall establish loan repayment terms in as established by the Department in consultation with the Governor's Interagency Council on



Exhibit A

Homelessness and include the requirement that repayment begins no later than 120 days after the loan is disbursed.

- 2.6. The Contractor shall refer eligible individuals to community based services that will assist with addressing barriers to housing, as appropriate.

3. PROGRAM REPORTING REQUIREMENTS

- 3.1. The Contractor shall provide monthly reports documenting all activities related to HHARLF services, including tracking the default rate, and monitoring dispersed and recovered HHARLF funds
- 3.2. The Contractor shall submit an Annual Performance Report (APR) to the Bureau of Homeless and Housing Services (BHHS), within thirty (30) days after the Completion Date, that summarizes the results of the Project Activities, showing in particular how the Project Activities have been performed. The Annual Performance Report shall be in the form required or specified by the State.
- 3.3. The Contractor shall submit Other Reports as requested by the State.
- 3.4. Failure to submit the above reports in a timely fashion could result in the delay or withholding of reimbursements until such reports are received or data entries are confirmed by the BHHS.

4. CONTRACT ADMINISTRATION

- 4.1. The Contractor shall have appropriate levels of staff attend all meetings or trainings requested by the BHHS. To the extent possible, BHHS shall notify the contractor of the need to attend such meetings five working days in advance of each meeting.
- 4.2. The Bureau Administrator of BHHS or designee may observe performance, activities and documents under this Agreement; however, these personnel may not unreasonably interfere with contractor performance.
- 4.3. The Contractor shall inform BHHS of any staffing changes.
- 4.4. Contract records shall be retained for a period of five (5) years following completion of the contract and receipt of final payment by the Contractor, or until an audit is completed and all questions arising there from are resolved, whichever is later.
- 4.5. Changes to the contract services that do not affect its scope, duration, or financial limitations may be made upon mutual agreement between the Contractor and the BHHS.





## Method and Conditions Precedent to Payment

The following financial conditions apply to the scope of services as detailed in Exhibit A – Homeless Housing and Access Revolving Loan Fund Program.

This contract is funded 100% by the New Hampshire General Fund as follows:

Homeless Housing and Access Revolving Loan Fund

SFY16 not to exceed \$10,000

SFY17 not to exceed \$10,000

July 1, 2015 – June 30, 2017: not to exceed \$20,000

1. Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program, in an amount not to exceed and for the time period specified above.

### 2. REPORTS

As part of the performance of the Project Activities, the Contractor covenants and agrees to submit the following:

2.1. Audited Financial Report: The Audited Financial Report shall be prepared in accordance with the regulations that implement OMB Circular A-133. Three (3) copies of the audited financial report shall be submitted within thirty (30) days of the completion of said report to the State.

2.2. Where the Contractor is not subject to the requirements of OMB Circular A-133, within ninety (90) days after the Completion or Termination Date, one copy of an audited financial report shall be submitted to the State. Said audit shall be conducted utilizing the guidelines set forth in "Standards for Audit of Governmental Organizations, Program Activities, and Functions" by the Comptroller General of the United States.

### 3. PROJECT COSTS: PAYMENT SCHEDULE; REVIEW BY THE STATE

3.1. Project Costs: As used in this Agreement, the term "Project Costs" shall mean all expenses directly or indirectly incurred by the Contractor in the performance of the Project Activities, as determined by the State to be eligible and allowable for payment in accordance with Public Law 102-550 as well as allowable cost standards set forth in OMB Circular A-87 as revised from time to time and with the rules, regulations, and guidelines established by the State. Nonprofit subcontractors shall meet the requirements of OMB Circular A-122.

3.2. Payment of Project Costs: Subject to the availability of State general funds, General Provisions of this Agreement and in consideration of the satisfactory completion of the services to be performed under this Agreement, the State agrees to fund the Contractor for the Homeless Housing and Access Revolving Loan Fund Program in an amount not to exceed as specified above. Reimbursement requests for all Project Costs shall be submitted on a monthly basis and accompanied by an invoice



from the Contractor for the amount of each requested disbursement along with a payment request form as designated by the State, which shall be completed and signed by the Contractor. The Contractor shall provide additional financial information if requested by the State to verify expenses.

- 3.3. Review of the State Disallowance of Costs: At any time during the performance of the Services, and upon receipt of the Annual Performance Report, Termination Report or Audited Financial Report, the State may review all Project Costs incurred by the Contractor and all payments made to date. Upon such review the State shall disallow any items of expenses that are not determined to be allowable or are determined to be in excess of actual expenditures, and shall, by written notice specifying the disallowed expenditures, inform the Contractor of any such disallowance. If the State disallows costs for which payment has not yet been made, it shall refuse to pay such costs. Any amounts awarded to the Contractor pursuant to this agreement are subject to recapture. The funds authorized to be expended under this Agreement shall be used only for The Homeless Housing and Access Revolving Loan Fund Program.

#### 4. USE OF GRANT FUNDS

- 4.1. The State agrees to provide payment for actual costs, up to the not to exceed amount for the Homeless Housing and Access Revolving Loan Fund Program as specified in this Exhibit.
- 4.2. The Contractor may amend the contract budget through line item increases, decreases or the creation of new line items provided these amendments do not exceed the contract price. Such amendments shall only be made upon written request to and written approval from the State.
- 4.3. Conformance to OMB Circular A-110: Grant funds are to be used only in accordance with procedures, requirements, and principles specified in OMB Circular A-110.

#### 5. CONTRACTOR FINANCIAL MANAGEMENT SYSTEM

- 5.1. Fiscal Control: The Contractor shall establish fiscal control and fund accounting procedures which assure proper disbursement of, and accounting for, grant funds and any required nonfederal expenditures. This responsibility applies to funds disbursed in direct operations of the Contractor.
- 5.2. The Contractor shall maintain a financial management system that complies with Attachment G of A-102, "Standards of Contractor Financial Management Systems" or such equivalent system as the State may require. Requests for payment shall be made according to EXHIBIT B, Section 3.2 of this Agreement.



### SPECIAL PROVISIONS

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

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



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

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

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



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

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



more employees, it will maintain a current EEO on file and submit an EEO Certification Form to the OCR, certifying that its EEO is on file. For recipients receiving less than \$25,000, or public grantees with fewer than 50 employees, regardless of the amount of the award, the recipient will provide an EEO Certification Form to the OCR certifying it is not required to submit or maintain an EEO. Non-profit organizations, Indian Tribes, and medical and educational institutions are exempt from the EEO requirement, but are required to submit a certification form to the OCR to claim the exemption. EEO Certification Forms are available at: <http://www.ojp.usdoj/about/ocr/pdfs/cert.pdf>.

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

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

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

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

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

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

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

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



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

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

#### DEFINITIONS

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

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

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

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

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

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

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

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

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



**REVISIONS TO GENERAL PROVISIONS**

1. Subparagraph 4 of the General Provisions of this contract, Conditional Nature of Agreement, is replaced as follows:
  4. **CONDITIONAL NATURE OF AGREEMENT.**  
Notwithstanding any provision of this Agreement to the contrary, all obligations of the State hereunder, including without limitation, the continuance of payments, in whole or in part, under this Agreement are contingent upon continued appropriation or availability of funds, including any subsequent changes to the appropriation or availability of funds affected by any state or federal legislative or executive action that reduces, eliminates, or otherwise modifies the appropriation or availability of funding for this Agreement and the Scope of Services provided in Exhibit A, Scope of Services, in whole or in part. In no event shall the State be liable for any payments hereunder in excess of appropriated or available funds. In the event of a reduction, termination or modification of appropriated or available funds, the State shall have the right to withhold payment until such funds become available, if ever. The State shall have the right to reduce, terminate or modify services under this Agreement immediately upon giving the Contractor notice of such reduction, termination or modification. The State shall not be required to transfer funds from any other source or account into the Account(s) identified in block 1.6 of the General Provisions, Account Number, or any other account, in the event funds are reduced or unavailable.
2. Subparagraph 10 of the General Provisions of this contract, Termination, is amended by adding the following language;
  - 10.1 The State may terminate the Agreement at any time for any reason, at the sole discretion of the State, 30 days after giving the Contractor written notice that the State is exercising its option to terminate the Agreement.
  - 10.2 In the event of early termination, the Contractor shall, within 15 days of notice of early termination, develop and submit to the State a Transition Plan for services under the Agreement, including but not limited to, identifying the present and future needs of clients receiving services under the Agreement and establishes a process to meet those needs.
  - 10.3 The Contractor shall fully cooperate with the State and shall promptly provide detailed information to support the Transition Plan including, but not limited to, any information or data requested by the State related to the termination of the Agreement and Transition Plan and shall provide ongoing communication and revisions of the Transition Plan to the State as requested.
  - 10.4 In the event that services under the Agreement, including but not limited to clients receiving services under the Agreement are transitioned to having services delivered by another entity including contracted providers or the State, the Contractor shall provide a process for uninterrupted delivery of services in the Transition Plan.
  - 10.5 The Contractor shall establish a method of notifying clients and other affected individuals about the transition. The Contractor shall include the proposed communications in its Transition Plan submitted to the State as described above.
3. Subparagraph 14.1.1 of the General Provisions of this contract, is deleted and the following subparagraph is added:
  - 14.1.1 comprehensive general liability against all claims of bodily injury, death or property damage, in amounts of not less than \$250,000 per claim and \$1,000,000 per occurrence with additional general liability umbrella coverage of not less than \$1,000,000 each occurrence; and
4. The Division reserves the right to renew the Contract for up to two additional years, subject to the continued availability of funds, satisfactory performance of services and approval by the Governor and Executive Council.





**CERTIFICATION REGARDING DRUG-FREE WORKPLACE REQUIREMENTS**

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

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

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

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

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

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



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

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

*214 Spruce St., Manchester, NH 03103*

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

Contractor Name: *The Way Home*

*6/19/15*  
Date

*Mary Sloney*  
Name: *Mary Sloney*  
Title: *Executive Director*



**CERTIFICATION REGARDING LOBBYING**

The Contractor identified in Section 1.3 of the General Provisions agrees to comply with the provisions of Section 319 of Public Law 101-121, Government wide Guidance for New Restrictions on Lobbying, and 31 U.S.C. 1352, and further agrees to have the Contractor's representative, as identified in Sections 1.11 and 1.12 of the General Provisions execute the following Certification:

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

Programs (indicate applicable program covered):

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

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

1. No Federal appropriated funds have been paid or will be paid by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor).
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement (and by specific mention sub-grantee or sub-contractor), the undersigned shall complete and submit Standard Form LLL, (Disclosure Form to Report Lobbying, in accordance with its instructions, attached and identified as Standard Exhibit E-I.)
3. The undersigned shall require that the language of this certification be included in the award document for sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Contractor Name: *The Way Home*

*Mary Sloney*

6/19/15  
Date

Name: *Mary Sloney*  
Title: *Executive Director*



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

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

**INSTRUCTIONS FOR CERTIFICATION**

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



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

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

**PRIMARY COVERED TRANSACTIONS**

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

**LOWER TIER COVERED TRANSACTIONS**

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

Contractor Name: The Way Home

6/19/15  
Date

Mary Slivey  
Name: Mary Slivey  
Title: Executive Director



**CERTIFICATION OF COMPLIANCE WITH REQUIREMENTS PERTAINING TO  
FEDERAL NONDISCRIMINATION, EQUAL TREATMENT OF FAITH-BASED ORGANIZATIONS AND  
WHISTLEBLOWER PROTECTIONS**

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

Contractor will comply, and will require any subgrantees or subcontractors to comply, with any applicable federal nondiscrimination requirements, which may include:

- the Omnibus Crime Control and Safe Streets Act of 1968 (42 U.S.C. Section 3789d) which prohibits recipients of federal funding under this statute from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act requires certain recipients to produce an Equal Employment Opportunity Plan;
- the Juvenile Justice Delinquency Prevention Act of 2002 (42 U.S.C. Section 5672(b)) which adopts by reference, the civil rights obligations of the Safe Streets Act. Recipients of federal funding under this statute are prohibited from discriminating, either in employment practices or in the delivery of services or benefits, on the basis of race, color, religion, national origin, and sex. The Act includes Equal Employment Opportunity Plan requirements;
- the Civil Rights Act of 1964 (42 U.S.C. Section 2000d, which prohibits recipients of federal financial assistance from discriminating on the basis of race, color, or national origin in any program or activity);
- the Rehabilitation Act of 1973 (29 U.S.C. Section 794), which prohibits recipients of Federal financial assistance from discriminating on the basis of disability, in regard to employment and the delivery of services or benefits, in any program or activity;
- the Americans with Disabilities Act of 1990 (42 U.S.C. Sections 12131-34), which prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities, and transportation;
- the Education Amendments of 1972 (20 U.S.C. Sections 1681, 1683, 1685-86), which prohibits discrimination on the basis of sex in federally assisted education programs;
- the Age Discrimination Act of 1975 (42 U.S.C. Sections 6106-07), which prohibits discrimination on the basis of age in programs or activities receiving Federal financial assistance. It does not include employment discrimination;
- 28 C.F.R. pt. 31 (U.S. Department of Justice Regulations – OJJDP Grant Programs); 28 C.F.R. pt. 42 (U.S. Department of Justice Regulations – Nondiscrimination; Equal Employment Opportunity; Policies and Procedures); Executive Order No. 13279 (equal protection of the laws for faith-based and community organizations); Executive Order No. 13559, which provide fundamental principles and policy-making criteria for partnerships with faith-based and neighborhood organizations;
- 28 C.F.R. pt. 38 (U.S. Department of Justice Regulations – Equal Treatment for Faith-Based Organizations); and Whistleblower protections 41 U.S.C. §4712 and The National Defense Authorization Act (NDAA) for Fiscal Year 2013 (Pub. L. 112-239, enacted January 2, 2013) the Pilot Program for Enhancement of Contract Employee Whistleblower Protections, which protects employees against reprisal for certain whistle blowing activities in connection with federal grants and contracts.

