



Lori A. Shibinette Commissioner

Deborah D. Scheetz Director

STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

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October 21, 2020

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

INFORMATIONAL ITEM

Pursuant to RSA 4:45, RSA 21-P:43, and Section 4 of Executive Order 2020-04 as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16. 2020-17, 2020-18, and 2020-20, Governor Sununu has authorized the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into Retroactive Sole Source amendments to existing contracts with the eleven (11) Contractors listed below in bold print for the provision of nutrition services to prevent, prepare for, and respond to the COVID-19 pandemic to ensure older, isolated, and frail adults live as independently as possible, by increasing the total price limitation by \$2,397,600 from \$61,566,568 to \$\$63,964,168, with no change to the contract completion dates of June 30, 2022, effective retroactive to July 1, 2020.100% Federal Funds.

The original contracts were approved and subsequently amended as indicated in the table below.

Vendor Name	Vendor Code	Area Served	Current Amount	Increase (Decrease)	Revised Amount	G&C Approval
Community Action Program Belknap- Merrimack Countles, inc.	177203	Concord	\$10,664,329.03	\$388,735.57	\$11,053,064.60	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
Community Action Partnership of Strafford County	177200	Dover	\$228,440.00	\$0	\$228,440.00	O:12/21/2016, #15 A1:12/20/2017, #23 A: 2/20/2019, #24 A3:6/24/2020 #46E
Easter Seals New Hampshire, Inc.	177204	Manchester	\$619,893.00	\$0	\$819,893.00	O: 12/21/2016, #15 A1:12/20/2017, #23 A2::2/20/2019, #24 A3:6/24/2020 #46E
Gibson Center for Seniors	155344	North Conway	\$1,774,376.46	\$75,938.26	\$1,850,314.72	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E

Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$8,104,663.78	\$187,038.31	\$8,291,702.09	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
Greater Wakefield Resource Center	158408	Union	\$104,098.00	\$23,400.00	\$127,496.00	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:8/24/2020 #46E
Lamprey Health Care	177677	Newmarket	\$ 247,272.00	\$0	\$247,272.00	0:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E A3T:8/11/2020
Newport Senior Center	177250	Newport	\$4,417,158.77	\$145,099.99	\$4,562,258.76	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
Ossipee Concerned Citizens	170158	Center Ossipee	\$2,595,977.98	\$83,438.50	\$2,679,416.48	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
Rockingham Nutrition/ Meals on Wheels	165197	Brentwood	\$10,149,803.44	\$385,337.30	\$10,535,140.74	O:12/21/2016, #15 A1:6/7/2017, #13 A212/20/2017, #23 A3:2/20/2019, #24 A4:6/24/2020, #46E A5 9/23/2020, #18
Southwestern Community Services	177511	Keene	\$384,640.00	\$0	\$384,640.00	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
St. Joseph Community Services	155093	Merrimack	\$10,697,054.18	\$643,487.56	\$11,340,541.74	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3:6/24/2020 #46E
Strafford Nutrition MOW	260818	Somersworth	\$2,748,885.35	\$150,073.76	\$2,898,959.11	O:12/21/2016, #15 A1:12/20/2017, #23 A2 2/20/2019, #24 A3 6/24/2020 #46E
Tri-County Community Action Program	177195	Berlin	\$4,867,888.83	\$177,163.53	\$5,045,052.36	O:12/21/2016, #15 A1:12/20/2017, #23 A2 2/20/2019, #24 A3 6/24/2020 #48E
VNA at HCS	177274	Keene	\$3,962,089.18	\$137,887.23	\$4,099,976.41	O:12/21/2016, #15 A1:12/20/2017, #23 A2:2/20/2019, #24 A3 6/24/2020 #46E
		Total:	\$61,566,568.00	\$2,397,600.01	\$63,964,168.01	

EXPLANATION

This item is **Retroactive** because the Department did not have the fully executed contract amendment documents ready for approval in time to supplement the costs incurred by providing services during this pandemic. This item is **Sole Source** because the most recent amendments to the contracts were Sole Source, and MOP 150 requires any subsequent amendments be labeled **Sole Source**. Further, the Contractors are best positioned to increase capacity quickly to ensure services for individuals continue during the Covid-19 State of Emergency.

The purpose of these amendments is to enable the current Contractors to continue support of the ongoing need for these services for older, isolated, and frail adults to assist them with living as independently as possible, both safely and with dignity. These amendments will ensure that the Contractors provide additional home-delivered meals, as well as additional unanticipated items that are needed to provide services safely during the COVID-19 pandemic, including, but not timited to, personal protective equipment, cleaning and sterilization supplies, and additional staff.

The Contractors will continue to provide meals using the following three methods:

- Home delivered meals, delivered by the Contractors to the homes of eligible individuals
 who are homebound and unable to prepare their own meals, or who are temporarily
 homebound due to COVID-19 or recovery from illness or injury.
- Grab-n-go/drive through meals, defined as meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided a meal without being required to leave their vehicles.
- Take-out/pick-up meals, defined as meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave their vehicles in order to receive their meals.

Each meal shall include at least one-third (1/3) of the recommended daily calorie allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretary of the Department of Health and Human Services, and by the Secretary of the Department of Agriculture. The Contractors will prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of clients, including recommendations from clients' licensed practitioners.

Approximately 62,192 individuals will be served home-delivered meals from July 1, 2020, through June 30, 2022.

The Department will monitor contracted services by ensuring:

- One hundred percent (100%) of individuals served meet eligibility requirements.
- One hundred percent (100%) of eligibility re-determinations are completed before the individual's current eligibility expires.
- One hundred percent (100%) of individuals receive services that meet their needs in accordance with their service plans or with plans from Adult Protective Services.

Area served: Statewide

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Source of Funds: , Federal Funds from Title IIIB CFDA #93.044 / FAIN# 2001NHOASS; CFDA #93.044 / FAIN # 20AANHT3SS; CFDA #93.045 / FAIN #20AANHT3CM; Title IIIC1 & C2 CFDA# 93.045 / FAIN 2001NHOACM, CFDA# 93.045 / FAIN# 2001NHOAHD, CFDA #93.045 / 2001NHCMC2, CFDA #93.045 / 2001NHHDC3-00. CFDA# 93.667 / FAIN# 2001NHSOSR

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

Respectfully submitted,

Lori A. Shibinette Commissioner

FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (58% Federal Funds; 42% General Funds)

	Community Action Program		<u> </u>	Increase/	T
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617.00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500386	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758.00
512-500352	Transportation of Clients	2018	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00.	\$343,846.00
544-500386	Meals - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transportation of Clients	2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$730,379.00	\$0.00	\$730,379.00
512-500352	Transportation of Clients	2020	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$266,934.00	\$0.00	\$266,934.00
544-500386	Meals - Home Delivered	2020	\$869,499.01	\$0.00	\$869,499.01
102-500731	Contracts (FFCRA)	2020	\$196,280.00	\$0.00	\$196,280.00
512-500352	Transportation of Clients	2021	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2021	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2021	\$779,499.01	\$0.00	\$779,499.01
512-500352	Transportation of Clients	2022	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2022	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2022	\$779,499.01	\$0.00	\$779,499.01
		Subtotal	\$7,672,025.03	\$0.00	\$7,672,025.03

Easter Seals New Hampshire, Inc. (Vendor # 177204)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00			
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00			
512-500352	Transportation of Clients-	2018	\$113,200.00	\$0.00	\$113,200.00			
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00			
512-500352	Transportation of Clients	2019	\$113,200.00	\$0.00	\$113,200.00			
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00			
512-500352	Transportation of Clients	2020	\$113,199.00	\$0.00	\$113,199.00			
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00			
512-500352	Transportation of Clients	2021	\$113,200.00	\$0.00	\$113,200.00			
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00			
512-500352	Transportation of Clients	2022	\$113,200.00	\$0.00	\$113,200.00			
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00			
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$619,893.00	\$0.00	\$619,893.00			

Gibson Center for Senior Services (Vendor #155344)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00			
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$46,750.00			
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00			
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00			
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	\$98,260.00			
544-500386	Meals - Home Delivered	2018	\$137,454.00	\$0.00	\$137,454.00			
512-500352	Transportation of Clients	2019	\$26,956.00	\$0.00	\$26,956.00			
541-500383	Meals - Congregate	2019	\$102,000.00	\$0.00	\$102,000.00			
544-500386	Meals - Home Delivered	2019	\$142,685.00	\$0.00	\$142,685.00			
512-500352	Transportation of Clients	2020	\$26,956.00	\$0.00	\$26,956.00			
541-500383	Meals - Congregate	2020	\$102,000.00	\$0.00	\$102,000.00			
544-500386	Meals - Home Delivered	2020	\$152,281.82	\$0.00	\$152,281.82			
102-500731	Contracts (FFCRA)	2020	\$38,340.00	\$0.00	\$38,340.00			
512-500352	Transportation of Clients	2021	\$26,956.00	\$0.00	\$26,956.00			
541-500383	Meals - Congregate	2021	\$102,000.00	\$0.00	\$102,000.00			
544-500386	Meals - Home Delivered	2021	\$152,281.82	\$0.00	\$152,281.82			
512-500352	Transportation of Clients	2022	\$26,956.00	\$0.00	\$26,956.00			
541-500383	Meals - Congregate	2022	\$102,000.00	\$0.00	\$102,000.00			
544-500386	Meals - Home Delivered	2022	\$152,281.82	\$0.00	\$152,281.82			
		Subtotal	\$1,541,361.46	\$0.00	\$1,541,361.46			

	Grafton County Se	nior Citizen	s Council, Inc. (Vend	ior # 177675)	
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,131.00	\$0.00	\$183,131.00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00	\$187,622.00
544-500386	Meals - Home Delivered	2017	\$161,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	2018	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2018	\$394,346.00	\$0.00	\$394,346.00
544-500386	Meals - Home Delivered	2018	\$338,546.00	\$0.00	\$338,546.00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2019	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2019	\$351,432.00	\$0.00	\$351,432.00
512-500352	Transportation of Clients	2020	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2020	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$375,066.26	\$0.00	\$375,066.26
102-500731	Contracts (FFCRA)	2020	\$94,450.00	\$0.00	\$94,450.00
512-500352	Transportation of Clients	2021	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2021	\$409,356.00	\$0.00	\$409,356:00
544-500386	Meals - Home Delivered	2021	\$375,066.26	\$0.00	\$375,066.26
512-500352	Transportation of Clients	2022	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2022	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2022	\$375,066.26	\$0.00	\$375,066.26
		Subtotal	\$6,396,347.78	\$0.00	\$6,396,347.78

	Greater Wakefield N		<u>' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' ' </u>	Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$8,800.00	\$0.00	\$8,800.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$18,496.00	\$0.00	\$18,496.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2019	·_\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$104,096.00	\$0.00	\$104,096.00

Lamprey Health Care (Vendor #177677)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00				
541-500383	Meals - Congregate	2017.	\$0.00	\$0.00	\$0.00				
544-500386	Meals - Home Delivered	2017	. \$0.00	\$0.00	\$0.00				
512-500352	Transportation of Clients	2018	\$71,133.00	\$0.00	\$71,133.00				
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00				
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00				
512-500352	Transportation of Clients	2019	\$71,133.00	\$0.00	\$71,133.00				
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00				
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00				
512-500352	Transportation of Clients	2020	\$71,133.00	\$0.00	\$71,133.00				
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00				
544-500386	Meals - Home Delivered	2020	\$0.00		\$0.00				
102-500731	Contracts (FFCRA)	2020	\$0.00		\$0.00				
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2021	\$0.00		\$0.00				
544-500386	Meals - Home Delivered	2021	\$0.00	· · <u>-</u>	\$0.00				
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2022	\$0.00	···	\$0.00				
544-500386	Meals - Home Delivered	2022	\$0.00	-	\$0.00				
		Subtotal	\$247,272.00	\$0.00	\$247,272.00				

Newport Senior Center (Vendor #177250)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
512-500352	Transportation of Clients	2017	\$38,725.00	\$0.00	\$38,725.00				
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00				
544-500386	Meals - Home Delivered	2017	\$124,955.00	\$0.00	\$124,955.00				
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00	\$81,341.00				
541-500383	Meals - Congregate	2018	\$168,909.00	\$0.00	\$168,909.00				
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00				
512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00				
541-500383	Meals - Congregate	2019	\$175,338.00	. \$0.00	\$175,338.00				
544-500386	Meals - Home Delivered	2019	\$272,627.00	\$0.00	\$272,627.00				
512-500352	Transportation of Clients	2020	\$81,341.00	\$0.00	\$81,341.00				
541-500383	Meals - Congregate	2020	\$133,338.00	\$0.00	\$133,338.00				
544-500386	Meals - Home Delivered	2020	\$332,962.59	\$0.00	\$332,962.59				
102-500731	Contracts (FFCRA)	2020	\$73,270.00	\$0.00	\$73,270.00				
512-500352	Transportation of Clients	2021	\$81,341.00	\$0.00	\$81,341.00				
541-500383	Meals - Congregate	2021	\$175,338.00	\$0.00	\$175,338.00				
544-500386	Meals - Home Delivered	2021	\$290,962.59	\$0.00	\$290,962.59				
512-500352	Transportation of Clients	2022	\$81,341.00	\$0.00	\$81,341.00				
541-500383	Meals - Congregate	2022	\$175,338.00	\$0.00	\$175,338.00				
544-500386	Meals - Home Delivered	2022	\$290,962.59	\$0.00	\$290,962.59				
		Subtotal	\$3,002,428.77	\$0.00	\$3,002,428.77				

	Ossipee Concerned Citizens (Vendor #170158)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2017	\$62,778.00	\$0.00	\$62,778.00				
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00				
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00				
544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00				
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2019	\$136,968.00	\$0.00	\$136,968.00				
544-500386	Meals - Home Delivered	2019	\$156,779.00	\$0.00	\$156,779.00				
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2020	\$124,968.00	\$0.00	\$124,968.00				
544-500386	Meals - Home Delivered	2020	\$179,323.66	\$0.00	\$179,323.66				
102-500731	Contracts (FFCRA)	2020	\$42,130.00	\$0.00	\$42,130.00				
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	× \$0.00				
541-500383	Meals - Congregate	2021	\$136,968.00	\$0.00	\$136,968.00				
544-500386	Meals - Home Delivered	2021	\$167,323.66	\$0.00	\$167,323.66				
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00				
541-500383	Meals - Congregate	2022	\$136,968.00	\$0.00	\$136,968.00				
544-500386	Meals - Home Delivered	2022	\$167,323.66	\$0.00	\$167,323,66				
		Subtotal	\$1,666,364.98	\$0.00	\$1,666,364.98				

	Rockingham Nutrition MOW (Vendor #155197)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
512-500352	Transportation of Clients	2017	\$90,843.00	\$0.00	\$90,843.00				
541-500383	Meals - Congregate	2017	\$123,750.00	\$0.00	\$123,750.00				
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00				
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00				
541-500383	Meals - Congregate	2018	\$260,100.00	\$0.00	\$260,100.00				
544-500386	Meals - Home Delivered	2018	\$697,461.00	\$0.00	\$697,461.00				
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00				
541-500383	Meals - Congregate	2019	\$270,000.00	\$0.00	\$270,000.00				
544-500386	Meals - Home Delivered	2019	\$724,009.00	\$0.00	\$724,009.00				
512-500352	Transportation of Clients	2020	\$190,782.00	\$0.00	\$190,782.00				
541-500383	Meals - Congregate	2020	\$214,000.00		\$214,000.00				
544-500386	Meals - Home Delivered	2020	\$828,698.48		\$828,698.48				
102-500731	Contracts (FFCRA)	2020	\$194,570.00		\$194,570.00				
512-500352	Transportation of Clients	2021	\$261,915.00	\$0.00	\$261,915.00				
541-500383	Meals - Congregate	2021	\$270,000.00		\$270,000.00				
544-500386	Meals - Home Delivered	2021	\$772,698.48	***	\$772,698.48				
512-500352	Transportation of Clients	2022	\$261,915.00	\$0.00	\$261,915.00				
541-500383	Meals - Congregate	2022	\$270,000.00		\$270,000.00				
544-500386	Meals - Home Delivered	2022	\$772,698.48		\$772,698.48				
		Subtotal	\$6,916,841.44	\$0.00	\$6,916,841.44				

	St Joseph C	ommunity 8	Services (Vendor #15	St Joseph Community Services (Vendor #155093)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget								
512-500352	Transportation of Clients	2017	\$25,003.00	\$0.00	\$25,003.00								
541-500383	Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538.00								
544-500386	Meals - Home Delivered	2017	\$490,897.00	\$0.00	\$490,897.00								
512-500352	Transportation of Clients	2018	\$52,492.00	\$0.00	\$52,492.00								
541-500383	Meals - Congregate	2018	\$200,277.00	\$0.00	\$200,277.00								
544-500386	Meals - Home Delivered	2018	\$1,164,716.00	\$0.00	\$1,164,716.00								
512-500352	. Transportation of Clients	2019	\$52,492.00	\$0.00	\$52,492.00								
541-500383	Meals - Congregate	2019	\$207,900.00	\$0.00	\$207,900.00								
544-500386	Meals - Home Delivered	2019	\$1,209,048.00	\$0.00	\$1,209,048.00								
512-500352	Transportation of Clients	2020	\$52,492.00	\$0.00	\$52,492.00								
541-500383	Meals - Congregate	2020	\$207,900.00	\$0.00	\$207,900.00								
544-500386	Meals - Home Delivered	2020	\$1,290,358.06	\$0.00	\$1,290,358.06								
102-500731	Contracts (FFCRA)	2020	\$324,910.00	\$0.00	\$324,910.00								
512-500352	Transportation of Clients	2021	\$52,492.00	\$0.00	\$52,492.00								
541-500383	Meals - Congregate	2021	\$207,900.00	\$0.00	\$207,900.00								
544-500386	Meals - Home Delivered	2021	\$1,290,358.06	\$0.00	\$1,290,358.06								
512-500352	Transportation of Clients	2022	\$52,492.00	\$0.00	\$52,492.00								
541-500383	Meals - Congregate	2022	\$207,900.00	\$0.00	\$207,900.00								
544-500386	Meals - Home Delivered	2022	\$1,290,358.06	\$0.00	\$1,290,358.06								
		Subtotal	\$8,538,523.18	\$0.00	\$8,538,523.18								

	-	1	/ Services (Vendor #	Increase/	T
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$70,239.00	\$0.00	\$70,239.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$384,640.00	\$0.00	\$384,640.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$41,715.00	\$0.00	\$41,715.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$228,440.00	\$0.00	\$228,440.00

Strafford Nutrition MOW (Vendor # 260818)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00			
541-500383	Meals - Congregate	2017	\$27,974.00	\$0.00	\$27,974.00			
544-500386	Meals - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00			
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00			
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00	\$58,788.00			
544-500386	Meals - Home Delivered	2018	\$271,625.00	\$0.00	\$271,625.00			
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	, \$0.00			
541-500383	Meals - Congregate	2019	\$61,026.00	\$0.00	\$61,026.00			
544-500386	Meats - Home Delivered	2019	\$281,963.00	\$0.00	\$281,963.00			
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00			
541-500383	Meals - Congregate	2020	\$61,026.00	\$0.00	\$61,026.00			
544-500386	Meals - Home Delivered	2020	\$300,926.45	\$0.00	\$300,926.45			
102-500731	Contracts (FFCRA)	2020	\$75,770.00	\$0.00	\$75,770.00			
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	- \$0.00			
541-500383	Meals - Congregate	2021	\$61,026.00	\$0.00	\$61,026.00			
544-500386	Meals - Home Delivered	2021	\$300,926.45	\$0.00	\$300,926.45			
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00			
541-500383	Meals - Congregate	2022	\$61,026.00	\$0.00	\$61,026.00			
544-500386	Meals - Home Delivered	2022	\$300,926.45	\$0.00	\$300,926.45			
		Subtotal	\$1,992,237.35	\$0.00	\$1,992,237.35			

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00	\$0.00	\$102,490.00
541-500383	Meals - Congregate	2017	\$77,869.00	\$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00
512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$163,661.00	\$0.00	\$163,661.00
544-500386	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
512-500352	Transportation of Clients	2019	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2019	\$332,880.00	\$0.00	\$332,880.00
512-500352	Transportation of Clients	2020	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2020	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2020	\$355,266.61	\$0.00	\$355,266.61
102-500731	Contracts (FFCRA)	2020	\$89,460.00	\$0.00	\$89,460.00
512-500352	Transportation of Clients	2021	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2021	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2021	\$355,266.61	\$0.00	\$355,266.61
512-500352	Transportation of Clients	2022	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2022	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2022	\$355,266.61	\$0.00	\$355,266.61
		Subtotal	\$4,061,108.83	\$0.00	\$4,061,108.83

	VI	VA at HC\$ (\	/endor #177274)		
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.00	\$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	\$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745.00	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249,575.00
512-500352	Transportation of Clients	2019	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2019	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2019	\$259,073.00	\$0.00	\$259,073.00
512-500352	Transportation of Clients	2020	\$60,856,00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2020	\$276,497.06	\$0.00	\$276,497.06
102-500731	Contracts (FFCRA)	2020	\$69,620.00	\$0.00	\$69,620.00
512-500352	Transportation of Clients	2021	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2021	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2021	\$276,497.06	\$0.00	\$276,497.06
512-500352	Transportation of Clients	2022	\$60,856.00	\$0.00 .	\$60,856.00
541-500383	Meals - Congregate	2022	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2022	\$276,497.06	\$0.00	\$276,497.06
		Subtotal	\$2,726,534.18	\$0.00	\$2,726,534.18

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2019	\$4,460,875.00	\$0.00	\$4,460,875.00
512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
541-500383	Meals - Congregate	2020	\$1,868,482.00	\$0.00	\$1,868,482.00
544-500386	Meals - Home Delivered	2020	\$4,960,880.00	\$0.00	\$4,960,880.00
102-500731	Contracts (FFCRA)	2020	\$1,198,800.00	\$0.00	\$1,198,800.00
512-500352	Transportation of Clients	2021	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2021	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2021	\$4,760,880.00	\$0.00	\$4,760,880.00
512-500352	Transportation of Clients	2022	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2022	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2022	\$4,760,880.00	\$0.00	\$4,760,880.00
		Subtotal	\$46,098,114.00	\$0.00	\$46,098,114.00
			\$46,098,114.00	\$0.00	\$46,098,114.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$252,962.00	\$0.00	\$252,962.00			
544-500386	Meals Home Delivered	2018	\$531,679.00	\$0.00	\$531,679.00			
544-500386	Meals Home Delivered	2019	\$551,916.00	\$0.00	\$551,916.00			
544-500386	Meals Home Delivered	2020	\$551,915.00	\$0.00	\$551,915.00			
544-500386	Meals Home Delivered	2021	\$551,916.00	\$0.00	\$551,916.00			
544-500386	Meals Home Delivered	2022	\$551,916.00	\$0.00	\$551,916.00			
		Subtotal	\$2,992,304.00	\$0.00	\$2,992,304.00			

	Easter Seals New Hampshire, Inc. (Vendor # 177204)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	- \$0.00				
		Subtotal	\$0.00	\$0.00	\$0.00				

	Gibson Center for Senior Services (Vendor #155344)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
544-500386	Meals Home Delivered	2017	\$19,701.00	\$0.00	\$19,701.00				
544-500386	Meals Home Delivered	2018	\$41,402.00	\$0.00	\$41,402.00				
544-500386	Meals Home Delivered	2019	\$42,978.00	\$0.00	\$42,978.00				
544-500386	Meals Home Delivered	2020	\$42,978.00	\$0.00	\$42,978.00				
544-500386	Meals Home Delivered	2021	\$42,978.00	\$0.00	\$42,978.00				
544-500386	Meals Home Delivered	2022	\$42,978.00	\$0.00	\$42,978.00				
		Subtotal	\$233,015.00	\$0.00	\$233,015.00				

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$144,419.00	\$0.00	\$144,419.00			
544-500386	Meals Home Delivered	2018	\$303,537.00	\$0.00	\$303,537.00			
544-500386	Meals Home Delivered	2019	\$315,090.00	\$0.00	\$315,090.00			
544-500386	Meals Home Delivered	2020	\$315,090.00	\$0.00	\$315,090.00			
544-500386	Meals Home Delivered	2021	\$315,090.00	\$0.00	\$315,090.00			
544-500386	Meals Home Delivered	2022	\$315,090.00	\$0.00	\$315,090.00			
		Subtotal	\$1,708,316.00	\$0.00	\$1,708,316.00			

			Transportation. (Ven	Increase/	· · ·
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00				
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$0.00	\$0.00				

	Newport Senior Center (Vendor #177250)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
544-500386	Meals Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00				
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00				
544-500386	Meals Home Delivered	2019	\$260,940.00	\$0.00	\$260,940.00				
544-500386	Meals Home Delivered	2020	\$260,940.00	\$0.00	\$260,940.00				
544-500386	Meals Home Delivered	2021	\$260,940.00	\$0.00	. \$260,940.00				
544-500386	Meals Home Delivered	2022	\$260,940.00	\$0.00	\$260,940.00				
		Subtotal	\$1,414,730.00	\$0.00	\$1,414,730.00				

Ossipee Concerned Citizens (Vendor #170158)								
Class/Account	Class Title	, SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$78,590.00	\$0.00	\$78,590.00			
544-500386	Meals Home Delivered	2018	\$165,175.00	\$0.00	\$165,175.00			
544-500386	Meals Home Delivered	2019	\$171,462.00	\$0.00	\$171,462.00			
544-500386	Meals Home Delivered	2020	\$171,462.00	\$0.00	\$171,462.00			
544-500386	Meals Home Delivered	2021	\$171,462.00	\$0.00	\$171,462.00			
544-500386	Meals Home Delivered	2022	\$171,462.00	\$0.00	\$171,462.00			
		Subtotal	\$929,613.00	\$0.00	\$929,613.00			

<u> </u>	Olean Title	CEV.	C A Dd.	Increase/	MAN WISTON DOWN
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00	\$0.00	\$273,306.00
544-500386	Meals Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Meals Home Delivered	2019	-\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2020	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2021	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2022	\$596,304.00	\$0.00	\$596,304.00
		Subtotal	\$3,232,962,00	\$0.00	\$3,232,962.00

St Joseph Community Services (Vendor #155093)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00			
544-500386	Meals Home Delivered	2018	\$383,532.00	\$0.00	\$383,532.00			
544-500386	Meals Home Delivered	2019	\$398,130.00	\$0.00	\$398,130.00			
544-500386	Meals Home Delivered	2020	\$398,130.00	\$0.00	\$398,130.00			
544-500386	Meals Home Delivered	2021	\$398,130.00	\$0.00	\$398,130.00			
544-500386	Meals Home Delivered	2022	\$398,130.00	\$0.00	\$398,130.00			
		Subtotal	\$2,158,531.00	\$0.00	\$2,158,531.00			

Southwestern Community Services (Vendor #177511)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00			
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00			
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00			
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00			
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00			
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$0.00	\$0.00	\$0.00			

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	*\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)								
Class/Account	 Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
544-500386	Meals Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00			
544-500386	Meals Home Delivered	2018	\$134,443.00	\$0.00	\$134,443.00			
544-500386	Meals Home Delivered	2019	\$139,560.00	\$0.00	\$139,560.00			
544-500386	Meals Home Delivered	2020	\$139,560.00	\$0.00	\$139,560.00			
544-500386	Meals Home Delivered	2021	\$139,560.00	\$0.00	\$139,560.00			
544-500386	Meals Home Delivered	2022	\$139,560.00	\$0.00	\$139,560.00			
	<u>.</u>	Subtotal	\$756,648.00	\$0.00	\$756,648.00			

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,206.00	\$0.00	\$68,206.00
544-500386	Meals Home Delivered	2018	\$143,350.00	\$0.00	\$143,350.00
544-500386	Meals Home Delivered	2019	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2021	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2022	\$148,806.00	\$0.00	\$148,806.00
		Subtotal	\$806,780.00	\$0.00	\$806,780.00

	VNA at HCS (Vendor #177274)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00				
544-500386	Meals Home Delivered	2018	\$219,536.00	\$0.00	\$219,536.00				
544-500386	Meals Home Delivered	2019	\$227,892.00	\$0.00	\$227,892.00				
544-500386	Meals Home Delivered	2020	\$227,892.00	\$0.00	\$227,892.00				
544-500386	Meals Home Delivered	2021	\$227,892.00	\$0.00	\$227,892.00				
544-500386	Meals Home Delivered	2022	\$227,892.00	\$0.00	\$227,892.00				
		Subtotal	\$1,235,555.00	\$0.00	\$1,235,555.00				

Class/Account	Class Title	SFY	Summary for All Ven Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500386	Meals Home Delivered	2018	\$2,748,466.00	- \$0.00	\$2,748,466.00
544-500386	, Meals Home Delivered	2019	\$2,853,078.00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020	\$2,853,077.00	\$0.00	\$2,853,077.00
544-500386	Meals Home Delivered	2021	\$2,853,078.00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2022	\$2,853,078.00	. \$0.00	\$2,853,078.00
		Subtotal	\$15,468,454.00	\$0.00	\$15,468,454.00
			\$15 468 454.00	\$0.00	\$15 468 454 00

05-95-48-481010-1917 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY -ADULT SERVICES, GRANTS TO LOCALS, CARES ACT TITLE III GRANTS, 100% FEDERAL

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
102-500731	Contracts (CARES)	· 2017	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2021	\$0.00	\$388,735.57	\$388,735.57			
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$0.00	\$388,735.57	\$388,735.57			

	Easter Seals New Hampshire, Inc. (Vendor # 177204)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	,\$0.00				
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$0.00	\$0.00				

	Gibson Center for Senior Services (Vendor #155344)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2021	\$0.00	\$75,938.26	\$75,938.26				
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$75,938.26	\$75,938.26				

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	- \$0.00			
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00			
102-500731	. Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2021	\$0.00	\$187,038.31	\$187,038.31			
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$0.00	\$187,038.31	\$187,038.31			

	Greater Wakefield Nutrition and Transportation. (Vendor # 158408)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget					
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2021	\$0.00	\$23,400.00	\$23,400.00					
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00					
,	-	Subtotal	\$0.00	\$23,400.00	\$23,400.00					

	Lamprey Health Care (Vendor #177677)									
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget					
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00					
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00					
		Subtotal	\$0.00	\$0.00	\$0.00					

	Newport Senior Center (Vendor #177250)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2021	\$0.00	\$145,099.99	\$145,099.99				
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$145,099.99	\$145,099.99				

Ossipee Concerned Citizens (Vendor #170158)									
Class/Account	Class Title	. SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2021	\$0.00	\$83,438.50	\$83,438.50				
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$83,438.50	\$83,438.50				

Rockingham Nutrition MOW (Vendor#155197)								
Class/Account	Class Title	SFY	Current Budget	increase/ (Decrease)	Modified Budget			
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2018	. \$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2021	\$0.00	\$385,337.30	\$385,337.30			
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$0.00	\$385,337.30	\$385,337.30			

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	. Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$643,487.56	\$643,487.56
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$643,487.56	\$643,487.56

Southwestern Community Services (Vendor #177511)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00			
	,	Subtotal	\$0.00	\$0.00	\$0.00			

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
	•	Subtotal	\$0.00	\$0.00	\$0.00

	Strafford Nutrition MOW (Vendor # 260818)								
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget				
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00				
102-500731	Contracts (CARES)	2021	\$0.00	\$150,073.76	\$150,073.76				
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00				
		Subtotal	\$0.00	\$150,073.76	\$150,073.76				

Tri-County Community Action Program (Vendor #177195)								
Class/Account	Class Title	\$FY	Current Budget	Increase/ (Decrease)	Modified Budget			
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2019	. \$0.00	\$0.00	\$0.00			
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00 ′	\$0.00			
102-500731	Contracts (CARES)	2021	\$0.00	\$177,163.53	\$177,163.53			
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00			
		Subtotal	\$0.00	\$177,163.53	\$177,163.53			

	VNA at HCS (Vendor #177274)						
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00		
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00		
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00		
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00		
102-500731	Contracts (CARES)	2021	\$0.00	\$137,887.23	\$137,887.23		
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00		
		Subtotal	\$0.00	\$137,887.23	\$137,887.23		

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$2,397,600.00	\$2,397,600.00
102-500731 Cor	Contracts (CARES)	2022	\$0.00	. \$0.00	\$0.00
		Subtotal	\$0.00	\$2,397,600.00	\$2,397,600.00
			\$0.00	\$2,397,600.00	\$2,397,600.00

		20.00	72,337,000.00	72,337,000.00
	Summary by	Vendor by Year		
Community Action	on Program Belknap-M	errimack Counties,	Inc. (Vendor #1772	03)
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$875,935.00	\$0.00	\$875,935.00
	2018	\$1,840,867.00	\$0.00	\$1,840,867.00
	2019	\$1,900,972.00	\$0.00	\$1,900,972.00
	2020	\$2,146,371.01	\$0.00	\$2,146,371.01
	2021	\$1,950,092.01	\$388,735.57	\$2,338,827.58
	2022	\$1,950,092.01	\$0.00	\$1,950,092.01
	Subtotal	\$10,664,329.03	\$388,735.57	\$11,053,064.60

	Easter Seals New Hampshire, Inc. (Vendor # 177204)					
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$53,894.00	\$0.00	\$53,894.00		
	2018	\$113,200.00	\$0.00	\$113,200.00		
	2019	\$113,200.00	\$0.00	\$113,200.00		
•	2020	\$113,199.00	\$0.00	\$113,199.00		
	2021	\$113,200.00	\$0.00	\$113,200.00		
	2022	\$113,200.00	\$0.00	\$113,200.00		
	Subtotal	\$619,893.00	\$0.00	\$619,893.00		

Gibson Center for Senior Services (Vendor #155344)					
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
	2017	\$144,698.00	\$0.00	\$144,698.00	
	2018	\$304,072.00	\$0.00	\$304,072.00	
	2019	\$314,619.00	\$0.00	\$314,619.00	
	2020	\$362,555.82	\$0.00	\$362,555.82	
	2021	\$324,215.82	\$75,938.26	\$400,154.08	
	2022	\$324,215.82	\$0.00	\$324,215.82	
	Subtotal	\$1,774,376.46	\$75,938.26	\$1,850,314.72	

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)						
		SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
		2017	\$676,245.00	\$0.00	\$676,245.00	
		2018	\$1,421,054.00	\$0.00	\$1,421,054.00	
		2019	\$1,460,503.00	\$0.00	\$1,460,503.00	
		2020	\$1,578,587.26	\$0.00	\$1,578,587.26	
		2021	\$1,484,137.26	\$187,038.31	\$1,671,175.57	
		2022	\$1,484,137.26	\$0.00	\$1,484,137.26	
	·	Subtotal	\$8,104,663.78	\$187,038.31	\$8,291,702.09	

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)						
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$8,800.00	\$0.00	\$8,800.00		
	2018	\$18,496.00	\$0.00	\$18,496.00		
	2019	\$19,200.00	\$0.00	\$19,200.00		
	2020	\$19,200.00	\$0.00	\$19,200.00		
	2021	\$19,200.00	\$23,400.00	\$42,600.00		
	2022	\$19,200.00	\$0.00	\$19,200.00		
	Subtotal	\$104,096.00	\$23,400.00	\$127,496.00		

Lamprey Health Care (Vendor #177677)					
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
	2017	\$33,873.00	\$0.00	\$33,873.00	
	2018	\$71,133.00	\$0.00	\$71,133.00	
	2019	\$71,133.00	\$0.00	\$71,133.00	
	2020	\$71,133.00	\$0.00	\$71,133.00	
	2021	\$0.00	\$0.00	\$0.00	
	2022	\$0.00	\$0.00	\$0.00	
	Subtotal	\$247,272.00	\$0.00	\$247,272.00	

Newport Senior Center (Vendor #177250)						
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$363,644.00	\$0.00	\$363,644.00		
	2018	\$764,254.00	\$0.00	\$764,254.00		
	2019	\$790,246.00	\$0.00	\$790,246.00		
	2020	\$881,851.59	\$0.00	\$881,851.59		
	2021	\$808,581.59	\$145,099.99	\$953,681.58		
	2022	\$808,581.59	\$0.00	\$808,581.59		
	Subtotal	\$4,417,158.77	\$145,099.99	\$4,562,258.76		

Ossipee Concerned Citizens (Vendor #170158)						
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$213,226.00	\$0.00	\$213,226.00		
	2018	\$448,152.00	\$0.00	\$448,152.00		
	2019	\$465,209.00	\$0.00	\$465,209.00		
	2020	\$517,883.66	\$0.00	\$517,883.66		
	2021	\$475,753.66	\$83,438.50	\$559,192.16		
	2022	\$475,753.66	\$0.00	. \$475,753.66		
	Subtotal	\$2,595,977.98	\$83,438.50	\$2,679,416.48		

Rockingham Nutrition MOW (Vendor #155197)						
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$819,736.00	\$0.00	\$819,736.00		
	2018	\$1,722,783.00	\$0.00	\$1,722,783.00		
	2019	\$1,781,095.00	\$0.00	⁷ \$1,781,095.00		
	2020	\$2,024,354.48	\$0.00	\$2,024,354.48		
	2021	\$1,900,917.48	\$385,337.30	\$2,286,254.78		
	2022	\$1,900,917.48	\$0.00	\$1,900,917.48		
	Subtotal	\$10,149,803.44	\$385,337.30	\$10,535,140.74		

St Joseph Community Services (Vendor #155093)						
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget		
	2017	\$856,917.00	\$0.00	\$856,917.00		
	2018	\$1,801,017.00	\$0.00	\$1,801,017.00		
	2019	\$1,867,570.00	\$0.00	\$1,867,570.00		
	2020	\$2,273,790.06	\$0.00	\$2,273,790.06		
	2021	\$1,948,880.06	\$643,487.56	\$2,592,367.62		
	2022	\$1,948,880.06	\$0.00	\$1,948,880.06		
	Subtotal	\$10,697,054.18	\$643,487.56	\$11,340,541.74		

Southwestern Community Services (Vendor #177511)							
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
	2017	\$33,441.00	\$0.00	\$33,441.00			
	2018	\$70,240.00	\$0.00	\$70,240,00			
,	2019	\$70,240.00	\$0.00	\$70,240.00			
	2020	\$70,239.00	\$0.00	\$70,239.00			
	2021	\$70,240.00	\$0.00	\$70,240.00			
	2022	\$70,240.00	\$0.00	\$70,240.00			
	Subtotal	\$384,640.00	\$0.00	\$384,640.00			

Commun	ity Action Partnership of	Strafford County (V	endor #177200)	
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$19,861.00	\$0.00	\$19,861.00
	2018	\$41,716.00	\$0.00	\$41,716.00
· · · · · · · · · · · · · · · · · · ·	2019	\$41,716.00	\$0.00	\$41,716.00
	2020	\$41,715.00	\$0.00	\$41,715.00
	2021	\$41,716.00	\$0.00	\$41,716.00
	2022	\$41,716.00	\$0.00	\$41,716.00
	Subtotal	\$228,440.00	\$0.00	\$228,440.00

Str	rafford Nutrition M	OW (Vendor # 26081	18)	
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$221,173.00	\$0.00	\$221,173.00
	2018	\$464,856.00	\$0.00	\$464,856.00
	2019	\$482,549.00	\$0.00	\$482,549.00
	2020	\$577,282.45	\$0.00	\$577,282.45
	2021	\$501,512.45	\$150,073.76	\$651,586.21
	2022	\$501,512.45	\$0.00	\$501,512.45
	Subtotal	\$2,748,885.35	\$150,073.76	\$2,898,959.11

Tri-Co	ounty Community Action	on Program (Vendor	· #177195)	
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$401,135.00	\$0.00	\$401,135.00
	2018	\$842,914.00	\$0.00	\$842,914.00
	2019	\$866,805.00	\$0.00	\$866,805.00
	2020	\$978,651.61	\$0.00	\$978,651.61
·	2021	\$889,191.61	\$177,163.53	\$1,066,355.14
	2022	\$889,191.61	\$0.00	\$889,191.61
	Subtotal	\$4,867,888.83	\$177,163.53	\$5,045,052.36

VNA at HCS (Vendor #177274)		
SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$325,458.00	\$0.00	\$325,458.00
2018	\$683,975.00	\$0.00	\$683,975.00
2019	\$707,691.00	\$0.00	\$707,691.00
2020	\$794,735.06	\$0.00	\$794,735.06
2021	\$725,115.06	\$137,887.23	\$863,002.29
2022	\$725,115.06	\$0.00	\$725,115.06
Subtotal	\$3,962,089.18	\$137,887.23	\$4,099,976.41

Summary for All Vendors by Year							
	SFY	Current Budget	(Decrease)	· Modified Budget			
	2017	\$5,048,036.00	\$0.00	\$5,048,036.00			
	2018	\$10,608,729.00	\$0.00	\$10,608,729.00			
	2019	\$10,952,748.00	\$0.00	\$10,952,748.00			
	2020	\$12,451,549.00	\$0.00	\$12,451,549.00			
	2021	\$11,252,753.00	\$2,397,600.00	\$13,650,353.00			
	2022	\$11,252,753.00	\$0.00	\$11,252,753.00			
	Subtotal	\$61,566,568.00	\$2,397,600.00	\$63,964,168.00			
		\$61,566,568.00	\$2,397,600.00	\$63,964,168.00			

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
7872-512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
7872-541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
7872-544-500386	· Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
7872-512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
7872-544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
7872-512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2019	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2019	\$4,460,875.00	\$0.00	\$4,460,875.00
7872-512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
7872-541-500383	Meals - Congregate	2020	\$1,868,482.00	\$0.00	\$1,868,482.00
7872-544-500386	Meals - Home Delivered	2020	\$4,960,880.00	\$0.00	\$4,960,880.00
7872-102-500731	Contracts (FFCRA)	2020	\$1,198,800.00	\$0.00	\$1,198,800.00
7872-512-500352	Transportation of Clients	2021	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2021	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2021	\$4,760,880.00	\$0.00	\$4,760,880.00
7872-512-500352	Transportation of Clients	2022	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2022	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2022	\$4,760,880.00	\$0.00	\$4,760,880.00
9255-544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
9255-544-500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
9255-544-500386	Meals Home Delivered	2019	\$2,853,078.00	\$0.00	\$2,853,078.00
9255-544-500386	Meals Home Delivered	2020	\$2,853,077.00	\$0.00	\$2,853,077.00
9255-544-500386	Meals Home Delivered	2021	\$2,853,077.00	\$0.00	
9255-544-500386	Meals Home Delivered	2021	\$2,853,078.00	\$0.00 \$0.00	\$2,853,078.00 \$2,853,078.00
1917-102-500731	Contracts (CARES)	2022	\$0.00		\$2,853,078.00
	Cominacia (CARES)	Total	\$61,566,568.00	\$2,397,600.00 \$2,397,600.00	\$2,397,600.00 \$63,964,168.00

7872-512-500352	Transportation of Clients	a!I	\$8,599,271.00	\$0.00	\$8,599,271.00
7872-541-500383	Meals - Congregate	all	\$11,077,887.00	\$0.00	\$11,077,887.00
7872-544-500386	Meals - Home Delivered	all	\$25,222,156.00	\$0.00	\$25,222,156.00
7872-102-500731	Contracts (FFCRA)	all	\$1,198,800.00	\$0.00	\$1,198,800.00
9255-544-500386	Meals Home Delivered	all	\$15,468,454.00	\$0.00	\$15,468,454.00
1917-102-500731	Contracts (CARES)	all	\$0.00	\$2,397,600.00	\$2,397,600.00
		Total	\$61,566,568.00	\$2,397,600.00	\$63,964,168.00
	Grand Total SFY17	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
	Grand Total SFY18	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
	Grand Total SFY19	2019	\$10,952,748.00	\$0.00	\$10,952,748.00
	Grand Total SFY20	2020	\$12,451,549.00	\$0.00	\$12,451,549.00
	Grand Total SFY21	2021	\$11,252,753.00	\$2,397,600.00	\$13,650,353.00
	Grand Total SFY22	2022	\$11,252,753.00	\$0.00	\$11,252,753.00
	Total Contract		\$61,566,568.00	\$2,397,600.00	\$63,964,168.00



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Community Action Program Belknap - Merrimack Counties; Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 2 Industrial Park Drive, Concord, NH, 03301.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020 and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- 1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$11,053,064.60.
- Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding: The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Community Action Program Belknap-Merrimack Counties, Inc.

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- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary 2.1.1.5. reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2: to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection

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2.3. to read:

- 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93,045 and Federal Award Identification Number 20AANHT3HD.
- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4. to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667...
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III -Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit 8-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - 10. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:

Community Action Program Belknap-Merrimack Amendment #4 Counties, Inc.

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- 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include. but are not limited to:
 - 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
 - Payments for use of other sites including congregate meal 10.2.1.2. sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
 - 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
 - 10.2.1.4. Sanitary equipment, supplies and expenses.
 - 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for 10.3.2.1 salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated. showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

Community Action Program Belknap-Merrimack Amendment #4 Counties Inc.

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- 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

Community Action Program Belknap-Merrimack Counties, Inc.

Amendment #4

Contractor Initials

Date 10.5.2020



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020 upon the date of Governor and Executive Council approval.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire Department of Health and Human Services

10/15/50

Name: Lori Shibinette

Title: Commissionur

Community Action Program Belknap - Merrimack Counties,

Inc

10/5/2020

Date

yame: Jeanne Ag

He Executive Director

Community Action Program Belknap-Merrimack Counties, Inc.

RFA-2017-BEAS-08-NUTRI-02-A04

Amendment #4

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Date 10.5.2020



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

OFFICE OF THE ATTORNEY GENERAL

10/14/20	Catherine Pinos
Date	Name: Catherine Pinos
	Title: Attorney
I hereby certify that the foregoing Amendme the State of New Hampshire at the Meeting	ent was approved by the Governor and Executive Council of on: (date of meeting)
	OFFICE OF THE SECRETARY OF STATE
Date	Name:
	Title:

Community Action Program Belknap-Merrimack Amendment #4 Counties, Inc.

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Exhibit B-1 Amendment #4 Rate Sheet

		rition and Trans		<u> </u>	
	1/1/2017 (through 06/30/20	17 Service Un	its	
	T	Total # of Units of	-		Total Amount of
	1	Service			
	į				Funding being
		anticipated to be	Rata per		Requested for each
Nutrition and Transportation	Unit Type	delivered.	Service		Service
Title XX HD Meats	Per Meni	45,993	\$5,50		\$ 252,962
Title IIIC HD Meels	Per Meal	60,665	\$5,50		\$ 334,758
Tide ItiC Cong Meats	Per Meal	29,745			
					\$ 163,598.
Title IUB Transportation	PerClient/PerDay	5,258			\$ 124,617.
			Subtotal		\$ 675,935.
A CAMPANA				L	
	7/1/2017 (through 06/30/20*	18 Service Un	ita	
	T	Total # of Units of	-	1,00	Total Amount of
		Service			Funding being
		enticipated to be	Rate per		Requested for each
Nutrition and Transportation	Unit Type	delivered.	Service		Service
Tide XX HO Meels	Per Meal	91,986	35.78		3 531,679,
Title IIIC HD Meals	Per Meal	121,730			\$ 703,599,
	Per Mees				-
Title lifC Cong Mests		59,489	\$5.78		3 343,848.
Tide IIIB Transportation	PerCtient/PerDay	10,518	\$24.89		\$ 261,743.
			Subtotal		\$ 1,840,867.
	1				
· · · · · · · · · · · · · · · · · ·	· 7/4 MA44 4	through 06/30/201	9 Sandes II-	H-	
	7/1/2018 (A SALAICE OU	ius .	
	I -	Total # of Units of		1	Total Amount of
	I	Service	Rate per	Rate per	Funding being
	I	anticipated to be	Service	Service	Requested for each
Nutrition and Transportation	Unit Type	delivered.	7/1/18-12/31/18		
Nutrition and Transportation					Service
Title XX HD Meets	Per Meal	91,986	\$5,78	\$6,00	\$ 551,916.
Title LTC HD Meals	Per Meal	121,730	· \$5.78	\$6.00	\$ 730,379.
Title IIIC Cong Meals	Per Meal	59,489	\$5.78	\$6.00	\$ 356,934.
				77.74	
Fitle IttB Transportation	PerClient/PerDay	10,516	\$24.89	\$24,89	\$ 261,743,
•		T	Subtotal		\$ 1,900,972,
			· ·		
	7/1/2010 /	hrough 06/30/202	O Condon Lin		
	77172010 1		O SELVICE OIL	11.5	
		Total # of Units of			Total Amount of
		Service			Funding being
		anticipated to be	Rate per		Requested for each
Middles and Taxables	11-h 7				
Nutrition and Transportation	Unit Type	delivered,	Service		Service
ide XX HO Meals	Per Meel	91,986	\$6.00		\$ 551,915.
fille IIIC HD Meets	Per Meal ~	136,730	\$6.00		\$ 820,380.
IN IIIC HD SUPPLEMENT	Per Maai	8,187	\$6.00		\$49,119.
Title IIIC Cong Meals	Per Meel	44,489	\$6.00		\$ 256,934
Title III Mests (COVID-19)	Per Mosi	19,528	\$10.00		\$196,280,
Title IIIB Transportation/ Title	}				
IIB Supportive Services:	†				
Delivery Services	PerClient/PerDay				
Zervery Services	PerCheroPerDay	10,515	\$24,89		\$ 281,743,
			Subtotal		\$ 2,148,371.
	,				
	7/4 (2020)	hrough 06/30/202	1 Sendre Uni	it e	
			I SOIVICE OIL	10	
	77114940 1				Total Amount of
	1114040 t	Total # of Units of			
	11112020 1	Total # of Units of Service			Funding being
•	77172020 1	Service	Rate per		
Nightion and Transportation		Service anticipated to be	Rate per		Requested for each
	Unit Type	Service anticipated to be delivered.	Sarvice		Requested for each Service
Rie XX HD Meals	Unit Type Per Meal	Service anticipated to be delivered. 91,985	Service \$5.00		Requested for each Service \$551,916.0
Re XX HD Meals	Unit Type	Service anticipated to be delivered.	Sarvice		Requested for each Service \$551,916.0
Re XX HD Meats The IIIC HD Meats	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00		Requested for each Service \$551,916. \$779,499.
Rite XX HD Meals life IIIC HD Meals Rite IIIC Cong Meals	Unit Type Per Meal	Service anticipated to be delivered. 91,985	Service \$5.00		Requested for each
RIE XX HD Meals The IIIC HD Meals Title IIIC Cong Meals Title IIIC (CARES)	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00		Requested for each Service \$551,916.0 \$779,499.0
Rite XX HD Meals Itte IIIC HD Meals Itte IIIC Cong Meets Itte IIIC (CARES) Supplemental Appropriations	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00		Requested for each Service \$551,916. \$779,499.
Rite XX HD Meals Itte IIIC HD Meals Itte IIIC Cong Meets Itte IIIC (CARES) Supplemental Appropriations	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00		Requested for each Service \$551,916. \$779,499.
Rite XX HD Meats The IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00		Requested for each Service \$551,916. \$779,499. \$356,934.
Rite XX HD Meals Life IIIC HD Meals Life IIIC Cong Meals Life IIIC (CARES) Lite IIIC (CARES) LI	Unit Type Per Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$6.00 \$6.00 \$6.00 \$6.00		Requested for each Service \$551,916. \$779,499. \$356,934.0
Rite XX HD Meats Title IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19)	Unit Type Per Meal Per Meal	Service anticipated to be delivered. 91,985 129,915	\$6.00 \$6.00	· ·	Requested for each Service \$551,916. \$779,499. \$356,934.
Nutrition and Transportation Rite XX HD Meals Rite IIISC HD Meals Rite IIISC Cong Meals Rite IIISC (CARES) Supplemental Appropriations COVID-19 Emergency Response Rite IIISC Meals (COVID-19) Rite IIIS Meals (COVID-19)	Unit Type Per Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$6.00 \$6.00 \$6.00 \$6.00		Requested for each Service \$551,916. \$779,499. \$356,934.
Rite XX HD Meats The IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19) Title IIIB Transportation Title IIB Supportates:	Unit Type Per Meel Por Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$5,00 \$6,00 \$6,00 \$6,00 \$6,00 \$10,00		Requested for each Service \$551,916. \$779,499. \$356,934.
Rite XX HD Meats The IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19) Title IIIB Transportation Title IIB Supportates:	Unit Type Per Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$6.00 \$6.00 \$6.00 \$6.00		Requested for each Service \$551,916. \$779,499. \$356,934. \$356,934. \$3 77,745. \$310,990.
Rie XX HD Meels The IIIC HD Meels Tile IIIC Cong Meels Tile IIIC (CARES) TUP JE HE HE CARES TO THE HE CARES TO THE HE H	Unit Type Per Meel Por Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$5,00 \$6,00 \$6,00 \$6,00 \$6,00 \$10,00		Requested for each Service \$551,916. \$779,499. \$356,934. \$356,934. \$356,934. \$356,934. \$310,990. \$281,743.
Rie XX HD Meels The IIIC HD Meels Tile IIIC Cong Meels Tile IIIC (CARES) TUP JE HE HE CARES TO THE HE CARES TO THE HE H	Unit Type Per Meel Por Meel Por Meel Por Meel	Service anticipated to be delivered. 91,985 129,915 59,489	\$6.00 \$6.00 \$6.00 \$6.00 \$10.00		Requested for each Service \$551,916. \$779,499. \$356,934. \$356,934. \$356,934. \$356,934. \$310,990. \$281,743.
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RIE XX HD Meets We IRC HD Meets We IRC COng Meets We IRC (CARES) upplemental Appropriations OVID-19 Emergency lesponse We IRB Transportation Title IB Supportive Services:	Unit Type Per Meel Per Meel Per Meel Per Meel Per Meel Per Meel	Service anticipated to be delivered. 91,986 129,915 59,489 31,009	\$6.00 \$6.00 \$6.00 \$3.00 \$10.00 \$24.89 Subtotal	ta	Requested for each Service \$551,916. \$779,490. \$356,934. \$356,934. \$3 77,745. \$ 310,990. \$281,743. \$ 2,338,827.
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Rite JOX HD Meats Title IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19) Title IIIC Meats (COVID-19) Title IIIC Meats (COVID-19) Title IIIC Meats (COVID-19) Title IIIC Meats Delivery Services Nutrition and Transportation Title XX HD Meats Title IIIC HD Meats	Unit Type Per Meal Per Meal Per Meal Per Meal Per Client/PerOay 7/1/2021 ti Unit Type Per Meal Per Meal	articipated to be delivered. 91,986 129,916 59,489 31,009 10,515 hrough 06/30/202 Total # of Units of Service anticipated to be delivered. 91,985 129,918	\$6.00 \$6.00 \$6.00 \$10.00 \$10.00 \$24.89 Subtotal 2 Service Uni Rate per Service \$5.00 \$6.00	ta	Requested for each Service \$551,916. \$779,490. \$356,934. \$356,934. \$356,934. \$377,745. \$310,990. \$281,743. \$2,338,827. \$710,990. \$281,743. \$371,990. \$281,743. \$371,990. \$351,918. \$3779,499. \$3779,499. \$3779,499. \$3779,499.
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Rite JOX HD Meats Title IIIC Cong Meets Title IIIC Cong Meets Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19) Title IIIC Meats (COVID-19) Title IIIC Meats (COVID-19) Title IIIC Services: Delivery Services: Delivery Services Nutrition and Transportation Title XX HD Meets Title IIIC HD Meets Title IIIC Cong Meete	Unit Type Per Meal Per Meal Per Meal Per Meal Per Client/PerOay 7/1/2021 ti Unit Type Per Meal Per Meal	articipated to be delivered. 91,986 129,916 59,489 31,009 10,515 hrough 06/30/202 Total # of Units of Service anticipated to be delivered. 91,985 129,918	\$6.00 \$6.00 \$6.00 \$10.00 \$10.00 \$24.89 Subtotal 2 Service Uni Rate per Service \$5.00 \$6.00	ta	Requested for each Service \$551,916. \$779,490. \$356,934. \$356,934. \$356,934. \$377,745. \$310,990. \$281,743. \$2,338,827. \$710,990. \$281,743. \$371,990. \$281,743. \$371,990. \$351,918. \$3779,499. \$3779,499. \$3779,499. \$3779,499.
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Rite JOX HD Meals Title IIIC HD Meals Title IIIC Cong Meals Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meals (COVID-19) Title IIIB Transportation/ Title IIB Supportive Services Delivery Services Nutrition and Transportation Title XX HD Meals Title IIIC HD Meals Title IIIC Cong Meals Title IIIC Cong Meals Title IIIB Transportation/ Title IIB Supportive Services:	Unit Type Per Meal Per Meal Per Meal Per Meal Per Meal Unit Type Per Meal Per Meal Per Meal Per Meal	articipated to be delivered. 91,986 129,915 59,489 31,009 10,515	\$6.00 \$6.00 \$6.00 \$10.00 \$10.00 \$24.89 Subtotal 2 Service Uni Rate per Service \$6.00 \$6.00	ta	Requested for each Service \$551,916. \$779,496. \$356,934. \$356,934. \$356,934. \$356,934. \$366,936. \$366,936. \$366,934. \$366,934. \$356,934.
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Rite JOX HD Meals Title IIIC HD Meals Title IIIC Cong Meals Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meals (COVID-19) Title IIIB Transportation/ Title IIB Supportive Services Delivery Services Nutrition and Transportation Title XX HD Meals Title IIIC HD Meals Title IIIC Cong Meals Title IIIC Cong Meals Title IIIB Transportation/ Title IIB Supportive Services:	Unit Type Per Meal Per Meal Per Meal Per Meal Per Meal Unit Type Per Meal Per Meal Per Meal Per Meal	articipated to be delivered. 91,986 129,915 59,489 31,009 10,515	\$6.00 \$6.00 \$6.00 \$10.00 \$10.00 \$24.89 Subtotal 2 Service Uni Rate per Service \$6.00 \$6.00	ta	Requested for each Service \$551,916. \$779,499. \$356,934. \$377,745. \$310,990. \$281,743. \$2,338,827. Total Amount of Funding being Requested for each Service \$551,916. \$779,499. \$356,834. \$281,743.
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Rite XX HD Meats Title IIIC HD Meats Title IIIC Cong Meats Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response Title IIIC Meats (COVID-19)	Unit Type Per Meal Per Meal Per Meal Per Meal Per Meal Unit Type Per Meal Per Meal Per Meal Per Meal	articipated to be delivered. 91,986 129,915 59,489 31,009 10,515	\$8.00 \$8.00 \$8.00 \$8.00 \$10.00 \$24.89 Subtotal 2 Service Uni Rate per Service \$5.00 \$6.00	ta	Requested for each Service \$551,916. \$779,499. \$356,934. \$377,745. \$310,990. \$281,743. \$2,338,827. Total Amount of Funding being Requested for each Service \$551,916. \$779,499. \$356,834. \$281,743.



State of New Hampshire, Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that COMMUNITY ACTION PROGRAM BELKNAP AND MERRIMACK COUNTIES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 28, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 63021

Certificate Number: 0004877148



IN TESTIMONY WHEREOF,
I hereto set my hand and cause to be affixed
the Seal of the State of New Hampshire,
this 1st day of April A.D. 2020.

William M. Gardner Secretary of State Phone (603) 225-3295 (800) 856-5525 Fax (603) 228-1898 Web www.bm-cap.org



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

CERTIFICATE OF AUTHORITY

- I, Dennis Martino, President, Board of Directors, hereby certify that:
- 1. I am a duly elected officer of Community Action Program Belknap-Merrimack Counties, Inc.
- 2. The following is a true copy of a vote taken at a meeting of the Board of Directors, duly called and held on **March 12, 2020**, at which a quorum of the Directors were present and voting.

VOTED: That Jeanne Agri, Executive Director, Michael Tabory, Deputy Director, Steven Gregoire, Budget Analyst, Dennis Martino, President, Board of Directors are duly authorized on behalf of Community Action Program Belknap-Merrimack Counties, Inc. to enter into contracts or agreements with the State of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.

3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 10/5/2020

Signature of Elected Officer Name: Dennis Martino

Title: President, Board of Directors

Rev. 03/24/20

ALTON	CONCORD	EPSOM	LACONIA	NEWBURY	SUNCOOK
		Meadow Brook Housing, 734-8250	Area Center		Area Center 485-7824
	Early Head Start		Head Start	Housing	Senior Center
BELMONT	Concord Area	Head Start	Senior Center524-7489	PEMBROKE	TILTON
Herflage Terr, Housing247-8801	Concord Area Transit	Sorty Head Stort	Family Planning		Senior Center 527-8291
BRADFORD	Horseshoe Pond Place 228-6756	Riverside Housing		*	WARNER
Senior Center938-2104	WIC/CSFP		MEREDITI-I	PITTSFIELD	Ared Center 456-2207
			Areo Center	Senior Center	Head Start 456-2206
				Head Start 435-6618	North Ridge Housing 456-3398

CORPORATE RESOLUTION

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

- Department of Administrative Services for food distribution programs
- Department of Education for Nutrition programs
- Department of Health and Human Services

Bureau of Elderly and Adult Services for elderly programs
Bureau of Homeless and Housing Services for homeless/housing programs
Division of Children, Youth, and Families for child care programs
Division of Family Assistance for Community Services Block Grant
Division of Public Health Services for public health programs

- Department of Justice for child advocacy/therapy programs
- Department of Transportation-Public Transportation Bureau for transportation programs
- Public Utilities Commission for utility assistance programs
- Workforce Opportunity Council for employment and job training programs
- Department of Natural and Cultural Resources
- New Hampshire Office of Strategic Initiatives (OSI) for Low Income Energy Assistance,
 Weatherization, SEAS and Block Grant programs
- New Hampshire Community Development Finance Authority
- New Hampshire Housing Finance Authority'
- New Hampshire Secretary of State
- U.S. Department of Health and Human Services
- U.S. Department of Housing and Urban Development
- U.S. Department of the Treasury Internal Revenue Service
- and other departments and divisions as required

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

This Resolution was approved by the Board of Directors of Community Action Program Belknap-Merrimack Counties, Inc. on March 12, 2020, and has not been amended or revoked and remains in effect as of the date listed below.

10/5/2020	No.
Date	Robert Krieger
	Secretary/Clerk



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 09/29/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT Andrea Nicklin NAME PHONE (A/C. No. Ext): FAX IAIC, Not: (803) 845-4331 (603) 689-3218 FIAI/Cross Insurance anicklin@crossagency.com 1100 Elm Street ADDRESS: NAIC # INSURER(S) AFFORDING COVERAGE Tokio Marine Holdings, Inc. NH 03101 INSURER A : Granite State Health Care and Human Services Self-INSURER B : Federal ins Co 20281 Community Action Program Belknap-Merrimack Counties Inc. INSURER C : P. O. Box 1016 INSUR<u>ER D</u> : INSURER E NH 03302 Concord INSURER F 20-21 All Lines REVISION NUMBER: CERTIFICATE NUMBER: COVERAGES 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. INSD WVD POLICY EFF POLICY EXP POLICY NUMBER TYPE OF INSURANCE 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) COMMERCIAL GENERAL LIABILITY 100,000 CLAIMS-MADE | X OCCUR 5.000 MED EXP (Any one person) 1.000,000 10/01/2021 PHPK2187440 10/01/2020 PERSONAL & ADV INJURY 3.000.000 **GENERAL AGGREGATE** GEN'L AGGREGATE LIMIT APPLIES PER 3,000,000 PRO-PRODUCTS - COMP/OP AGG X POLICY OTHER: COMBINED SINGLE LIMIT \$ 1,000,000 AUTOMOBILE LIABILITY BODILY INJURY (Per person ANY AUTO OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED PHPK2187429 10/01/2020 10/01/2021 BODILY INJURY (Per accident) AUTOS NON-OWNED AUTOS ONLY PROPERTY DAMAGE (Per accident) s 1,000,000 Uninsured motorist 5 000,000 UMBRELLALIAB EACH OCCURRENCE OCCUR PHUB740340 10/01/2020 10/01/2021 5 000 000 EXCESS HAB AGGREGATE CLAIMS-MADE DED RETENTION 1 10,000 WORKERS COMPENSATION STATUTE AND EMPLOYERS' LIABILITY 1,000,000 E.L. EACH ACCIDENT ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? 02/01/2020 02/01/2021 HCHS202000000185 (3a.) NH N: 1.000.000 E.L. DISEASE - EA EMPLOYEE OFFICERMENDER EXCEDSED ((Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS belo 1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000 Llmit Directors & Officers Liability 04/01/2020 04/01/2021 Deductible \$5,000 82471794 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) CANCELLATION **CERTIFICATE HOLDER** SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire; Department of Health & Human Services AUTHORIZED REPRESENTATIVE 129 Pleasant Street the scongers NH 03301 Concord

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



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

COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

STATEMENT OF PURPOSE

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

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

CAPBMC1 Statement of Purpose

FINANCIAL STATEMENTS
FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORTS

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FINANCIAL STATEMENTS

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GERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY DOVER • CONCORD STRAIHAM

To the Board of Directors Community Action Program Belknap-Merrimack Counties, Inc. Concord, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statements of financial position as of February 28, 2019 and 2018, and the related statements of activities, functional expenses and cash flows, and notes to the financial statements for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Program Belknap-Merrimack Counties, Inc. as of February 28, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was iderived 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 16, 2020, on our consideration of Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Community Action Program Belknap-Merrimack Counties, Inc.'s internal control over financial reporting and compliance.