The certificate set out below is a material representation of fact upon which reliance is placed when the agency awards the grant. False certification or violation of the certification shall be grounds for suspension of payments, suspension or termination of grants, or government wide suspension or debarment.

Exhibit G

Contractor Initials

*MUS*

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

New Hampshire Department of Health and Human Services  
Exhibit G



In the event a Federal or State court or Federal or State administrative agency makes a finding of discrimination after a due process hearing on the grounds of race, color, religion, national origin, or sex against a recipient of funds, the recipient will forward a copy of the finding to the Office for Civil Rights, to the applicable contracting agency or division within the Department of Health and Human Services, and to the Department of Health and Human Services Office of the Ombudsman.

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

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

Contractor Name: *The Way Home*

*6/19/15*  
Date

*Mary Sloney*  
Name: *Mary Sloney*  
Title: *Executive Director*

Exhibit G

Contractor Initials *MS*

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

Date *6/19/15*



**CERTIFICATION REGARDING ENVIRONMENTAL TOBACCO SMOKE**

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

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

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

Contractor Name: *The Way Home*

6/19/15  
Date

*Mary Slincy*  
Name: *Mary Slincy*  
Title: *Executive Director*





Exhibit I

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

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

(1) **Definitions.**

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

*MCS*

*6/19/15*



Exhibit I

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

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

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



Exhibit I

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

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

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

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

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

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



Exhibit I

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

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



Exhibit I

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

**(4) Obligations of Covered Entity**

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

**(5) Termination for Cause**

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

**(6) Miscellaneous**

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



Exhibit I

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

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

DHHS  
 The State  
Marilee Nihan  
 Signature of Authorized Representative  
Marilee Nihan  
 Name of Authorized Representative  
Deputy Commissioner  
 Title of Authorized Representative  
7/8/15  
 Date

The Way Home  
 Name of the Contractor  
Mary Slincy  
 Signature of Authorized Representative  
Mary Slincy  
 Name of Authorized Representative  
Executive Director  
 Title of Authorized Representative  
6/19/15  
 Date



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

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

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

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

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

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

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

Contractor Name: The Way Home

6/19/15  
Date

Mary Sloney  
Name: Mary Sloney  
Title: Executive Director

Contractor Initials MS  
Date 6/19/15



FORM A

As the Contractor identified in Section 1.3 of the General Provisions, I certify that the responses to the below listed questions are true and accurate.

1. The DUNS number for your entity is: 146 2342110000
2. In your business or organization's preceding completed fiscal year, did your business or organization receive (1) 80 percent or more of your annual gross revenue in U.S. federal contracts, subcontracts, loans, grants, sub-grants, and/or cooperative agreements; and (2) \$25,000,000 or more in annual gross revenues from U.S. federal contracts, subcontracts, loans, grants, subgrants, and/or cooperative agreements?

NO                       YES

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

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

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

NO                       YES

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

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

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

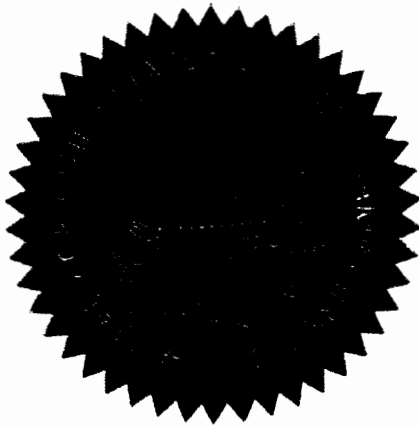
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____
Name: _____	Amount: _____



State of New Hampshire  
Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that The Way Home, Inc. is a New Hampshire nonprofit corporation formed August 25, 1989. I further certify that it is in good standing as far as this office is concerned, having filed the return(s) and paid the fees required by law.



In TESTIMONY WHEREOF, I hereto  
set my hand and cause to be affixed  
the Seal of the State of New Hampshire,  
this 1<sup>st</sup> day of May A.D. 2015

A handwritten signature in black ink, appearing to read "Wm Gardner", written in a cursive style.

William M. Gardner  
Secretary of State

# CERTIFICATE OF VOTE

I, **Brian Shaughnessy**, do hereby certify that:

(Name of the elected Officer of the Agency; cannot be contract signatory)

1. I am a duly elected Officer of The Way Home  
(Agency Name)

2. The following is a true copy of the resolution duly adopted at a meeting of the Board of Directors of the Agency duly held on June 19, 2015:  
(Date)

**RESOLVED:** That the **Executive Director**

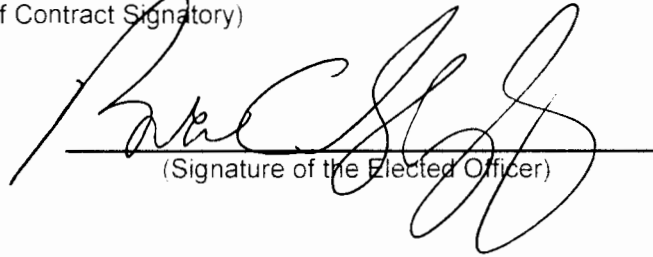
is hereby authorized on behalf of this Agency to enter into the said contract with the State and to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, as he/she may deem necessary, desirable or appropriate.

3. The forgoing resolutions have not been amended or revoked, and remain in full force and effect as of the 19th day of JUNE, 2015.  
(Date Contract Signed)

4. **Mary Sliney** is the duly elected  
(Name of Contract Signatory)

**Executive Director**  
(Title of Contract Signatory)

of the Agency.

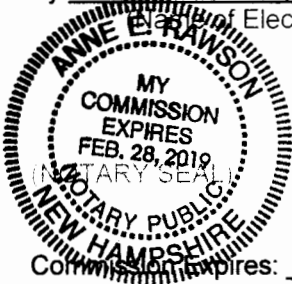
  
(Signature of the Elected Officer)

STATE OF New Hampshire  
County of Hillsborough

The forgoing instrument was acknowledged before me this 19th day of June, 2015.

By Brian Shaughnessy  
(Elected Officer of the Agency)

  
(Notary Public/Justice of the Peace)



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

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


<b>PRODUCER</b> Davis Towle Morrill & Everett 115 Airport Road P O Box 1260 Concord, NH 03302-1260	<b>CONTACT NAME:</b> Stephanie Lamere <b>PHONE (A/C, No, Ext):</b> 603-225-6611 <b>E-MAIL ADDRESS:</b> slamere@davistowle.com	<b>FAX (A/C, No):</b> 603-225-7935
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b> The Way Home, Inc. 214 Spruce Street Manchester, NH 03103	<b>INSURER A:</b> Philadelphia Insurance Co.	<b>NAIC #</b>
	<b>INSURER B:</b> Travelers Indemnity Co.	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	

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

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

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	<b>GENERAL LIABILITY</b> <input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC		PHPK1192104	07/15/2014	07/15/2015	EACH OCCURRENCE	\$1,000,000
						DAMAGE TO RENTED PREMISES (Ea occurrence)	\$100,000
						MED EXP (Any one person)	\$5,000
						PERSONAL & ADV INJURY	\$1,000,000
						GENERAL AGGREGATE	\$2,000,000
						PRODUCTS - COMP/OP AGG	\$2,000,000
							\$
A	<b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO ALL OWNED AUTOS <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS <input checked="" type="checkbox"/> NON-OWNED AUTOS		PHPK1192104	07/15/2014	07/15/2015	COMBINED SINGLE LIMIT (Ea accident)	\$1,000,000
						BODILY INJURY (Per person)	\$
						BODILY INJURY (Per accident)	\$
						PROPERTY DAMAGE (Per accident)	\$
							\$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$10000		PHUB463473	07/15/2014	07/15/2015	EACH OCCURRENCE	\$1,000,000
						AGGREGATE	\$1,000,000
							\$
B	<b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input checked="" type="checkbox"/> Y / <input type="checkbox"/> N / <input type="checkbox"/> A If yes, describe under DESCRIPTION OF OPERATIONS below		6JUB9867L19415	01/01/2015	01/01/2016	<input checked="" type="checkbox"/> WC STATUTORY LIMITS <input type="checkbox"/> OTHER 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 (Attach ACORD 101, Additional Remarks Schedule, if more space is required)  
**\*\* Workers Comp Information \*\***  
 Proprietors/Partners/Executive Officers/Members Excluded: James Freiburger  
 3A State: NH  
  
 State of New Hampshire is included as additional insured on the General Liability for the insured ongoing operations when required in a signed written contract.

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

***Our Mission:*** Assist lower income families and individuals to obtain and keep safe, affordable housing, offer supportive services to nurture their independence, and advocate for greater opportunity

***Our Vision:*** Continue as an innovative, responsive grassroots organization committed to creatively helping those with the least resources increase access, raise hope, and build self-esteem

***Our Values:*** Leadership, Dignity, Collaboration, People First, Advocate

### ***Our Accomplishments -- In FY 2013, The Way Home's programs helped:***

- 244 households secure or prevent the loss of safe housing with \$186,702 in security deposit guarantees and homeless prevention grants
- 635 households with housing counseling on matters such as budget management, housing safety, and tenants' rights
- 448 households with financial management workshops
- 51 homeowners with counseling on foreclosure-prevention strategies
- 145 homeless & high risk clients with coaching on housing stability skills
- 33 persons in 12 families with transitional housing for homeless children
- 26 persons in six special needs families with permanent housing
- 19 chronically homeless individuals with permanent housing
- 8 persons in 3 homeless families with disabilities with permanent housing
- 33 persons in 9 homeless veteran families with permanent housing
- 6 chronically homeless veterans with permanent housing
- 36 persons in 12 at-risk households, remain in or stayed for at least a year, with safe, affordable housing

**THE WAY HOME, INC.**  
**FINANCIAL STATEMENTS**  
**June 30, 2014 and 2013**

## CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1 - 2
FINANCIAL STATEMENTS	
Statements of financial position	3 - 4
Statements of activities	5 - 6
Statements of cash flows	7
Statements of functional expenses	8
NOTES TO FINANCIAL STATEMENTS	9 - 20
SUPPLEMENTARY INFORMATION	
Schedule of Rental Operations Expenses 214 Spruce St.	21
Schedule of Receipts and Disbursements 214 Spruce St.	22
Schedule of Restricted Cash Reserves and Escrows 214 Spruce St.	23
Schedule of Surplus Cash Calculation 214 Spruce St.	24
Year -to-Date Compilation of Distributions 214 Spruce St.	25
Schedule of Rental Operations Expenses Ferry St.	26
Schedule of Receipts and Disbursements Ferry St.	27
Schedule of Restricted Cash Reserves and Escrows Ferry St.	28
Schedule of Surplus Cash Calculation Ferry St.	29
Year-to-Date Compilation of Distributions Ferry St.	30
Schedule of Rental Operations Expenses 224 Spruce St.	31
Schedule of Receipts and Disbursements 224 Spruce St.	32
Schedule of Restricted Cash Reserves and Escrows 224 Spruce St.	33
Schedule of Surplus Cash Calculation 224 Spruce St.	34
Year-to-Date Compilation of Distributions 224 Spruce St.	35

INDEPENDENT AUDITOR'S REPORT

The Way Home, Inc.  
To Those Charged With Governance  
214 Spruce Street  
Manchester, New Hampshire 03101

**Report on the Financial Statements**

We have audited the accompanying financial statements of The Way Home, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

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

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

***Auditor's Responsibility***

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

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

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Way Home, Inc. as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### **Other Matters**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Also, the supplementary information including the Schedules of Rental Operations Expenses, the Schedules of Receipts and Disbursements, the Schedules of Restricted Cash Reserves and Escrows, the Schedules of Surplus Cash Calculation and the Year-to-Date Compilations of Distributions for the three projects, 214 Spruce St, Ferry St and 224 Spruce St. are presented for purposes of additional analysis as required by the New Hampshire Housing Finance Authority's Regulatory Agency, and are not a required part of the financial statements. All such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated July 31, 2014, on our consideration of The Way Home, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Way Home, Inc.'s internal control over financial reporting and compliance.