Leone McDonnell & hoherta Peoplessional association Concord, New Hampshire

January 16, 2020.

STATEMENTS OF FINANCIAL POSITION FEBRUARY 28, 2019 AND 2018

ASSETS

CURRENT ASSETS	<u> 2019</u>	<u>2018</u>
Cash		
	\$ 1,411,762	\$ 1,751,685
Accounts receivable	2,321,041	2,993,405
Inventory	22,800	26,567
Prepaid expenses	52,632	88,287
Investments	102,522	98,753
Total current assets	3,910,757	4,958,697
PROPERTY		
Land, buildings and improvements	4,749,673	4,634,220
Equipment, furniture and vehicles	5,979,320	6,227,722
• •		VIEL II EL
Total property	10,728,993	10,861,942
Less accumulated depreciation	6,330,580	6,936,808
·		
Property, net	4,398,413	3,925,134
OTHER ASSETS		
Due from related party	<u>139,441</u>	139,441
Total other assets	120 441	120 444
, 0.57 5.05 6.05 6.05	<u>139,441</u>	139,441
TOTAL ASSETS	\$ 8,448,61 1	\$ 9,023,272
	<u> </u>	<u> </u>
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Current portion of notes payable		
	\$ 183,269	\$ 172,745
Accounts payable	1,069,165	1,443,697
Accrued expenses	1,066,748	1,056,676
Refundable advances	998,332	1,187,333
Total current liabilities	2 247 544	2 500 454
Votal Current habilities	3,317,514	3,860,451
LONG TERM LIABILITIES		
Notes payable, less current portion shown above	781,385	962,781
Total liabilities	4,098,899	4,823,232
NET ADDITO	· 	
NET ASSETS		
Without Donor Restrictions	3,842,297	3,497,187
With Donor Restrictions	<u>507,415</u>	702,853
Total net assets	4 240 740	4 600 040
ו טומו ווכו מסטכנט	4,349,712	4,200,040
TOTAL LIABILITIES AND NET ASSETS	© Ω ΛΛΩ Ε11	¢ 0.000.070
TOTAL EINDICITIES MAD MET MOSE (S	<u>\$ 8,448,611</u>	\$ 9,023,272

See Notes to Financial Statements

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 28, 2019

	Without Donor Restrictions	With Donor Restrictions	2019 <u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 19,205,554	\$ -	\$ 19,205,554
Other funds	4,706,408	169,246	4,875,654
In-kind	829,464	-	829,464
United Way	18,227	-	18,227
Total revenues and other support	24,759,653	169,246	24,928,899
NET ASSETS RELEASED FROM			•
RESTRICTIONS	364,684	(364,684)	· <u>·</u>
Total	25,124,337	(195,438)	24,928,899
EXPENSES			
Salaries and wages	8,905,642	,-	8,905,642
Payroll taxes and benefits	2,428,774		2,428,774
Travel	324,491	-	324,491
Occupancy	1,310,477	•	1,310,477
Program services	8,941,429	<i>,</i> •	8,941,429
Other costs	1,707,999	-	1,707,999
Depreciation	330,491	•.	330,491
In-kind	829,924		829,924
Total expenses	24,779,227	<u> </u>	24,779,227
CHANGE IN NET ASSETS	345,110	(195,438)	149,672
NET ASSETS, BEGINNING OF YEAR	3,497,187	7.02,853	4,200,040
NET ASSETS, END OF YEAR	\$ 3,842,297	\$ 507,415	\$ 4,349,712

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED FEBRUARY 28, 2018

	•		
,	Without Don Restrictions		2018 <u>Total</u>
REVENUES AND OTHER SUPPORT			
Grant awards	\$ 17,935	.847 \$ -	\$ 17,935,847
Other funds	1,538	•	4,408,632
In-kind	1,147		1,147,978
United Way	30		30,517
Total revenues and other support	20,652	2,843 2,870,131	23,522,974
NET ASSETS RELEASED FROM		•	
RESTRICTIONS	2,811	,389 , (2,811,389)	 .
Total	23,464	.232 58,742	23,522,974
EXPENSES			
Salaries and wages	8,295	- 81,198	8,295,198
Payroll taxes and benefits	2,054	,965	2,054,965
Travel	281	,239 -	281,239
Occupancy	1,222	.773 -	1,222,773
Program services	7,979	,371	7,979,371
Other costs	1,636	- 3,269	1,636,269
Depreciation		- 5,706	236,706
In-kind	1,147	<u></u>	1,147,978
Total expenses	22,854	<u>,499 -</u>	22,854,499
CHANGE IN NET ASSETS	609	,733 58,742	668,475
NET ASSETS, BEGINNING OF YEAR	2,887	,454 644,111	3,531,565
NET ASSETS, END OF YEAR	\$ 3,497	,187 \$ 702,853	\$ 4,200,040

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018

	<u>2019</u>			<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in net assets	\$	149,672	\$	668,475
Adjustments to reconcile change in net assets to	•		•	,
net cash provided by operating activities:				
Depreciation		330,491		236,706
Decrease (increase) in current assets:				
Accounts receivable		672,364		(831,433)
Inventory		3,767		(5,037)
Prepaid expenses		35,655		6,028
Decrease (increase) in current liabilities:				
Accounts payable		(374,532)	•	595,990
Accrued expenses		10,072		37,250
Refundable advances		(1 <u>8</u> 9,001)	·	28,002
NET CASH PROVIDED BY OPERATING ACTIVITIES	` 	638,488		. 735,981
CASH FLOWS FROM INVESTING ACTIVITIES				
Additions to property		(803,770)		(523,729)
Investment in partnership		(3,769)	_	(13,528)
NET CASH USED IN INVESTING ACTIVITIES		(807,539)		(537,257)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of long term debt	 -	(170,872)		(179,383)
NET CASH USED IN FINANCING ACTIVITIES		(170,872)		(179,383)
MET ANOTHOUGH INTROMO NOTIVITIES		(170,072)	.——	(170,500)
NET (DECREASE) INCREASE IN CASH		(339,923)		19,341
CASH BALANCE, BEGINNING OF YEAR		1,751,685	-	1,732,344
CASH BALANCE, END OF YEAR	\$	1,411,762	\$	1,751,685
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:				
Cash paid during the year for interest	\$	63,133	\$	73,582

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED FEBRUARY 28, 2019

		<u>Program</u>	Ma	nagement		<u>Total</u>
Salaries and wages	s	8,682,073	s	223,569	s	8,905,642
Payroll taxes and benefits	•	2,320,432	•	108,342	•	2,428,774
Travel		323,333		1,158		324 491
Occupancy		1,293,439		17 038		1,310,477
Program Services		8,941,429		-		8,941,429
Other costs:						0,0 ,
Accounting fees		· •		57,892		57,892
Legal fees		19,554		3,520		23,074
Supplies		284,548		· •		284,548
Postage and shipping		53,134		-		53,134
Equipment rental and maintenance		2,208				2,208
Printing and publications		45,786		3,732		49,518
Conferences, conventions and meetings		22,840		27,848		50,688
Interest		46,478		16,655		63,133
Insurance		143,136		6,760		149,896
Membership fees		9,891		9,093		18,984
Utility and maintenance		214,214		-		214,214
Computer services		37,562		1,304		38,866
Other		701,232		612		701,844
Depreciation		330,491		-		330,491
In-kind	-	829,924		- ,	_	829,924
Total functional expenses	.\$_	24,301,704	<u>\$</u>	477,523	\$	24,779,227

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED FEBRUARY 28, 2018

		<u>Program</u>	Ma	nagement		<u>Total</u>
Salaries and wages	\$	8,026,291	\$	268,907	\$	8,295,198
Payroll taxes and benefits		1,948,839	•	106,126	•	2,054,965
Travel		279,829		1.410		281,239
Occupancy		1,107,004		115,769		1,222,773
Program Services		7,979,371		-		7,979,371
Other costs:						
Accounting fees		24,915		27,549		52,464
Legal fees		5,137				5,137
Supplies		236,553		26,718		263,271
Postage and shipping		49,153		1,052		50,205
Equipment rental and maintenance		1,680		-		1,680
Printing and publications		3,643		27,649		31,292
Conferences, conventions and meetings		13,730		9.544		23,274
Interest		68,274		5,308		73,582
Insurance		123,457		35,257		158,714
Membership fees		19,045		8,668		27.713
Utility and maintenance		185,882		64.390		250,272
Computer services		21,517		17,179		38,696
Other		645,081		14,888		659,969
Depreciation		231,959		4 747		236,706
In-kind	_	1,147,978				1,147,978
Total functional expenses	\$	22,119,338	\$	735,161	\$	22,854,499

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED FEBRUARY 28, 2019 AND 2018

1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

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

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with the accounting principles generally accepted in the United State of America.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic – 958) - Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has presented these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Financial Statement Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles, which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

<u>Net assets without donor restrictions</u> include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

<u>Net assets with donor restrictions</u> include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When restrictions expire, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities. The Organization had net assets with donor restrictions of \$507,415 and \$702,853 at February 28, 2019 and 2018, respectively. See **Note 13**.

Income Taxes

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

The Organization files information returns in the United States and the State of New Hampshire. The Organization is no longer subject to examinations by tax authorities for years before 2015.

Accounting Standard Codification No. 740 (ASC 740), Accounting for Income Taxes, established the minimum threshold for recognizing, and a system for measuring, the benefits of tax return positions in financial statements. The Organization has analyzed its tax position taken on its information returns for the years (2016 through 2019), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Property

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

Buildings and improvements
Equipment, furniture and vehicles

40 years - 3 - 7 years

Use of Estimates

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

Cash and Cash Equivalents

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

Contributed Services

Donated services are recognized as contributions in accordance with FASB ASC No. 958, Accounting for Contributions Received and Contributions Made, if the services (a)

create or enhance non-financial assets or (b) require specialized skills, and would otherwise be purchased by the Agency.

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

In-Kind Donations / Noncash Transactions

Donated facilities, services and supplies are reflected as revenue and expense in the accompanying financial statements, if the criteria for recognition is met. This represents the estimated fair value for the service, supplies and space that the Organization might incur under normal operating activities. The Organization received \$829,924 and \$1,147,978 in donated facilities, services and supplies for the years ended February 28, 2019 and 2018, respectively, as follows:

The Organization receives contributed professional services that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these services was determined to be \$35,519 and \$292,141 for the years ended February 28, 2019 and 2018, respectively.

The Organization also receives contributed food commodities and other goods that are required to be recorded in accordance with FASB ASC No. 958. The estimated fair value of these food commodities and goods was determined to be \$793,945 and \$846,237 for the years ended February 28, 2019 and 2018, respectively.

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 \$9,600 for the year ended February 28, 2018. There was no donation for the year ended February 28, 2019.

Advertising

The Organization expenses advertising costs as they are incurred. Total advertising costs for the years ended February 28, 2019 and 2018 totaled \$54,461 and \$32,655, respectively.

Inventory

Inventory consists of weatherization supplies and work in process and is valued at the lower of cost or net realizable value, using the first-in, first-out method.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been presented in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the program services and supporting activities benefited. Expenses are charged to each program based on the direct expenses incurred or estimated usage based on time spent on each program by staff.

Expense
Wages and benefits
Depreciation
All other expenses

Method of allocation
Time and effort
Actual assets used by program
Direct assignment

2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of February 28, 2019 and 2018:

Financial assets at year end:	<u>2019</u>	<u>2018</u>
Cash and cash equivalents, undesignated Accounts receivable Investments Line of credit available	\$ 1,411,762 2,321,041 102,522 200,000	\$ 1,751,685 2,993,405 98,753 200,000
Total financial assets Less amounts not available to be used within	<u> 4,035,325</u>	5,043,843
one year: Net assets with donor restrictions Less net assets with time restrictions to be	507,415	702,853
met in less than a year	· · · · · · · · · · · · · · · · · · ·	
Amounts not available within one year	507,415	702,853
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 3.527.910</u>	\$ 4,340,990

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$3,880,000 and \$3,530,000 respectively, at February 28, 2019 and 2018.

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 February 28, 2019 and 2018. The Organization has no policy for charging interest on overdue accounts.

4. 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 \$998,332 and \$1,187,333 as of February 28, 2019 and 2018, respectively.

5. RETIREMENT PLAN

The Organization has a qualified contributory pension plan which covers substantially all employees. The cost of the plan is charged to programs administered by the Organization. The expense of the plan for the year ended February 28, 2019 and 2018 totaled \$184,961 and \$202,725, respectively.

6. **LEASED FACILITIES**

Facilities occupied by the Organization for its community service programs are leased under various operating leases. The lease terms range from month to month to twenty years. For the year ended February 28, 2019 and 2018, the annual lease expense for the leased facilities was \$480,258 and \$479,964, respectively.

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

Year Ended February 28	<u>Amount</u>	
2020	\$ 468,715	
2021	368,835	
2022	104,206	
2023	103,206	
2024	103,206	
Thereafter	<u>972,603</u>	
Total	\$ <u>2.120.771</u>	

7. ACCRUED EARNED TIME

The Organization has accrued a liability for future annual leave time that its employees have earned and vested with the employees in the amount of \$377,163 and \$369,827 at February 28, 2019 and 2018, respectively.

8. BANK LINE OF CREDIT

The Organization has a \$200,000 revolving line of credit agreement (the line) with a bank that is due on demand. The line calls for monthly variable interest payments based on the Wall Street Journal Prime Rate (5.50% and 4.50% at February 28, 2019 and 2018, respectively) plus 1%, but not less than 6% per annum. The line is secured by all the Organization's assets. There was no outstanding balance on the line at February 28, 2019 and 2018.

9. LONG TERM DEBT

Long term debt consisted of the following as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
5.75% note payable to a financial institution in monthly installments for principal and interest of \$13,912 through July 2023. The note is secured by property of the Organization for Lakes Region Family		
Center.	\$ 649.372	\$ 773.551

3.00% note payable to the City of Concord for leasehold improvements in monthly installments for principal and interest of \$747 through May 2027. The note is secured by property of the Organization for the agency administrative building renovations.	64,943	71,843
7.00% note payable to a bank in monthly installments for principal and interest of \$4,842 through May 2023. The note is secured by a first real estate mortgage and assignment of rents and leases on property located in Concord, New Hampshire for Early Head		
Start.	250,339	290,132
Total Less amounts due within one year	964,654 183,269	1,135,526 <u>172,745</u>
Long term portion	\$ 781.38 <u>5</u>	\$ 962,781

The scheduled maturities of long-term debt as of February 28, 2019 were as follows:

Year Ending February 28	<u>Amount</u>			
2020	\$ 183,26	59		
2021	194,44	15		
2022	206,31	7		
2023	218,92			
2024	133,20			
Thereafter	28,49			
	\$ 964,65	<u> 4</u>		

10. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of February 28, 2019 and 2018:

	<u>2019</u>	<u>2018</u>
Land	\$ 168,676	\$ 168,676
Building and improvements	4,580,996	4,465,544
Equipment and vehicles	<u>5,979,321</u>	6,227,722
	10,728,993	10,861,942
Less accumulated depreciation	<u>6,330,580</u>	6,936,808
Property and equipment, net	<u>\$ 4.398,413</u>	\$ 3,925,134

Depreciation expense for the years ended February 28, 2019 and 2018 was \$330,491 and \$236,706, respectively.

11. CONTINGENCIES

The Organization receives grant funding from various sources. Under the terms of these agreements, the Organization is required to use the funds within a certain period and for purposes specified by the governing laws and regulations. If expenditures were found not to have been made in compliance with the laws and regulations, the Organization might be required to repay the funds. No provisions have been made for this contingency because specific amounts, if any, have not been determined or assessed as of February 28, 2019.

During the year ended February 28, 2018, the Corporation for National and Community Service (CNCS) conducted a monitoring of its program and found that the Organization was not in full compliance with the program requirements. As a result, CNCS disallowed \$37,000 of grant expenditures. The Organization returned the funds in full during April 2018.

12. CONCENTRATION OF RISK

For the years ended February 28, 2019 and 2018, approximately \$12,000,000 (48%) and \$11,000,000 (47%), respectively, of the Organization's total revenue was received from the Department of Health and Human Services. The future scale and nature of the Organization is dependent upon continued support from this department.

13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of February 28, 2019 and 2018:

	<u> 2019</u>		2018	
NH Food Pantry Coalition	\$	663	\$	663
Senior Center		137,743		127,746
Elder Services		200,912		390,089
NH Rotary Food Challenge		5,068		5,068
Common Pantry		5,534		5,912
Caring Fund		11,811		14,272
Agency – FAP		6,342		14,746
Agency Head Start		137,967		140,979
Other Programs		1,375		3,378
Total net assets with donor restrictions	<u>\$</u>	507.415	\$_	702,853

14. RELATED PARTY TRANSACTIONS

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

Related Party

Function

CAPBMC Development Corporation

Real Estate Development

There was \$139,441 due from CAPBMC Development Corporation at both February 28, 2019 and 2018.

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

Related Party Function

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

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

The total amount due from the related parties (collectively) at February 28, 2019 and 2018 was \$185,937 and \$114,032, respectively and is included in accounts receivables.

15. RECLASSIFICATION

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

16. FAIR VALUE OF FINANCIAL INSTRUMENTS

Community Action Program Belknap-Merrimack Counties, Inc. has also invested money relating to its Fix-it program in certain mutual funds. The fair value of the mutual funds totaled \$101,522 and \$97,753 at February 28, 2019 and 2018, respectively.

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

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

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

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

At February 28, 2019 and 2018, the Organization's investments were classified as Level 1 and were based on fair value.

Fair Value Measurements using Significant Observable Inputs (Level 1)

	<u>2019</u>		<u>2018</u>	
Beginning balance – mutual funds Total gains (losses) – mutual funds Purchases	\$ 97,753 3,769	\$ 	84,225 9,528 4,000	
Ending balance – mutual funds	\$ 101,522	<u>\$</u>	97,753	

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

The Organization also has \$1,000 invested in a Partnership, The Lakes Region Partnership for Public Health, at February 28, 2019 and 2018.

17. FISCAL AGENT

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

18. SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur after the statement of financial position date, but before the financial statements are available to be issued. Recognized subsequent events are events or transactions that provide additional evidence about conditions that existed at the statement of financial position date, including the estimates inherent in the process of preparing financial statements. 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 16, 2020, the date the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

(See Independent Auditors' Report)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEDRUARY 28, 2019

FEDERAL GRANTORU PROGRAM ITTLE	CFOA			FEDERAL	PASSED THROUGH
	<u>NUMBER</u>	PASS THROUGH NAME	DENTIFYING NUMBER	EXPENDITURES	TO SUB-RECIPIENTS
US DEPARTMENT OF HEALTH AND HUMAN SERVICES				•	
Head Start	93 600		01CH2052-04-01/01CH2052-05-01	1,242,642	
Low Income Homa Energy Assistance Program Low Income Homa Energy Assistance Program-WX	93 558	State of New Hampurine	G-17/18B1NHL/EA	4,378,859	
Low Income Home Energy Assistance Program-WK Low Income Home Energy Assistance Program-HRRP	93.580	State of New Hampanire	G-17/1891NHL/EA	255.523	
man amount traine comply temperature a tellimitativity	93.588	State of New Hampshire	G-17/1881NHLIEA	171,400	•
			TOTAL	4,605,582	
Community Services Block Grant	93 569	State of New Harrashira .	G-16B1NHICOSR	405,924	
Social Services Block Grant-Home Dativered & Congregate Social Services Block Grant-Service Link	93 667	State of New Hernoshire	05-95-48-481010-0255	044 700	
SOCIAL GELLICIA DIOCK GLAULE-SELACE CHIR	93,667	State of New Hampstaire	545-500387	314,768 18.497	
TAMF CLUSTER			TOTAL	333,285	
Tamporary Asalstance for Needy Families-Fe nily Planning	93 558	man air an an		333,200	
Temporary Assistance for Needy Families-Michiglane Success	93 558	State of New Hampahire: Sections New Hampahire Services	05-95-45-450010-6146	2,821	
, , , , , , , , , , , , , , , , , , , ,		Description (1997) PRINCES	05-95-45-450010-81270000	245,825	
AGING CLUSTER			CLUSTER TOTAL	248,846	
Tide III, Part B-Senior Transportation	93 044	State of New Herapshire	05-85-48-481010-7872		
Title III. Part B-SEAS	83 044	State of New Haracshire	G-17/18B1 NHLIEA	157,613	
Title III, Part C'Congregate Meals	93 045	State of New Harepstine	05-05-48-48-10:0-7672	10,004	
Title III, Part C-Home Delivered NSIP	93 045	State of New Herapahire	05-95-48-48-10-10-7872	133,629	
noir .	93.053	State of New Hampshire	1058477	290,410 397,522	
CHILD CARE AND DEVELOPMENT FUND CLUSTER			CLUSTER TOTAL	1,019,378	
Child Care & Development Block Grant	93 575	Charles and the law of		1,2 -0,510	
Child Care Mandalory & Matching Funds of the CCDF	93,596	State of New Hampshire State of New Hampshire		514,166	
				44 508	
MEDICALIS			CLUSTER TOTAL	\$58,974	
MEDICAID CLUSTER Medical Assistance Program	63,778				
Annual Committee Configuration	63,770	State of New Hampshire	102-500731	92,382	
Family Plenning - Services	93,217	State of New Herrosthire	05-85-90-902010-5530		
HIV Preventative Activities - Health Dept, Beset-Family Planning	93 943	State of New Hampshire	U62P\$003655	64,386	
MATERNAL, INFANT, AND EARLY CHILDHOOD HOME VISITING CLUSTER		·	303033	8,518	
ACA - Maternel, Infant, & Early Childhood Home Velting Program	\$3 505	Chair of No Howards -			
	=3,303	State of New Hampsteire	05-65-90-902010-0631	111,058	
ACA - Aging & Disability Resource Center	93,517	State of New Hempshire	102-500731	12.521	
National Family Caregiver Support, Title III, Part E-Service Link	93.052	State of New Hampshire	102-500731	47,245	
Special Programs for Aging, Title IV-Service Link CMS Research Demonstrations & Evaluations	93.048	State of New Hampshire	102-500731	15,508	•
Medicara Enrollment Assistance Program	93,779 93,071	State of New Hemoshire State of New Hampshire	102-500731	24,230	
	#3.07 I	21578 CL LISA VISIONISES	102-500731	7,878	
		,	HHS TOTAL		1
US DEPARTMENT OF AGRICULTURE			THIS TOTAL	<u>\$ 12,018,155</u>	
Special Suppl, Nutrition Program for Women, Intents & Children		#1-1- #1\ 1-			
WC Grants to States	10.557 10.578	State of New Hampshire	184NH703W1003	\$ 760,651	
,	19.578	State of New Hempshire	174NH781W5413	28,555	
Senior Fermere Market	10.578	State of New Hempshire	15154NH083Y8303	71,243	
Child & Adult Care Food Program	10 558	State of New Hampshire	NONE PROVIDED	238,155	
CHILD NUTRITION CLUSTER				. ,	
Summer Food Service Program For Children	10 659	State of New Hempshire	NONE PROVIDED	163	
.				157,273	

Bee Notes to Schedule of Expenditures of Federal Awards

FEDERAL GRANTON	CFDA				Continued
PROGRAM TITLE		•		FEDERAL	PASSED THROUGH
· · · · · · · · · · · · · · · · · · ·	MUMBER	PASS THROUGH NAME	DENTIFYING NUMBER	EXPENDITURES	TO SUB-RECIPIENTS
FOOD DISTRIBUTION CLUSTER					TA AAA-WEGILICHIA
Commodity Supplemental Food Program	10 585	Clair of New Hampshire	15154NH814Y6035		
Emergency Food Assistance Program-Administration Emergency Food Assistance Program	10 568	State of New Hampehire	8:750000	3 544,048	7 345,945
	10 569	State of New Hampstire	81750000	218,265 1 592,513	1 602 641
			CLUSTER TOTAL	2,354,876	1,592,513
Trade Miligation	10,178	State of New Hampshire		£,339,026	
		And or the timestal	NONE PROVIDED	503,391	503,391
Rural Housing Preservation Grant	10 433				
				9.026	
			USDA TOTAL	4,123,920	2 441 840
CORPORATION FOR NATIONAL & COMMUNITY SERVICES					3 2,441,849
FOSTER GRANDPARENTS/SENIOR COMPANION CLUSTER					
Senier Companion Program	94.015				
· •	3010		168CANH001	380,743	
			CNCS TOTAL	\$ 380,743	
US DEPARTMENT OF TRANSPORTATION			· ·		
Formula Grants for Hural Areas-Concord Transit					
The second secon	20 500	State of New Hampshire-Department of Transportation	NH-18-XD48	\$ 561,001	
TRANSIT SERVICES PROGRAMS CLUSTER				301,001	
Enhanced Mobility of Seniors & Ind Withisebilities-CAT	20.513	C+			
Enhanced Mobility of Seniors & Ind. W/Disabilities-Rural Transportation	20.513	State of New Hampehia-Department of Transportation	HH-18-XD43	47,190	
Enhanced Mobility of Seniors & Inc. W/Disabilities/Rural Transportation	20.513	State of New Hampshire-Department of Transportation	MH-18-X043	42,158	
Enhanced Michility of Seriors & Inc. W/Dissolities-Voluntairs Drivers	70.513	State of New Herneshire-Department of Transportation Marsimock County	2 busse	475,998	
FERENCE TRANSPORTED TO A STATE OF THE STATE	•	:	NH-63-X001	48,479	
FEDERAL TRANSIT CLUSTER Bus and Bus Facilities Formula & Discretionary Program			CLUSTER TOTAL	607,855	
on any particles reminis a plantagement ringings	20 526			5,985	
			DOT TOTAL		
US DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			DOTTOTAL	<u>\$ 1,175,841</u>	
Supportive Housing Program-Outreach	14.235	State of New Hernoshire	05 05 40 48484		
Supportive Housing Program-Homeless	14.235	State of New Hampshire	05-95-42-423010-7927-102-500731 NONE PROVIDED	\$ 169,659	
Supportive Housing Program	14.235	State of New Hampshim	05-85-42-423010-7927-102-500731	25,918	
			TOTAL	98,838	
Emergency Salutions Grant	14 231	State of New Hampshire		292,413	
Continue of C B		prove or trees tribulations	05-95-47-423010-7927-102-500731	110,347	
Continuum of Care Program	14.267	State of New Hampahire	05-95-42-423010-7927-102-500731	92,226	
HE DEDARTHENT OF PHENON			HUD TOTAL	494,985	
US DEPARTMENT OF ENERGY					
Weatherization Assistance for Low Income Persons	81 042	State of New Hampshire	EPAGGA AND		
			EE0008189 DOE TOTAL	183,288	
US DEPARTMENT OF LABOR			DOC TOTAL	183,268	
THE STATE OF LABOUR					
Senior Community Service Employment Program	17,235	State of How Harteshire	454.4344		
WIAMIOA CLUSTER			1044701	\$ 422,684	
WiAAMICA - Adult Program					
WIA/WIOA - Distonated Worker Formula Grants	17 258 17,278	Southern New Hampshire Services	0510-53360000-102-500731	60,308	
	HIEFE	Southern New Harripatrire Services	0510-53360000-102-500731	47,081	
			CLUSTER TOTAL	+07.300	

60,308 47,061 107,389

530,073

2,441,841

18,807,048

CLUSTER TOTAL DOL TOTAL

TOTAL

See Notes to the Schedule of Expenditures of Federal Awards

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED FEBRUARY 28, 2019

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal Awards (the Schedule) includes the federal award activity of Community Action Program Belknap-Merrimack Counties, Inc. under programs of the federal government for the year ended February 28, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Community Action Program Belknap-Merrimack Counties, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 INDIRECT COST RATE

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

NOTE 4 FOOD COMMODITIES AND VEHICLES

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



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COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

To the Board of Directors Community Action Program Belknap-Merrimack Counties, Inc. Concord, New Hampshire

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. (a nonprofit organization), which comprise the statement of financial position as of February 28, 2019 and 2018, and the related statements of activities, cash flows, and functional expenses for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 16, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001 that we consider to be a material weakness.

Compliance and Other Matters

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

Purpose of this Report

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

Leone McDonnella hoperts Propossional association

Concord, New Hampshire January 16, 2020



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COMMUNITY ACTION PROGRAM BELKNAP-MERRIMACK COUNTIES, INC.

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

To the Board of Directors

Community Action Program Belknap-Merrimack Counties, Inc.

Concord, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Community Action Program Belknap-Merrimack Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs for the year ended February 28, 2019. Community Action Program Belknap-Merrimack Counties, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors! Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Community Action Program Belknap-Merrimack Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended February 28, 2019.

Report on Internal Control Over Compliance

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

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

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

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

Seone McDonnell & hokerts Professional association

Concord. New Hampshire

January 16, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED FEBRUARY 28, 2019

SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Community Action Program Belknap-Merrimack Counties, Inc. were prepared in accordance with generally accepted accounting principles.
- 2. One material weakness relating to the audit of the financial statements is reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3. No instances of noncompliance material to the financial statements of Community Action Program Belknap-Merrimack Counties, Inc., which would be required to be reported in accordance with *Government Auditing Standards* were disclosed during the audit.
- 4. No significant deficiencies in internal control over major federal award programs are reported in the *Independent Auditors' Report on Compliance for Each Major Program and On Internal Control Over Compliance Required by the Uniform Guidance.* No material weaknesses are reported.
- 5. The auditors' report on compliance for the major federal award programs for Community Action Program Belknap-Merrimack Counties, Inc. expresses an unmodified opinion on all major programs.
- 6. There were no audit findings that are required to be reported in accordance with 2 CFR section 200.516(a).
- 7. The programs tested as major programs include: U.S. Department of Health and Human Services, Low Income Home Energy Assistance Program 93.568, Aging Cluster,93.044, 93.045 and 93.053, Social Services Block Grant 93.667, U.S. Department of Agriculture, Women, Infants and Children 10.557, U.S. Department of Transportation, Formula Grants for Rural Areas 20.509, Enhanced Mobility of Seniors and Individuals with Disabilities 20.513.
- 8. The threshold for distinguishing Type A and B programs was \$750,000.
- 9. Community Action Program Belknap-Merrimack Counties, Inc. was determined to not be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

MATERIAL WEAKNESS

2019-001

Condition: The financial statements presented to the auditor at the beginning of fieldwork understated net income by a material amount. This was primarily the result of improper cut off due to revenue related to the fiscal year under audit being recorded to the subsequent period.

Criteria: The Organization's internal control procedures should be structured so that accounts are reconciled and reviewed on a timely basis and a review is completed prior to closing the financial records for the year.

Cause: The Organization lost staff and their accumulated knowledge of Fiscal Department processes and procedures. This led to general ledger entries being posted late or mis-posted.

Effect: Significant adjusting journal entries were proposed by the auditor to ensure accurate revenue cut off for the period under audit. Additionally, the auditor proposed a significant adjusting entry to reduce expenses as a result of workers' compensation insurance expenses being over-accrued.