Smith Hennessey Associates, PLLC/CPA

*Kimberly A. Hennessey CPA*  
Concord, New Hampshire  
August 22, 2014



THE WAY HOME, INC.  
**STATEMENTS OF FINANCIAL POSITION**  
 June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash, unrestricted	\$ 16,610	\$ 56,743
Cash, temporarily restricted	399,961	342,716
Grants receivable	84,786	101,153
Pledges receivable	12,500	2,826
Accounts receivable	23,379	14,375
Prepaid expenses	<u>16,812</u>	<u>31,888</u>
<b>Total current assets</b>	<u><b>554,048</b></u>	<u><b>549,701</b></u>
<b>PROPERTY AND EQUIPMENT, at cost</b>		
Land, buildings and improvements	2,581,807	2,581,807
Furniture and equipment	147,779	139,654
Less accumulated depreciation	<u>(548,242)</u>	<u>(485,517)</u>
<b>Net property and equipment</b>	<u><b>2,181,344</b></u>	<u><b>2,235,944</b></u>
<b>OTHER ASSETS</b>		
Loans receivable	\$ 388,216	\$ 390,838
LSRLF receivables	33,338	33,698
Pin and Book Inventory	1,830	1,830
Accumulated allowance for uncollectible guarantees	<u>(31,311)</u>	<u>(31,311)</u>
<b>Total other assets</b>	<u><b>423,384</b></u>	<u><b>395,055</b></u>
<b>TOTAL ASSETS</b>	<u><b>\$ 3,158,776</b></u>	<u><b>\$ 3,180,700</b></u>

See Notes to Financial Statements

THE WAY HOME, INC.

STATEMENTS OF FINANCIAL POSITION  
 June 30, 2014 and 2013  
 (continued)

	<u>2014</u>	<u>2013</u>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Current portion of long-term debt	\$ 11,425	\$ 11,342
Current portion of lease payable	-	-
HHARLF security deposits payable	-	59,480
Deferred revenue, grants and pledges	271,110	203,796
Program reserves	9,658	12,533
Security deposits payable		149,871
Accounts and other payables	<u>88,163</u>	<u>58,373</u>
Total current liabilities	<u>380,356</u>	<u>495,395</u>
<b>LONG-TERM LIABILITIES</b>		
Notes payable, less current portion due	1,720,120	1,740,171
Notes payable, No Current Portion Due		338,786
Guaranteed security deposits, less current portion due	535,695	
Total long-term liabilities	<u>2,267,240</u>	<u>2,078,957</u>
<b>NET ASSETS</b>		
Unrestricted	121,343	263,632
Temporarily restricted	401,262	342,176
Permanently restricted	-	-
Total net assets	<u>522,605</u>	<u>606,348</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u>\$ 3,158,776</u>	<u>\$ 3,180,700</u>

See Notes to Financial Statements

THE WAY HOME, INC.

STATEMENTS OF ACTIVITIES  
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>CHANGES IN UNRESTRICTED NET ASSETS</b>		
<b>REVENUES AND GAINS</b>		
Donations	\$ 85,982	\$ 70,656
Capital Donations	0	331,376
Contract services	12,010	1,288
Fund raising events	29,977	15,294
Rental income	203,079	184,318
Miscellaneous revenue	48,687	5,685
In-kind contributions	96,392	122,910
Interest	18	36
Forgiveness of debt	6,670	6,670
	<hr/>	<hr/>
Total revenue and gains	<u>482,815</u>	<u>738,233</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>		
Government grants	735,539	916,303
Foundation and other grants	<u>208,488</u>	<u>207,172</u>
Total assets released from restrictions	<u>944,027</u>	<u>1,123,475</u>
<b>FUND TRANSFERS</b>		
	<hr/>	<hr/>
TOTAL UNRESTRICTED REVENUE, GAINS AND OTHER SUPPORT	<u>1,426,842</u>	<u>1,861,708</u>
<b>FUNCTIONAL EXPENSES</b>		
Client services	1,329,257	1,258,148
Management and general	152,794	89,390
Fund raising	28,534	15,566
Property development	0	163,855
Total expenses	<u>1,510,585</u>	<u>1,526,959</u>
<b>NET INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS</b>		
	<hr/>	<hr/>
	<u>(83,743)</u>	<u>334,749</u>
<b>PRIOR PERIOD ADJUSTMENT</b>		
	<hr/>	<hr/>
NET INCREASE (DECREASE) IN UNRESTRICTED NET ASSETS	<u>(83,743)</u>	<u>334,749</u>

THE WAY HOME, INC.

STATEMENTS OF ACTIVITIES  
For the Years Ended June 30, 2014 and 2013  
(continued)

	<u>2014</u>	<u>2013</u>
CHANGES IN TEMPORARILY RESTRICTED NET ASSETS		
FUND TRANSFERS	-	-
NET INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	-	-
CHANGES IN PERMANENTLY RESTRICTED NET ASSETS	-	-
NET INCREASE (DECREASE) IN PERMANENTLY RESTRICTED NET ASSETS	-	-
CHANGES IN NET ASSETS	(83,743)	334,749
NET ASSETS, beginning of year	<u>606,348</u>	<u>271,599</u>
NET ASSETS, end of year	<u>\$ 522,605</u>	<u>\$ 606,348</u>

See Notes to Financial Statements

THE WAY HOME, INC.  
**STATEMENTS OF CASH FLOWS**  
For the Years Ended June 30, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net income (loss)	<u>(83,743)</u>	<u>334,749</u>
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	62,725	59,855
Decrease (increase) in grants and pledges receivable	6,693	23,772
Decrease (increase) in accounts and loans receivable	(37,693)	10,228
Decrease (increase) in rental guarantees	360	1,733
Decrease(increase) in inventory	-	-
Decrease (increase) in prepaid expense	15,076	(3,327)
Increase (decrease) in guarantees	-	150,510
Increase (decrease) in HHARLF deposits payable	(59,480)	14,116
Increase (decrease) in deferred revenue	67,314	172,013
Increase (decrease) in program reserves	(2,875)	(58,249)
Increase (decrease) in security deposits payable	(149,871)	(149,626)
Increase (decrease) in accounts and other payables	29,790	(31,437)
Total adjustments	<u>(67,961)</u>	<u>189,588</u>
Net cash flow provided (used) by operating activities	<u>(151,704)</u>	<u>524,337</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
(Purchase) disposal of property and equipment, net	<u>(8,125)</u>	<u>(492,169)</u>
Net cash flow provided (used) by investing activities	<u>(8,125)</u>	<u>(492,169)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net cash flow provided (used) by financing activities	<u>176,941</u>	<u>136,298</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>17,112</b>	<b>168,466</b>
CASH AND CASH EQUIVALENTS, beginning of year	<u>399,459</u>	<u>230,993</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 416,571</u>	<u>\$ 399,459</u>
<b>SUPPLEMENTAL CASH FLOW INFORMATION:</b>		
Interest expense	\$ 2,578	\$ 2,655
Income taxes expense	-	-
<b>NON-CASH INVESTING AND FINANCING TRANSACTIONS:</b>		
Cost of property and equipment	\$ -	\$ -
Depreciation-disposal	-	-
In-kind donation	-	-
Financing of property	-	-
Gain on disposal	-	-
Cash payment for property and equipment	<u>\$ -</u>	<u>\$ -</u>

See Notes to Financial Statements

THE WAY HOME, INC.

STATEMENTS OF FUNCTIONAL EXPENSES  
For the Years ended June 30, 2014 and 2013

	Client Services	Management and General	Fund Raising	Property Development	TOTAL 2014	TOTAL 2013
OPERATING FUND:						
Salaries	\$ 397,882	\$ 101,176	\$ 14,757	\$ -	\$ 513,815	480,683
Benefits and payroll taxes	117,212	39,434	5,385	-	162,031	164,322
Audit and other contracted services	63,515	16,638	99	-	80,252	48,630
Supplies	3,632	5,665	3	-	9,300	9,139
Telephone and internet	787	13,578	-	-	14,365	11,159
Postage	855	3,782	3	-	4,640	5,018
Occupancy	73,441	9,823	-	-	83,264	58,732
Insurance	11,898	5,190	-	-	17,088	15,660
Building maintenance and supplies	28,310	4,728	-	-	33,038	23,992
Vehicle Expenses	556	2,827	-	-	3,383	5,134
Apartment Furnishings	6,040	-	-	-	6,040	11,020
Depreciation	42,562	20,163	-	-	62,725	59,855
Printing and reproduction	323	-	522	-	845	1684
Mileage and travel	12,766	1,442	679	-	14,887	9,098
Memberships/fees/subscriptions	165	2,642	-	-	2,807	1,128
Meetings expense	335	1,888	25	-	2,248	3,900
HHS Job expenses	1,506	-	-	-	1,506	0
Miscellaneous	2,972	8,973	587	-	12,532	12,045
Interest expense	2,578	-	-	-	2,578	2,665
In-kind services and supplies	96,392	-	-	-	96,392	122,810
Payroll services	-	2,119	-	-	2,119	2,126
Small equipment	5,846	1,033	1,579	-	8,458	8,773
Fundraising	-	-	4,895	-	4,895	9,147
Equipment rental & maint	943	4,852	-	-	5,795	2,167
Specific assistance to individuals	350,898	-	-	-	350,898	319,894
Laurel Keys Construction	-	-	-	-	-	241,071
Real Estate Taxes	14,684	-	-	-	14,684	20,181
Transfer to Capital-Laurel & 502 Spn	-	-	-	-	-	-401,504
Impairment loss	-	-	-	-	-	300,350
Admin & General Allocation	70,452	(70,452)	-	-	-	0
Facility Allocation	22,707	(22,707)	-	-	-	0
Total functional expenses	\$ 1,329,257	\$ 152,794	\$ 28,534	\$ -	\$ 1,510,585	\$ 1,526,959

See Notes to Financial Statements

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

1. Nature of Business and Summary of Significant Accounting Policies

The Organization's first program, a security deposit loan program, was created in 1987/88 by the Greater Manchester Low Income Housing Network in response to housing concerns identified in a United Way Community Needs Study. Services began in Manchester, NH in January 1988 under a fiscal agent with the Network serving as an Advisory Committee. The Organization was incorporated as a NH nonprofit on August 25, 1989 to assure continuation of this housing assistance program. It was originally known as The Security Deposit Loan Fund of Greater Manchester. Its primary purpose was to make loans that will be utilized for the security deposits, targeting low-income households, which, without the security deposit loan and housing counseling services would otherwise remain or become homeless.

During the fiscal year ended June 30, 1998, the Organization changed its' name to The Way Home, Inc. The Organization believed this new name more effectively reflected the purpose of the Organization, more properly represented the growth of purpose from its original concept, and more easily linked into the service areas that clients will need.

The services provided by The Way Home, Inc. also include:

- Homeless prevention, outreach & intervention services, including homelessness prevention grants
- Rental housing counseling which teach tenants self help skills, provides housing advocacy, and assists with landlord negotiations
- Financial management education for homeless persons, low income renters, and at-risk homeowners
- Housing counseling for at-risk home owners with a focus on foreclosure prevention
- Steps to success coaching and workshops on self-sufficiency skills
- Healthy home services to help address in-home environmental hazards with a special focus on vulnerable populations
- A housing resource center, a welcoming week-day facility for homeless and at-risk individuals
- Transitional housing apartments for homeless children and their families
- Development and/or management of supportive housing for several special needs populations, including chronically homeless individuals/families and homeless veterans
- Community advocacy to help the voice of low income households be heard on housing related issues
- 

Its' office is located in Manchester, New Hampshire.

#### Method of Accounting

The Organization uses the accrual method of accounting, recognizing income when earned rather than received and expenses when incurred rather than when paid.