Recommendations: The auditors recommend that the Organization implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. Further, the auditors recommend that the financial closing process be simplified and include a review of all significant balance sheet and profit and loss accounts.

Views of Responsible Officials: Staff turnover and short staffing resulted in the errors leading to this finding. Agency Officials recognize the need to ensure the presence of qualified staff for operational continuity. The Organization will implement procedures so that balance sheet accounts are reconciled and reviewed by management on a monthly basis. The Director of Finance will also develop procedures to produce financial reports on a periodic basis.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS AUDIT

None



BOARD OF DIRECTORS

Dennis Martino, President

Kathy Goode

David Siff, Esq., Vice President

Heather Brown

Safiya Wazir, Treasurer

Theresa M. Cromwell

Robert (Bob) Krieger, Secretary-Clerk

Ben Wilson, AAMS®

Sara A. Lewko

A. Bruce Carri, CFP, CPA EA

Current fiscal year (3/1/20 - 2/28/21) board meetings -3/12/20, 5/14/20, 9/17/20, 11/12/20, 1/14/21

Jeanne Agri

PROFESSIONAL PROFILE

Versatile and experienced leader with highly developed communication skills: written, verbal and presentational. Adept in coaching and mentoring employees and colleagues as evidenced by my selection by the National Office of Head Start to serve as a mentor for new Head Start Directors. Committed to continuous improvement of activities to ensure they meet outcomes approved by the board through strategic planning, creating goal-oriented systems and conformance with all local, state and federal guidance.

WORK EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Concord, NH Executive Director

2018-present

- Assures the organization has long-range strategy which makes consistent and timely progress towards meeting the Agencies overall mission
- Responsible for the general supervision of all grant awards, ensuring that all statutory, regulatory, and /or
 program and financial requirements are met, that generally accepted accounting principles are applied, and
 that all program and financial policies and procedures are adhered to.
- Provide leadership in developing programs, organizational structures and financial systems that carry out the instructions and policies authorized by the Board
- Establish sound working relationships and cooperative arrangements with community groups, organizations and all funding sources important to the development of the agency and programs.
- See that the Board Director is kept fully informed and up to date on the condition of the organization and all important Federal, State or local requirements impacting on the Agency and/or its programs.

Southern New Hampshire Services, Manchester, NH

Education and Nutrition Operations Director

2016 - 2018

- Coordinate, manage and monitor workings of Child Development, Women Infant and Children, and Literacy Programs, as well as development of an agency wide Two-Generational Approach to services
- Formulate, improve and implement departmental and organizational policies and procedures to maximize output. Monitor adherence to rules, regulations, and procedures
- Assist in the recruitment and placement of required staff; establishment of organizational structure; delegation of tasks and accountabilities
- Supervise staff, including establishment of work schedules and monitoring and evaluating performance in partnership with Executive Director
- Assist in development of strategic plans for operational activity; implement and manage operational plans

Director of Child Development Programs

2001-2016

- Hire, coach and evaluate the performance of Program Managers, Specialists, Coordinators, Center Directors, Teachers and Head Start support staff
- Provide coaching, and learning opportunities for all employees focused on promoting, supporting and improving early development of children from the prenatal stage to five years of age using research based practices
- Plan and implement strategic interventions with Program Managers, Specialists, Coordinators and Center Directors for sites needing administrative support and direction
- Plan, coordinate and facilitate regular leadership meetings for evaluating and strengthening systems to maintain the highest quality of services in compliance with Head Start Performance Standards
- Develop internal structures, systems, and policies supporting major content areas of Head Start program
 including education, health, mental health, social services, parent involvement, nutrition, disabilities, and
 transportation

- Collaborate with managers and internal fiscal department in the monitoring and control of component budgets; identification and interpretation of Head Start and community needs; conformance to the Performance Standards and other regulatory requirements
- Work in partnership with internal departments to support project goals and meet customerexpectations
- Establish and maintain relationships and collaborations with public school districts, systems of higher education, and other community agencies and partners
- Ensure adequate systems in place to maintain the highest quality of services to children and families in compliance with Head Start Performance Standards
- Ensure consistency in service delivery across the program with attention to inclusive practices and integration of component areas; encourage continuous improvement of systems.

Quality Assurance Director/Co-Director for Child Development Programs

1999-2001

- Established and managed a robust monitoring, analysis and evaluation system with well-defined results, milestones, and targets inclusive of Continuous Quality Improvement practices
- Monitored for quality and compliance at Grantee and Delegate level
- Worked closely with program Director to review, track and assess monitoring compliance throughout program operations
- Developed and implements a written quality assurance and performance evaluation plan in conjunction with Governing Board, Policy Council
- Interpreted and evaluated a variety of information to present it in meaningful oral or written form for varied audiences and provide reliable analysis leading to sound decision-making

Area Manager/Education Manager

1997-199

- Supervision of various Child Care sites including direct supervision of Center Directors/Site Managers
- Coordinate personal and professional development and training plans for staff and ensure teaching staff progress towards educational requirements as supported by the Performance Standards
- Documented and administered both positive and negative feedback and utilize Performance Improvement Plans when warranted.

Child Care Center Director/Site Manager

1995-1997

- Supervised, mentored, coach and administered work plans and directives to staff
- Communicated areas of performance improvement to staff and promote training that reflected individual needs of staff members and the team as a whole
- · Ensure program compliance with codes of state and local licensing agencies and grant requirements

New Hampshire Technical College, Nashua, NH

Instructor

1995-1997

- Taught Child Growth & Development and assisted in curriculum development for Early Childhood Education Program
- · Planned and organized instruction to maximize documented student learning
- · Employed appropriate teaching and learning strategies to communicate subject matter to students
- · Modified, where applicable, instructional methods and strategies to meet diverse student needs

EDUCATION

Southern New Hampshire University, Manchester, NH Master's in Business Administration

June 2017

Notre Dame College, Manchester, NH Bachelors of Arts in Elementary Education

1981

Rossana Goding

SUMMARY

Highly experienced strategic finance and accounting leader. Solid track record of success in effectively communicating, managing payroll, analyzing financial data, budget allocations, and ensuring compliance with State, Federal and accounting practices.

HIGHLIGHTS

 Grants Management 	nagement	Mana	Grants	•
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- Reconciliations
- Staff Training and Development
- Management/Coaching
- Accounts Payable
- · Accounts Receivable
- Budgets
- Year-end Audit
- Month-end

- Journal Entries
- Payroll
- Financial Reporting
- Account Analysis
- GAAP

9/2020-present

PROFESSIONAL EXPERIENCE

Community Action Program Belknap-Merrimack Counties, Inc.

Fiscal Officer

- of Officer
- Manage general ledger accounting, accounts receivable, and accounts payable.
- Assist with grant administration, including fiscal management and reporting.
- Manage cash and investments, including administration and analysis.
- Prepare, review, and present financial and investment reports for the Boards of Directors, the Executive Director and the
 executive leadership team, auditors, and regulators.
- Develop and implement accounting/financial policies, and procedures.
- Prepare and report on strategic plans, budgets, and forecasts, including variance analysis.
- · Analyze financial performance compared to long-term operational goals, budgets, and forecasts.
- Conduct financial analysis projects and modeling, including program profitability.
- Administer systems and software to provide financial and operational information.
- Manage accounting, finance, and other staff as required.

Robert Half

Finance Manager, The Way Home

5/2020-9/2020

- Manage monthly reconciliations of all accounts, including but not limited to, operating, credit cards, tenant rent and grants receivables.
- Prepare bi-weekly payroll including paychecks, liability payments and general ledger accounting.
- Manage the day-to-day activities of accounts receivable, accounts payable and bank deposits.
- Establish and monitor staff performance and development goals, assign accountabilities; conduct annual performance appraisals and administer salary adjustments.
- Provide analytical support to internal management team including development of internal management capabilities.
- Upgrade and implement appropriate system of policies, internal controls, accounting standards and procedures.
- Plan, coordinate and execute the annual budget process.
- Develop and maintain appropriate accounting system and supportive documentation.
- Oversee, direct, and organize the work of the finance team and operations.
- Serve as the management liaison to the external auditing firm, the Board of Trustees and Audit committee.
- Facilitate weekly staff meetings
- Manage insurance needs including policy renewals.
- Prepare agency documents for annual audit.
- Contribute to the development, education, implementation of The Way Home's strategic goals and objectives.
- Provide strategic updates to leadership and board

Catholic Medical Center

Financial Manager/Analyst, Community Benefits Consultant

12/2009-5/2020 1/2020-5/2020

- Financial reporting, account reconciliations and auditing support of grant funded programs within CMC Community
 Health and Mission Department.
- Provided education and training support to ensure adequate staffing needs within Community Health Services.
- Developed Catholic Medical Center's Community Benefit Report through the collection and analysis of quantitative and qualitative data; effectively communicated findings to CMC Leadership.

Staff Accountant, Families in Transition

5/2019-1/2020

- Grants Management; 15 State and Federally funded awards totaling approximately 2.2 million dollars.
- Develop and enhance various accounting reports as required.
- Tracked and monitored financial activities of grant funded programs to ensure compliance with State and Federal regulations
- Prepared monthly reports for grantors for reimbursement of program expenses; reconciled total expenses.
- Communicated with contract officers in resolving budgeting and compliance issues.
- Journal entries, cash receipts, and adjusting journal entries.
- Executed bi-weekly payroll cycle for 175+ exempt and nonexempt employees using Paylocity.
- Ensured that all employee timesheets were approved by supervisors in a timely fashion, and that timesheet data was processed accurately, including calculation of shift differentials and overtime pay.
- Input and maintain all employee payroll information including Federal, State and local tax changes, W-4's, direct deposits, child support orders/garnishments and other miscellaneous custom fields.
- Provide prompt, courteous, and efficient customer service to employees who had questions regarding their pay, deductions, or the payroll process.
- Payroll journal entries.
- Accurate and timely processing of up to 250 invoices per month using Sage Intacct for multi-site organization.
- Ensured that all invoices were paid according to cash discount potential and beneficial payment terms.
- Monthly vendor reconciliations.
- Prepared and issued vendor payments.
- Credit Card reconciliations, 5; journal entries.
- Resolved months of backlogged work, restored order and organization to processes/records in disarray, researched and solved billing problems.
- · Communicated with management and vendors on payments, invoice errors, and any account questions.
- Provided year-end audit support.

Catholic Medical Center Financial Manager/Analyst (IDN Initiative)

12/2009-5/2020 3/2019-5/2019 1/2015-11/2017 11/2017-5/2017

- Financial reporting, auditing support and financial management of \$30 million budget for the Region 4 Federally funded
 1115 Demonstration Waiver consisting of 43 community-based agencies.
- Worked with Risk in the development and implementation of contracts with all agencies who were to receive funding via the 1115 Demonstration Waiver.
- Researched and reconciled expenses to authorize reimbursement and ensure fiscal compliance with OMB circulars.
- Payroll

Administrative Assistant Medicaid & ACA Outreach Enrollment Specialist Customer Service Specialist

1/2014-1/2015 10/2013-1/2014 12/2009-10/2013

- Financial reporting and auditing support of grant funded programs.
- Payroll processing; general office operations.
- Provided health insurance education and enrollment assistance to uninsured and underinsured individuals for health insurance entitlements.

Accounting Associate, Turbocam Automated Production Systems (6-month assignment)

6/2018-12/2018

- Timely processing of approximately 400 vendor invoices per month in Epicor.
- Ensured that all invoices were paid according to cash discount potential and beneficial payment terms.
- Maintained vendor database, in accordance with company policies.
- Reconciled accounts payable with monthly supplier statements; nsured accuracy for entry into the general ledger.
- Reconciled 2 credit cards with the accounts payable module with focus on accuracy and prevention of risk.
- Communicated with management and vendors on payments, invoice errors, and account questions.
- Prepared and issued vendor payments.

Financial Manager/Analyst, The Mental Health Center of Greater Manchester

5/2018-8/2018

(Extension of Catholic Medical Center's IDN Initiative, 3-month assignment, transferred to their payroll)

- Financial management and budgeting support through the analysis of accounting reports related to the Region 4's Federally funded 1115 Demonstration Waiver.
- Researched and reconciled expenses to authorize reimbursement and ensure fiscal compliance with OMB circulars.
- Staff development & training.

EDUCATION

Southern New Hampshire University, Manchester, NH

Manchester Community College, Manchester, NH

Bachelor of Science: Accounting

Associate of Science: Accounting

Castle College, Manchester, NH

Associate of Science: Business Administration

TECHNICAL SKILLS

Outlook, Excel, Word, PowerPoint, Sage Intacct, Epicor, Paylocity, Kronos, QuickBooks

SUZANNE L. DEMERS, MBA

Director of Business Development

Growth Catalyst - Powerful Sales Strategist - Market Expansion
Top-performing Business Development & Sales Director who builds high-performance
sales teams to develop new markets resulting in higher-margin sales
Consistent Revenue Growth - Valued Mentor & Leader

Business Development strategist who builds strong, dedicated client relationships and partnerships that are built on trust. Executive with an entrepreneurial spirit who leads companies to growth and market differentiation with a record of generating new business opportunities and developing lucrative partnerships. Proven track record of implementing the necessary business development strategies to accomplish breakthrough sales objectives while creating unique market-entry strategies, managing business relationships, building credibility, and establishing immediate rapport with potential clients.

Contract Negotiations
Business Leadership
Cross-Functional Leadership

Strategic Planning Account Management Market Expansion Market Penetration Strategic Alliances Resource Management

Executive Highlights

- -Led sales efforts and cultivated business relationships to drive 30%-40% new client revenue annually, with emphasis on creative marketing strategies and rebranding services.
- -Trusted and highly-respected Sales Management leader and Mentor during change management resulting in company growth of \$2-million.

Executive Performance

Community Action Program-Belknap-Merrimack County Director of Elder Services (2018-present)

Scott Farrar at Peterborough (2016-2018)

MARKETING DIRECTOR

Manage Market Sales process of the community to achieve and maintain 100% occupancy for the community. Managed internal and external events and trainings. Organized and attended networking opportunities building a strong reputation.

American Red Cross, Massachusetts (2015-2016)

District Manager

Led a team of 10 Account Managers to achieve second place in the Nation for Blood Collection for 2015 with Operating efficiency of 95%. Recruited to lead sales and drive accelerated growth of Red Cross blood services donor recruitment while managing 10 staff in two offices; increased advisor appointment ratios from 0.9% to 2% and sales conversion ratio from 1.5% to 3% by communicating sales opportunities and coaching advisor on marketing best practices. Researched market penetration and viability, developed strategies and coinciding reports to track results; trends, profitability, and areas of opportunity, then adjusted strategies as needed. Developed and led monthly meetings with COO, CEO and Executive Directors to build One Red Cross brand.

American Red Cross, Massachusetts (2013-2015)

Business Development Manager

Aggressively identified, recruited and developed new and lapsed business development resulting in exceeding annual goal for blood collection for the State of Massachusetts. Achieved 110% of goal with operating efficiency of 94% annually. Research targeted accounts and individuals for strategic growth opportunities. Responsible for directing business—development for large business, military and educational accounts; acted as the key person for negotiation of issues with —Executive levels with high profile accounts. Created, developed and implemented National training for Account Managers—with new branding material of One Red Cross. Recruited, hired and training new Business Development Managers for Massachusetts.

Catholic Charities (2006-2012)

Director of Marketing/Social Worker/Admission

Established and maintained strong relationship with critical referral organizations; increase therapy services for higher billable hours. Assisted community non-profit organization Monadnock At Home with startup. Key role of securing new customers and working with key department heads to ensure a smooth transition for residents and families for optimal satisfaction. Train and mentor staff in areas of customer service. Act as the Ethics Officer to ensure all rights are maintained.

North Shore Arc (2012-2009)

Program Director

ORGANIZATIONAL LEADERSHIP

- Valued mentor and leader-provides employees with the autonomy to do their work well while building strong, personal relationships to improve communication as well as advance business development efforts
- Experiences, results-driven leader who accelerates customer success, delivers implementation results, and champions adoption; record of accomplishments with high client satisfaction and a showcase of successful project delivery.
- Managed top-performing team including 10 staff; optimized organizational operations, staffing and succession plans, hired resources conducted performance reviews, and ensured compliance with company policies.
- Led and monitored complex projects and worked cross-functionally with various internal groups to determine project scope, requirements, and resources; managed RFP's and determined best practices while ensuring project activities aligned with business objectives.

BUSINESS DEVELOPMENT

- Built and nurtured C-Level relationships through many varied engagements, successfully implementing solutions, quickly resolving issues, and closing new business opportunities.
- Evolved selling strategy across a new portfolio of sales opportunities by introducing solutions for Donor Recruitment in the blood industry.
- Developed and maintained strong partnerships with in specific vertical markets with increased growth by 40% monthly
- Maintained 100% of new business monthly goal with an average of 90% operating efficiency

WORKSHOPS, TRAINING, AND SEMINARS

- Created training module for on boarding Red Cross employees with vision of One Red Cross
- Staff Trainer and safety officer; train and retrain staff to maintain a safe work environment reduce injury
- Ethic's officer in Long Term, Assisted Living and Residential program
- Developed client orientated operations manual with detailed staff functions
- Staff Trainer for Self Determination in focused area of Developmental Disability, Elderly and Traumatic Brain Injury
- Staff trainer of Learning Styles with staff increase connectivity with clients and co-worker

EDUCATION

MASTER OF BUSINESS ADMINISTRATION, 2001
Franklin Pierce University, NH
BACHELOR OF SCIENCE, 1995
Keene State College, NH
ASSOCIATE DEGREE CHEMICAL DEPENDENCY1995
Keene State College, NH

AFFILIATIONS

Board of Directors Red Cross NH/VT 2017-Present
Red Cross Bio-Med Chair 2017-Present
Chamber of Commerce Peterborough/Jaffrey/Rindge 2016-Present
Peterborough Woman's Club 2017-Present
Eastern Star 2015
Children's Friends, 2014-2016
Monadnock At Home 2011-2013
Board of Directors: New Hampshire Dance Institute 2006-2008
Grand Circle Community Resource Team 2002-2003

PEGGY MAYLONE

Objective

To work in a professional and cooperative environment utilizing both my degree and my experience in various administrative positions

Experience

Community Action Program-Elder Services Concord, NH

Operations Manager

2019

- The Operations Manager supervises/manages 9 Senior Center Managers as well as the Administrative Billing Coordinator for the Elder Services Department.
- Oversees the Rural Transportation System (RTS), Nutrition and Programing services for 9 Senior Centers.
- Manages the quality assurance and quality improvement for all Senior Center services.
- Oversees the site level implementation of agency/program policies and procedures, outreach plans, and social service activities.
- Areas of responsibility include volunteer services, senior centers; wellness initiatives, transportation and nutrition programs.

Administrative Billing Manager

2008-2019

- Responsible for billing all funding sources for the Elder Service Department
- Enters client applications and maintains client files for active and inactive participants
- Procures office supplies for 10 area Senior Centers and the Elder Services Department
- Compiles and enters weekly data regarding the meals ordered and consumed by the Senior Centers congregate and Meals On Wheels clients

Manchester Internal Medicine Associates Manchester, NH

Office Administrator

2005-2007

- Provided a productive and efficient business environment for the physicians, staff, and patients.
- Responsible for all administrative operations including payroll, accounts payable, staff development and review, staff scheduling, and balancing the general ledger
- Drafted and revised a variety of letters and memos to inform the staff of important information or changes regarding the company's policies
- Streamlined administrative and clinical processes which increased the quality of our customer service and patient satisfaction
- Managed the physician's schedule to ensure availability as well as re-scheduling patients during scheduled and unscheduled time off as well as during down times

Manchester Counseling-Elliot Hospital Manchester, NH

Patient Service Representative

2005

- Worked in all aspects of the administrative department to include check- in/out of
 patients, answering multi-line phone system, scheduling patients, verifying insurance
 and obtaining referrals, and chart management
- Primary duty was data entry and billing for 17 providers

Greater Hampstead Family Medicine Hampstead, NH

Clinical Manager

2001-2005

- Multi-tasked between administrative and clinical duties working within strict time frames
- Cross-trained in all departments of the practice

United States Navy Duty stations as assigned

1993-1997

Education

Southern Illinois University-Carbondale 2001 Bachelor of Science in Health Care Management

> 1465 Hooksett Road, Unit 273, Hooksett, NH 03106 Cell (603) 305-7004 Email: pegeyknightly@yahoo.com

Heather L. O'Brien

A history of strong counseling and communication skills; were gained by practicing confidentiality and sensitivity when working with residents/patients at nursing homes and rehabs. Practiced nutrition education by working with different dieticians total of 3 years.

History of preparing nutritious meals for up 250 patients in a public health setting; while following proper food handling and sanitation. Along with worked in various foodservice settings from a country club to a bakery for a of 10 years.

EDUCATION:

Bachelors of Science in Health Science: Option -Nutrition and Dietetics August 2013 Keene State College, Keene, NH

SKILLS:

- Maintain professionalism
- Communication
- Time Management skills
- Multicultural sensitivity/awareness
- Flexibility
- Prioritization
- Public Speaking
- Organization
- Critical Thinking
- Customer Service
- Dependable
- Adaptable
- Design, create, produce
- Dissemble & recreate
- Proficient in Microsoft Word, PowerPoint, Excel
- Proficient with Mac/PC
- Intermediate Spanish speaking
- Supervision
- Menu development
- Record Keeping + Data Entry

PROFESSIONAL EXPERIENCE:

Diet Technician, Southern New Hampshire Medical Center, Nashua NH September 2017- present

Although I am currently still employed, I continue to learn values, goals and counseling techniques every day. This position has allowed me to learn and practice working with new cultures, and ethnic backgrounds all related to health, food and nutrition.

 Participates in the Nutrition Care Process determined by the Dietitian for nutrition assessment, developing and implementing nutrition interventions such as providing

for a

to

total

- individualized or group nutrition education, and monitoring and evaluating of the patient's progress; examining the quality and accuracy of food served to the patients.
- Uses the established standards of practice in nutrition care to help determine nutrition interventions while providing a high level of patient/customer satisfaction while staying compliant with local, state and federal regulations.
- Assists the Dietitian in screening patients deemed at low nutrition risk; reviews and
 analyzes patient's dietary intake; evaluates food and intake from all sources; utilizes
 techniques that consider the varied needs of age-specific populations as well as cultural,
 religious and ethnic concerns; communicates findings to the Dietitian.
- Participates in the development and modification of the nutrition care plan for assigned
 patients with the Dietitian; documents relevant, accurate and timely data in the electronic
 medical record (EMR). Collaborates with the Dietitians and communicates all patient
 care needs.
- Calculates and documents data related to nutrient intake for calorie counts, checks on supplement acceptance/tolerance and educates patients on basic nutrition information.
- Instructs patient and/or family on modified diets or food/drug interactions as outlined in department policies and procedures; documents nutrition education in the electronic medical record (EMR).
- Operates At Your Request (AYR) Room Service program, maintains proficiency with application through updates and training; monitors and verifies changes in diet orders or prescriptions; monitors patients with food allergies; adheres to all patient safety standards as it relates to the provision of food service.
- Demonstrates professional and proper telephone etiquette, and performs basic tasks with the office equipment.
- Manages all tracking of nutrition services productivity for Clinical Consults and Educations along with manages the test tray assessment trending report.
- Participates in departmental and interdisciplinary meetings, task forces and projects.
 Maintains and creates the monthly "café table" with trending nutrition topics/informational handouts for the public.

Nutritional Services Supervisor & Cook, Greenbriar Terrace Transitional Care and Rehab, Nashua NH July 2015-Present

Hired in as a duel role of supervisor and a cook. While still employed (per diem) - every day I learn something valuable to growing my career in public health. This position has given me many opportunities to improve my counseling skills and has given me a better understanding and experience being in a supervisor role.

- Maximized patient health through nourishing healthy meals with individualized diet plans
 that balance the patient's desires for food preferences along with their medical needs
 while focusing on their quality of life.
- Worked daily with the dieticians to maintain the accuracy of nutrition assessments.
- General clerical duties: Process all dietary paperwork from the patients, dieticians, and all other healthcare personnel involved, filing and monitoring all phone calls.
- Met with residents to discuss their personalized diets, personal preferences, and casual conversations to lighten their moods by gaining the ability to effectively communicate

with patients from different backgrounds and income levels all while practicing confidentiality.

- Counseled residents on their personalized diets and assisted with nutrition education.
- Ensured diets to be preventive or therapeutic as needed for each patient.
- Followed federal and state guidelines, policies and procedures in place for a public health facility.
- Practiced strong team building skills and the ability to multitask and work effectively in a high stress and fast moving environment.
- Supervised approximately 20 foodservice personnel by assigning daily work while following the procedures for standardized operations.
- As supervisor; maintained proper daily functions of the kitchen and the tray line by having strong communication and time management skills. Strong attention to detail was necessary to maintain a healthy work environment. Maintained cleanliness and sanitation of the entire kitchen from food storage to food production to proper sanitation in the dish room.
- When necessary; prepped and prepared the meals for an average census of 250 residents by following recipes to maintain quality and ensure proper nutritional needs of the residents.

Nanny, Children aged 2 and 4, Grantham, NH October 2014-July 2015

While spending 16-hour days with the children, I learned how to work with children with many levels of difficulty. I gained hours of experience learning why children act the way they do in certain situations and helped them learn and grow.

- Prepared and served the children breakfast, lunch and dinner daily.
- Prepared and promoted the tasting of new foods with the children by allowing the children to help in the cooking process.
- Promoted healthy eating and physical activity daily through various daily activities.
- Helped teach and maintain routine in their daily schedules.
- Engaged the children in various puzzles, games, nature and creative activities.
- Administered daily medication to children while sick for prolonged periods.
- Promoted positive behaviors from socializing to the children's attitude.
- Traveled with the children for play and education; promoting experience outside of the house.

Waitress, Catering Staff, The Quechee Club, Quechee, VT January 2008-July 2015

This was my first job hired in at 16 years old-I gained a love for foodservice while working here. I learned how to be a professional server to food handling and management all throughout my years.

- Practiced strong communication skills daily while serving the members.
- · Began as hostess and to go's, and when of age quickly became a server.
- Prepared, served and attended to the needs of the members of the prestigious country club.
- Set-up, served and dissembled the events such as weddings and functions for members & guests of the club.
- Gained the ability to adapt to last minute changes in a fast paced environment.
- Trained new employees and acted in a manager role when a manager was not around.

Dietary Aide, Cook, Supervisor, Kindred at Hanover Terrace Nursing and Rehab, Hanover NH August 2013- July 2014

This position was my first career out of college- I was given a wonderful opportunity to learn how to manage and run a public health kitchen. I learned all of the basics of being a foodservice director- cooking, ordering, daily duties and much more. This job opened me up to many opportunities to further my career.

- Began as dietary aide, then quickly progressed to night cook/supervisor.
- As dietary aide, followed meal tickets, corrected trays according to dietary needs, and assembled snack items.
- As cook: prepared, served, supervised and cleaned up meals twice a day. Maintained proper sanitation and food handling in accordance to corporate standards.
- Assisted with food ordering through Sysco, along with conducted inventory frequently.
 Earned the ability to calculate and call-in Hood milk orders biweekly along with New
 England coffee orders once a month. Gained computer access to print tray tickets and adjust patient tray cards from diet orders.
- Trained new employees.
- Met with residents for their dietary requests and counseled residents on nutritional needs along with the dietician.
- Performed duties of the Nutrition Services Manager while the manager was not present
 and performed daily duties of the Assistant Nutrition Services Manager without the title.
 Assisted with monthly and annual budget. Assisted with occasional in-services for
 employees. Adjusted menus to accordance with the census at the time by performing
 mathematical equations.

Sales Clerk, Central Square Café, Troy NH September 2012- January 2013

 Operated cash register, received and dispensed correct change. Delivered meals made to order. Maintained a clean and attractive restaurant for dining.

Sales Clerk & prepared lunch, Eva's Bakery & Café, Troy NH August 2011-September 2012 Courteously greeted customers and assisted with purchases. Worked shifts alone, demonstrating great responsibility. Assembled 8-10 lunch options made to order with or without another employee. Followed proper food handling skills and the necessary sanitation procedures of a foodservice establishment.

ADDITIONAL EXPERIENCE:

Volunteer time

Meals on Wheels Keene NH (10 hours)
Keene Community Kitchen Keene NH (20 hours)
Headstart Keene NH (10 hours)
Foodservice Management Project (Spring 2012)

Along with a group of three, planned, prepared and executed a lunch for the dining hall of Keene State College. Consisting of preparing, costing, marketing, caloric breakdown, and state regulations. Prepared and served a balanced and delicious meal to the students.

ACTIVITIES / HONORS / AFFILIATIONS / LEADERSHIP:

Student Dietetic Association Spring 2013

Education:

New Hampshire Technical Institute-A.S. in Business Administration with a major in Accounting

Graduated May 23, 2003

Granite State College (University System of NH) -B.S. in Business Management Graduated

June 30, 2009 Magna Cum Laude

Core Strengths:

- · Passion to succeed
- Consistent work ethic
- Attention to detail
- Self-Motivated
- Integrity
- Efficient time utilization

Skills:

- · Communicate ideas that influence others
- Work effectively with customers and other employees
- · Plan the use of my time and resources efficiently
- · Apply and enhance my abilities to evaluate information
- Produce positive results
- Understand the impact on a business
- Computer use to analyze and present solutions to data questions

Work Experience:

October 2018- Present-Community Action Program, Concord, NH Administrative Billing Coordinator

- Process route slips for Meal on Wheels deliveries. Check for accuracy and make adjustments in Serve Tracker to reflect what the route slip indicates.
- Process intakes for new clients and re-determination clients for receiving Meals on Wheels.
- Prepare route slips to distribute to each manager on a weekly basis.
- Process and enter information on a spreadsheet for Weekly Summary Report.
- Process clients who are no longer receiving services entering information into Serve Tracker and pull the clients file out of
 open to close.
- Open daily mail and distribute to appropriate personnel.
- Prepare billing for the State of New Hampshire.

April 2018-May 2018- Meredith Village Savings Bank, Laconia, NH (Temp for Nagler Group) Imaging/Data Entry Clerk

- Log incoming work from other offices to be scanned
- Scanned documents and indexed each document. Examined documents to make sure they scanned properly and remained in order.

March 2013—September 2017 State of New Hampshire Department of Safety DMV, Concord, NH Supervisor Cash Terminal Operator

- Distribute daily deposit and cash bags to clerks for Registration, Licensing, Inspection and Financial responsibility
- Collect and verify deposit bags from clerks at the end of business
- Work collaborate with auditing to ensure policies and procedures are upheld
- Responsible for the regular operation of the vault
- Ordering and accounting for inventory from warehouse
- Open incoming mail and exam walking disability forms for completeness
- · Held accountable for all deposit bags be returned to the vault at the end of the day
- Follow up with department supervisors for any checks that need to be returned for errors
- Prepare daily deposit and credit card receipts

January 2010-May 2013 Florida Institute of Technology-Melbourne, FL Graduation Processor

- Process Petitions to Graduate for approximately six hundred students (Undergrad and Graduate)
- · Post Thesis and Dissertations to Academic Records
- Advise and send out correspondent to Advisors, Department Heads, and Students of what courses are still required for graduation
- Register students for courses each semester (Add/Drop) and assess tuition through integrated computer system (Banner)
- Prepare graduation data and reports for the Registrar's Office
- Monitor the progress of students by advising and registering them for the correct courses needed to be completed within their matriculated program
- Extensive knowledge of curriculum and programs offered through the institute
- Calculate GPA's and post honors for undergraduates
- Process course substitutions and elective approvals through Curriculum Advising Program Plan.
- Complete graduation audit's and award degrees set by the FIT standards
- Adhering to academic policies and procedures by the institute standard

December 2004- January 2010 University of New Hampshire Manchester, NH 03101 Registrar

- · Administrative supervision of the Registration Office
- · Hire, evaluate, supervise and assign work to assigned support staff
- Responsible for processing and maintaining academic history files/records, updating folders, billing, process course registrations/withdrawals, and train staff in the use of all related software applications.
- · Responsible for room scheduling for events and courses at UNHM
- · Responsible for creating and maintaining course schedule at UNHM
- Responsible for grade processing/rosters and advise students, faculty and staff concerning academic record policies/ procedures, student rights/rules and Buckley Amendment on privacy
- Act as a liaison and maintain effective working relationships with all administrative and academic offices/ related committees
- Process information requests and prepare statistical reports, as requested and/or assist in preparation of reports which provide required information/ data for external sources
- · Calculate and enter into Banner refund schedule for related courses offered in a semester
- Certified Veteran Administration Official for UNHM

December 1994 - December 2004 New Hampshire Technical Institute Concord, NH 03301 Assistant Registrar (Program Assistant II)

- Administrative supervision to the Registrar's Office
- Course registration of new and current students through Banner (integrated computer system)
- Maintenance of academic student records
- Maintain curriculum through Banner

- Prepare student master course schedule for all semesters through Banner
- Veteran's Administration Certifying Officer
- · Compilation of reports; enrollment data; developing, coordinating and directing the Institution's registration process
- Data entry of all academic records adhering to academic policies and procedures set by the Institute
- Organization and completion of special projects requested by Registrar
- Communication with students, faculty and staff regarding academic records through Banner
- Conduct student academic audits for graduation requirements set by NHTI standards
- Prepare and present training for faculty and staff on Banner (integrated computer system)
- Implementation of Banner Web and advisor for students on how to utilize Banner Web
- Responsible for the entire operation of Registrar's Office in the absence of the Registrar
- Extensive knowledge of Banner for student module
- · Crossed Trained in Registrar's Position in the absence of the Registrar
- Examiner for the National League of Nursing Assessment and Evaluation

Community Action Program Belknap-Merrimack Counties, Inc.

Department of Health and Human Services Bureau of Elderly and Adult Services

NUTRITION AND TRANSPORTATION SERVICES 7/1/2020 - 6/30/2022

KEY PERSONNEL

Name			% Paid from this Contract	Amount Paid from this Contract		
Jeanne Agri	Executive Director	\$132,651.00	0%	\$ 0.00		
Rossana Goding	Fiscal Officer	\$ 77,512.50	0%_	\$ 0.00		
Suzanne Demers	Director of Elder Services	\$ 69,518.00	80%	\$ 55,614.00		
Peggy Maylone	Operations Manager	\$ 46,664.00	100%	\$ 46,664.00		
Heather O'Brien	Wellness Manager	\$ 47,463.00	100%	\$ 47,463.00		
Nikki Blodgett	Administrative Billing Coordinator	\$ 31,999.50	100%	\$ 31,999.50		



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Gibson Center for Senior Services, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 14 Grove St. North Conway, NH 03860-06555.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020 and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$1,850,314.72.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Gibson Center for Senior Services, Inc., RFA-2017-8EAS-06-NUTRI-14-A04

Amendment #4 Page 1 of 7 Contractor Initials Date



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individuals referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meajs, Award

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04

Amendment #4 Page 2 of 7 Contractor Initials KN Date 0/5/7014



date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4. Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - 10. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021, to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04

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Date In 12/14



- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition 8 The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an Independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04

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- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04 Amendment #4 Page 5 of 7 Contractor Initials 10 St



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire Department of Health and Human Services

10 12/2020 Date

Name: Lori Shibineth

Title: Commissioner

10 | 5 | 2020 Date | Gibsøn, Center for Senior Services, Inc.,

Name: Ted Wroblowski

Title: President

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04

Amendment #4 Page 6 of 7 Contractor Initiats 100 Date 1015 26



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

OFFICE OF THE ATTORNEY GENERAL

10/14/20		Catherine Pinos
Date	Name:	Catherine Pinos
	Title:	Attorney
I hereby certify that the foregoing Amendme Executive Order 2020-04 as extended by E. 14, 2020-15, 2020-16, 2020-17, and 2020-1	xecutive	approved by the Governor approval issued under the Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-
	OFFICE	OF THE SECRETARY OF STATE
Date	Name:	
	Title:	

Gibson Center for Senior Services, Inc., RFA-2017-BEAS-06-NUTRI-14-A04

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Exhibit B-1 Amendment #4 Rate Sheet

	Nut	rition and Trans	portation		
	1/1/2017	through 06/30/201	7 Service Units		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Fur Reque	I Amount of ding being ested for each Service
Title XX HD Meals	Per Meal	3,582	\$5,50	2	19,701,00
Tide UIC HD Meats	Per Meal	11,891	\$5.50	3	65,401.00
Title IIIC Cong Meals	Per Meal	8,500	\$5.50	2	46,750,00
Tide (IIB Transportation	PerClen/PerDay	542	\$23.70	ŝ	12,848,00
			Subtotal	\$	144,698,00

	7/1/2017	through 06/30/2016	Service Uni	ts .		
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Meat	7,163	\$5.78	-	41 4	02.14
Title IIIC HD Meals	Per Meal .	23.781	\$5.78	-	137,4	
Title ItiC Cong Meals	Per Meat	17,000	\$5.78			50.00
Title LITB Transportation	PerClient/PerDay	1,083	\$24.89	-		50.00
			Subtotal	-	\$ 304,0	

7/1/2018 through 06/30/2019 Service Units						
Nutrition and Transportation	Unit Type	Total 8 of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-8/30/19	Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Meal	7,163	\$5.78	\$6.00	\$	42,978,00
Title IIIC HD Megis	Per Meat	23,781	\$5.78		\$	142,685,00
Tide IIIC Cong Meals	Per Mea!	17,000	\$5,78		•	102,000.00
Title III8 Transportation	PerCtient/PerDay	1,083	\$24.89	\$24.89		28,956,00
			Subtotal		3	314,619.00

	7/1/2019	through 06/30/202	0 Service Uni	ts		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		 Total Amount of Funding being Requested for each Service 	
Title XX HD Meals	Per Meal	7,163	\$8.00	ì	3	42,978.00
Title IIIC HD Meals	Per Meal	23,781	\$5.00		*	142,688,00
TIME THE HO SUPPLEMENT	Per Meal	1,599	\$6.00			\$9,595,82
Title IIIC Cong Meals	Per Meal	17,000	\$8.00		2	102,000.00
Title III Meals (FFCRA)	Per Meal	3,834	\$10.00		-	\$38,340.00
Title IIIB Transportation	PerClienVPerDay	1,083	\$24.89		2	28,958.00
	<u> </u>		Subtotal		*	362,555,82

	7/1/2020	through 06/30/202	1 Service Units	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	7,163	\$6.00	\$42,978,00
Title BIC HD Meals	Per Meal	25,380	\$6.00	\$152,281.82
Title IIIC Cong Meals	Per Meal	17,000	\$8.00	\$102,000,00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response				\$ 15,188.26
Title IIIC Meals (COVID-19)	Per Meal	6,075	\$10,00	\$ 60,750.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	1,083	\$24,89	\$26,956.00
			Subtotal	\$ 400,154,08

	7/1/2021	through 06/30/2022	Service Un	ilts	······································
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	7,163	\$8.00		\$42,976,00
Title IIIC HD Meals	Per Meal	25,380	\$6.00		\$152,281,82
Title IIIC Cong Meals	Per Meal	17,000	\$6.00		\$102,000,00
Title IIIB Transportation/ Title IIIB Supportive Services; Delivery Services	PerClient/PerDay		\$24,89		\$26,956,00
			Subtotal		3 324,215,82

Total \$ 1,850,314.86

Contractor Initials: 10 5 2 02.0

The Gibson Center for Senior Services, Inc. Exhibit 8-1 - Amendment 84 Page 1 of 1

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 GIBSON CENTER FOR SENIOR SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 10, 1979. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 60369

Certificate Number: 0004893113



IN TESTIMONY WHEREOF.

I hercto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 15th day of April A.D. 2020.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)
1. I am a duly elected Clerk/Secretary/Officer of Gibson Center for Services Inc. (Corporation/LLC Name)
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on November 19, 2019, at which a quorum of the Directors/shareholders were present and voting. (Date)
VOTED: That Ted Was bleusk: President (may list more than one person) (Name and Title of Contract Signatory) is duly authorized on behalf of Governments with the State (Name of Corporation/ LLC)
is duly authorized on behalf of work for Contracts of agreements with the State (Name of Corporation/ LLC)
of New Hampshire and any of its agencles or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.
3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein. Dated: 10 /5 /2020 Signature of Elected Officer Name: Name:
Title: Vice President?



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DO/YYYY) 05/13/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND. EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES

BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT Heather Clement, CIC Chalmers Insurance Group - North Conway PHONE IAC. No. Ext): E-MAIL ADDRESS: (803) 358-6926 (603) 356-6934 PO Box 2480 HClement@chalmerstnsuranceGroup.com 3277 White Mountain Highway INSURER(S) AFFORDING COVERAGE NAIC E North Conway NH 03860 Acadia Insurance Company 31325 INSURER A : INSURED INSURER B : Gloson Center for Senior Services, Inc. INSURER C : PO Box 655 INSURER D : INSURER E : North Conway NH 03860-0655 INSURER F : COVERAGES 20/21 GL BA WC **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. INSO WYD TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (En occumence) CLAIMS-MADE X OCCUR 300 000 5 000 MED EXP (Any one person) CPA0011316-36 05/01/2020 05/01/2021 1.000.000 PERSONAL & ADV INJURY GEN'L AGGREGATE LIMIT APPLIES PER: 2,000,000 GENERAL AGGREGATE X POUCY [PRO-JECT 2,000,000 PRODUCTS - COMPYOP AGG **Employee Benefits** OTHER: \$ 1,000,000 COMBINED SINGLE LIMIT AUTOMOBILE LIABILITY \$ 1,000,000 ANY AUTO BODILY INJURY (Per person) \$ 1,000,000 OWNED AUTOS ONLY HIRED SCHEDULED AUTOS NON-OWNED AUTOS ONLY CAA0011386-37 05/01/2020 05/01/2021 BÓDILY INJURY (Per accident) PROPERTY DAMAGE HIRED AUTOS ONLY Pollution Liab Broadening UNBRELLA LIAB X occur 1,000,000 EACH OCCURRENCE EXCESS LIAB . CUA0011388-36 05/01/2020 05/01/2021 1,000,000 CLAIMS-MADE AGGREGATE DED RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY X STATUTE ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? Mandatory in NH) 500 000 E.L. EACH ACCIDENT N N/A WCA0018882-38 05/01/2020 05/01/2021 500,000 E.L. DISEASE - EA EMPLOYEE if yes, describe under DESCRIPTION OF OPERATIONS below 500.000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space in required) Operations: Social Services for Senior Citizens **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire NH Dept of Health & Human Svcs **AUTHORIZED REPRESENTATIVE** 129 Pleasant Street Concord NH 03301-3857

	-		·	
The mission of the Gibson Northern Carroll County to	n Center for Senior Service	es is to offer progra	ams that enable seniors in	New Hampshire's
Northern Carroll County to	o live independently and a	ctively, with purpo	se and dignity.	
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GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE

Consolidated Financial Statements
June 30, 2020 and 2019
and

Independent Auditor's Report

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS June 30, 2020 and 2019

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CERTIFIED PUBLIC ACCOUNTANTS

608 Chestnut Street • Manchester, New Hampshire 03104 (603) 622-7070 • Fax: (603) 622-1452 • www.vachonclukay.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Gibson Center for Senior Services, Inc. and Affiliate

We have audited the accompanying consolidated financial statements of the Gibson Center for Senior Services, Inc. (a nonprofit organization) and Affiliate, which comprise the consolidated statements of financial position as of June 30, 2020 and 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the years 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 the consolidated 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 consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 auditor's 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 Gibson Center for Senior Services, Inc. and Affiliate as of June 30, 2020 and 2019, 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

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating financial statements are presented for purposes of additional analysis and are 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.

Vashon Clubay & Company PC

Manchester, New Hampshire September 17, 2020

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF FINANCIAL POSITION June 30, 2020 and 2019

	2020	<u> 2019</u>		
ASSETS CURRENT ASSETS:				
Cash and cash equivalents	\$ 339,304	\$ 141,744		
Investments	162,940	\$ 141,744 159,752		
Accounts receivable	78,595	73,200		
Prepaid expenses	41,863	34,015		
Inventory	2,397	2,397		
TOTAL CURRENT ASSETS	625,099	411,108		
NONCURRENT ASSETS:		•		
New Hampshire Charitable Foundation Restricted Fund	743,474	780,011		
Property and equipment, net	2,615,044	2,672,524		
TOTAL NONCURRENT ASSETS	3,358,518	3,452,535		
TOTAL ASSETS	\$ 3,983,617	\$ 3,863,643		
LIABILITIES AND NET ASSETS CURRENT LIABILITIES:		,		
Accounts payable	\$ 21,169	\$ 25,904		
Accrued expenses	38,447	39,385		
Deferred income	715	1,385		
Security deposit payable	12,252	12,036		
Current portion of SBA note payable	42,629			
Current portion of mortgage note payable	17,847	16,908		
TOTAL CURRENT LIABILITIES	133,059	95,618		
NONCURRENT LIABILITIES:				
SBA note payable, less current portion	68,371			
Mortgage note payable, less current portion	84,158	101,947		
TOTAL NONCURRENT LIABILITIES	152,529	101,947		
TOTAL LIABILITIES	285,588	197,565		
NET ASSETS:				
Without donor restrictions:				
Undesignated	2,794,586	2,735,157		
Board reserved for capital acquisitions With donor restrictions:	855,145	889,510		
Purpose restrictions	48,298	41,411		
TOTAL NET ASSETS	3,698,029	3,666,078		
TOTAL LIABILITIES AND NET ASSETS	\$ 3,983,617	\$ 3,863,643		

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF ACTIVITIES For the Years Ended June 30, 2020 and 2019

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		2020		2019
REVENUE AND SUPPORT	_		_	
Fees and grants from governmental agencies	\$	405,015	\$	346,040
Town appropriations		55,500		50,000
Contributions		340,224		196,816
Fundraising		127,415		137,796
Rental income		166,279		157,785
Interest and dividend income		6,820		7,161
Other income		54,165		64,987
Loss on sale of assets				(250)
Net realized and unrealized gain (loss) on investments		(2,044)		18,815
Net assets released from donor restrictions		32,113		13,314
TOTAL REVENUE AND SUPPORT				
WITHOUT DONOR RESTRICTIONS		1,185,487		992,464
EXPENSES:		•		
Program Services:				
Nutrition		404,909		425,746
Transportation		78,278		79,777
Social and Educational		109,448		126,773
Home-share		5,690		4,837
Total Program Services		598,325		637,133
Supporting Services:		370,323		037,133
Management and general		261 764		215 266
Fundraising		361,754		315,365
		200,344		173,322
Total Supporting Services TOTAL EXPENSES	-	562,098	****	488,687
IOTAL EXPENSES		1,160,423	·	1,125,820
INCREASE (DECREASE) IN NET ASSETS				
WITHOUT DONOR RESTRICTIONS		25,064		(133,356)
		'''		
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS				
Grants		39,000		38,000
Net assets released from donor restrictions		(32,113)		(13,314)
INCREASE IN NET ASSETS	-			
WITH DONOR RESTRICTIONS		6,887		24,686
CHANGE IN NET ASSETS		31,951		(108,670)
NET ASSETS, July 1		3,666,078		3,774,748
NET ASSETS, June 30	\$	3,698,029	<u> </u>	3,666,078
	<u> </u>	2,000,000	_, 	-10001010

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES For the Year Ended June 30, 2020

	Program Services			Supporting Services					
•	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and	Fund	Total Supporting	Total
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	S I I I I I I I I I I I I I I I I I I I	\$ 319,413	<u>General</u> \$ 68,019	Raising \$ 125,261	<u>Services</u> \$ 193,280	Expenses \$ 512.693
Payroll taxes	16,646	3,224	3,404	•	23,274	4,347	9,131	13,478	
Employee benefits	19,008	1.801	12,343	-	33,152	13,096	16,568	29,664	36,752 62,816
Total Salaries and		.,,,,,,,				15,070	10,300	27,004	02,810
Related Expenses	261,992	50,405	63,442		375,839	85,462	150,960	236,422	612,261
Food	58,041		•		58,041	05,101	150,500	230,422	58,041
Direct program expenses	24,062	15,552	37,299	121	77.034	285	19,567	19,852	96,886
Travel	454	106			560	618	345	963	1.523
Conferences and training	1.235	125		_	1,360	-	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	14,184	2,661	16.845	30,974
Telephone	784	256	256	.,	1,296	913	361	1,274	2,570
Professional services	5,654	1,602	4,602		11,858	7,332	20,802	28,134	39,992
Postage	230	•	•		230	480	194	674	904
Office expenses	4,602	1,226	1,272	3.273	10,373	2,521	4,321	6,842	17,215
Public relations/communications	371	1,066	28	433	1,898	-,	405	405	2,303
Special events					•	_	703	703	703
Utilities	18,903	2,098	•		21,001	46,216	•	46,216	67,217
Repairs and maintenance	21,413	3,293			24,706	65,807		65,807	90,513
Foundation and investment expenses	•		•			7,763	J -	7,763	7,763
Interest expense	•	•	•	-		6,287	_	6,287	6,287
Payments in lieu of real estate taxes						15,113	-	15,113	15,113
Total Expenses Before									
Depreciation	404,909	78,278	109,448	5,690	598,325	252,981	200,344	453,325	1,051,650
Depreciation expense			·			108,773		108,773	108,773
Total Expenses	5 404,909	\$ 78,278	\$ 109,448	\$ 5,690	\$ 598,325	\$ 361,754	\$ 200,344	\$ 562,098	1,160,423

•	Program Services			s	_				
				7/1	Total	Management		Total	
			Social and		Program	and	Fund	Supporting	Total
	Nutrition	Transportation	Educational	Home-share	Services	<u>General</u>	Raising	Services	Expenses
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	s -	\$ 322,541	\$ 39,224	\$ 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	-	24,281	2,991	7,286	10,277	.34,558
Employee benefits	37,974	3,542	14,656		56,172	10,456	19,405	29,861	86,033
Total Salaries and									
Related Expenses ,	278,971	51,193	72,830		402,994	52,671	124,938	177,609	580,603
Food	63,061	•	-	•	63,061	-	-	•	.63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	-	1-	300	770	573	1,343	1,643
Conferences and training	1,274	170	•		1,444		663	663	2,107
Insurance	8,613	2,335	726	373	12,047	16,175	816	- 16,991	29,038
Telephone	614	239	239		1,092	874	239	1,113	2,205
Professional services	4,332	1,125	1,125		6,582	4,277	20,286	24,563	31,145
Postage	255	-		-	255	410	•	410	665
Office expenses	3,753	857	783	4,369	9,762	3,126	4,476	7,602	17,364
Public relations/communications	49	•	•	-	49	•	681	681	730
Special events	-				•		3,608	3,608	3,608
Utilities	23,402	2,286		•	25,688	35,378		35,378	61,066
Repairs and maintenance	16,304	2,976	•	-	19,280	59,105	•	59,105	78,385
Advertising			•	•	•	198	•	198	198
Foundation and investment expenses	<u> </u>	· ·	÷	•	•	7,407		7,407	7,407
Interest expense		-				6,892		6,892	6,892
Payments in lieu of real estate taxes	-			* .	•	15,590		15,590	15,590
Total Expenses Before							-		
Depreciation	425,746	79,777	126,773	4;837	637,133	203,405	173,322	376,727	1,013,860
Depreciation expense	-					111,960		111,960	111,960
Total Expenses	\$ 425,746	\$ 79,777	\$ 126,773	\$ 4,837	\$ 637,133	\$ 315,365	\$ 173,322	\$ 488,687	S 1,125,820

See notes to consolidated financial statements

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF CASH FLOWS For the Years Ended June 30, 2020 and 2019

	2020	<u> 2019</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash received from grants and contributions	\$ 821,144	\$ 631,160
Interest income received	3,587	8,450
Other income received	361,275	362,455
Cash paid to employees	(512,030)	(466,976)
Cash paid to suppliers	(524,648)	(528,164)
Payments in lieu of tax	(15,113)	(15,590)
Interest paid	(6,287)	(6,892)
Net Cash Provided (Used) by Operating Activities	127,928	(15,557)
CASH FLOWS FROM INVESTING ACTIVITIES		
Distributions from New Hampshire Charitable Foundation	29,963	29,746
Purchases of investments	(3,188)	(1,518)
Purchases of property and equipment	(51,293)	(27,761)
Net Cash Provided (Used) by Investing Activities	(24,518)	467
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from SBA note payable	111,000	
Payments on mortgage note payable	(16,850)	(16,078)
Net Cash Provided (Used) for Financing Activities	94,150	(16,078)
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	197,560	(31,168)
CASH AND EQUIVALENTS, July 1	141,744	172,912
CASH AND EQUIVALENTS, June 30	\$ 339,304	\$ 141,744
NON-CASH INVESTING AND FINANCING TRANSACTIONS Not increase (decrease) in value of restricted finds hold by NUCE	\$ (6.574)	\$ 16 607
Net increase (decrease) in value of restricted funds held by NHCF	\$ (6,574)	\$ 16,607
Net book value of disposed property and equipment	<u>s - </u>	\$ 250

For the Years Ended June 30, 2020 and 2019

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Gibson Center for Senior Services, Inc. (the "Organization") was founded on October 1, 1979 and subsequently incorporated on November 15, 1988 as a non-profit organization. The Organization offers an evolving array of programs and services to both active and passive senior residents of Northern Carroll County New Hampshire. The Organization services the needs of senior residents through nutrition programs, transportation programs for the elderly and disabled, and social and educational programs, which are designed to enable them to stay actively involved in their communities.

Affiliate

In May 2005, the Organization established Silver Lake Senior Housing Corporation (the Affiliate), a non-profit organization, for the purpose of acquiring land and buildings located in Madison, New Hampshire. The Affiliate operates a senior residential facility. The operation of Silver Lake Landing began July 22, 2005.

Accounting Policies

The accounting policies of the Gibson Center for Senior Services, Inc. and Affiliate conform to accounting principles generally accepted in the United States of America as applicable to non-profit organizations except as indicated hereafter. All significant inter-company transactions and balances have been eliminated for the consolidated financial statement presentation. The following is a summary of significant accounting policies.

Basis of Accounting

The consolidated financial statements have been prepared on the accrual basis of accounting.

Basis of Presentation

The consolidated financial statements have been prepared in accordance with the reporting pronouncements pertaining to Not-for-Profit Entities included within the FASB Accounting Standards Codification. The Organization is required to report information regarding its financial position and activities according to the following net asset classifications:

<u>Net Assets Without Donor Restrictions</u> – Net assets available for use in general operations and not subject to donor or certain grantor restrictions. The governing board has designated, from net assets without donor restrictions, net assets for capital acquisition reserve.

<u>Net Assets With Donor Restrictions</u> – Net assets subject to donor or certain grantor imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are

For the Years Ended June 30, 2020 and 2019

released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recognition of Contributions and Donor Restrictions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. The Organization reports contributions restricted by donors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to not assets without donor restrictions and reported in the statements of activities as not assets released from restrictions.

Donated Services, Materials and Facilities

The Organization receives donated services from a variety of unpaid volunteers assisting with meal deliveries to the elderly and disabled, operations at the thrift shop, and other administrative tasks. No amounts have been recognized in the consolidated financial statements for these donated services because the accounting criteria for recognition of such volunteer efforts have not been satisfied.

Additionally, the Organization operates a thrift shop in which all items sold in the shop have been donated. The fair value of the donated goods is indeterminable until time of sale. Revenue recognized pertaining to the operation of the thrift shop, and included within fundraising revenue, for the years ended June 30, 2020 and 2019 was \$55,370 and \$74,354, respectively.

Functional Allocation of Expenses

The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements of functional expenses present the natural classification detail of expenses by function.

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Accordingly, certain indirect costs have been allocated among the programs and supporting services benefited. Salary and wage expenses, employee benefits, and payroll taxes are allocated based on annual evaluations of individual employee roles and responsibilities. Nonwage and wage related expenses not directly attributable to a single function have been allocated to program and support services based on the following ratios:

For the Years Ended June 30, 2020 and 2019

	-		Management			
			Social and	and		
	Nutrition	Transportation	Educational	<u>General</u>	Fundraising.	
Telephone	40%	15%	15%	15%	15%	
Office expenses	40%	15%	15%	15%	15%	
Professional services	40%	15%	15%	15%	15%	
Insurance	60%	15%		25%		
Utilities	60%	15%		25%		
Repairs and maintenance	60%	15%		25%		

Cash and Cash Equivalents

For the purpose of the statements of cash flows, cash and equivalents consist of demand deposits, cash on hand and all highly liquid investments with a maturity of 90 days or less.

Investments

Investments, which consist solely of certificates of deposit with a maturity of greater than ninety days from the date of issuance, are carried at their market value at June 30, 2020 and June 30, 2019. Interest income is reflected in the statements of activities.

At June 30, 2020 and 2019, the market value of investments consists of the following:

		<u>2020</u>	<u>2019</u>
Certificates of deposit	\$	162,940	\$ 159,752

Contributions Receivable

Unconditional pledges are recorded as made. These amounts are recorded at the present value of the estimated fair value. Conditional pledges are recognized only when the conditions on which they depend are substantially met and the pledges become unconditional. All contributions receivable are considered collectible and expected to be received within one year.

Inventory

Inventory consists of maintenance supplies on hand and is valued at the lower of cost (determined on the first-in, first-out method) or net realizable value. Food purchases are recorded as an expense in the period purchased. Food inventory, if any, at year end is not material to the consolidated financial statements.

Property and Equipment

Property and equipment are stated at cost. Donated property and equipment is recorded at fair value determined as of the date of the donation. The Organization's policy is to capitalize expenditures for major improvements and to charge to operations currently for expenditures which do not extend the lives of related assets in the period incurred. Depreciation is computed using the straight-line method at rates intended to amortize the cost of related assets over their estimated useful lives as follows:

For the Years Ended June 30, 2020 and 2019

•		<u>Years</u>
Land improvements		5-39
Building and building improvements		5-40
Equipment and vehicles		3-15
Furniture and fixtures	, ar	5-39

Accrued Earned Time

All full-time and part-time employees accrue earned time as they provide services. Earned time is accrued at a rate dependent upon length of service. Earned time may be accrued to a maximum of 26 days. Upon termination of employment, any accrued/unused earned time will be paid at current rates of pay, except for employees who have been employed for less than 90 days.

Bad Debts

The Organization uses the reserve method for accounting for bad debts. No allowance has been recorded as of June 30, 2020 and 2019, because management of the Organization believes that all outstanding receivables are fully collectible.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Fair Value of Financial Instruments

Cash and cash equivalents, accounts receivable, accounts payable and accrued expenses are carried in the consolidated financial statements at amounts which approximate fair value due to the inherently short-term nature of the transactions. The fair values determined for financial instruments are estimates, which for certain accounts may differ significantly from the amounts that could be realized upon immediate liquidation.

Income Taxes

The Organization and its Affiliate are exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and are also exempt from State of New Hampshire income taxes and, therefore, have made no provision for Federal or State income taxes. In addition, the Organization and its Affiliate have been determined by the Internal Revenue Service not to be a "Private Foundation" within the meaning of Section 509(a) of the Code. The Organization and its Affiliate are annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS.

FASB Accounting Standards Codification Topic 740 entitled Accounting for Income Taxes requires the Organization and its Affiliate to report uncertain tax positions for financial reporting purposes. The Organization and its Affiliate had no uncertain tax positions as of June 30, 2020 and, accordingly do not have any unrecognized tax benefits that need to be recognized or disclosed in the financial statements.

For the Years Ended June 30, 2020 and 2019

During the years ended June 30, 2020 and 2019, the Organization had unrelated business income from advertising, copier fees, and room usage fees. No provision has been made in these consolidated financial statements for accrued unrelated business income taxes as the amount is not material.

Change in Accounting Principle

The Organization has adopted FASB Accounting Standards Update (ASU) No. 2018-08 Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, which is meant to assist entities in evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions), or as exchange (reciprocal) transactions, and determining whether a contribution is conditional. Adoption of ASU 2018-08 was required for financial statements issued for fiscal years beginning after December 15, 2018, accordingly the Organization has adopted the new guidance as of July 1, 2019. The amendments in ASU 2018-08 are applicable only to the portions of revenue or expense not previously recognized, and therefore have no impact on prior-period results or on opening balances of net assets.

NOTE 2—LIQUIDITY AND AVAILABILITY

The Organization regularly monitors the availability of resources required to meet its operating needs and other contractual commitments. The Board of Directors periodically review and adjust the spending policy through the budgeting process based on the operational and developmental needs of the organization. Cash reserves in excess of daily operational needs have been invested in certificates of deposit.

The following table reflects the Organization's financial assets as of June 30, 2020 and 2019, reduced by amounts that are not available to meet general expenditures within one year of the statement of financial position date because of donor and other restrictions or internal board designations. Amounts not available include the board designated capital reserve. In the event the need arises to utilize the board designated reserve funds for liquidity purposes, the reserves could be drawn upon through recommendation of the Finance Committee and approval by the Board of Directors.

Financial assets available for general expenditure, reduced by donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

		2020	<u> 2019</u>
Cash and cash equivalents	\$	339,304	\$ 141,744
Investments		162,940	159,752
Accounts receivable	_	78,595	 73,200
Total Financial Assets		580,839	374,696
Less:			
Net assets with donor restrictions		(48,298)	(41,411)
Investments included in Board designated capital reserve	<u></u>	(111,671)	 (109,500)
Financial Assets Available to Meet Cash Needs	•	-	
for General Expenditures Within One Year	\$	420,870	\$ 223,785

For the Years Ended June 30, 2020 and 2019

NOTE 3—CONCENTRATION OF CREDIT RISK

The Organization and its Affiliate maintain bank deposits at a local financial institution located in New Hampshire. The Organization and its Affiliate's demand deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to a total of \$250,000. Certificates of deposit maintained by the Organization and its Affiliate are also insured by the FDIC up to a total of \$250,000. Deposits in excess of federally insured limits and uncollateralized as of June 30, 2020 totaled \$33,789. There were no balances exceeding federally insured limits for the Organization or its Affiliate at June 30, 2019.

NOTE 4—INVESTMENTS

Fair Value Measurements

The Organization and its Affiliate report under the Fair Value Measurements pronouncements of the FASB Accounting Standards Codification (FASB ASC 820) which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs of 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 unabservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

Level 1: Inputs to the valuation methodology are unadjusted, quoted prices in active markets for identical assets or liabilities at the measurement date.

Level 2: Inputs to the valuation include:

- Quoted prices for similar assets or liabilities in active markets;
- · Quoted prices for identical or similar assets or liabilities that are not active;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs at the closing price reported on the active market on which the individual securities are traded.

Following is a description of the valuation methodologies used for assets measured at fair value.

Certificates of Deposit: Valued at acquisition cost which approximates fair value.