#### Standards of Accounting and Financial Reporting

During 1995, the Organization adopted Statement of Financial Accounting Standards (SFAS) No. 116, Accounting for Contributions Received and Made, and SFAS No. 117, Financial Statements for Not-for-Profit Organizations. SFAS No. 116 requires that certain unconditional promises to give (pledges) and contributions be recorded as support in the period received.

**THE WAY HOME, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2014 and 2013

1. Nature of Business and Summary of Significant Accounting Policies  
(continued)

Standards of Accounting and Financial Reporting (continued)

SFAS No. 117 establishes standards for general purpose external financial statements for not-for-profit organizations and requires that resources be classified for accounting and reporting categories according to externally (donor) imposed restrictions as follows:

**Unrestricted Net Assets** – Include the portion of expendable unrestricted funds that are available for support of the Organization's operations. In a prior year, the Board of Directors designated restrictions on portions of the net assets as classified on the statements of financial position.

**Temporarily Restricted Net Assets** – Include the portion of funds for which donor or grantor restrictions have not yet been met, and for which the ultimate purpose of the proceeds are not permanently restricted.

**Permanently Restricted Net Assets** – Include the portion of funds that by donor or grantor restriction require the corpus be invested in perpetuity and only the income be made available for programs or operations in accordance with donor restrictions.

**Estimates**

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

**Statements of Cash Flows**

The Organization has adopted Financial Accounting Standard No. 95. "Statements of Cash Flows". For purposes of this statement, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**Fixed Assets**

The Organization capitalizes property and equipment over \$1,500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Depreciation on equipment is computed using the straight-line method over an estimated useful life of 3 to 10 years. The building and renovations are being depreciated over an estimated life of 20 to 50 years. See Note 6 regarding donated equipment.



THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

1. Nature of Business and Summary of Significant Accounting Policies (continued)

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the United States Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, for the years ending June 30, 2014, 2013 and 2012 are subject to examination by the IRS, generally for three years after they are filed.

Deferred Revenue

Funds restricted by grantors for particular operating purposes are deemed to be earned and reported as revenues of the particular fund when the Organization has incurred expenditures in compliance with the specific restrictions. Such amounts received or receivable but not yet earned are reported as deferred revenue. At June 30, 2014 and 2013 there was deferred revenue of \$271,110 and \$203,796 respectively.

Gifts of Cash, Assets and Services

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations.

When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Gifts of long-lived assets with restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how long those long-lived assets must be maintained, the Organization reclassifies long-lived assets as unrestricted net assets when the assets are placed in service.

The Organization reports gifts of land, buildings, and equipment, if any, as unrestricted support if there are no donor restrictions. See also Note 6 regarding in-kind contributions.

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

2. Notes Payable Obligations

At June 30, 2014 and 2013, the Organization had the following mortgage note obligations:

	<u>6/30/14</u>	<u>6/30/13</u>
Note payable to the NH Housing Finance Authority dated October 11, 2001, 0% interest, secured by real estate located at 214 Spruce Street, Manchester, NH, with conditional repayment terms which expire after 30 years	\$ 532,533	\$ 537,023
Note payable to the City of Manchester, NH dated June 12, 2001, 0% interest, secured by real estate located at 214 Spruce Street, Manchester, NH, with conditional repayment terms which expire after 20 years	39,970	46,640
Note payable to the NH Housing Finance Authority dated December 3, 2008, 1½ % interest, with monthly payments of principal and interest of \$604.17 beginning February 1, 2009, due in full on January 1, 2039, secured by real estate located at 14-16 and 24-26 Ferry Street, Allentown, NH	144,754	149,426
Note payable to the NH Housing Finance Authority dated December 3, 2008, 0% interest, payable on or before June 24, 2028, secured by real estate located at 14-16 and 24-25 Ferry Street Allentown, NH	359,300	359,300
Note payable to the City of Manchester, NH dated October 31, 2012, 0% interest, secured by real estate located at 502 Spruce Street, Manchester, NH, with conditional repayment terms which expire after 5 years.	44,999	44,999
Note payable to the City of Manchester, NH dated August 7, 2012, 0% interest, secured by real estate located at 85-87 Laurel Street, Manchester, NH.	116,785	116,785

THE WAY HOME, INC.  
 NOTES TO FINANCIAL STATEMENTS  
 June 30, 2014 and 2013

2. Notes Payable Obligations (continued)

Note payable to the NH Housing Finance Authority, dated March 17, 2010, 0% interest, 30 year term. The loan is non-recourse. Purpose is for the acquisition, construction, and permanent financing for Spruce Keys at 224 Spruce Street, Manchester, NH	493,204	497,340
Note payable to the Bean Foundation, distributed by the NH Charitable Foundation during July, 2008, 0% interest, unsecured, payable within 5 years or by July 22, 2013	-	-
Total long-term debt	1,731,545	1,751,513
Less: current portion	<u>11,425</u>	<u>11,342</u>
Total long-term debt, net of current portion	<u>\$ 1,720,120</u>	<u>\$ 1,740,171</u>

Aggregate maturities on all the loan obligations are as follows:

Year ended	
<u>June 30</u>	
2015	\$ 11,425
2016	11,508
2017	11,594
2018	11,681
Future years	<u>1,685,337</u>
Total	<u>\$ 1,731,545</u>

Both of the \$532,533 and the \$39,970 loans are financed with federal funding through the HOME Investment Partnership Program.

As long as the Organization continues to comply with the terms of these loans, that is to provide housing and related services to low income, nearly homeless families, the Organization will not be required to repay these loans or any imputed interest on these obligations.

Under the terms of the City of Manchester \$39,970 loan, upon receipt and approval of annual compliance reports, the Organization can decrease the outstanding principal of the mortgage by 6.67% (\$6,670) per year, commencing June 12, 2007. As of June 30, 2014 pursuant to these terms, the Organization has reduced its liability by a total of \$60,030.

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

2. Notes Payable Obligations (continued)

Under the terms of the \$359,300 New Hampshire Housing Finance Authority loan, the Organization is required to segregate reserves to meet future insurance, real estate taxes, and maintenance and replacement obligations. The Organization maintains separate restricted accounts to meet these requirements.

The \$359,300 note is financed with federal funding through the HOME Investment Partnership Rental Housing Production Program and is subordinate to the NH Housing Financing Authority 1.75% interest-bearing note.

3. Capital and Operating Lease Obligations

There were no operating leases as of June 30, 2014 and 2013.

4. Accrued Compensated Absences

The Organization had a policy to provide paid vacation benefits based on length of employment. At June 30, 2014 and 2013, the Organization recognized \$29,950 and \$21,007 for unused vacation compensation, respectively.

The Organization provides paid leave time for illness, jury duty, bereavement, military duty or other personal reasons. Pursuant to the Organization's personnel handbook adopted September 1996, family leave does not carry any monetary value. Pursuant to FASB #43, it is not required to accrue any liability for non-vested sick leave.

5. Restricted and Board Designated Net Assets

Effective September 30, 1992, the Board of Directors of the Organization voted to segregate funds restricted by grantors for security deposit loans from the loan fund balance, with the excess designated by the board as restricted loan funds.

See also Notes 2 and 8 regarding loans and funds restricted for guaranteed security deposits and other board restricted funds.

6. In-Kind Contributions

The Organization makes use of volunteer services to supplement its operations and control operating expenses. Donated services are valued in a manner consistent with federal guidelines and volunteer services organization rates. The contribution of services are recognized if the services received (a) create or enhance non-financial assets or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation.

**THE WAY HOME, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
June 30, 2014 and 2013

These financial statements reflect the fair value of donated goods/equipment and services received in the current fiscal year as in-kind income and related expense in the amount of \$96,392 and \$122,910, respectively for the years ended June 30, 2014 and 2013.

The value of donated services and equipment, food and supplies included in the June 30, 2014 and 2013 financial statements and the corresponding expenditures are as follows:

	<u>2014</u>	<u>2013</u>
<b>Operating Fund</b>		
Revenue		
(In-kind contributions)	\$ <u>96,392</u>	\$ <u>122,910</u>
Expenses		
(In-kind services)		
Client services	\$ 68,896	\$ 75,708
Management and general	-	-
Fund raising	-	-
	<u>\$ 68,896</u>	<u>\$ 75,708</u>
(In-kind equipment and supplies)		
Client services	\$ 27,496	\$ 47,202
Management and general	-	-
Fund raising	-	-
	<u>\$ 27,496</u>	<u>\$ 47,202</u>

During fiscal year 2013, the Organization brought a part-time person on board to manage volunteers and donations – with new systems in place, the Organization was able to substantially increase their in-kind donations – primarily in the area of apartment furnishings. There were also significant furnishings donations for the new housing units in the Laurel Street building.

The Organization also participated in two volunteer employment programs during fiscal year 2013, the National Able Network and Workplace Success programs.

**7. Loans Receivable and Allowance for Uncollectible Receivables**

During its first year of operation the Organization implemented an Allowance for Uncollectible Receivables for the security deposit loan program. The allowance was calculated by a formula at an accrual rate of 50% of loans extended.

In 1991 a Letter of Guarantee was instituted to maximize the benefit of this limited resource. In 1993 The Way Home's Security Deposit Guarantee became the model for the State of New Hampshire Housing Security Guarantee Program. In 1996, the Board

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

of Directors voted to formalize the structure of the security deposit loan program, including the allowance for uncollectible receivables. With increased use of the NH HSGP program (see note 8) the policy was revised to provide an uncollectible allowance only on those guarantees not underwritten by the NH HSGP program. By Fiscal Year 2014, all security deposit loan receivables were underwritten by a funder in a manner that allowed for closing of the remaining uncollectible receivables.

**8. Guaranteed Security Deposits**

A Letter of Guarantee Program has been developed and implemented by the Organization. Pursuant to this program, the Fund guarantees that a landlord will receive the appropriate percentage of a security deposit when the Fund's client vacates an apartment or the full security deposit when the client has completed their loan repayment. The program requires the landlord to communicate with the Fund and become more active in the deposit process

In 1993 NH State Legislation used The Way Home's Security Deposit Guarantee Program as its model in creating the Housing Security Guarantee Program (HSGP). In Fiscal Years 2013 and 2014, this resource underwrote more than 80% of the Lettes of Guarantee issued by The Way Home for its Housing Assistance program. The NH Housing Security Guarantee Program provides guarantees for rental security deposits to eligible persons in accordance with New Hampshire RSA 126: A, 50. Funds related to the State guarantee program may be drawn only upon determination of uncollectibility of a security deposit loan.

Because the Organization now has an underwriter for a significant amount of the guarantees, and after careful study, the Organization has revised the policy of providing a reduction in cash reserve requirements for all guarantees to a minimum of 50% of guarantees not covered by the NH Housing Security Guarantee Program.

**9. Homeless Prevention Grants**

Pursuant to the requirements of grantors, during 2014 and 2013 the Organization distributed \$ 350,898 and \$ 319,894 respectively on behalf of individuals, for such items as security deposits, rents, utilities, to prevent continued or return to homelessness. These distributions were not loans but grants for qualified individuals. These grants are underwritten by several different program funds, including State of NH SGIA Prevention program, State of NH HSGP and HHARLF programs, HUD HOME Tenant Based Rental Assistance funded program, and HUD Continuum of Care Permanent Supportive Housing funded program.

**10. Healthy Home Services Program**

The Way Home's Healthy Home Services grew out of a special project, begun with EPA funding in 1995, to empower a group of low income tenants in Manchester to work in collaboration with the Manchester Health Department to build a grassroots Lead Poisoning Prevention campaign.

**THE WAY HOME, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
June 30, 2014 and 2013

The result is a peer educator empowerment process that guides emerging leaders from the low-income community. In 1997 the leadership of these low income women created The Way Home's Healthy Home Services to protect children from environmental hazards in the home. Through their work, the City of Manchester was named as an EPA Child Health Champion Community and also secured HUD grants to remediate lead paint hazards. The Way Home served on the 2007 NH Lead Poisoning Prevention Legislative Study Commission and is serving on the NH Healthy Homes Steering Committee and the City of Manchester Healthy Homes Partnership. Project staff includes two certified Healthy Home Specialists and housing counselors/advocates trained in healthy home education. The team has been called upon by the Manchester Health Department to assist tenants living with pest infestations. The Fiscal Year 2013 and 2014 program included a special EPA Environmental Justice Project to provide tenant education and support services to help low income tenants do their part as a key component of Integrated Pest Management in rental housing; and a Healthy Home Contract with the City of Manchester as part of its HUD Lead Hazard Reduction Demonstration Grant funded healthy housing program. The Way Home's Healthy Home Services Program includes healthy home apartment inspections, in-home peer support with education and resources, education on lead poisoning prevention and safe pest management, education on reporting substandard housing conditions.

**11. Steps to Success Supportive Services Linked to Housing Counseling & Supportive Housing Programs**

Steps to Success Supportive Services build skills for homeless and at-risk clients to gain access to and remain in permanent housing. The Organization's Steps to Success program is provided by Housing Counselors and Housing Advocates who help individuals to set appropriate goals and coach them on action steps to meet these goals. These supportive services are available to clients in The Way Home's transitional housing, permanent housing, and general housing counseling programs. In fiscal year 2013 and 2014, The Way Home owned and/or leased 56 units of housing, including 7 transitional units in its 214 Spruce Street facility, which opened in 2002. The Way Home's Steps to Success supportive services are also used as part of its HUD Continuum of Care (CoC) funded permanent supportive housing programs; its HUD ESG & HUD CoC funded rapid re-housing programs; its HUD funded project based Veteran Assisted Supportive Housing (VASH) project; and for special needs clients in its general housing counseling programs.

**12. Under the Bridge Program**

The Organization has been instrumental in the publication of a book of stories and poems written by Manchester, NH homeless individuals. It is a self-advocacy and fund-raising program that serves as a tool for training staff who work with the homeless and at-risk population and for general public information. Proceeds from the sale of the book are used for special needs of The Way Home's homeless clients and the very poor clients at risk of homelessness.

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

13. Mercy Fund Program

Donations relative to this program are managed by a staff member affiliated with the Sisters of Mercy and are committed to service to the poor. It provides assistance to the Organization's clients with basic necessities.

14. Homeless Housing and Access Revolving Loan Fund (HHARLF) Program

The New Hampshire Department of Health and Human Services Bureau of Homeless and Housing Services began administering a new program, the Homeless Housing and Access Revolving Loan Fund, set forth by State Legislation in 2007 to assist homeless persons to secure an apartment. The Way Home, Inc., as a local provider for the Bureau's homeless prevention intervention services, began implementing this new program in January 2008. The HHARLF Program provides guarantees of rental security deposits and/or first month's rent to eligible persons. This is a loan program with a guarantee to the landlord that, in the event of a default, they will be reimbursed the amount of the security deposit. The client will be responsible to make monthly payments towards the security deposit and/or first month's rent to the HHARLF provider and, when the deposit is paid in full, the security deposit will be transferred to the landlord.

15. HUD Certified Housing Counseling Agency Program

Since 2002, the Organization has been approved by the U.S. Department of Housing and Urban Development (HUD) as a Housing Counseling Agency. As such, the Organization provides one on one counseling and group education classes for homeless persons, low income renters, and homeowners at-risk of foreclosure. Applicants for The Way Home's housing services are scheduled for a needs assessment with a housing counselor. Those seeking rental assistance are also scheduled for a Financial Literacy Class. Homeless persons are helped to access shelter & services and take steps to succeed in rental housing. Renters are helped to make housing more affordable, prevent eviction, and work with landlords to reduce in-home health hazards. Homeowners are helped to prevent loss of their home. Those who cannot save their home are helped to secure rental housing.

16. Lead Safe Revolving Loan Fund Program

In July, 2007, The Way Home, Inc. was awarded \$50,000 as a grant from the Bean Foundation to establish a program to provide loans to assist landlords in lead safe renovations for housing units in the City of Manchester, NH.

The second component of this program was a \$50,000, 0% interest loan made in July, 2008 by the Bean Foundation, repayment to be made within five years or by July, 2013. The remaining balance was paid in full by July, 2013. See Note 2 regarding loan obligations.

Both the grant and the loan were distributed through the NH Charitable Foundation.



THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

**17. Permanent Supportive Housing – Your Way Home Program**

During the fiscal year ending June 30, 2007, the Organization began the Your Way Home Program.

Permanent Supportive Housing is an intensive model of housing and services designed to serve individuals with a disabling condition that contributed to long term homelessness.

During fiscal year ending 2014, the Organization was awarded federal funding to provide help for these homeless individuals.

**18. Mortgage Resettlement thru NH Housing**

In 2012 the State of New Hampshire launched a robust foreclosure intervention initiative (the Program). This three-year program is being supported by \$3.5 million from the National Mortgage Settlement. The State, through the Department of Justice and the Banking Department, contracted with New Hampshire Housing to administer the Program. New Hampshire Housing is charged with supporting a statewide network of counseling organizations to provide effective pre and post foreclosure intervention and counseling at no cost to at-risk homeowners. The counseling agencies will empower and assist at-risk homeowners in making informed and realistic choices about their individual housing futures. The Program is part of a larger effort, which includes separate funding for legal services through the New Hampshire Foreclosure Relief Project.

The Way Home was awarded funds in the fiscal year 2013 as part of a competitive RFP issued by NH Housing in 2012 for a three-year program with funding being awarded annually. The first award of \$75,000 began on February 1, 2013. Funding was increased to \$95,000 for year two.

**19. Related Party Transactions**

Currently, a Board of Directors member is also a client of the Organization who receives services from the Organization. The Board of Directors is aware of the relationship and the individual's services are monitored by an employee of the Organization.

Currently, there is also a Board of Directors member who operates a separate entity that works closely with the Organization. The Organization currently houses many of its' clients in buildings owned by the Board members entity. The Board of Directors is aware of the relationship and monitors the relationship accordingly. For Fiscal Year End June 30, 2013, the amount was immaterial. The individual left the Board in June, 2014.

THE WAY HOME, INC.  
NOTES TO FINANCIAL STATEMENTS  
June 30, 2014 and 2013

**20. Net Assets**

During fiscal year 2013, net assets increased significantly due to a one time transaction that is not expected to continue in the future. The increase was due to the transfer of the buildings at Laurel Street and 502 Spruce Street from the City to the Organization. The buildings had assessed values of \$153,746 and \$177,630 respectively at the time they were acquired. The Organization incurred construction costs of \$401,504 and \$50,470 respectively to bring the buildings to acceptable living conditions. The assessed values upon completion of the construction were \$254,900 and \$228,100 respectively. An impairment loss was recorded on the books. The impairment loss is the result of the value of the properties obtained, plus the construction costs to the properties, less the appraised value after the construction.

**21 Subsequent Events**

The organization has evaluated subsequent events through August 22, 2014, the date which the financial statements were available to be issued.

**The Way Home  
Schedule of Rental Operations Expenses - Project #90275 - 214 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Expenses:</b>	<b>FY14</b>	<b>FY13</b>
<b>Administrative:</b>		
Management Fee	5,382	9,872
Marketing		
Audit Expense	1,000	1,000
Legal	31	
Other Admin	24,516	27,551
<b>Total Admin Expense:</b>	<b>30,929</b>	<b>38,423</b>
<b>Utilities:</b>		
Electricity	7,435	7,217
Fuel	3,123	1,987
Water-Sewer	2,074	3,093
Other Utility Expense	2,200	1,775
<b>Total Utility Expense:</b>	<b>14,832</b>	<b>14,072</b>
<b>Maintenance Expense:</b>		
Custodial Payroll		6,772
Custodial Supplies	710	884
Maintenance Support	13,938	10,092
Exterminating		
Trash Removal		18
Snow Removal	1,914	615
Painting & Decorating	3,774	1,705
Grounds & Landscaping		67
HVAC Repairs & Maintenance		
Elevator Repairs & Contract	120	120
Repairs (Materials)	4,802	6,877
Repairs (Contract)	3,208	2,987
Other Maintenance		
<b>Total Maintenance Expenses:</b>	<b>28,466</b>	<b>30,137</b>
<b>Depreciation &amp; Amortization:</b>	<b>16,627</b>	<b>16,627</b>
<b>General Expenses:</b>		
Insurance	3,599	4,050
Uncollectible Accounts	4,051	
<b>Total General Expenses:</b>	<b>7,650</b>	<b>4,050</b>
<b>Total Rental Operations Expense:</b>	<b>98,504</b>	<b>103,309</b>

**The Way Home  
Schedule of Receipts & Disbursements - Project #90275 - 214 Spruce Street  
Operating Account for the Fiscal Year Ended June 30, 2014**

<b>Source of Funds:</b>	<b>FY14</b>	<b>FY13</b>
<b>Rental Operations:</b>		
Tenant Paid Rent	25,210	25,281
HAP Rent Subsidy	4,831	18,935
HOME Rental Assistance	23,776	24,883
<b>Total Rental Operations:</b>	<b>53,817</b>	<b>69,099</b>
<b>Other Income:</b>		
Service Income	886	882
Interest Income		
Commercial Income		
Other Income - SGIA Shelter Funds	25,285	24,313
Other Income - Program Grants/Fundraising		
Other Income - Apartment Damages & Fees	4,830	2,161
<b>Total Other Income:</b>	<b>31,001</b>	<b>27,356</b>
<b>Total Rental Operations Receipts:</b>	<b>84,818</b>	<b>96,455</b>
<b>Disbursements:</b>		
Administrative	30,929	38,423
Utilities	14,832	14,072
Maintenance	28,466	30,137
General	7,650	4,050
Other		
<b>Total Rental Operations Disbursements:</b>	<b>81,877</b>	<b>86,682</b>
<b>Cash Provided by Rental Operations before Debt Service:</b>	<b>2,941</b>	<b>9,773</b>
Amortization of Mortgages		
<b>Cash Provided by Rental Operations after Debt Service:</b>	<b>2,941</b>	<b>9,773</b>
<b>Other Receipts:</b>		
Transfer from Tenant Security Deposit Account		
Ownership Advances		
Transfers from Restricted Cash Reserves & Escrows		5,820
<b>Other Disbursements or Transfers:</b>		
Transfers to Restricted Cash Reserves & Escrows	4,200	4,200
Transfer to Tenant Security Deposit Account		
Payment of Partner's Distributions		
Other - Return on Equity/Owner's Fee		
<b>Net Increase or (decrease) in Project Account Cash:</b>	<b>(1,259)</b>	<b>11,393</b>
<b>Project Account Cash Balance at Beginning of Year</b>		
<b>Project Account Cash Balance End of Year</b>		
<b>Composition of Project Account Cash Balance at End of Year:</b>		
Petty Cash		
Unrestricted Reserve (if applicable)		
<b>Total Project Account Cash at End of Year</b>		

**The Way Home  
Schedule of Restricted Cash Reserves and Escrows - Project #90275 - 214 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Description of Fund:</b>	<b>Deposits: Balance at Beginning of Year</b>	<b>Transfers from Operations Account</b>	<b>Net Interest Earned</b>	<b>Withdrawals: Transfer to Operations Account</b>	<b>Balance End of Year</b>
<b>Restricted Accounts:</b>					
Tax Reserve	4,906.22				<b>4,906.22</b>
Insurance Reserve	12,745.79	3,900.00		10,821.28	<b>5,824.51</b>
Replacement Reserve	31,979.91	4,550.00	0.03		<b>36,529.94</b>
Operating Reserve	36,690.60		0.03		<b>36,690.63</b>
Other Reserve					<b>0.00</b>
<b>Total Restricted Cash Reserves &amp; Escrows</b>	<b>86,322.52</b>	<b>8,450.00</b>	<b>0.06</b>	<b>10,821.28</b>	<b>83,951.30</b>

**The Way Home  
Schedule of Surplus Cash Calculation  
Project #90275 - 214 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Net Income/(Loss)</b>	<b>2,941</b>
Add Depreciation & Amortization	
Deduct Required Principal Payments	
Deduct Required Payments to Replacement Reserve	4,200
Deduct Interest Income on Restricted Cash Reserves & Escrows	
Add/Deduct any NHHFA Approved Items (detailed list required)	
Add Distribution from Reserves	
<b>Surplus Cash</b>	<b>(1,259)</b>
<b>Distribution of Surplus Cash:</b>	

**The Way Home  
Year-to-Date Compilation of Owner's Fee/Distributions  
Project #90275 - 214 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Year</b>	<b>Maximum Allowable Distribution</b>	<b>Distribution Received</b>	<b>Balance</b>
-------------	---------------------------------------	------------------------------	----------------

No distributions since inception

**The Way Home  
Schedule of Rental Operations Expenses - Project #90472 - Ferry Street - Allentown  
For the Fiscal Year Ended June 30, 2014**