For the Years Ended June 30, 2020 and 2019

New Hampshire Charitable Foundation Restricted Fund: Valued using the fair value of the assets held in the trust as reported by the New Hampshire Charitable Foundation at year end. The Organization considers the measurement of its beneficial interest in the trusts to be a Level 3 measurement within the fair value hierarchy because even though that measurement is based on the unadjusted fair values of the trust assets reported by the trustee, the Organization will never receive those individual assets or have the ability to direct the redemption or investment of them.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Organization and its Affiliate's assets at fair value:

Assets at Fa	air Value as of Ju	une 30, 2020		
	<u>Level 1</u>	Level 2	Level 3	<u>Total</u>
Certificates of Deposit	\$ 162,940			\$ 162,940
New Hampshire Charitable Foundation				
Restricted Fund		<u>- </u>	\$ 743,474	743,474
Total assets at fair value	\$ 162,940	<u>\$</u>	\$ 743,474	\$ 906,414
Assets at Fa	nir Value as of Ju	une 30, 2019		
	Level 1	Level 2	Level 3	<u>Total</u>
Certificates of Deposit	\$ 159,752			\$ 159,752
New Hampshire Charitable Foundation				
Restricted Fund			\$ 780,011	780,011
Total assets at fair value	\$ 159,752	<u>s - </u>	\$ 780,011	\$ 939,763

The reported change in the investments which use fair value measurements that use significant unobservable inputs (Level 3) is as follows:

	<u>2020</u>			<u>2019</u>
Balance at July 1	- \$	780,011	\$	793,150
Dividend and interest income		3,233		5,199
Realized gain on investments		26,111		48,492
Unrealized gain (loss) on investments		(28,155)		(29,677)
		1,189		24,014
Investment fees and expenses		(7,763)		(7,407)
Total Return - net of investment fees		(6,574)		16,607
Distributions	_	(29,963)	_	(29,746)
Balance at June 30	\$	743,474	\$	780,011

For the Years Ended June 30, 2020 and 2019

NOTE 5—ACCOUNTS RECEIVABLE

Accounts receivable consist of the following at June 30, 2020 and 2019:

	<u>2020</u>		2019
Town appropriations	\$ 29,250	\$	43,500
Fees and grants from governmental agencies	28,617		28,711
Promises to give	10,000		
Other	 10,728		. 989
•	\$ 78,595	S	73,200

NOTE 6—PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2020 and 2019 is as follows:

•	2020	2019
Organization	2020	<u> </u>
Land and land improvements	\$ 377,789	\$ 377,789
Building and building improvements	1.631.981	1,610,740
Equipment and vehicles	262,106	• •
Furniture and fixtures	72,292	
1 dillidie and lordies	2,344,168	
Lage againmulated domesoistics	. (985,915	• •
Less accumulated depreciation		
	\$ 1,358,253	\$ 1,385,739
	2020	2019
<u>Affiliate</u>		
Land and land improvements	\$ 328,600	\$ 328,600
Building and building improvements	1,328,590	-
Equipment and vehicles	99,423	- · · · · · · · · · · · · · · · · · · ·
Furniture and fixtures	101,042	•
	1.857.655	
Less accumulated depreciation	(600,864	
Loss decumented depresention	\$ 1,256,791	\$ 1,286,785
	1	
	2020	<u>2019</u> .
Consolidated		
Land and land improvements	\$ 706,389	\$ 706,389
Building and building improvements	2,960,571	2,939,330
Equipment and vehicles	361,529	346,502
Furniture and fixtures	173,334	
	4,201,823	4,166,115
Less accumulated depreciation	(1,586,779	
	\$ 2,615,044	

For the Years Ended June 30, 2020 and 2019

NOTE 7—ACCRUED EXPENSES

Accrued expenses consist of the following at June 30, 2020 and 2019:

	<u>2020</u>		<u> 2019</u>	
Accrued salaries	\$ 13,733	\$	9,234	
Accrued earned time	24,714		16,304	
Miscellaneous accrued expense	 <u> </u>		13,847	
-	\$ 38,447	\$	39,385	

NOTE 8—SBA NOTE PAYABLE

At June 30, 2020 and 2019, the SBA note payable consists of the following:

	<u>2020</u>	2019	
\$111,000 unsecured note payable, payable in 18 monthly			
installments of \$6,247 including interest at 1.00 % beginning			
December 11, 2020 through May 11, 2022. The balance of the			
note is payable in full with all accrued interest on May 11, 2022.	\$ 111,000	\$	_

Following are the maturities of the SBA note payable as of June 30, 2020:

Year Ending	
<u>June 30.</u>	<u>Amount</u>
2021	\$ 42,629
2022	68,371
	\$ 111,000

The SBA note payable was obtained under the Payroll Protection Program. The Organization may apply for principal forgiveness in whole or in part by the Small Business Administration under the CARES Act once certain eligibility criteria have been met. Any note balance remaining following forgiveness will be due in minimum monthly payments under the repayment terms detailed above.

NOTE 9-MORTGAGE NOTE PAYABLE

At June 30, 2020 and 2019, the mortgage note payable consists of the following:

•	<u>2020</u>	<u> 2013</u>
\$300,000 note payable, secured by property, payable in		
monthly installments of \$1,928 including interest at 5.57%		
through July 22, 2025. The balance of the note is payable in		•
full on July 22, 2025.	\$ 102,005	\$ 118,855

For the Years Ended June 30, 2020 and 2019

Following are the maturities of the mortgage note payable as of June 30, 2020:

Year Ending	
<u>June 30,</u>	<u>Amount</u>
2021	\$ 17,847
2022	18,867
2023	19,945
2024	21,085
2025	24,261
	\$ 102.005

NOTE 10—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions consist of the following purpose restricted funding at June 30, 2020 and 2019:

		2019	
Capital repairs	\$	7,533	\$ 35,000
Food bank		5,725	5,725
Bus replacement		27,500	
Website development		6,824	
Public relations		716	
Home-share program support			 686
	<u>s</u>	48,298	\$ 41,411

NOTE 11—CONCENTRATION OF REVENUE RISK

During the years ended June 30, 2020 and 2019, the Organization received 34% (\$405,015) and 35% (\$346,040), respectively, of its revenues in the form of federal and state nutrition and transportation fees and grants from the State of New Hampshire.

The current nutrition and transportation grant agreement with the State of New Hampshire was extended through June 30, 2021. Revenue is recognized as earned under the terms of the contract on a reimbursement basis through submission of monthly claims reports.

NOTE 12—RELATED PARTY TRANSACTIONS

The Gibson Center for Scnior Services, Inc. has a management agreement with Silver Lake Senior Housing Corporation, its affiliate. The total fees received by the Gibson Center for Senior Services, Inc. from its affiliate were \$24,600 and \$24,000 for the years ended June 30, 2020 and 2019, respectively, and have been eliminated for consolidated reporting.

For the Years Ended June 30, 2020 and 2019

NOTE 13—CONTINGENCIES

Grants require fulfillment of certain conditions as set forth in the terms of the grant contract. Failure to fulfill grant conditions could result in the return of the funds to grantors. Although that is a possibility, the Board deems the contingency remote, since by accepting the gifts and their applicable terms it has accommodated the objectives of the Organization to the provisions of the gift.

In the year ended June 30, 2000, the Organization was the recipient of a \$500,000 Community Development Block Grant as a "Target of Assistance" passed through the Town of Conway, New Hampshire. The terms of the grant contain several requirements, including restrictions on the resale of the property for a period of up to twenty years after completion of the grant. Should the Organization fail to comply with the terms of the grant, they may be subject to repayment of the funds.

NOTE 14—SUBSEQUENT EVENTS

Subsequent events have been evaluated through "September 17, 2020, which is the date the consolidated financial statements were available to be issued.

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF FINANCIAL POSITION June 30, 2020

ASSETS	1	bson Center for Senior ryices, Inc.	Ser	ilver Lake nor Housing orporation	Eliminations	C	onsolidated <u>Totals</u>
CURRENT ASSETS:	_		_			_	
Cash and cash equivalents	S	281,699	S	57,605		\$	339,304
Investments		162,940					162,940
Accounts receivable		78,595		50.415			78,595
Prepaid expenses		21,451		20,412			41,863
Inventory				2,397			2,397
Investment in affiliate		1,485,458			\$ (1,485,458)		
TOTAL CURRENT ASSETS		2,030,143		80,414	(1,485,458)	_	625,099
NONCURRENT ASSETS:							
New Hampshire Charitable Foundation Restricted Fund		743,474					743,474
Property and equipment, net		1,358,253		1,256,791			2,615,044
TOTAL NONCURRENT ASSETS	_	2,101,727	_	1,256,791		_	3,358,518
TOTAL HOROGRALM ASSETS		4,101,727		1,230,771		·—	
TOTAL ASSETS	<u>s</u>	4,131,870	. <u>\$</u>	1,337,205	\$ (1,485,458).	<u>\$</u>	3,983,617
LIABILITIES AND NET ASSETS CURRENT LIABILITIES:							
Accounts payable	\$	11,632	\$	9,537		\$	21,169
Accrued expenses		38,447			•		38,447
Deferred income				715			715
Security deposit payable		•		12,252			12,252
Current portion of SBA note payable		42,629					42,629
Current portion of mortgage note payable				17,847			17,847
TOTAL CURRENT LIABILITIES	_	92,708	_	40,351	<u> </u>	_	133,059
NONCURRENT LIABILITIES:							
SBA note payable, less current portion		68,371					68,371
Mortgage note payable, less current portion		·		84,158			84,158
TOTAL NONCURRENT LIABILITIES		68,371	_	84,158			152,529
TOTAL LIABILITIES		161,079		124,509	-	_	285,588
NET ASSETS:							
Without donor restrictions:							
Undesignated		3,067,348		1,212,696	(1,485,458)		2,794,586
Board reserved for capital acquisitions		855,145		. ,	``, ', ',		855,145
With donor restrictions:		, -					
Purpose restrictions		48,298					48,298
TOTAL NET ASSETS	_	3,970,791	_	1,212,696	(1,485,458)	_	3,698,029
TOTAL LIABILITIES AND NET ASSETS	<u>s</u>	4,131,870	<u>s</u>	1,337,205	\$ (1,485,458)	<u>s</u>	3,983,617

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF FINANCIAL POSITION June 30, 2019

ASSETS	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing <u>Corporation</u>	Eliminátions	Consolidated <u>Totals</u>
CURRENT ASSETS:				
Cash and cash equivalents	\$ 80,462	\$ 61,282		\$ 141,744
Investments	159,752			159,752
Accounts receivable	73,200			73,200
Prepaid expenses	18,869	15,146		34,015
Inventory		2,397		2,397
Investment in affiliate	1,485,458	•	<u>\$ (1,485,458</u>)	
TOTAL CURRENT ASSETS	1,817,741	<u>. 78,825</u>	(1,485,458)	. 411,108
NONCURRENT ASSETS:				
New Hampshire Charitable Foundation Restricted Fund	780,011			780,011
Property and equipment, net	1,385,739	1,286,785		2,672,524
TOTAL NONCURRENT ASSETS	2,165,750	1,286,785		3,452,535
TOTAL NONCORRENT ASSETS	2,105,750	1,200,705		3,402,000
TOTAL ASSETS	\$ 3,983,491	s 1,365,610	<u>\$ (1,485,458)</u>	\$ 3,863,643
LIABILITIES AND NET ASSETS CURRENT LIABILITIES:				
Accounts payable	\$ 23,650	\$ 2,254		\$ 25,904
Accrued expenses	39,385	•		39.385
Deferred income	•	1,385		1,385
Security deposit payable		12,036		12,036
Current portion of mortgage note payable		16,908		16,908
TOTAL CURRENT LIABILITIES	63,035	32,583	<u>s</u>	95,618
NONCURRENT LIABILITIES:				
Mortgage note payable, less current portion	•	101,947		101,947
TOTAL NONCURRENT LIABILITIES	-	101,947	-	101,947
TOTAL LIABILITIES	63,035	134,530	•	197,565
NET ASSETS:				
Without donor restrictions:				
Undesignated	2,989,535	1,231,080	(1,485,458)	2,735,157
Board reserved for capital acquisitions	889,510	-,,	(-,,)	889,510
With donor restrictions:	,			,
Purpose restrictions	41,411			41,411
TOTAL NET ASSETS	3,920,456	1,231,080	(1,485,458)	3,666,078
TOTAL LIABILITIES AND NET ASSETS	\$ 3,983,491	\$ _1,365,610	\$_(1,485,458)	\$ 3,863,643
TOTAL PROBLEMS MAD HET M99019	# 3,763,491	1,303,010	<u>\$ (1,485,458)</u>	\$ 3,863,643

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF ACTIVITIES For the Year Ended June 30, 2020

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	Gibson Center for Scnior Services, Inc.			Silver Lake Senior Housing Corporation		Eliminations		onsolidated <u>Totals</u>
REVENUE AND SUPPORT								
Fees and grants from governmental agencies	\$	405,015					S	405,015
Town appropriations		55,500						55,500
Contributions		327,024	\$	13,200				340,224
Fundraising		127,415						127,415
Rental income		7,500		158,779				166,279
Interest and dividend income		6,443		377				6,820
Other income		69,807		8,958	\$	(24,600)		54,165
Net realized and unrealized gain (loss) on investments		(2,044)						(2,044)
Net assets released from donor restrictions		32,113						32,113
TOTAL REVENUE AND SUPPORT								
WITHOUT DONOR RESTRICTIONS		1,028,773	<u> </u>	181,314		(24,600)		1,185,487
EXPENSES:								
Program Services:								
Nutrition		404,909						404,909
Transportation		78,278						78,278
Social and Educational		109,448						109,448
Home-share		5,690						5,690
Total Program Services		598,325		-		•	_	598,325
Supporting Services:	-							
Management and general		186,656		199,698		(24,600)		361,754
Fundraising		200,344		,		. , ,		200,344
Total Supporting Services		387,000		199,698		(24,600)		562,098
TOTAL EXPENSES		985,325		199,698		(24,600)		1,160,423
INCREASE (DECREASE) IN NET ASSETS								
WITHOUT DONOR RESTRICTIONS		43,448		(18,384)		÷	_	25,064
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS								
Grants		39,000						39,000
Net assets released from donor restrictions		(32,113)			_			(32,113)
INCREASE IN NET ASSETS								
WITH DONOR RESTRICTIONS		6,887				•	_	6,887
CHANGE IN NET ASSETS		50,335		(18,384)		•		31,951
NET ASSETS, July I		3,920,456		1,231,080		(1,485,458)		3,666,078
NET ASSETS, June 30	\$	3,970,791	<u>s</u>	1,212,696	<u>s_</u>	(1,485,458)	<u>\$</u>	3,698,029

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF ACTIVITIES For the Year Ended June 30, 2019

CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS	ſ	son Center or Senior vices, Inc.	Silver Lake Senior Housing Corporation		Eliminations.		Consolidated Totals	
REVENUE AND SUPPORT								
Fccs and grants from governmental agencies	\$	346,040					\$	346,040
Town appropriations		50,000						50,000
Contributions		189,926	\$	6,890				196,816
Fundraising		137,796						137,796
Rental income		7,500	1	50,285				157,785
Interest and dividend income		6,757		404				7,161
Other income		85,362		3,625	\$	(24,000)		64,987
Loss on sale of assets				(250)				(250)
Net realized and unrealized gain on investments		18,815						18,815
Net assets released from donor restrictions		13,314						13,314
TOTAL REVENUE AND SUPPORT		•				•		
WITHOUT DONOR RESTRICTIONS		855,510		60,954		(24,000)	_	992,464
EXPENSES:							•	
Program Services:								
Nutrition		425,746						425,746
Transportation		79,777						7 9,777
Social and Educational		126,773						126,773
l-lome-share	<u> </u>	4,837						4,837
Total Program Services		637,133		•		•		637,133
Supporting Services:			-			_ ,		
Management and general		157,801	1	81,564		(24,000)		315,365
Fundraising		173,322		•				173,322
Total Supporting Services		331,123	1	81,564		(24,000)		488,687
TOTAL EXPENSES	_	968,256		81,564	_	(24,000)		1,125,820
DECREASE IN NET ASSETS								
WITHOUT DONOR RESTRICTIONS		(112,746)	(20,610)		-		(133,356)
CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS								
Grants		38,000						38,000
Net assets released from donor restrictions		(13,314)						(13,314)
INCREASE IN NET ASSETS								
WITH DONOR RESTRICTIONS	•	24,686						24,686
CHANGE IN NET ASSETS		(88,060)	C	20,610)		•		(108,670)
NET ASSETS, July 1		4,008,516	1;2	51,690		(1,485,458)		3,774,748
NET ASSETS, June 30	\$	3,920,456	\$ 1,2	31,080	S	(1,485,458)	\$	3,666,078
							-	

Gibson Center for Senior Services, Inc.:

own order to dedict our real, then			Program Services						
	Nutrition	Transportation	Social and Educational	Home-share	Total Program	Management and	upporting Service Fund	Total Supporting	Total
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	S -	Services \$ 319,413	<u>General</u> \$ 68,019	Raising \$ 125,261	<u>Services</u> \$ 193,280	Expenses
Payroli taxes	16,646	3,224	3,404		23,274	4,347	9,131	13,478	\$ 512,693
Employee benefits	19,008	1,801	12,343		33,152	13,096	16,568	29,664	36,752 62,816
Total Salaries and			12,5,5		33,132	15,030	10,500	27,004	04,610
Related Expenses	261,992	50,405	63,442		375,839	85,462	150,960	236,422	612,261
Food	58,041	:	•		58,041	•	,		58,041
Direct program expenses	24,062	15,552	37,299	121	77,034	285	19,567	19,852	96,886
Travel	454	106	•		560	161	345	506	1,066
Conferences and training	1,235	125			1,360	•	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	3,677	2,661	6,338	20,467
Telephone	784	256	256		1,296	368	361	729	2,025
Professional services	5,654	1,602	4,602	-	11,858	1,602	20,802	22,404	34,262
Postage	230	•		•	230	480	194	674	904
Office expenses	4,602	1,226	1,272	3,273	10,373	1,979	4,321	6,300	16,673
Public relations/communications	371	1,066	28	433	1,898		405	405	2,303
Special events	-	•		-			703	703	703
Utilities	18,903	2,098	•	-	21,001	3,656		3,656	24,657
Repairs and maintenance	21,413	3,293	•	-	24,706	19,096	-	19,096	43,802
Foundation and investment expenses	<u>.</u>				-	7,763	•	7,763	7,763
Total Expenses Before									
Depreciation	404,909	78,278	109,448	5,690	598,325	124,529	200,344	324,873	923,198
Depreciation expense	<u> </u>	-				62,127		62,127	62,127
Total Expenses	\$ 404,909	\$ 78,278	\$ 109,448	\$ 5,690	\$ 598,325	\$ 186,656	\$ 200,344	\$ 387,000	\$ 985,325

Silver Lake Senior Housing Corporation:

Siver care being mousing corporatio			Program Services		s				
	Nutrition	Transportation	Social and Educational	Home-share	Total Program <u>Services</u>	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	s -	s -	\$ -	s -	s -	s -	s -	s -	\$ -
Payroll taxes	-	•	-	-	-	•	-	•	•
Employee benefits		. <u></u>	<u>-</u>	<u> </u>	<u>·</u>		<u>-</u>		
Total Salaries and									
Related Expenses	-	•	•	•	-	-	-	•	-
Food	-	•	•	•	•	•	•	•	•
Direct program expenses	•	•	•	•		-	•	• 7.	•
Travel	•	•		•	•	457	-	457	457
Conferences and training	:	•	•	•	•	•		•	•
Insurance	•	•	-	•	•	10,507		10,507	10,507
Telephone	-	-	•	-	-	545	-	545	545
Professional services	•	-		•		5,730		5,730	5,730
Postage	-			•	•		•	-	•
Office expenses	-			•		542		542	542
Public relations/communications	-	•		•			•	-	-
Special events	-			-				-	
Utilities	•	-	-	•	•	42,560	-	42,560	42,560
Repairs and maintenance	-	-	•	•	-	46,711	-	46,711	46,711
Advertising	•	•	•	-	-	-		•	-
Management fees	-	:	•	•		24,600	-	24,600	24,600
Interest expense	-	÷	-	•	•	6,287	•	6,287	6,287
Payments in lieu of real estate taxes Total Expenses Before	•	•		<u>-</u>	<u> </u>	15,113		15,113	15,113
Depreciation	-					153,052	-	153,052	153,052
Depreciation expense					<u></u>	46,646	-	46,646	46,646
Total Expenses	s -	<u>s -</u>	<u>s -</u>	<u>s -</u>	<u>s </u>	\$ 199,698	<u>s</u>	\$ 199,698	\$ 199,698

Eliminations:

Eumingions:						_			
			Program Service:	1	· ·		pporting Service		
	Nutrition	Transportation	Social and Educational	Home-share	Total Program <u>Services</u>	Management and <u>General</u>	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	\$.	\$.	\$ -	\$ -	\$	\$ -	S	S -	\$
Payroll taxes	•	•	-	•	•	•	-	-	-
Employee benefits			<u> </u>					•	
Total Salaries and	•	•					*		
Related Expenses	•	•	•	•	•	•	•	•	•
Food	-	-	•	-	•		•	-	-
Direct program expenses	•	••	•	•	.•	•	-	-	-
Travel	•	•	•	•			•	•	•
Conferences and training	•	•	•	•	-	•	-	•	•
Insurance	=	-	-	•	-	•	-	•	-
Telephone	÷	•	-	-	-	-,	-	•	-
Professional services	•	•	-	-		-	-	•	•3
Postage	•	ç . •.	-	•	•	-1	-	٠.	-
Office expenses		•	. •	•	•	-	•	•	•
Public relations/communications	-	-	•	•	•	•	•		-
Special events	•	•	•	•		•	•	•	-
Utilities	-	-,	•*	,•	•	•	•	•	-
Repairs and maintenance	-	-	-	•	•	•	-	•	-
Real estate taxes		-	-	•	•	•	.•	-	-
Advertising·	-		•	•	•	•	-	-	-
Foundation and investment expenses	-	•	•	-	-	-1	-	-	-
Management fees	-	-	•	-	-	(24,600)		(24,600)	(24,600)
Interest expense	-	• •	-		-	•	•	•	-
Payments in lieu of real estate taxes	-	<u>-</u>	<u>-</u> _		<u>·</u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Expenses Before				-			-		
Depreciation	•	•	•	-	•	(24,600)	-	(24,600)	(24,600)
Depreciation expense		<u> </u>		•		<u></u>		<u>-</u> -	
Total Expenses	<u>s - </u>	<u>s -</u>	<u>s - </u>	<u>s -</u>	<u>s </u>	\$ (24,600)	<u>s -</u>	\$ (24,600)	\$ (24,600)

Consolidated Totals:

Consolidated 19770:						_	upporting Service		
			Program Service:						
			Social and		Total Program	Management and	Fund	Total Supporting	Total
	Nutrition	Transportation	Educational	Home-share	Services	General	Raising	Services	Expenses
Salaries and wages	\$ 226,338	\$ 45,380	\$ 47,695	s ·	\$ 319,413	\$ 68,019	\$ 125,261	\$ 193,280	\$ 512,693
Payroll taxes	16,646	3,224	3,404		23,274	4,347	9,131	13,478	36,752
Employee benefits	19,008	1,801	12,343		33,152	13,096	16,568	29,664	62,816
Total Salaries and									
Related Expenses	261,992	50,405	63,442	•	375,839	85,462	150,960	236,422	612,261
Food	58,041	•	÷	•	58,041	-		•	58,041
Direct program expenses	24,062	15,552	37,299	121	77,034	285	19,567	19,852	96,886
Travel	454	106		-	560	618	345	963	1,523
Conferences and training	1,235	125	-		1,360	-	25	25	1,385
Insurance	7,168	2,549	2,549	1,863	14,129	14,184	2,661	16,845	30,974
Telephone	784	256	256	÷	1,296	913	361	1,274	2,570
Professional services	5,654	1,602	4,602	•	11,858	7,332	20,802	28,134	39,992
Postage	230	•	•	•	230	480	194	674	904
Office expenses	4,602	1,226	1,272	3,273	10,373	2,521	4,321	6,842	17,215
Public relations/communications	371	1,066	28	433	1,898	•	405	405	2,303
Special events	-	-			•	-	703	703	703
Utilities	18,903	2,098	-	÷	21,001	46,216	•	46,216	67,217
Repairs and maintenance	21,413	3,293	•	-	24,706	65,807	-	65,807	90,513
Foundation and investment expenses	•	-	•		•	7,763	•	7,763	7,763
Interest expense	•	•	•	•	•	6,287	, . .	6,287	6,287
Payments in lieu of real estate taxes		<u>:</u> _	<u> </u>	<u> </u>		<u> 15,113</u>		15,113	15,113
Total Expenses Before		•							
Depreciation	404,909	78,278	109,448	5,690	598,325	252,981	200,344	453,325	1.051,650
Depreciation expense						108,773		108,773	108,773
Total Expenses	\$ 404,909	\$ 78,278	S 109,448	\$ 5,690	\$ 598,325	\$ 361,754	S 200,344	\$ 562,098	\$ 1,160,423

Gibson Center for Senior Services, Inc.:

Gioson Center for Sensor Service, Inc.			Program Services			S	apporting Service	===	
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	ş -	\$ 322,541	5 39,224	S 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	•	24,281	2,991	7,286	10,277	34,558
Employee benefits	37,974	3,542	14,656	•	56,172	10,456	19,405	29,861	86,033
Total Salaries and							. ——		
Related Expenses	278,971	51,193	72,830	•	402,994	52,671	124,938	177,609	580,603
Food	63,061			•	63,06 l		•		63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	•		300	288	573	861	1,161
Conferences and training	1,274	170	•		1,444		6 63	663	2,107
Insurance	8,613	2,335	726	373	12,047	5,805	816	6,621	18,668
Telephone	614	239	239	-	1,092	357	239	596	1,688
Professional services	4,332	1,125	1,125	•	6,582	120	20,286	20,406	26,988
Postage	255	-	-	•	255	410	-	410	665
Office expenses	3,753	857	783	4,369	9,762	2,324	4,476	6,800	16,562
Public relations/communications	49	•	•		49	•	681	681	730
Special events		•	•	-	•	. •	3,608	3,608	3,608
Utilities	23,402	2,286	•		25,688	3,935	•	3,935	29,623
Repairs and maintenance	16,304	2,976	•	4.	19,280	19,619		19,619	38,899
Foundation and investment expenses		<u> </u>	<u> </u>			7,407		7,407	7,407
Total Expenses Before			,		•				
Depreciation	425,746	79,777	126,773	4,837	637,133	93,468	173,322	266,790	903,923
Depreciation expense			<u> </u>	<u> </u>		64,333		64,333	64,333
Total Expenses	\$ 425,746	5 79,777	\$ 126,773	\$ 4,837	\$ 637,133	S 157,801	\$ 173,322	\$ 331,123	\$ 968,256

Silver Lake Senior Housing Corporation:

Silver Lake Seaior Housing Corporation	in:	Program Services				. s			
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and <u>General</u>	upporting Service Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	S -	\$ -	S .	\$ -	\$ -	\$ -	S .	\$ -	S -
Payroll taxes	-	•	•	•	-	-	•	•	•
Employee benefits			<u> </u>						
Total Salaries and									
Related Expenses	-	•	•	-	-	-	-	-	-
Food '	•	•	•	-	•	-	-	•	-
Direct program expenses	•	•	•	-	-	-	•	-	•
Travel	-	-	•	, -	•	482	-	. 482	482
Conferences and training	-			•		-	-	•	•
Insurance	•	•	-	•		10,370	-	10,370	10,370
Telephone		•	-	•	•	517	•	517	517
Professional services	•	•	•	•	•	4,157	•	4,157	4,157
Postage	•	-			÷	•		-	-
Office expenses	-	•	-	•		802	-	802	802
Public relations/communications	-	-	•	•			-	•	
Special events			•	-	-		-	•	•
Utilities	-		•		-	31,443		31,443	31,443
Repairs and maintenance	-			•	€.	39,486		39,486	39,486
Advertising		•	•			198	٠,	198	198
Management fees	•	•	' •	•	•	24,000	-	24,000	24,000
Interest expense	•	•	•	•	-	6,892	-	6,892	6,892
Payments in lieu of real estate taxes	-		-	<u> </u>		15,590		15,590	15,590
Total Expenses Before									
Depreciation	÷	-	•		-	133,937		133,937	133,937
Depreciation expense	<u> </u>			•	<u> </u>	47,627		47,627	47,627
Total Expenses	s -	<u> </u>	<u>s -</u>	<u>s - </u>	<u>s</u> -	S 181,564	<u>s</u>	\$ 181,564	S 181,564

Eliminations:

CHIMING HOUSE	Program Services					Sı			
	Nutrition	Immsportation	Social and Educational	<u>Home-share</u>	Total Program Services	Management and <u>General</u>	upporting Servi Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	\$ -	\$:-	s -	5 -	\$ -	s .	s -	5 -	\$ -
Payroll taxes	-	•	•	•	•	-	•	-	•
Employee benefits			<u>-</u>	<u> </u>	,				
Total Salaries and									
Related Expenses	•	•	•	-	•	••	-	•	-
Food	•	•	•	•	•	•	-	•	•
Direct program expenses	•	•	•	•	-	•		•	•
Travel	•	•	•	•	•	•	-	•	•
Conferences and training	•	•,	•	•	•	•	-	.=	-
Insurance	-		•	•	•	•	•	•	•
Telephone	•	•	•	•	1.	•	-	-	-
Professional services	-	•	1.	:•	4	•	-	•	-
Postage	•			-	••	•	-	-	-
Office expenses	•	•		-	-	•.	-	•	-
Public relations/communications	•	•		-	-	-	-	•	
Special events	<u>.</u>	•	•	•	•		-	•	
Utilities	•	•	•			-	-	•	•
Repairs and maintenance	•			•		•		•	-
Real estate taxes	•	,-		•				•	•
Advertising	-			•	• .	•	-		
Foundation and investment expenses	•			•		•			• •
Management fees					•	(24,000)		(24,000)	(24,000)
Interest expense		•		. •				•	
Payments in lieu of real estate taxes			<u>-</u>						· .
Total Expenses Before									
Depreciation	-	-			-	(24,000)		(24,000)	(24,000)
Depreciation expense	<u> </u>	<u> </u>	<u> </u>						
Total Expenses	<u>s</u> -	<u>\$</u>	<u>s</u> -	<u>s</u> -	<u>s -</u>	\$ (24,000)	<u>.</u>	\$ (24,000)	S (24,000)

Consolidated Totals:

Comondated Totals:			Program Services	ı		s	upporting Service	es .	
	Nutrition	Transportation	Social and Educational	Home-share	Total Program Services	Management and General	Fund Raising	Total Supporting Services	Total Expenses
Salaries and wages	\$ 224,123	\$ 44,364	\$ 54,054	\$ -	\$ 322,541	\$ 39,224	\$ 98,247	\$ 137,471	\$ 460,012
Payroll taxes	16,874	3,287	4,120	•	24,281	2,991	7,286	10,277	34,558
Employee benefits	37,974	3,542	14,656	<u> </u>	56,172	10,456	19,405	29,861	<u>86,033</u>
Total Salaries and							_		
Related Expenses	278,971	51,193	72,830	•	402,994	52,671	124,938	177,609	580,603
Food	63,061	-	-	•	63,061	-	•	•	63,061
Direct program expenses	24,834	18,580	51,070	95	94,579	532	17,042	17,574	112,153
Travel	284	16	•		300	770	573	1,343	1,643
Conferences and training	1,274	170	•		1,444		663	663	2,107
Insurance	8,613	2,335	726 -	373	12,047	16,175	816	16,991	29,038
Telephone	614	239	239	•	1,092	874	239	1,113	2,205
Professional services	4,332	1,125	1,125	•	6,582	4,277	20,286	24,563	31,145
Postage	255	-	•	•	255	410	•	410	665
Office expenses	3,753	857	783	4,369	9,762	3,126	4,476	7,602	17,364
Public relations/communications	49	•	•	•	49	•	681	681	730
Special events	-	•		-		•	3.608		3,608
Utilities	23,402	2,286	-	-	25,688	35,378	.•	35,378	61,066
Repairs and maintenance	16,304	2,976	•	•	19,280	59.105	-	59,105	78,385
Advertising	•	-	-	•	-	198	•	198	198
Foundation and investment expenses	•	•	•	•	•	7,407	•,	7,407	7,407
Interest expense	•	-	•	•	•	6,892	•	6,892	6,892
Payments in lieu of real estate taxes		·	<u>·</u> _		<u> </u>	15,590		15,590	15,590
Total Expenses Before									
Depreciation	425,746	79,777	126,773	4,837	637,133	203,405	173,322	376,727	1,013,860
Depreciation expense		<u>:</u>	<u>.</u>			111,960		111,960	111,960
Total Expenses	\$ 425,746	\$ 79,777	\$ 126,773	S 4,837	\$ 637,133	\$ 315,365	<u>\$ 173,322</u>	\$ 488,687	\$ 1,125,820

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF CASH FLOWS For the Year Ended June 30, 2020

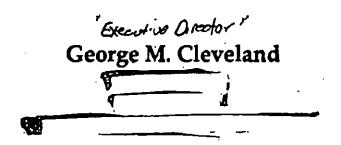
CASH SI ONE SPOM OPEN ATING A CONTRIGUE	for S	Center lenior es. Inc.	Senio	ver Lake or Housing poration	Eli	minations	Co	onsolidated Totals
CASH FLOWS FROM OPERATING ACTIVITIES	• 00						•	001.144
Cash received from grants and contributions	\$ 82	21,144					\$	821,144
Interest income received		3,210	\$	377				3,587
Other income received		30,122	,	181,153				361,275
Management fees received from affiliate		24,600			\$	(24,600)		•
Cash paid to employees	-	12,030)						(512,030)
Cash paid to suppliers	(41	18,943)	((105,705)				(524,648)
Payments in licu of tax				(15,113)				(15,113)
Interest paid				(6,287)				(6,287)
Cash paid for management fees to affiliate			_	(24,600)	_	24,600	_	.•
Net Cash Provided by Operating Activities	- 9	98,103	_	29,825				127,928
CASH FLOWS FROM INVESTING ACTIVITIES								
Distributions from New Hampshire Charitable Foundation	2	29,963:						29,963
Purchases of investments	((3,188)						(3,188)
Purchases of property and equipment		34,641)		(16,652)				(51,293)
Net Cash Used by Investing Activities	. ((7,866)		(16,652)		-	_	(24,518)
CASH FLOWS FROM FINANCING ACTIVITIES								
Proceeds from SBA note payable	11	1,000						111,000
Payments on mortgage note payable				(16,850)				(16,850)
Net Cash Provided (Used) for Financing Activities	11	1,000	_	(16,850)	=	<u> </u>	_	94,150
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	20)1,237		(3,677)		-		197,560
CASH AND EQUIVALENTS, July 1	8	30,462	_	61,282	_	•	_	141,744
CASH AND EQUIVALENTS, June 30	\$ 28	31,699	<u>s</u>	57,605	<u>\$</u>	•	<u>s</u>	339,304
NON-CASH INVESTING AND FINANCING TRANSACTIONS								
Net decrease in value of restricted funds held by NHCF	\$	(6,574)	<u>s</u>	<u> </u>	<u>s</u>	<u>-</u>	\$	(6,574)
Net book value of disposed property and equipment	\$	<u>-</u>	<u>s</u>	<u>-</u>	<u>s</u>	·	\$	•

GIBSON CENTER FOR SENIOR SERVICES, INC. AND AFFILIATE CONSOLIDATING STATEMENT OF CASH FLOWS For the Year Ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES	Gibson Center for Senior Services, Inc.	Silver Lake Senior Housing Corporation	Eliminations	Consolidated <u>Totals</u>
Cash received from grants and contributions	\$ 631,160			\$ 631,160
Interest income received	1,558	\$ 6,892		8,450
Other income received	206,658	155,797		362,455
Management fees received from affiliate	24,000	,,,,,	\$ (24,000)	302,433
Cash paid to employees	(466,976)		4 (1,000)	(466,976)
Cash paid to suppliers	(437,304)	(90,860)		(528,164)
Payments in lieu of tax	(141,221)	(15,590)		(15,590)
Interest paid		(6,892)		(6,892)
Cash paid for management fees to affiliate		(24,000)	24,000	•
Net Cash Provided (Used) by Operating Activities	(40,904)	25,347		(15,557)
CASH FLOWS FROM INVESTING ACTIVITIES				
Distributions from New Hampshire Charitable Foundation	29,746			29,746
Purchases of investments	(1,518)			(1,518)
Purchases of property and equipment	(15,956)	(11,805)		(27,761)
Net Cash Provided (Used) by Investing Activities	12,272	(11,805)		467
CASH FLOWS FROM FINANCING ACTIVITIES	•			
Payments on mortgage note payable		(16,078)		(16,078)
Net Cash Used for Financing Activities	•	(16,078)		(16,078)
NET DECREASE IN CASH AND EQUIVALENTS	(28,632)	(2,536)	•	(31,168)
CASH AND EQUIVALENTS, July 1	109,094	63,818	•	172,912
CASH AND EQUIVALENTS, June 30	\$ 80,462	\$ 61,282	<u>s - </u>	\$ 141,744
NON-CASH INVESTING AND FINANCING TRANSACTIONS				
Net increase in value of restricted funds held by NHCF	\$ 16,607	<u>s - </u>	<u>s - </u>	\$ 16,607
Net book value of disposed property and equipment	<u>s</u>	<u>\$ 250</u>	<u>s - </u>	<u>\$ 250</u>

Gibson Center for Senior Services, Inc. Board of Directors

Ele	Border	
Barb W.	Campbell	Treasurer
Barbara A.	Campbell	·
Kelly	Drew	
Barbara	Gartland	
Marianne	Jackson	Vice President
Shannon	Kelter	
Joan	Kenney	•
Leslie	Leonard	·
Cathy	Ryan	Secretary
David	Smolen	,
Jim	Umberger	
Joanne	Warren	
Courtney	Wrigley	
Ted	Wroblewski	Pre sidert



Summary.