<b>Expenses:</b>	<b>FY14</b>	<b>FY13</b>
<b>Administrative:</b>		
Management Fee	8,707	8,130
Marketing		
Audit Expense	500	500
Legal	178	
Other Admin	10,857	14,166
<b>Total Admin Expense:</b>	<b>20,242</b>	<b>22,796</b>
<b>Utilities:</b>		
Electricity	2,675	3,176
Fuel	6,551	4,378
Water-Sewer	2,249	4,277
Other Utility Expense		
<b>Total Utility Expense:</b>	<b>11,475</b>	<b>11,831</b>
<b>Maintenance Expense:</b>		
Custodial Payroll		
Custodial Supplies		
Maintenance Support	12,048	7,335
Exterminating		
Trash Removal	415	21
Snow Removal	5,280	2,310
Painting & Decorating		852
Grounds & Landscaping		
HVAC Repairs & Maintenance		
Elevator Repairs & Contract		
Repairs (Materials)	11,219	3,234
Repairs (Contract)	4,354	6,143
Other Maintenance	1,415	
<b>Total Maintenance Expenses:</b>	<b>34,731</b>	<b>19,895</b>
<b>Depreciation &amp; Amortization:</b>	<b>8,243</b>	<b>8,243</b>
<b>General Expenses:</b>		
Insurance	2,856	3,174
Real Estate Taxes	5,300	15,900
Uncollectible Accounts	2,643	5,059
Mortgage Interest Payments	2,578	2,665
<b>Total General Expenses:</b>	<b>13,377</b>	<b>26,798</b>
<b>Total Rental Operations Expense:</b>	<b>88,068</b>	<b>89,563</b>



**The Way Home  
Schedule of Receipts & Disbursements - Project #90472 - Ferry Street  
Operating Account for the Fiscal Year Ended June 30, 2014**

<b>Source of Funds:</b>	<b>FY14</b>	<b>FY13</b>
<b>Rental Operations:</b>		
Tenant Paid Rent	44,618	59,215
HAP Rent Subsidy	42,450	26,589
HOME Rental Assistance		
<b>Total Rental Operations:</b>	<b>87,068</b>	<b>85,804</b>
<b>Other Income:</b>		
Service Income	805	850
Interest Income		
Commercial Income		
Other Income - SGIA Shelter Funds		
Other Income - Program Grants/Fundraising		
Other Income - Apartment Damages & Fees	1,136	110
<b>Total Other Income:</b>	<b>1,941</b>	<b>960</b>
<b>Total Rental Operations Receipts:</b>	<b>89,009</b>	<b>86,764</b>
<b>Disbursements:</b>		
Administrative	20,242	22,796
Utilities	11,475	11,831
Maintenance	34,731	19,895
General	13,377	26,798
Other		
<b>Total Rental Operations Disbursements:</b>	<b>79,825</b>	<b>81,320</b>
<b>Cash Provided by Rental Operations before Debt Service:</b>	<b>9,184</b>	<b>5,444</b>
Amortization of Mortgages	8,243	4,585
<b>Cash Provided by Rental Operations after Debt Service:</b>	<b>941</b>	<b>859</b>
<b>Other Receipts:</b>		
Transfer from Tenant Security Deposit Account		
Ownership Advances		
Transfers from Restricted Cash Reserves & Escrows	6,000	15,900
<b>Other Disbursements or Transfers:</b>		
Transfers to Restricted Cash Reserves & Escrows	17,950	19,850
Transfer to Tenant Security Deposit Account		
Payment of Partner's Distributions		
Other - Return on Equity/Owner's Fee		
<b>Net Increase or (decrease) in Project Account Cash:</b>	<b>(11,009)</b>	<b>(3,091)</b>
<b>Project Account Cash Balance at Beginning of Year</b>	<b>(71,883)</b>	<b>(68,792)</b>
<b>Project Account Cash Balance End of Year</b>	<b>(82,892)</b>	<b>(71,883)</b>
<b>Composition of Project Account Cash Balance at End of Year:</b>		
Petty Cash		
Unrestricted Reserve (if applicable)		
<b>Total Project Account Cash at End of Year</b>		

**The Way Home  
Schedule of Restricted Cash Reserves and Escrows - Project #90472 - Ferry Street - Allentown  
For the Fiscal Year Ended June 30, 2014**

<b>Description of Fund:</b>	<b>Deposits: Balance at Beginning of Year</b>	<b>Transfers from Operations Account</b>	<b>Net Interest Earned</b>	<b>Withdrawals: Transfer to Operations Account</b>	<b>Balance End of Year</b>
<b>Restricted Accounts:</b>					
Tax Reserve	10,112.55	8,200.00		6,000.00	<b>12,312.55</b>
Insurance Reserve	5,401.12	1,950.00			<b>7,351.12</b>
Replacement Reserve	23,772.07	7,800.00	0.03		<b>31,572.10</b>
Operating Reserve	287.06				<b>287.06</b>
Other Reserve	17.40				<b>17.40</b>
<b>Total Restricted Cash Reserves &amp; Escrows</b>	<b>39,590.20</b>	<b>17,950.00</b>	<b>0.03</b>	<b>6,000.00</b>	<b>51,540.23</b>

**The Way Home  
Schedule of Surplus Cash Calculation  
Project #90472 - Ferry Street - Allentown  
For the Fiscal Year Ended June 30, 2014**

<b>Net Income/(Loss)</b>	<b>941</b>
Add Depreciation & Amortization	8,243
Deduct Required Principal Payments	4,672
Deduct Required Payments to Replacement Reserve	7,800
Deduct Interest Income on Restricted Cash Reserves & Escrows	
Add/Deduct any NHHFA Approved Items (detailed list required)	
Add Distribution from Reserves	6,000
<b>Surplus Cash</b>	<b>2,712</b>
<b>Distribution of Surplus Cash:</b>	

**The Way Home**  
**Year-to-Date Compilation of Owner's Fee/Distributions**  
**Project #90472 - Ferry Street - Allentown**  
**For the Fiscal Year Ended June 30, 2014**

<b>Year</b>	<b>Maximum Allowable Distribution</b>	<b>Distribution Received</b>	<b>Balance</b>
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No distributions since inception

**The Way Home  
Schedule of Rental Operations Expenses - Project #90538- 224 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Expenses:</b>	<b>FY14</b>	<b>FY13</b>
<b>Administrative:</b>		
Management Fee	3,914	4,014
Marketing		
Audit Expense	1,000	1,000
Legal		
Other Admin	12,272	6,489
<b>Total Admin Expense:</b>	<b>17,186</b>	<b>11,503</b>
<b>Utilities:</b>		
Electricity	3,034	2,837
Fuel	3,350	2,298
Water-Sewer	1,969	2,460
Other Utility Expense		
<b>Total Utility Expense:</b>	<b>8,353</b>	<b>7,595</b>
<b>Maintenance Expense:</b>		
Custodial Payroll		2,025
Custodial Supplies		
Maintenance Support	2,130	1,485
Exterminating		
Trash Removal		
Snow Removal	25	
Painting & Decorating		
Grounds & Landscaping		67
HVAC Repairs & Maintenance		
Elevator Repairs & Contract		
Repairs (Materials)	690	1,703
Repairs (Contract)	2,159	2,791
Other Maintenance		
<b>Total Maintenance Expenses:</b>	<b>5,004</b>	<b>8,071</b>
<b>Depreciation &amp; Amortization:</b>	<b>9,947</b>	<b>9,947</b>
<b>General Expenses:</b>		
Insurance	1,776	1,452
Real Estate Taxes	4,213	4,281
Uncollectible Accounts		
Mortgage Interest Payments		
<b>Total General Expenses:</b>	<b>5,989</b>	<b>5,733</b>
<b>Total Rental Operations Expense:</b>	<b>46,479</b>	<b>42,849</b>

**The Way Home  
Schedule of Receipts & Disbursements - Project #90538 - 224 Spruce Street  
Operating Account for the Fiscal Year Ended June 30, 2014**

<b>Source of Funds:</b>	<b>FY14</b>	<b>FY13</b>
<b>Rental Operations:</b>		
Tenant Paid Rent	7,478	7,685
HAP Rent Subsidy	31,658	33,620
HOME Rental Assistance		711
<b>Total Rental Operations:</b>	<b>39,136</b>	<b>42,016</b>
<b>Other Income:</b>		
Service Income		
Interest Income		
Commercial Income		
Other Income - SGIA Shelter Funds		
Other Income - Program Grants/Fundraising		
Other Income - Apartment Damages & Fees		
<b>Total Other Income:</b>	<b>0</b>	<b>0</b>
<b>Total Rental Operations Receipts:</b>	<b>39,136</b>	<b>42,016</b>
<b>Disbursements:</b>		
Administrative	17,186	11,503
Utilities	8,353	7,595
Maintenance	5,004	8,071
General	5,989	5,733
Other		
<b>Total Rental Operations Disbursements:</b>	<b>36,532</b>	<b>32,902</b>
<b>Cash Provided by Rental Operations before Debt Service:</b>	<b>2,604</b>	<b>9,114</b>
Amortization of Mortgages		
<b>Cash Provided by Rental Operations after Debt Service:</b>	<b>2,604</b>	<b>9,114</b>
<b>Other Receipts:</b>		
Transfer from Tenant Security Deposit Account		
Ownership Advances		
Transfers from Restricted Cash Reserves & Escrows		
<b>Other Disbursements or Transfers:</b>		
Transfers to Restricted Cash Reserves & Escrows	1,092	924
Transfer to Tenant Security Deposit Account		
Payment of Partner's Distributions		
Other - Return on Equity/Owner's Fee		
<b>Net Increase or (decrease) in Project Account Cash:</b>	<b>1,512</b>	<b>8,190</b>
<b>Project Account Cash Balance at Beginning of Year</b>	<b>9,048</b>	<b>858</b>
<b>Project Account Cash Balance End of Year</b>	<b>10,560</b>	<b>9,048</b>
<b>Composition of Project Account Cash Balance at End of Year:</b>		
Petty Cash		
Unrestricted Reserve (If applicable)		
<b>Total Project Account Cash at End of Year</b>		

**The Way Home  
Schedule of Restricted Cash Reserves and Escrows - Project #90538 - 224 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Description of Fund:</b>	<b>Deposits: Balance at Beginning of Year</b>	<b>Transfers from Operations Account</b>	<b>Net Interest Earned</b>	<b>Withdrawals: Transfer to Operations Account</b>	<b>Balance End of Year</b>
<b>Restricted Accounts:</b>					
Tax Reserve	2,235.99	5,726.00		4,213.11	<b>3,748.88</b>
Insurance Reserve	4,366.00	2,197.00		4,768.09	<b>1,794.91</b>
Replacement Reserve	3,176.00	1,092.00			<b>4,268.00</b>
Operating Reserve	15,000.00				<b>15,000.00</b>
Other Reserve					<b>0.00</b>
<b>Total Restricted Cash Reserves &amp; Escrows</b>	<b>24,777.99</b>	<b>9,015.00</b>	<b>0.00</b>	<b>8,981.20</b>	<b>24,811.79</b>

**The Way Home  
Schedule of Surplus Cash Calculation  
Project #90538 - 224 Spruce Street  
For the Fiscal Year Ended June 30, 2014**

<b>Net Income/(Loss)</b>	<b>2,604</b>
Add Depreciation & Amortization	
Deduct Required Principal Payments	
Deduct Required Payments to Replacement Reserve	1,092
Deduct Interest Income on Restricted Cash Reserves & Escrows	
Add/Deduct any NHHFA Approved Items (detailed list required)	
Add Distribution from Reserves	
<b>Surplus Cash</b>	<b>1,512</b>

**Distribution of Surplus Cash:**



**The Way Home**  
**Year-to-Date Compilation of Owner's Fee/Distributions**  
**Project #90538 - 224 Spruce**

<b>Year</b>	<b>Maximum Allowable Distribution</b>	<b>Distribution Received</b>	<b>Balance</b>
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No distributions since inception



## Mary Sliney

### RESUME

#### The Way Home, Inc, Manchester, NH

1989 - Present      Executive Director / Special Project Manager  
1995 - 2002      Housing Services and Healthy Home Services Project Manager  
1988 - 1996      Security Deposit Loan Fund Manager

SKILLS:      Organizational Management & Accounting  
                    budget & financial reports preparation  
                    program development & grant writing, public relations  
                    business procedures development  
                    Staffing Team Development  
                    supervising staff & volunteers  
                    training staff & volunteers  
                    Community Advocacy  
                    identifying and convening stakeholders  
                    facilitating group process and problem-solving forums  
                    issue oriented strategic planning, empowerment training

1987 - 1990      Leadership Development - Women in Search of Hope, (WISH) Manchester, NH

SKILLS:      program planning  
                    group process facilitation  
                    communication and negotiation  
                    conflict resolution  
                    designing & implementing empowerment programs

1977 - 1987      Community Organizer - WISH and Public Housing Project, Manchester, NH

SKILLS:      listening to needs and issues, identifying potential leaders  
                    building participation, designing strategies, action plans  
                    educating, problem solving

Other Experience:      Bal of State & Manchester Homeless CoC Leadership – 2001-present  
                                Developed 4 properties for Family Special Needs Housing, 2002 - 2013  
                                Member, Manch. 10 Yr Plan to End Homelessness Steering Com 2008-present  
                                Member, Healthy Housing Collaborative; 1998-present  
                                Member, NH Lead Collaborative, 2007-2012  
                                Member, Gov's Inter-Agency Council Ending Homelessness, 2003-2012  
                                Member, NH Asthma Project Steering Committee, 2003-2012  
                                Member, Metro Center Affordable Housing Coalition, 2007  
                                Graduate of Leadership NH; 2002 Class  
                                Executive Committee, NH Coalition to End Homelessness, 2000-2006  
                                Graduate, Manchester Chamber of Commerce 1998 Leadership Class  
                                Chair, Manchester Area Homeless Continuum of Care; 1995-2000  
                                Chairperson, Low Income Housing Network of Gtr Manch.; 1988-1998  
                                Internship - Regional Self-reliance; 1981-83  
                                Social Justice Educator - NH Sisters of Mercy; 1977-81

Education:      MST, Environmental Education, Antioch New England, Keene, NH, 1983  
                    BA, Mt. St. Mary College, Hooksett, NH, 1971

7/2014

*Anne Elizabeth Rawson*

**2007-Present Director of Finance & Administration The Way Home Manchester, NH**

Responsible for all aspects of business including finance & accounting, human resources, technology, property management and grant management. Created and implemented new accounting system, including a sub-set of grant accounting. Oversee building renovation projects and financing.