Over 20 years experience in all phases of radio broadcasting, including sales, management, news and on-air work.

Strong public communication skills as emcee, auctioneer, on-site event announcer and interviewer.

With over 3,000 interviews conducted, most at least 20 minutes in length, a decidedly good listener.

Hands on experience with fundraising: development, capital campaigns, and arinual appeals.

Solid experience in writing print and broadcast ads, press releases, brochures, stories and ancillary materials.

Extensive marketing/public relations skills; acted as consultant for numerous non-profits, resort properties, events and theatrical presentations.

Extensive contacts in regional politics, social service agencies, communications and tourism industries.

Full Time Employment Experience

1978-1980: Public Relations Director; Mt. Washington Valley Chamber of Commerce, North Conway, NH.

1980-1985: General Sales Manager; WMWV AM-FM, Conway, NH.

1985-1989: Sales Associate; Pinkham Real Estate, North Conway, NH.

1988-1991: Proprietor; Hammerfall Auctions, Conway, NH.

1992-2000: Program Director & News Hour Host; WMWV/WBNC, Conway, NH.

2000-Present: Executive Director; Gibson Center for Senior Services, North Conway, NH.

Present Responsibilities

Overseeing staff of 15 responsible for day-to-day operations of food & nutrition programs, transportation and social and educational programs serving over 800 participants. Responsible for creating and implementing fundraising programs, grant writing and community relations. Extensive interaction with state and local social service agencies to assure best coordination and use of resources. Works with Administration Director in preparation of annual budget and negotiation of contracts and agreements for services.

Significant Achievements

Extensive fundraising work from Capital Campaign development to local charities and events. A strong believer in an empathetic approach to fundraising.

Member of Capital Campaign Committee for The Barnstormers Theatre's successful one million dollar renovation project.

Helped local and regional non-profits raise over one million dollars in grassroots fundraising

Written numerous articles and press releases for local, national and international publications.

Have won two Golden Mike Awards from NH Association of Broadcasters for Best Public Affairs Program and two Merit Awards for Best Feature Program.

Co-hosted two-hour live national television broadcast on QVC promoting Zeb's General Store and New England products, October 1994. Guest appearance on QVC's Best of New Hampshire broadcast, October 1995. Featured on C-SPAN's "American Presidents" series, August 1999.

Co-producer and performer in "A Visit With President Grover Cleveland", a one -man show presented to schools, tour and civic groups throughout New England.

Member of the Board, The Barnstormers Theatre

KENNETH KASLOW

Administration Director Gibson Center for Senior Services, Inc. N.Conway, NH 5/97-present
Non-prolit providing congregate and home delivered meals, transportation and educational programs to elderly and disabled.

- Hire, evaluate and supervise department heads.
- Responsible for payroll, taxes, benefits, workers comp and personnel files.
- Account Receivable, Payable, general ledger, banking, cash control, and financial statements.
- Budget development and management
- Maintain compliance with and statistical tracking of federal and state contracts.
- On site coordinator of computer hardware and software troubleshooting and training.
- Responsible for daily operation of all programs, communications systems, buildings and grounds, and tenant issues.

Accountant/Financial Manager: Attitush Mountain Service Co. N. Conway, NH 2/96-5/97 Property maintenance, time-share, hotel, restaurant/bar, real estate and public storage company.

- Supervise Accounts payable, Receivable and Payroll.
- Prepare departmental (14) and consolidated financial statements.
- · Work with managers to prepare and maintain budgets.
- Balance and maintain all general ledger accounts.
- Act as financial consultant for managers.
- Design and implement cost saving and streamlining procedures.
- · Monitor and manage cash flow.
- Perform employee performance reviews

Controller: Christmas Farm Inn, Inc. Jackson NH 6/85-2/96

35-room inn, 3 bars, 75-scat banquet facility, two 65-seat restaurants and a convenience store.

- Multi-division/department general ledger and financial statements.
- Budgeting, cash flow, sales and occupancy analysis.
- Providing financial information, analysis and support to managers.
- Night audit and analysis of general expense accounts.
- Accounts receivable and payable, payroll and fringe benefit administration.
- · Purchase and supervise operation of all office equipment.
- Purchase and administer all business insurance policies.

Front Desk: Christmas Farm Inn, Inc. Jackson NH 10/84-5/85

Assistant Manager: Salem Inn Salem NH 5/80 - 9/84

Supervised daily operation of independent commercial full service 120-room hotel.

- Hiring, scheduling and supervision of employees.
- Reducing food and beverage costs.
- Food, beverage and supply purchasing.
- Assisted with accounts payable, payroll, and banquet sales.
- Daily sales reports and bank deposits.

Computer Experience: RDP, MAS 90, Excel, Lotus 123, Word, Access, Data Ease, Publisher, One Write Plus, QuickBooks.

Numerous Sharp, Sweda and NCR mechanical and computerized register systems. Basic experience as a network administrator.

Education: BS Hotel/Restaurant Management from New Hampshire College, 1980.

Professional: Notary Public - My commission expires September 3, 2013.

Sampling Agent/Representative-Transient non-community NH water system 12/91-2/96.

Nutrition Director " Rebbecca Gargan

Town I ander

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Dynamic and motivated professional with a proven record of generating and building relationships, managing staff from on-boarding to promotion, designing service strategies, and coaching individuals and team members to success. Dependable and organized team leader exhibiting exceptional communication skills, skilled at making critical decisions during challenges.

Authorized to work in the US for any employer

Work Experience

Community Participation Services Team Leader

Northern Human Services - Center Conway, NH November 2014 to Present

- Currently involved in significant data collection and reporting, in both written and verbal formats.
- exceptional interpersonal skills, both oral and written communication, planning & problem solving.
- Proficiency with computer systems and software including Microsoft Excel, Outlook and Word.
- Supervision of community integration program employees, including those who are in the trainer/float staff. Approximately 11 employees are supervised at the present time.
- Substantial and active oversight of employees' schedules, billing and documentation, to ensure compliance with state and federal regulations
- Comfortable with hiring, training and terminating employees and maintain full understanding of the disciplinary process.
- Interaction with community partners, including law enforcement, courts, guardians, BEAS, DCYF, hospitals, TCCAP and any/all other entities who intersect with our clients.
- Ability to facilitate staff meetings, including developing agendas and managing the flow of the discussion.
- Close and collaborative working relationship with all other human services programs, including residential and vendor programs as well as mental health services.
- Represent the Community Participation Services program at internal agency meetings, as well as those externally with TCCAP and Office of Public Guardian
- · Well versed in writing SMART service goals

Customer Service Associate

Christmas Tree Shops - Conway, NH September 2017 to June 2018

- Engaged customers in a courteous, helpful, and respectful manner, promptly and politely responded to customer inquiries and customer requests for support
- Escorted customers to appropriate merchandise
- · Explained basic features of merchandise to customers
- Resolved customer issues and escalates issues as necessary to ensure customer satisfaction
- Organized and straighten merchandise areas on the sales floor.

- Processed customer transactions through the register as required
- Executed activities related to store initiatives to offer customers additional products and services (e.g., special sale items, credit card applications)Perform additional, sometimes specialized duties as required by business needs including, but not limited to, stocking, freight processing, fulfillment, and price changes, cart retrieval and cashiering

I Residential Advisor

North Country Independent Living - North Conway, NH December 2012 to November 2014

- Assisted residents with personal care needs as well as social care needs, i.e. budgeting, and social skills.
- Linked residents to local community supports.
- Taught basic household tasks such as laundry, dusting, washing dishes and vacuuming to foster independence in clients.
- Facilitated games and other activities to engage clients in appropriate peer to peer interactions.
- Managed household financial accounts in excess of \$400 per week, budgeting for special needs, grocery and bill payment.
- Complied with HEM 1201 medication regulations, ordering and maintaining medications for 4 individuals.

Paraprofessional Special Education

Gov Wentworth Regional School District - Wolfeboro, NH September 2011 to April 2012

- Assisted student with personal needs as well as personal care. Assisted student in using adaptive equipment or devices. (ATEK Personal Communication Device).
- Facilitated appropriate peer interactions and social skills and intervened in positive ways to support 6 encourage relationships between students with & without disabilities.
- Provided material adaptation: modified written materials and equipment to meet student needs.
- Assured that IEP procedures, behavioral interventions and modifications are implemented.
- Wrote social stories to describe and clarify social situations for student.
- Met weekly with student's family at student's home to implement behavior plan and home training skills.

Rehabilitation Specialist

Lakeview Neuro-Rehabilitation - Effingham, NH July 2010 to March 2012

Provided assistance and treatment to residents in the adult or youth program.

- Helped insure active participation in programming.
- Provided education, assistance, supervision, safety, and behavior management for the client population.
- Established and maintained an ongoing therapeutic relationship with program participants and modeled appropriate interpersonal relationships.
- Planned outing and community integration groups as recommended by resident behavior plans.
- Documented behaviors and noted other issues as necessary.
- Assisted clients with personal care and needs on a daily basis.
- Followed behavior plans/protocol and provided shaping cues as needed.

Recovery Specialist

Telecare Region SIx Recovery Center - Omaha, NE March 2008 to June 2010

- Demonstrated the Telecare mission, purpose; values, and beliefs in everyday language and contact with the internal and external stakeholders
- Assisted in the welcome, admission, and discharge processes
- · Supported and coached members served in activities of daily living
- Ensured safety of members served through monitoring and observation; completed related documentation successfully
- . Monitored and assisted members at mealtime
- Attended and participated in community meetings and groups
- Participated in and facilitated rehabilitation therapy groups and activities, as needed
- · Implemented treatment of care plans
- · Helped to create a recovery environment through interactions with staff and members served
- · Participated actively in multidisciplinary team meetings and treatment planning meetings
- Demonstrated knowledge of multiple crisis prevention techniques
- · Observed, recorded, and reported client social, psychiatric, and physical behavior;
- Demonstrated the ability to recognize changes in client milieu and makes modifications in care giving methods
- Reviewed admission documentation and assists in collecting assessment data

Special Operations Support

TD Ameritrade - Believue, NE January 2007 to September 2007

- Validated over 1500 images for Image Conversion with a high degree of accuracy.
- Created multiple reports detailing progress of image validation
- Monitored server activity on servers affecting over 1500 active users
- . Contributed to drawdown of legacy Image storage software
- · Contributed to rollout of Web-Based Imaging and Workflow system
- Maintained online Project Control Report, with detail of over 50 projects on a consistent basis.
- Attended weekly Project Management meetings with multiple Project Managers, ensuring correct collection of project updates.
- Ensured Directors of TD Ameritrade had up to date information regarding status of Projects in flight, and on deck.
- Created multiple portals on TD Ameritrade Intranet for use by Project Managers

Biffing/Intensive Outpatient Support Administration

Lutherañ Family Services of Nebraska - Omaha, NE October 2005 to January 2007

- Received and handled all incoming phone calls
- Determined the needs of callers, provided basic information about the agency's services, and took messages.
- Scheduled appointments as necessary for team of nine therapists
- · Created letters, memos, reports and other documents using established business formats.
- Provided general office maintenance support, to include fax and printer maintenance, general office cleaning,
- Ensured that all office and record security procedures are followed.
- Tracked all payments and entered into appropriate billing software
- Maintained up to date group list with current balances and credits

- · Coordinated volunteer program to ensure adequate volunteer training and accessibility.
- Produced monthly accounting report for Region Six, tracking all clients on regional funding and Medicald/Medicare

Internet Administrator

NWR Keflavik

June 2004 to April 2005

- . Maintained inventory of equipment for ADSL Internet connections.
- Managed and trained Student Summer Hire Staff
- · Provided direction and assistance to foreign riational colleague during language barriers
- · Wrote and revised Standard Operating Procedures as new systems were introduced
- Developed customer-oriented installations manuals
- · Fleided telephone calls to assist computer users encountering problems.
- Investigated customer complaints about merchandise, service, billing.
- · Ensured that standards for quality and quantity of work were met.
- Maintained billing records and produced reports for accounting team.
- Administered all accounts, i.e.; entering all information, billing and troubleshooting.
- Organized/ implemented new filing system resulting in reduced loss of customer paperwork.

Help Desk Technician

General Dynamics - Offutt AFB, NE October 2002 to April 2004

- Provided technical support and troubleshooting for software applications loaded on desktop and laptop computers that communicate to/from the application servers and third party support agencies.
- Screened, referred and diagnosed internal inquiries and work requests as they relate to support of related systems.
- Provided end-user guidance and instruction to install and configure application software.
- · Provided end-user software troubleshooting and support.
- Applied advanced diagnostic techniques to identify problems, investigate causes, and recommend solutions.
- Provided troubleshooting and support.
- Provided phone and help-desk support for local and off-site users, on both classified and unclassified networks.
- Provided guidance and work leadership to less-experienced technicians.
- Maintained current knowledge of relevant technologies as assigned.
- Participated In special projects as required.

Education

Bachelor of the Arts in Business Management in Organizational Leadership Ohio Christian University - Circleville, OH

Skills

Team Lead, Customer Service, Customer Care, Communications (10+ years), Organizational Leadership (5 years), Organizational Skills (5 years)

Military Service

Branch: US Alr Force

Service Country: United States

Rank: Senior Airman

September 1997 to September 2001

- Supported users such as National Military Command Center and US Strategic Command and the Chairman, Joint Chiefs of Staff on the Integrated Tactical Warning and Attack Assessment (ITW/ AA)Network.
- Configured long-haul communications circuits carrying Missile Warning data in support of North American Air Defense Command.
- Ensured 100 percent data circuit availability with minimal outages and errors by constantly monitoring and troubleshooting thirteen interconnected missile-warning systems.
- Performed over twenty successful operational control mission handovers to 215pace Wing— Directed crew members, technical controllers and supplied other agencies with the necessary information to pass the primary mission back and forth, resulting in no loss of critical missile warning data.
- Gained working experience with reconfiguring nodes and ITW/AA network, Virtual Memory System (VMS), Windows NT, Sun Solaris, FACIT

Commendations:

- Outstanding Unit Award
- Good Conduct Medal
- Air Force Training Ribbon
- . Communications Computer Systems Operations Journeyman

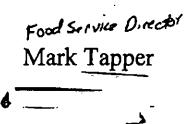
Assessments

Customer Service Skills — Proficient

November 2018

Measures a candidate's skill in evaluating approaches to customer service & satisfaction. Full results: https://share.indeedassessments.com/share_assignment/r7aqsxwjwis8otm5

Indeed Assessments provides skills tests that are not indicative of a license or certification, or continued development in any professional field.



Sous Chef, Sugar Hill Retirement Community

October 2018- Present: Wolfeboro, NH

Providing meals for independent and assisted living residents. Menu planning, nightly management of kitchen and front of the house staff and operations. Responsibility for special dietary concerns.

Culinary Arts Instructor/Chef, Mineral Spring Cafe

August 2016- June 2018: SAU 9 Conway School District, Conway, NH
Design of curriculum, instruction and assessment of the Culinary Arts Program at the
Mount Washington Valley Career and Technical Center/Kennett High School, a three
tiered program. Responsible for the daily operation of Mineral Spring Cafe, a licensed,
student-run restaurant open to the public, guided by instructor. Coordination of special
catering events during school year. Oversight of purchasing and inventory within rigid
school district budget.

Food and Nutrition Program Manager

Sept. 2008- August 2016: American Youth Foundation/Merrowvista, Tuftonboro, NH Responsible for hiring, training, and supervision of all food service personnel. Mastery of purchasing and inventory control. Knowledge of ServSafe principles, food safety and HACCP logistics. Started kitchen garden for school programs. Upholding hospitality for our guests and campers as an overarching tenet during service. Extensive knowledge and mastery of scratch cooking. Design and preparation of vegetarian options and meals for food allergies and other dietary concerns. Preparing over one thousand meals per day during Summer camp, and implementing food program budget of \$220,000 annually. Striving to be an eco-sustainable, healthy, cheerful and inviting food program with varied menu choices while interacting directly with children and adult groups. Coordination of alumni and volunteers during special events.

Food Service Director

Aug. 2006-June 2008: Josiah Bartlett Elementary School, SAU 9, Bartlett, NH Responsible for daily operation of 300 student K-8 school, following USDA guidelines for nutrition, purchasing, inventory control, sanitation regulation, budgeting, processing of USDA Free and Reduced Lunch applications, healthy option menu planning, supervising kitchen staff. Prepared a la carte entrée options for faculty and staff. Implemented popular soup du jour station during winter months for faculty and staff.

Food Service Site Supervisor
1997-2000: Ossipee Central School and Effingham School, SAU 49, Ctr. Ossipee, NH

Daily food service operation of 500 students in two K-6 schools, following USDA guidelines for purchasing, sanitation, and meal preparation. Supervising five staff at two school sites. Food transport logistics to satellite school.

Pharmacy Technician, Board Certified

2000-2007: Smith Pharmacy/Rite Aid Corp. Ossipee, NH
Purchasing and inventory control of medication stock. Prescription processing. Trained in compounding specialized medications for the Carroll County Hospice Program.
Responsible for patient/doctor/insurance relations during claims adjudication process.

gus driver

APPLICATION FOR EMPLOYMENT (PRE-EMPLOYMENT QUESTIONNAIRE) (AN EQUAL OPPORTUNITY EMPLOYER) PERSONAL INFORMATION DATE SOCIAL SEC NUMBER PRESENT ADDRESS PERMANENT ADDRESS ARE YOU 18 YEARS OR OLDER? No Yes Q ARE YOU PREVENTED FROM LAWFULLY BEDOMING EMPLOYED IN THIS COUNTRY BECAUSE OF VISA OR IMMISRATION STATUS? Yes [] No Ø EMPLOYMENT DESIRED POSMOUT CONTROCT IN COMPONE BALARY DESIRED IF 90 MAY WE INQUIRE OF YOUR PRESENT EMPLOYER? ARE YOU EMPLOYED NOW? EVER APPLIED TO THIS COMPANY BEFORE? WHERE? WHEN? RETERRED BY *NO OF YEARS ATTENDED EDUCATION NAME AND LOCATION OF SCHOOL OID YOU GRADUATE? SUBJECTS STUDIED GRAMMAR SCHOOL HIGH SCHOOL COLLEGE TRADE, BUSINESS OR CORRESPONDENCE SCHOOL GENERAL BUBJECTS OF SPECIAL STUDY OR RESEARCH WORK SPECIAL SKILLS ACTIVITIES: [CMC, ATHLETIC, ETC.) EXCLUDE ORGANIZATIONS, THE NAME OF WHICH INDICATES THE PACE, CHEED, BEX. AGE, MARITAL STATUS, COLOR OR NATION OF CRIGIN OF 118 MEMBERS.

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^{*}This form has been ravised to comply with the provisions of the Americans with Dissolibles Aut and the final regulations and interpretive guidance promulgated by the EEOC on July 25, 1991.

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This form has been designed to strictly comply with State and Federal felt employment practice love prohibiting employment discrimination. This Application for Employment Form is add for penetral ups throughout the United States. TCPS assumes no responsibility for the inclusion in said form of any questions which, whom exted by the Employer of the Job Applicant, may violate State and/or Federal Law.

Gibson Center for Senior Services, Inc.

Key Personnel

,				 -
Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
George Cleveland	Executive Director	69,211	20%	13,842
Kenneth Kaslow	Administration Director	68,286	30 %	20,486
Rebbecca Gargan	Nutrition Director	33,800	100%	33,800
Mark Tapper	Food Service Director	47,334	100%	47,334
Sharon Fournier	Driver	34,377	95%	32,658

New Hampshire Department of Health and Human Services Nutrition and Transportation



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Grafton County Senior Citizens Council, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 10 Campbell Street, Lebanon, NH, 03766.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020 and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- 1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$8,291,702.09.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding: The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Grafton County Senior Citizens Council, Inc. RFA-2017-BEAS-06-NUTRI-05-A04

Amendment #4 Page 1 of 4 Contractor Initials MW Date 10-6-2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by deleting it in its entirety and replacing it with Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, which is attached hereto and incorporated by reference herein.
- 6. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials Date 10-6-20-20

New Hampshire Department of Health and Human Services Nutrition and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below.

State of New Hampshire
Department of Health and Human Services

10/12/2020

Name: Lori Shibinitte
Title: Connissioner

10-6-2020

Grafton County Senior Citizens Council, Inc.

Name: KCHINECH Vasconcelos

Title: Executive Director

Grafton County Senior Citizens Council, Inc., RFA-2017-BEAS-06-NUTRI-05-A04

Amendment #4 Page 3 of 4 Contractor Initials UIII

New Hampshire Department of Health and Human Services Nutrition and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

10/14/20		Catherine Pinos
Date	Name: Title:	Catherine Pinos Attorney
hereby certify that the foregoing Amendr Executive Order 2020-04 as extended by 14, 2020-15, 2020-16, 2020-17, and 2020	Executive	approved by the Governor approval issued under the Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-
	OFFICE	OF THE SECRETARY OF STATE
		•
Date	Name:	
	Title:	
		f

Grafton County Senior Citizens Council, Inc., RFA-2017-BEAS-06-NUTRI-05-A04

Amendment #4 Page 4 of 4 Contractor Initials MW Date 10 -1 -2.22

Exhibit B Amendment #4

Method and Conditions Precedent to Payment

- The Department shall pay the Contractor an amount not to exceed Form P-37, General Provisions, Block 1.8, Price Limitation, for the services provided by the Contractor pursuant to Exhibit A Amendment #3, Scope of Services.
- 2. The contract is funded with federal funds. Availability of federal funds is contingent upon meeting the requirements outlined in the:
 - 2.1. Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS
 - 2.2. Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
 - 2.5. Title of Program: (HDC2) Families First Coronavirus Response Act, Older Americans Act Title III Home-Delivered Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC2-00.
 - 2.6. Title of Program: (CMC2) Families First Coronavirus Response Act, Older Americans Act Title III Congregate Meals, Award date of March 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and

RFA-2017-BEAS-06-NUTRI-02-A04
Grafton County Senior Citizens Council, Inc.

Exhibit B Amendment #4

Page 1 of 4

Contractor Initials 41.W Date 10-6-2020



Exhibit B Amendment #4

- Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHCMC2-00.
- 2.7. Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 3. The Department has identified the Contractor as a Subrecipient, in accordance with 2 CFR 200.330.
- 4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 5. Payment shall be made as follows:
 - 5.1. The Contractor shall submit monthly invoices as provided by the Department indicating the number of units provided.
 - 5.2. Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
 - 5.3. The Contractor shall submit a separate monthly invoice for services provided using COVID-19 response funds until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
 - 5.4. In lieu of hard copies, all invoices may be assigned an electronic signature and emailed to dhhs.beasinvoices@dhhs.nh.gov, or invoices may be mailed to:

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

- 6. The Department shall make payment to the Contractor within thirty (30) days of receipt of invoices and reports for contract services provided pursuant to this Agreement.
- 7. Coronavirus Aid, Relief and Economic Security (CARES) Act Funds
 - 7.1. Coronavirus Aid, Relief and Economic Security (CARES) Act funds are for Supplemental Appropriations #3, and are available until September 30, 2021, to prevent, prepare for, and respond to the COVID-19 emergency.
 - 7.2. Allowable expenditures using CARES Act funds include, but are not limited to:
 - 7.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined

RFA-2017-BEAS-06-NUTRI-02-A04
Grafton County Senior Citizens Council, Inc.

Exhibit B Amendment #4

Page 2 of 4

Contractor Initials <u>LMV</u>

Date <u>10-6-20</u>20



Exhibit B Amendment #4

by the Older Americans Act and State and local policy, which may include, but are not limited to:

- 7.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to COVID.
- 7.2.1.2. Payments for use of other sites, including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 7.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 7.2.1.4. Sanitary equipment, supplies and expenses.
- 7.2.1.5. Expenditures for meals storage capacity.
- 7.3. The Contractor shall expend all Family First Coronavirus Response Act (FFCRA) supplemental funds prior to spending the COVID-19 CARES Act funds.
- 8. Payments may be withheld pending receipt of required reports or documentation as identified in the Exhibit A Amendment #3, Scope of Services.
- 9. A final payment request shall be submitted no later than forty (40) days after the end of the contract. Failure to submit the Financial Report, and accompanying documentation, could result in non-payment.
- 10. Notwithstanding anything to the contrary herein, the Contractor agrees that funding under this Contract may be withheld, in whole or in part, in the event of noncompliance with any State or Federal law, rule, or regulation applicable to the services provided, or if the said services have not been completed in accordance with the terms and conditions of this Agreement.

11. Audits

- 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

RFA-2017-BEAS-08-NUTRI-02-A04
Grafton County Senior Citizens Council, Inc.

Exhibit B Amendment #4

Page 3 of 4

Contractor Initials <u>MW</u>

New Hampshire Department of Health and Human Services Nutrition and Transportation Services



Exhibit B Amendment #4

- 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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

RFA-2017-BEAS-06-NUTRI-02-A04
Grafton County Senior Citizens Council, Inc.