**2001-2006 Director of Finance & Human Resources Bi-State Primary Care Assoc, Concord, NH**

Accomplishments include:

- 1) Design of new accounting systems to accommodate fiscal year & grant year accounting
- 2) Refined internal systems to accommodate significant growth over the last several
- 3) Internal system controls resulting in audits by external CPA/funders with no adjustments, findings, or recommendations
- 4) Creation of PCA Salary & Benefit Survey, creating a document containing valuable information specific to the industry

**1997-2000 Fiscal Officer Community Action, Inc Haverhill, MA**

Accomplishments include:

- 1) Effective reorganization of fiscal staff
- 2) Installation of an agency-wide computer network
- 3) Installation of new accounting software
- 4) Developed new accounting policies, procedures and processes
- 5) Developed effective formulas to maximize funding from each funding source

**1991-1997 Associate Executive-Finance & Personnel Beverly Regional YMCA - Beverly, MA**

Accomplishments include:

- 1) Centralizing of business and personnel functions over multiple sites
- 2) Developed financial and personnel policies and procedures for the entire organization
- 3) Integral part of rapid organizational growth - from \$1.2M budget, 3 facilities, 100 employees in 1994 - to \$5.5M budget, 9 facilities, 300 employees in 1997
- 4) Completed installation of Novell WAN connecting all facilities to central membership data base
- 5) Completed a merger with the Cape Ann YMCA in Gloucester, MA - responsible for defining, developing and resolving consolidation issues in the finance and personnel areas.

**1972-1991 Endicott College - Beverly, MA**

**Vice President/Finance & Administration (1990-1991)**

**Controller/Business Manager (1986-1990)**

**Controller (1985-1986)**

**Assistant to VP Business Affairs (1976-1985)**

**Purchasing Agent/Bookstore Mgr (1974-1976)**

**Purchasing Assistant (1972-1974)**

Accomplishments include:

- 1) Installation of college's first computer system in 1980, design/implementation of accounting software for student billing and accounting systems
- 2) Financial oversight of three major building constructions
- 4) Installation of telephone system for all offices and 600 student rooms, including voice mail and billing system
- 5) Additional experience in labor negotiations and management - faculty and security unions on campus.

**Education:**

1971 Graduate - Beverly High School, Beverly, MA

Courses completed towards Business Management at No Shore Community College, Salem State College, NH College

1986 NACUBO Certification in Fund Accounting

**Other Interests:**

January 1991-present: Health Quarters, Beverly, MA Board of Directors  
Treasurer and Chairman Finance Committee, President

November 1980-present: Volunteer services to:  
Junior Achievement American Heart Assoc  
Children's Museum, Portsmouth, NH American Cancer Society

August 1999-present: Officer - Rawson Family Association

## **Michaela Tkacz**

### **Resume**

#### Employment History

The Way Home	1994 - Present
Housing Assistance Fund Assistant Manager	
Catholic Medical Center	1979-1994
Lab and Medical Records Clerk	
Sisters of Mercy Catholic School Educator	1964-1979
Various Schools - 2nd & 3rd Grade Teacher	

#### Education

Mt. St. Mary College - BA - 1964

Experience Related to Housing Assistance: Michaela Tkacz has assisted with program management and follow-up services for clients receiving housing assistance through our Security Deposit, Rental Guarantee, and Homeless Prevention Funds since 1994. With a BA in Education and over 25 years of experience in managing client accounts, Michaela annually tracks data in over 1,000 client accounts, including maintaining records on housing safety and affordability. Michaela also provides follow-up services for homeless and rental housing counseling clients. Her monthly notes to clients of the security deposit loan program, remind renters to contact their housing counselor for help with budgeting and related landlord / tenant issues.

7/1/2015

**DIANNE PITTS**  
**Wk: (603) 627-3491**

**OBJECTIVE:** To teach skills that will empower participants to move forward to achieve their goals.

**EXPERIENCE:**

**THE WAY HOME 1991 – Present**

- Housing Services Program Director  
Responsible for the day to day operations of all housing services programs
- Senior Housing Counselor  
Interviewing clients, assisting with steps to becoming successful in their housing  
Supervising client services volunteers and housing counseling staff
- Steps To Success Program Coordinator  
Structures procedures for case management  
Provides case management for the families in Steps to Success Program
  - < Provide an intensive assessment of needs, personal history, goal setting
  - < Set up individual Steps To Success contracts and update semi-monthly
  - < Meet regularly with participant to work on planning skills
  - < Coach participant to reach benchmarks
  - < Encourage participation in skills building workshops
  - < Refer to Family Support Worker for help search for permanent housing
  - < Refer to Housing Counselor for taking steps to secure permanent housing
  - < Monitor participant=s progress

**NEW ENGLAND EYE ASSOCIATES 1982 - 1984**

- Office Manager - Duties were to supervise five staff - Payroll - Full charge  
bookkeeper - Schedule surgeries - Assisted with insurance forms; Prepared billing.

**BANK EAST 1970 - 1982**

- Main Office Teller - Supervisor - Supervised twenty-five tellers - Did yearly reviews for each individual; Responsible for hiring and termination; Developed scheduling and work assignments; Responsible for maintaining all monies for the main vault and branch offices.

**EDUCATION:**

- NEW HAMPSHIRE TECHNICAL COLLEGE, Human Services, Associates Degree  
1991
- NOTRE DAME COLLEGE Special Education Program - 16 credits **1989**

**OTHER TRAINING and Community Involvement:**

- Client Advocate, Public Utilities Commission, 2006-Present
- Manchester Homeless Continuum of Care Leadership Team, Discharge Planning  
Committee and Community Awareness Committee 2005-Present
- FINDING THE WINNER WITHIN, Certified Instructor 1994-Present
- Human Service Advisory Committee, NH Community Technical College, 1999-Present
- Family Self-Sufficiency Advisory Board, Manchester Housing Authority 1999-Present

- Homeless Healthcare Advisory Committee, Manchester, NH 1999-Present  
 Manchester Round Table on the impact of homelessness on children, 2003-Present  
 HABITAT FOR HUMANITY, Manchester, NH Board of Directors 1999-2001  
 Created and taught four, six hour NHHFA statewide workshops  
 NERSC New England Resident Services Coordinator 2004  
 GMASA-Greater Manchester Area of Social Services  
 Homeless Healthcare Advisory Committee
  
- Continuing Education Workshops, 1991-present; including:  
 Motivational Interviewing and Assessment workshop  
 Workshops Pertaining to the Development and Success of Families;  
 How to Handle Angry Clients  
 Personnel Workshop  
 Staying Legal  
 Legal Aid-Clients Rights and Fair Housing  
 Children and Depression  
 Volunteer NH  
 Mastering Multiple Projects  
 Employee Handbook Dos and Don'ts  
 Hud-McKinney-Vento for Homeless Children;  
 Childhood Lead Hazard Prevention Training 2002

## *Lea J. Key*

### **Employment History**

The Way Home 2000 - Present

- **Housing Counselor** - with special attention to homeless prevention practical and effective combination of advocacy; self-empowerment and understanding of reasonable modifications to create avenues of success
  - < Assists record keeping for the Housing Security Guarantee Program and the NH Rental Guarantee Program
  - < **Assistant Project Manager** - Management of Client Service Data  
Generate statistical reports to State of NH, City of Manchester, and HUD
  - < **Special Needs Advocate** - working with the disabled , resources, assist homeless individuals in obtain birth records and ID's

Salvation Army 1998 - 2000

Cook for Kid's Café Program

Veteran's Administration, Manchester 1986 -1996

Certified Nurses Assistant,

George's Clothing – Tailor 1984 – 1986

Mighty Mac - Tailor 1982 - 1984

Kokua Nurses, Honolulu, Hawaii 1980 - 1982

Certified Nurses Assistant ,

### **Training 1998-2008**

PIC- Parent advocate training

Peer Educator, Minority Health Coalition, Manchester N.H.

The Way Home AmeriCorps\* Housing Advocacy Project

Practical experience with court advocacy regarding evictions

Home visits for special needs clients

Steps to Success Coach for 20 families with diverse needs

Nat'l Summit on Homelessness training in Wash, DC - 2002 and 2006

NH Homeless Providers Conference (3 years)

N.H. Homeless Providers Conference , North Conway , NH (3 years)

N.H. Legal Assistance - Housing and Court Advocacy (eviction process)

HUD Grant Writing-February 2004

HUD McKinney Technical Assistance Workshop-2003 Evaluation Training - 2005

Member-Manchester Continuum of Care- 2003-Present

Member of Advisory Board for Re-Entry Program - New Hampshire State Prison 2005 - 2009

N.H. Homeless Providers and Education liaisons 10/24/11

### **Education:**

Bachelor of Science - Springfield College of Human Service

Major- Sociology

Minor- Justice

*References on Request-*



# Holly K. Bilodeau

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## EDUCATION

**Bachelor of Science Degree in Physical Education**, May 2003

Bridgewater State College, Bridgewater, MA

**Associate Degree in Athletic Training**, May 2000

Mitchell College, New London, CT

## RELATED EXPERIENCE

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### Housing Counselor

*The Way Home*

Manchester, NH (December 2014 to present)

### Substance Abuse Counselor

*Colonial Management Group, LP*

Manchester, NH (October 2012-November 2014)

- To ensure compliance with all Local, State, Federal and Colonial Management Group, LP policies and procedures
- Complete patient intake paperwork including scheduling required lab work
- Complete patient psychosocial and individualized treatment plans on a quarterly basis
- Obtain urine specimens as required and document patient progress in treatment
- Identify any clinical/case management need and participate in team meetings
- Perform individual, group and family counseling as required
- Coordinate patient care with outside agencies including medical and mental health facilities and statewide offices
- Maintain Methasoft System database and update patient information daily

### Resident Director - Transitional Living Program (TLP)

*Child & Family Services (CFS)*

Manchester, NH (March 2009-Present)

- Responsible for proper operation of the TLP living areas according to TLP policies
- Establish and maintain a healthy and clean living environment within the TLP apartments
- Act as a role model for all residents and all who enter the TLP premises
- Communicate accurately with the TLP Case Manager, TLP residents, and CFS staff
- Assists residents with meeting their personal goals in providing resources to them within the Manchester area
- Be caring, supportive, and respectful of each other and willing to render assistance or support as needed

### Home Visitor- Healthy Families Program

*Child & Family Services (CFS)*

Manchester, NH (December 2011-January 2013)

- Provide home visiting services from pregnancy through baby's first year of life
- Educate families on fetal growth and development and early childhood development by utilizing the Parents as Teachers curriculum
- Assist families in need in accessing appropriate community resources promoting individual and family advocacy
- Develop and assist clients in implementing an Individual Family Support Plan (IFSP) to reach and maintain goals
- Assist families in teaching positive parenting skills and normal child development expectations
- Responsible for completing required paperwork, reports and other statistical information as needed

### Case Manager- Housing Support Program

*Child & Family Services (CFS)*

- Outreach to homeless young adults and at risk youth; crisis intervention and prevention; counseling and support-information and referral; and community education
- Build and maintain relationships with young adults and landlords
- Maintain relationships and collaborate with community resources and participate in community coalitions
- Oversee and manage cash grants to individuals and companies for Utility Arrearages, Rental and Security assistance
- Provide individual case management
- Document client progress and maintain complete case files by utilizing the Homeless Management database

### **Site Director – 21<sup>st</sup> Century Community Learning Centers**

*Manchester High School Central*

*Hillside Middle School*

*Manchester, NH (December 2004-October 2009)*

- Responsible for day-to-day operations of the program; implement, coordinate, and manage all aspects of the program at Central High School and Hillside Middle School
- Manage the school program budget and collect fees in a consistent process aligned with audit specifications
- Establish and maintain an arts based program linking the after-school program with the school day
- Collect program data and file necessary reports as directed
- Attend meetings and training sessions
- Work directly with the School Principal, School Staff, Project Director and all partnering agencies
- Facilitate the after-school advisory council committee

### **Substitute Teaching**

*Manchester School District, SAU #37*

*Manchester, NH (September 2006- October 2009)*

- Assume responsibility for activities/duties as assigned or approved by classroom teacher/administrator
- Establish control in the classroom and administer discipline in accordance with board policies, administrative regulations, and district guidelines
- Communicate accurately with students, parents, faculty and staff
- Comply, maintain, and file all reports, records and other documents required
- Comply with state, district, and school regulations and policies

### **Educational Assistant - Emotional/Behavioral Disorder & Special Education**

*Manchester High School West*

*Manchester, NH (September 2003-December 2004)*

- Read, assist and be familiar with the IEP's of each student to ensure appropriate accommodations and modifications are met for each individual
- Complete all necessary paperwork in regards to monitoring the student's behavior and work ethics
- Attend meetings and training sessions
- Establish and maintain a positive learning environment which demonstrates fairness and exhibits self-confidence
- Deal with behavioral issues that arise throughout the course of the day utilizing positive reinforcement
- Assists faculty and staff in implementing school rules and regulations. Reports incidents of vandalism and violation of rules of discipline and standards of conduct in public areas of school grounds

### **COMPUTER SKILLS**

Microsoft Office, including MS Word, MS Excel and MS Publisher

## Mari E. DeBlois

The Way Home  
Manchester, NH 03104  
[mari@thewayhomenh.org](mailto:mari@thewayhomenh.org)

### Education

Bachelor of Science Degree in Consumer Studies  
Minor in Merchandising  
University of New Hampshire, Durham, NH, May 1983

### Certifications

05/93-02/09     **Certified Consumer Credit Counselor** by National Foundation for Consumer Credit  
05/05- Present   **Certified Housing Counselor** by National Foundation for Consumer Credit  
03/09- Present   **Certified Foreclosure Intervention and Default Counseling** by NCHCEC  
09/09- Present   **Certified Post- Purchase Homeownership Education** by NCHCEC  
11/10- Present   **Certified Housing Counseling** by NCHCEC  
08/11-Present   **Certified Pre-Purchase Homeownership Education** by NCHCEC

### Trainings: Certificate of Completion

NCHCEC -    Beginning to Intermediate Foreclosure Prevention, June 2006

- Home Equity Conversion Mortgages, May 2006
- Foreclosure Intervention and Default Counseling Certification Part 1, August 2008
- Advanced Foreclosure; Case Study Practicum, February 2009
- Developing and Implementing an Effective Foreclosure Program, February 2009
- Post-Purchased Education Methods, August 2009
- Home Equity Conversion Mortgages Advanced Level Training, December 2009
- Home Equity Conversion Mortgages, December 2009
- Developing Effective Loss Mitigation Negotiation and Sales Skills, December 2009
- Reverse Mortgage Counseling: Case Study Practicum, March 2010
- Introduction to HUD's HECM Counseling Program Procedures and Roster, March 2010
- Effective Group and Telephone Foreclosure Counseling Specialist, March 2010
- Homeownership Counseling Certification: Principles, practices and Techniques Part I, November 2010
- Homebuyer Education Methods: Training the Trainer, August 2011
- Delivering Effective Financial Education for Today's Consumer, December 2011
- Financial Coaching: Helping Clients Reach Their Goals, December 2011

### Certificate of Achievement

- Alternatives to Foreclosure for Housing Counselors, Freddie Mac, June 2007
- HUD Approved Lead Safe Renovation Training Program, State of New Hampshire Dept. of Health and Human Services, March 2008

## **Pre-Licensing Education Certificate**

- 20 Hour SAFE Comprehensive Mortgage Loan Originator: Mortgage Lending Principles & Practices, MBBA of NH, May 2010

## **Employment**

### **07/05- Present *HUD Housing Counseling Specialist, The Way Home, Manchester NH***

- Works with homeowners to prevent mortgage default
- Works with homeless, low income rental clients to secure safe and affordable housing
- Trans all housing counselors on Fannie Mae HCO and administrates the system
- Helps to maintain housing by analyzing housing needs: works with clients in and obtaining Public Housing and Section 8 Program
- Works with clients on budgeting, credit problems and developing an action plan
- Assists clients with rental and mortgage delinquencies to prevent eviction or foreclosure
- Educates transitional housing program clients on credit repair, budgeting, banking, savings, ID theft, and predatory lending
- Assists in some grant writings
- Prepares HUD 9902 and logic model reports
- Interviews clients applying for security deposits loans to help secure affordable housing
- Inspects apartments for damages/safety in meeting Manchester housing codes
- Assists in fundraising activities for the agency
- Presents at NeighborWorks of Greater Manchester for first time home buyer seminars

### **05/88- 07/05 *Certified Housing Counselor and Certified Credit Counselor, Consumer Credit Counseling Service of NH & VT, Concord NH***

- Interviewed clients with housing issues, budget problems, and credit problems
- Motivated clients to make needed changes for financial improvement
- Evaluated the client financial status and guided clients through the decision making process
- Make proper referral to employment agencies, government agencies and other valued sources
- Provided clients with a Debt Management Program and an action plan to correct immediate problems
- Responsible for marketing to social agencies, creditors, and employers
- Responsible for education presentations to keep the community informed about budgeting, wise use of credit and housing issues
- Provided counseling for clients by face-to-face, phone, and online sessions
- Quality Assurance Team leader for three years insuring high quality of service provided by the agency to clients, community, and employees

## **Interests**

- 05/93- Present Co- President, The Women's Club of The Parish of The Transfiguration  
10/96- Present Religious Education Teacher, Parish of The Transfiguration  
03/07- 12/11 Secretary, Manchester Accessible Housing Initiative  
06/95- 07/99 Patients Advisory Board, Dartmouth- Hitchcock Clinic

# Kristen M. Garcia

## ***Customer Relationship Manger***

*Data Entry • Filling • Customer Service • Typing*

### **QUALIFICATION HIGHLIGHTS**

- **3 years** of experience as a Team Leader for the Dallas Morning News and Media General News
- **8 years** of successful experience in customer service and management
- Proficient in Microsoft Word, Excel, Power Point and Quick Book

### **PROFESSIONAL EXPERIENCE**

The Way Home, Manchester, NH 2013-Present

#### **Intake Referral Specialist**

- Manage client intake; both in person and by phone
- Assist with logistics for housing counseling appointments
- Maintain various agency spreadsheets for data management/quality
- Perform multiple tasks in a timely manner

Affordable Property Management, Manchester, NH 2012 – 2013

#### **Leasing Agent / Office Manger**

- Managed and reported work orders for completion.
- Developed strong customer service, client service and communication skills.
- Assisted owners and tenants with questions and concerns about their accounts and buildings.
- Served as a liaison between owner, staff and clients.
- Maintained the ability to perform within dynamic a workplace.

Surpass Contact Center, Bedford, NH 2009 – 2012

#### **Team Leader**

- Managed and coached bottom and top performing agents.
- Assisted subscribers with questions and concerns about their accounts.
- Instructed agents with training and the importance of call quality.
- Cultivated staff abilities to multitask in a timely manner.
- Aided in de-escalating calls by use of soft skills to avoid further issues.
- Trained new employees.
- Completed bi-weekly reviews, audits, reports and weekly business reviews.

Catholic Medical Center, Manchester, NH 2005 – 2006

#### **ECG Technician**

- Performed EKG's and other heart monitoring procedures.
- Established related managerial files.
- Assisted receptionist with patients.
- Managed incoming and outgoing calls to patients.

### **EDUCATION**

**Memorial High School**, Manchester, NH 2004  
General Education Development Diploma

### **COMMUNITY INVOLVEMENT**

City of Manchester Substandard Housing Commission, Manchester, NH 2015 – Present  
**Member**

**Barbara Jean Dunn**

**1/2008-Present Business Office Assistant The Way Home Manchester, NH**

Responsible for assisting in all aspects of the business office including accounts payable, accounts receivable, invoicing and accepting rental payments and making all deposits.

Also responsible for data entry into the Homeless Management Information System program.

**1996-2010 Part Time Data Entry Clerk FedEx Ground Londonderry, NH**

Responsible for the entry of all data associated with each driver and their deliveries.

Also responsible for other basic office duties.

**1992-1994 Part Time Sales Associate JoAnn Fabrics Hooksett, NH**

Responsibilities include cashiering, stocking shelves and accurately measuring and cutting fabrics.

**Education:**

1975 Graduate - Beverly High School, Beverly, MA

Business course in accounting completed at North Shore Community College Beverly, Ma.

**Other Interests:**

1994-1998: Girl Scouts of America, Manchester, NH  
Cookie Mom for my daughter's troop and chaperone as needed for trips.

1990-1994: Manchester School District Manchester, NH  
Volunteer at the kindergarten level

1993-1994: Manchester School District Manchester, NH  
Teacher Assistant in Side-By-Side special needs program

1978-present: American Red Cross

**Christina Barton**

**cbarton@thewayhomenh.org**

**EXPERIENCE:**

**The Way Home:** Manchester, New Hampshire 2014 – Current

*Facilities Coordinator*

- Prioritize and schedule maintenance needs for all residential units and staff offices
- Coordinate maintenance staff, volunteers, and outside vendor needs
- Oversee family donation center and deliveries
- Cleaning of office and common areas within buildings
- City of Manchester & Housing Security Guarantee Program Inspections
- Peer education for asthmas, lead paint, lice, and other household pests

**The Way Home:** Manchester, New Hampshire 1998 - 2003

*Peer Educator*

- Asthma, lead poisoning, head lice education with low income households within the city of Manchester NH
- Coordinated Toys for Tots program for clients of The Way Home and community
- Liaison with multiple housing counselors, CAP programs, social services, child advocate, for various school nurses, teachers, and parents, for environmental health issues
- Supervised peer educators and volunteers
- Public advocate for the Healthy Homes program at The Way Home

**TRAINING & CERTIFICATIONS:**

Healthy Home Specialist Training	2015
EPA/HUD RRP Certified Renovator	2015
Mental Health First Aid Training	2015
HORDING AND Cluttering Prevention Intervention Training	2015
Crisis Interviewing Training	2015
Motivational Interviewing Training	2015
American Lung Association / Breathe NH Workshops	1998 - ongoing
Manchester Health Department Lead Poisoning Prevention Training	1998 - ongoing
Manchester Health Department Family Support for Head Lice Intervention	1998 - ongoing
NH State Lead Dust Wipe Sampling Technicians License & Lead Renovator Course	1998

# KEY ADMINISTRATIVE PERSONNEL

## NH Department of Health and Human Services

**Contractor Name:** The Way Home

**Name of Program:** Homeless Housing Access Revolving Loan Fund HHARLF

Mary Sliney	Executive Director	\$67,000	0.00%
Anne Rawson	Director of Finance & Administration	\$58,000	0.00%
Michaela Tkacz	Housing Assistance Fund Manager	\$19,500	0.00%
Dianne Pitts	Housing Services Coordinator	\$37,500	0.00%
Lea Key	Housing Counselor	\$33,696	0.00%
Holly Bilodeau	Housing Counselor	\$39,000	0.00%
Mari DeBlois	Housing Counselor	\$52,000	0.00%
Kristen Garcia	Housing Advocate	\$27,040	0.00%
Barbara Dunn	Acctng & Data Clerk	\$27,040	0.00%
Christina Barton	Healthy Home Educator/Facilities Coord	\$27,040	0.00%
		\$0	0.00%
<b>TOTAL SALARIES (Not to exceed Total/Salary Wages, Line Item 1 of Budget request)</b>			

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