Exhibit B Amendment #4
Page 4 of 4

4 Contractor Initials <u>AW</u>
Date <u>10-6-70:</u>20

Exhibit B-1 Amendment #4

		Rate Sheet				
1	Nut	rition and Trans	portation (·	
		through 06/30/201		its		
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Meal	28,258	\$5.50		\$ 144,419,00	
Title IIIC HD Meals	Per Meal	29,286	\$5.50	1	\$ 161,073,00	
Title IIIC Cong Mests	Per Meal	34,113	\$5.50		\$ 187,622.00	
Title IIIB Transportation	PerClient/PerDay	7,727	\$23.70		\$ 183,131.00	
		Ĺ	Subtotal		\$ 676,245.00	
	7/1/2017	through 06/30/201	Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service	
Nde XX HD Meals	Рег Меві	52,515	\$5,78		\$ 303,537,00	
litte IIIC HD Meals	Per Meal	58,572	\$5.78		\$ 338,546,00	
Title IIIC Cong Meals	Per Meal	88,226	\$5.78		\$ 394,346.00	
Title IIIB Transportation	PerClient/PerOay	15,453	\$24.89		\$ 384,625.00	
			Subtotal		\$ 1,421,054,00	

	7/1/2018	through 06/30/201	9 Service Un	its	7/75/750
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	52,515	\$5.78	\$8,00	\$ 315,090,00
Title IIIC HD Meals	Per Meal	58,572	\$5.78	\$6,00	
Title IIIC Cong Meals	Per Meal	68,226	\$5.78		\$ 351,432.00
Title (IIB Transportation	PerClent/PerDay	15,453	\$24.89	\$8.00 \$24.89	\$ 409,356.00 \$ 384,625.00
			Subtotal		\$ 1,460,503.00

	7/1/2019	through 06/30/2020	Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per	ı	Ft	tal Amount of unding being rested for each Service
Title XX HD Meats	Per Meal	52,515	\$6.00		·	315,090.00
Title IIIC HD Meals	Per Meat	58,572	\$6,00		•	351 432.00
TILL IIIC HD SUPPLEMENT	Per Meal	3,939	\$6.00		•	
Title IIIC Cong Meals	Per Meal	88,226	\$8.00		-	\$23,634.26
Title III Meals (FFCRA)	Per Meal	9,445	\$10.00			409,356,00 \$94,450,00
Title IIIB Transportation	PerClient/PerDay	15,453	\$24.89		5	384,825.00
			Subtotal		S	1,578,587,28

	7/1/2020 1	through 06/30/202	1 Service Un	its	,
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered,	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meats	Per Meal	52,515	/ \$8.00		\$315,090,00
Title IIIC HD Mezis	Per Meal	62,511	\$6,00		\$375,066.26
Title tilC Cong Meals	Per Meal	68,226	\$8.00		\$409,356.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response					\$ 37,408.31
Title IIIC Meals (COVID-19)	Per Meal	14,963	\$10.00		\$ 149,830,00
Title IIIB Transportation/ Title IIIB Supportive Services:			, ,,0,00		149,630,00
Delivery Services	PerClient/PerDay_	9,900	\$38.85		\$384,825.00
			Subtotal		\$ 1,671,175.57

Nutrition and Transportation		through 06/30/202: Total # of Units of Service anticipated to be delivered.	Rate per	lts	Fu	al Amount of ading being ested for each Service
Title XX HD Meals	Per Meal	52,515	\$6.00			\$315,090.0
Title IIIC HD Meals	Per Meal	62,511	\$6.00			\$375,060.2
Title IIIC Cong Meats	Per Meal	68,226	\$6.00			\$409,356.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	9,900	\$38.85		-	\$384,625.00
			Subtotal		\$	1,484,137.2
		_	Total	i		

\$ 8,291,702.09

Contractor Initials: 2010 - 2020

Grafton County Senior Citizens Council, Inc. Exhibit 8-1-Amendment #4 Page 1 of 1

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 GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 13, 1972. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business 1D: 65677

Certificate Number: 0004879927



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Scal of the State of New Hampshire, this 1st day of April A.D. 2020.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

	•
ROBERT B. MUH	, hereby certify that:
(Name of the elected Officer of the Corporation/LLC; cannot be contra	act signatory)
1. I am a duly elected Clerk/Secretary/Officer of SPAFTON COUNTY (Corporation/LLC Name)	SENIOR CITIZENS COUNCIL
2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shamed and the Directors/shamed (Date)	ectors/shareholders, duly called and areholders were present and voting.
VOTED: That VAHILEN VASCONCEIOS, EXCUSIVE DIVICTOR (Name and Title of Contract Signatory) GVOSTON, COUNTY	
is duly authorized on behalf of Schick UH71M1 (SWU) to enter into co (Name of Corporation/ LLC)	ontracts or agreements with the State
of New Hampshire and any of its agencies or departments and further indocuments, agreements and other instruments, and any amendments, revieway in his/her judgment be desirable or necessary to effect the purpose of this	sions, or modifications thereto, which
3. I hereby certify that said vote has not been amended or repealed and remidate of the contract/contract amendment to which this certificate is attached thirty (30) days from the date of this Certificate of Authority. I further certify the New Hampshire will rely on this certificate as evidence that the person(s) position(s) indicated and that they have full authority to bind the corporation limits on the authority of any listed individual to bind the corporation in contract all such limitations are expressly stated herein.	d. This authority remains valid for hat it is understood that the State of listed above currently occupy the n. To the extent that there are any its with the State of New Hampshire,
Signature of Name ROT	Elected Officer BERTS MUH
	ED PRESIDENT

ARUDIO



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/30/2020

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

REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on

if thi	SU s c	BROGATION IS WAIVED, subjectificate does not confer rights to	ct to	the certi	ficate holder in lieu of suc	the po ch end	licy, certain lorsement(s)	policies may	require an end	orsemen	t. A si	latement on
PROD	PRODUCER					SONTA'	^{©™} Janice H	luntley	- "			
Kinney Pike Insurance Inc. 1011 North Main Street, Suite 4 White River Junction, VT 05001								296-5722 37	16	FAX (A/C, No):	(802)	296-6126
								y@kinneyp				
							INS	SURER(S) AFFOR	IDING COVERAGE			NAIC #
		<u> </u>				INSURE	RA: Massac	husetts Ba	y Ins Co			22306
INSUF	(ED					INSURE	RB: Citizens	s Ins. Co. o	f America			31534
		Grafton County Senior Citiz	ens			INSURER C: Hanover Insurance Company					22292	
		PO Box 433				INSURER D : Wesco Insurance Company					25011	
		Lebanon, NH 03766				INSURER E :						
						INSURE	RF:					
COV	ÆR	AGES CEF	TIFIC	CATE	NUMBER:				REVISION NUM	MBER:		
IN	DIC	IS TO CERTIFY THAT THE POLICI ATED. NOTWITHSTANDING ANY F	REQUI	REM	ENT, TERM OR CONDITION	I OF A	NY CONTRA	CT OR OTHER	DOCUMENT WIT	TH RESPE	CT TO	WHICH THIS
		IFICATE MAY BE ISSUED OR MAY USIONS AND CONDITIONS OF SUCH							ED HEREIN IS S	UBJECT T	OALL	THE TERMS,
INSR TYPE OF INSURANCE ADDL SUBR POLICY NUMBER						POLICY EFF	POLICY EXP		LIMIT	\$		
A	X	COMMERCIAL GENERAL LIABILITY							EACH OCCURREN	CE	\$	1,000,000
		CLAIMS-MADE X OCCUR	l		ZDV8862911		10/25/2020	10/25/2021	DAMAGE TO RENT PREMISES (Ea occ	ED urrence)	\$	100,000

INSR	TYPE OF INSURANCE	ADDL S	SUBR WVD	POLICY NUMBER	POLICY EFF	POLICY EXP	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY						EACH OCCURRENCE 3	0,000
[CLAIMS-MADE X OCCUR			ZDV8862911	10/25/2020	10/25/2021	PREMISES (EN OCCUITATION)	0,000
1 [ļ	MED EXP (Any one person) \$ 10	0,000
1 [İ	PERSONAL & ADVINJURI	0,000
	GEN'L AGGREGATE LIMIT APPLIES PER:			·			GENERAL AGGREGATE \$ 3,000	0,000
1 [X POLICY PRO: LOC						FRODUCTS - COMPLOP AGG 3	0,000
1 [OTHER:				l	ļ	EMPLOYEE BENEFI 3,000	0,000
В	AUTOMOBILE LIABILITY						COMBINED SINGLE LIMIT 1,000	0,000
	X ANY AUTO			ABV8808402-10	10/25/2020	10/25/2021	BODILY INJURY (Per person) \$	
	OWNED SCHEDULED AUTOS			•			BODILY INJURY (Per accident) \$	
	HIRED ONLY NON-OWNED						PROPERTY DAMAGE (Per accident) \$	
							\$]
С	X UMBRELLA LIAB X OCCUR						EACH OCCORNENCE 3	0,000
1 {	EXCESS LIAB CLAIMS-MADE			UHV8882696	10/25/2020	10/25/2021	AGGREGATE \$ 2,000	0,000
	DED X RETENTIONS 0						\$	
D	WORKERS COMPENSATION AND EMPLOYERS LIABILITY						X PER OTH-	
		NIA		WWC3441058	11/13/2019	11/13/2020	E.L. EACH ACCIDENT	0,000
	(Mandatory In NH)	772					E.L. DISEASE : EA EMPLOYEE \$ 500	0,000
	If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT \$ 500	0,000
	-							

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Workers Compensation Statutory Coverage applies in NH & FL. Robert Muh, Flora Meyer and Lawrence Kelly are Excluded Officers.

CERTIFICATE HOLDER	CANCELLATION
State of NH Dept. of Health & Human Services 239 Pleasant Street	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
Concord, NH 03301	Sandy Deliste
ACORD 25 (2016/03)	© 1988-2015 ACORD CORPORATION. All rights reserved.



Grafton County Senior Citizens Council, Inc.

MISSION STATEMENT

The purpose of Grafton County Senior Citizens Council is to develop, strengthen, and provide programs and services that support the health, dignity, and independence of older adults and adults with disabilities living in our communities.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

FINANCIAL STATEMENTS September 30, 2019 and 2018

SINGLE AUDIT REPORTS September 30, 2019

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ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET CONCORD, NEW HAMPSHIRE 03301 TELEPHONE (603) 228-5400 FAX # (603) 226-3532

MEMBER OF THE PRIVATE COMPANIES PRACTICE SECTION

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Grafton County Senior Citizens Council, Inc.
Lebanon, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of GraftonH County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019 and the related statement of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grafton County Senior Citizens Council, Inc. as of September 30, 2019 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Grafton County Senior Citizens Council, Inc's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 11, 2019. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 February 21, 2020, on our consideration of Grafton County Senior Citizens Council, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Grafton County Senior Citizens Council, Inc.'s 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 Grafton County Senior Citizens Council, Inc.'s internal control over financial reporting and compliance.

Rowley & Associates, P.C. Concord, New Hampshire

Rowle - Secreta, PC

February 21, 2020

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. STATEMENT OF FINANCIAL POSITION

September 30, 2019 With Comparative Totals for September 30, 2018

See Independent Auditor's Report

ASSETS	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2019	Total 2018
CURRENT ASSETS				
Cash and cash equivalents	\$ 251,716	\$ 7,523	\$ 259,239	\$ 40,073
Investments	232,350	•	232,350	406,525
Accounts receivable	4,752	-	4,752	1,249
Grants receivable	268,130	5,263	273,393	177,904
Inventories	23,145	-	23,145	24,378
Prepaid expenses	16,292		16,292	13,313
	796,385	12,786	809,171	663,442
LAND, BUILDING AND EQUIPMENT, at	cost			
Land, buildings and improvements	3,223,595	-	3,223,595	3,136,484
Equipment	234,246	-	234,246	226,451
Vehicles	637,947	-	637,947	577,032
	4,095,788	-	4,095,788	3,939,967
Accumulated depreciation	(1,913,176)		(1,913,176)	(1,762,695)
	2,182,612	<u> </u>	2,182,612	2,177,272
LONG-TERM ASSETS				
Investments, Endowment	102,070	211,994	314,064	414,736
Total Assets	3,081,067	224,780	3,305,847	3,255,450
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				•
Accounts payable	75,563	-	75,563	66,465
Accrued expenses	126,243		126,243	128,019
Line of credit	157,000	-	157,000	•
Security deposits	. 325	-	325	325
	359,131		359,131	194,809
NET ASSETS				
Without donor restriction:				
Operating	204,904	-	204,904	45,835
Board designated	334,420	-	334,420	609,530
Investment in fixed assets	2,182,612		2,182,612	2,177,272
•	2,721,936	-	2,721,936	2,832,637
With donor restriction		224,780	224,780	228,004
·	2,721,936	224,780	2,946,716	3,060,641
Total Liabilities and Net Assets	\$3,081,067	\$ 224,780	\$3,305,847	\$3,255,450

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. STATEMENT OF ACTIVITIES

Year Ended September 30, 2019

With Comparative Totals For Year Ended September 30, 2018

See Independent Auditor's Report

	Net Assets Without Donor Restriction	Net Assets With Donor Restriction	Total 2019	Total 2018
SUPPORT, REVENUES AND GAINS				
Contributions:				
Local government agencies	\$ 367,075	\$ -	\$ 367,075	\$ 358,343
Senior center activities and fundraising	49,155	-	49,155	51,551
Program participant	236,220	-	236,220	238,787
General contributions and other	439,015	11,229	450,244	646,502
Contributions, non-cash	371,822	-	371,822	304,133
Special events	32,787	•	32,787	33,664
Bequests	•	-	•	133,430
United Way agencies	-	32,293	32,293	31,209
Other Support:				
Rental income	19,601		19,601	18,691
Governmental programs and				
fees for contract services	2,306,212		2,306,212	2,125,313
•	3,821,887	43,522	3,865,409	3,941,623
TATA DECOME CENTRE DE L'ARTECNE DE COMPANION COMPANION				
INVESTMENT REVENUES AND GAINS	15.060	(54)	22.407	20.400
Interest and dividends	15,860	6,546	22,406	20,600
Realized and unrealized gain on	7.216	4 244	11.770	22.200
investments and Endowment, net of fees	7,316	4,344	11,660	23,300
	23,176	10,890	34,066	43,900
TOTAL SUPPORT, REVENUES AND GAINS	3,845,063	54,412	3,899,475	3,985,523
Net Assets Released From Donor				
Imposed Restrictions	57,636_	(57,636)		<u>. </u>
EXPENSES				
PROGRAM SERVICES	C11 044			(2) 17/
Senior transportation	611,844	-	611,844	631,176
Nutrition programs	2,140,542	•	2,140,542	2,102,937
Social services programs	104,988	-	104,988	114,285
Service Link	395,546	•	395,546	362,721
RSVP programs	116,680	-	116,680	110,291
Senior center activities	71,019		71,019	74,832
CHREADTRIC CERIFICES	3,440,618	<u>-</u>	3,440,618	3,396,242
SUPPORTING SERVICES	515 503		C15 503	440.250
Management and general	515,503	-	515,503	448,359
Fundraising	57,279	<u>-</u>	57,279	50,633
MOMAL PURPOVARIA	572,782		572,782	498,992
TOTAL EXPENSES	4,013,400		4,013,400	3,895,234
NET INCREASE (DECREASE) IN NET ASSETS	(110,701)	(3,224)	(113,925)	90,289
NET ASSETS, BEGINNING OF YEAR	2,832,637	228,004	3,060,641	2,970,352
NET ASSETS, END OF YEAR	\$2,721,936	\$ 224,780	\$2,946,716	\$3,060,641

GRAPTON COUNTY SENIOR CITIZENS COUNCIL, INC. STATEMENT OF FUNCTIONAL EXPENSES For the Year Ending September 30, 2019 (With Comparative Trains for the Year Ended September 30, 2018) See Independent Auditor's Report

	PROGRAM SERVICES					SUPPORT				MEMORANDUM TOTALS												
•	-	enior portation		etrkion_		Social Services	_	Service Liak	_	RSVP		nior tivity		gram ocal		nagement I General	_	Fund Raising		2019		2018
Salaries and wages	S	297,422	•	785,027	5	80.511	5	267,525	s	75.107			5 1	505,592		290,689	•	32,299		1,828,580		1,726,585
Payroll taxes	-	22,720	•	59,424	•	6,058	•	20,350	•	5,572	•			114,154	•	21,873	•	2,430	•	138,457	,	130,333
Pringe benefits		27,940		68.422		10,130		21,227		15.463				143,182		19,205		2,134		164,521		171,439
Travel.		6,609		56,665		1,720		19,442		7.621		609		92.666		3,825		425		96,916		97,723
Supplies		4,913		108,498		131		6.912		2,145		1.321		123,920		12.822	•	1,425		138,167		135,014
Food and beverages				401.984						-1		87		402,071		457		51		402,579		423,957
Donated food and beverages				310,064				-		-		3,444		313,508		1.771		197		315,476		287,562
Rent and utilities		24,426		116,714		1,201		17,721		_		••••		160.062		4,006		445		164,513		152,327
Vehicle expense		86,025		81				•						36,106		.,				86.106		94,754
Postage		424		1,612		55		836		1,014		458		4.399		3.360		396		8,355		10,574
Repairs and maintenance		22,098		122,730		1,131		5,035		38		ló		151,048		18,299		2,033		171,380		161,077
Telephone and internet		3,379		16,111		268		5.698		761				26.217		2,260		251		28,728		25,297
Professional Fees				1,800				972		-		15,539		18,311		52,751		5,861		76.923		110,851
Bank and investment fees		-		700						-		268		968		748		83		1.799		2,421
Interest expense		-				-										4.035		448		4.483		1,282
Dues and subscriptions		784		144		29		30		125		460		1,572		2.329		259		4,160		4,236
Insurance		28,127		47,541		2,845		11,473		3,470		-		93,436		15.529		1.725		110,710		107,344
Marketing/public relations		63		158		31		638		75		561		1,526		8.632		959		11,117		13,229
Staff development		2,332		1,765		179		696		1.786				6.758		4.118		458		11.334		13,259
Printing and copying		219		598		77		919		38		104		1,955		1,005		112		3,072		2,868
Volunteer recognition		140		161		5		33		8		2,533		2,880		648		72		3,600		1,912
Miscellaneous expenses		3		19				1,129		43		579		1.773		16,221		1,802		19,796		3,015
Depreciation		\$4,220		39,543		587		4,251					ı	28,601		21,027		2,336		151,964		143,478
Fundraising												23 t		231		1,490		166		1,887		3,759
Website costs		•								640				640		7,898		878		9,416		10,306
Other program expenses		•		781				10,659		2,774		\$36		14,750						14,750		5,331
Senior activity expense		<u>·</u>		<u> </u>		<u> </u>	_			<u>.</u>		41,273		44,273		305		У		44,612		35,301
Total Expenses	<u> </u>	611,844	5 2	2,140,542	5	104,988	5	395,546	1	116.680	5	71,019	\$ 3,4	140,615	5	515,503	s	57,279	\$	4,013,400	5	3,895,234

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. STATEMENTS OF CASH FLOWS

For the Years Ended September 30, 2019 and 2018

See Independent Auditor's Report

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase (decrease) in net assets	\$ (113,925)	\$ 90,289
Adjustments to reconcile change in net assets to		
net unrestricted cash provided by operating activities:		4.0.400
Depreciation	151,964	143,478
Contributions of fixed assets	(56,347)	(2) 210)
Net (gain) on realized & unrealized investments & Endowment (Increase) decrease in operating assets	(18,795)	(31,318)
Accounts receivable	(3,503)	118
Grants receivable		61,623
	(95,489)	
Inventories	1,223	(499)
Prepaid expenses	(2,979)	(6,563)
Increase (decrease) in operating liabilities	0.007	14.020
Accounts payable	9,097	14,030
Accrued expenses	(1,776)	10,031
Net cash provided (used) by operating activities	(130,530)	281,189
CASH FLOW FROM INVESTING ACTIVITIES:		
Proceeds from sales on investments and Endowment	37,3,802	38,001
Purchases of investments and Endowment	(80,149)	(170,356)
Cash paid for purchases of fixed assets	(100,957)	(99,228)
Net cash provided (used) by investing activities	192,696	(231,583)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Net (proceeds) payments on line of credit	157,000_	(45,000)
	210.166	4.606
Net increase in cash and cash equivalents	219,166	4,606
Cash and cash equivalents, beginning of year	40,073	35,467
Cash and cash equivalents, end of year	\$ 259,239	\$ 40,073
SUPPLEMENTAL SCHEDULE OF CASH FLOW INFORMATION		,
Cash paid for interest	\$ 4,483	\$ · 1,282
Cash para to threetor	- 1,100	- 1,000
Non cash contributions	\$ 371,822	\$ 304,133
Cost of fixed assets approximat	157,304	99,228
Cost of fixed assets acquired Donation of fixed assets	•	77,440
	\$ 100,957	\$ 99,228
Net cash paid for fixed assets	¥ 100,737	J 77,440

Years Ended September 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Grafton County Senior Citizens Council, Inc. (hereinafter referred to as the "Organization" or the "Council") have been prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to not-for-profits. The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing accounting and financial reporting principles for not-for-profits. The more significant of the FASB's generally accepted accounting principles applicable to the Council, and the Council's conformity with such principles, are described below. These disclosures are an integral part of the Council's financial statements.

A. NATURE OF ACTIVITIES, PURPOSE AND CONCENTRATIONS

The Grafton County Senior Citizens Council, Inc. is a "not-for-profit" organization, which provides community-based services to older individuals in Grafton County, New Hampshire. These services include transportation, nutrition, and physical and social activities. The Council's program support is derived primarily from federally funded fee for service contracts and grants through the State of New Hampshire, and is supplemented by participant program related contributions. The Council also receives mission critical program support from area towns, agencies, United Way and Grafton County. The Council also allows the area Senior Centers to generate program support for activities specific to the area centers.

B. BASIS OF ACCOUNTING

The financial statements of the Organization have been prepared in the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities. Consequently, revenues are recognized when earned and expenses are recognized when incurred.

C. FINANCIAL STATEMENT PRESENTATION

The Council maintains its accounting records on the accrual basis of accounting whereby revenues are recorded when earned and expenses are recorded when the obligation is incurred. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net Assets without Donor Restrictions – These net assets generally result from revenues generated by receiving contributions that have no donor restrictions, providing services, and receiving interest from operating investments, less expenses incurred in providing program-related services, raising contributions, and performing administrative functions.

Net Assets with Donor Restrictions – These net assets result from gifts of cash and other assets that are received with donor stipulations that limit the use of the donated assets, either temporarily or permanently, until the donor restriction expires, that is until the stipulated time restriction ends or the purpose of the restriction is accomplished, the net assets are restricted.

D. USE OF ESTIMATES

The preparation 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 disclosures. Accordingly, actual results could differ from those estimates.

E. CASH, CASH EQUIVALENTS AND INVESTMENTS

For purposes of the Statements of Cash Flows, the Council considers all highly liquid investments (short-term investments such as certificates of deposits and money market accounts) with an initial maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2019 and 2018.

Years Ended September 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

F. PROMISE TO GIVE

The Organization has adopted FASB ASC 958-605-20, "Accounting for Contributions Received and Contributions Made." In accordance with FASB ASC 958-605-20, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor restrictions. Time-restricted contributions are required to be reported as temporarily restricted support and are then reclassified to unrestricted net assets upon expiration of time restriction. Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The organization uses the allowance method for recognition of uncollectable amounts. There were no uncollectable amounts at September 30, 2019 and 2018, respectively.

G. IN-KIND AND NON-CASH CONTRIBUTIONS

Contributed Services

The Council receives donated services from a substantial number of unpaid volunteers who have made significant contributions of their time to the general operations of the Council. No amounts have been recognized in the accompanying statement of activities because the criterion for recognition of such volunteer effort is that services must be specialized skills, which would be purchased if not donated. Service contributed for the year ended September 30, 2019 and 2018 amounted to 54,219 and 76,264 hours, respectively. If valued at the New Hampshire minimum wage of \$7.25 per hour the contributed services would total \$393,088 and \$552,914, respectively.

Contributed goods

The Council receives donated goods throughout the year. Contributed goods can include food supplies and equipment. For financial reporting purposes the items contributed have been recorded at their fair market value at the date of the contribution. Any equipment contributed is capitalized and depreciated over its estimated useful life.

For the year ended September 30, 2019 contributed food, supplies, and fixed assets were \$310,064, \$5,411 and \$56,347, respectively. For the year ended September 30, 2018 contributed food, supplies, and fixed assets were \$287,563, \$16,570 and \$0, respectively.

H. INCOME TAXES

The Council has been notified by the Internal Revenue Service that it is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The Council is further classified as an organization that is not a private foundation under Section 509(a)(3) of the Code. The most significant tax positions of the Council are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business tax (UBIT). The Organization follows the guidance of Accounting Standards Codification (ASC) 740, Accounting for Income Taxes, related to uncertain income taxes, which prescribes a threshold of more likely than not for recognition and recognition of tax positions taken or expected to be taken in a tax return. All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Accordingly, no provision for income taxes has been recorded.

Years Ended September 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

INVESTMENTS

The Council has adopted FASB ASC 958-320, "Accounting for Certain Investments Held by Not-for-Profit Organizations." Under FASB ASC 958-320, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increase in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

J. ACCOUNTS RECEIVABLE

Accounts receivable are comprised of amounts due from customers for services provided. The Council considers accounts receivable to be fully collectible; accordingly, no allowance for doubtful accounts has been established. If accounts become uncollectible, they will be charged to operations when that determination is made. Collections on accounts previously written off are included in revenue as received.

K. GRANTS RECEIVABLE

The grants receivable consist of amounts to be received by the Council from Federal and State governments. The amounts to be received include receivables for program services already rendered under contract agreements with the government. No allowance for doubtful accounts has been established for accounts receivable.

L. LAND, BUILDINGS, AND EQUIPMENT

Land, buildings and equipment are recorded at cost at the date of acquisition or fair market value at the date of the gift. The Council's policy is to capitalize all land, buildings and equipment in excess of \$1,000 (lesser individual item amounts are generally expensed) and to depreciate these assets using the straight-line method of depreciation over their estimated useful lives as follows:

	<u>y ears</u>
Buildings and improvements	7-50
Equipment	5-20
Vehicles	5-7

Depreciation expense recorded by the Council for the years ended September 30, 2019 and 2018 was \$151,963 and \$143,478, respectively.

M. ALLOWANCE FOR DOUBTFUL ACCOUNTS

The Council provides, when necessary, for an allowance for doubtful accounts when accounts or pledges receivable are not deemed fully collectible. At September 30, 2019 and 2018, there was no allowance for doubtful accounts.

N. INVENTORY

Inventory is stated at the lower of cost (specific identification method) or market and is comprised of food items.

O. FINANCIAL INSTRUMENTS

The carrying value of cash and cash equivalents, accounts and grants receivable, prepaid expenses, inventories, accounts payable, accrued expenses and line of credit are stated at carrying cost at September 30, 2019 and 2018, which approximates fair value due to the relatively short maturity of these instruments. Other financial instruments held at year-end are investments, which are stated at fair value.

Years Ended September 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

P. NEW ACCOUNTING PRONOUNCEMENT

During the year ended September 30, 2019, the Council adopted the requirements of the Financial Accounting Standards Board's Accounting Standards Update No. 2016-14—Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities (ASU 2016-14). This Update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return between not-for-profit entities. A key change required by ASU 2016-14 is the net asset classes used in these financial statements. Amounts previously reported as unrestricted net assets are now reported as net assets without donor restrictions and amounts previously reported as temporarily restricted net assets and permanently restricted net assets are now reported as net assets are now reported as net assets are now reported as net assets with donor restrictions.

The accompanying information from the 2018 financial statements has been restated to conform to the 2019 presentation and disclosure requirements of ASU 2016-14.

O. RECLASSIFICATION

Certain financial statement and note information from the prior year financial statements has been reclassified to conform with current year presentation format.

2. SUBSEQUENT EVENT

The Organization's management has evaluated subsequent events through February 21, 2020, which is the date the financial statements were available to be issued. It has been determined that no subsequent events matching this criterion occurred during this period.

3. FUNCTIONAL EXPENSES

Expenses by function have been allocated between program and supporting services classifications on the basis of time records, units of service and estimates made by the Council's management.

4. COST ALLOCATION

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited based on estimates that are based on their relationship to those activities, consistently applied. Those expenses include payroll and payroll related expenses and occupancy costs. Occupancy costs are allocated based on square footage. Payroll and payroll related expenses are based on estimates of time and effort. Other cost allocations are based on the relationship between the expenditure and the activities benefited.

5. CONCENTRATION OF CREDIT RISK

At September 30, 2019 and 2018, the carrying amounts and bank balances with financial institutions of the Council's cash deposits are categorized by "credit risk" as follows:

- Category I Deposits that are insured by the Federal Deposit Insurance Corporation (FDIC) Or collateralized by securities held by the Council (or its agent) in the Council's name.
- Category 2 Deposits that are uninsured and collateralized by securities that are held by the pledging institution's trust department (or agent) in the Council's name.
- Category 3 Deposits that are uninsured and uncollateralized or collateralized by securities that are held by the pledging institution's trust department (or agent) but not in the Council's name.

At September 30, 2019 and 2018, the Organization had no uninsured cash balances, respectively.

Years Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT

The Council maintains individual and pooled investments containing both restricted and unrestricted funds. Investment income, gains, losses, and management fees of any pool are allocated to activities based on each activity's pro-rata share (on dollar and time basis) in the pool. Investments in marketable equity securities and marketable debt securities are carried at fair market value determined by "quoted market prices" per unit (share) as of the balance sheet date. All other investments are stated at cost. Donated investments are recorded at the "fair market value" as of the date of receipt. Investment income, realized and unrealized gains, losses, dividends and interest unrestricted activities are recorded as operating activities. Investment interest and dividend income on restricted activities is added to, or deducted from, the appropriate activity.

All investments are Board designated without donor restriction. Investments were comprised of the following:

	<u> 2019</u>	<u> 2018</u>
Investments:		
Money Markets	\$ 8,246	\$ 14,822
Bond Mutual Funds	106,934	175,669
ETFs	<u>117,170</u>	216,032
,	\$232,350	\$406,525

FASB Accounting Standards Codification Topic 820-10 Fair Value Measurements defines fair value, requires expanded disclosures about fair value measurements, and establishes a three-level hierarchy for fair value measurements based on the observable inputs to the valuation of an asset or liability at the measurement date. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. It prioritizes the inputs to the valuation techniques used to measure fair value by giving the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurement).

Under Topic 820-10, the three levels of the fair value hierarchy are as follows:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.

Level 2 inputs are inputs other than quoted prices included in Level 1 that are either directly or indirectly observable for the assets of liabilities.

Level 3 inputs are unobservable inputs for the assets or liabilities.

The level in the fair value hierarchy within which a fair measurement in its entirety falls is based on the lowest level input that is significant to the fair value measurement in its entirety.

All investments are measured at Level 1. Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets. None of the investments are Level 2 or Level 3 investments.

The Investment, Endowment was comprised of the following:

•	<u> 2019</u>	<u> 2018</u>
Investment, Endowment		
Money Markets	\$ 3,915	\$ 22,462
Bond Mutual Funds	145,505	180,572
ETFs	<u>164,644</u>	<u>211,702</u>
Total	<u>\$314.064</u>	<u>\$ 414.736</u>

Year's Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Endowment Funds and Net Assets

In August 2008, the Financial Accounting Standards Board issued FASB Accounting Standards Codification Topic 958-205 "Endowments of Not-for-Profit Organizations: Net Asset Classification of Funds Subject to an Enacted Version of the Uniform Prudent Management of Institutional Funds Act, and Enhanced Disclosures for All Endowment Funds" (FASB ASC Topic 958-205).

Topic 958-205 provides guidance on the net asset classification of donor-restricted endowment funds for a nonprofit organization that is subject to an enacted version of the Uniform Prudent Management of Institutional Funds Act (UPMIFA). Topic 958-205 also requires additional disclosures about an organization's endowment funds (both donor-restricted endowment funds and board-designated endowment funds) whether or not the organization is subject to UPMIFA.

The State of New Hampshire enacted UPMIFA effective July 1, 2008, the provisions of which apply to endowment funds existing on or established after that date. The Organization has adopted Topic 958-205. The Organization's endowment consists of donated common stocks and purchased mutual funds established for a variety of purposes that support the Organization's mission. Its endowment includes both donor-restricted and funds designated by the Board of Directors to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Board of Directors of the Organization has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulation to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assess (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by UPMIFA.

In accordance with UPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1) The duration and preservation of the various funds
- 2) The purposes of the donor-restricted endowment funds
- 3) General economic conditions
- 4) The possible effect of inflation and deflation
- 5) The expected total return from income and the appreciation of investments
- 6) Other resources of the Organization
- 7) The investment policies of the Organization

Investment Return Objectives, Risk Parameters and Strategies

The Endowment Fund was established to provide a source of continued support for the service provided by the Council. The finance committee has the authority to invest in mutual funds, cash or cash equivalents or Electronically Traded Funds (ETF) in proportions at their discretion. The Endowment Fund is invested with a recommended mix of approximately 53% equities, 46% fixed income and 1% cash and cash equivalents.

Years Ended September 30, 2019 and 2018

6. INVESTMENTS AND INVESTMENTS, ENDOWMENT (Continued)

Spending Policy

The spending policy is to take distributions of annual amounts of 5% of the trailing eight quarter average value of the fund assets. However, 83% of the balance of the fund may be spent if authorized by a majority vote of the Board of Directors. The remainder of the fund is made up of net assets with donor restrictions in perpetuity. These donor restricted funds allow for the earnings to be released for spending each year.

The composition of endowment net assets and the changes in endowment net assets as of September 30, 2019 and 2018 are as follows:

Tono (13)	Board <u>Designated</u>	Restricted in Perpetuity	<u>Total</u>
Endowment net assets, September 30, 2017	\$110,648	\$202,699	\$313,347
Net, contributions/withdrawals	85,322	-	85,322
Investment income	4,349	5,267	9,616
Net appreciation	7,433	7,718	15,151
Withdrawals in accordance with spending policy	<u>(4,747)</u>	(3.953)	(8,700)
Endowment net assets, September 30, 2018	<u>\$ 203,005</u>	<u>\$211,731</u>	<u>\$414,736</u>
Net, contributions/withdrawals	(90,307)	•	(90,307)
Investment income	5,405	6,546	11,951
Net appreciation	2,976	4,344	7,320
Withdrawals in accordance with spending policy	<u>(19,009</u>)	<u>(10,627)</u>	(29,636)
Endowment net assets, September 30, 2018	<u>\$ 102,070</u>	<u>\$211,994</u>	\$314,064

7: COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on job classification, length of service, and other factors. The statement of financial position reflects accrued vacation earned, but unpaid as of September 30, 2019 and 2018 in the amounts of \$81,797 and \$87,802, respectively.

8. LINE OF CREDIT

The Council has a \$200,000 line of credit at an area bank, unsecured, with a variable interest rate equal to the Wall Street Journal Prime Index. The line of credit expires March 15, 2020. The interest rate at September 30, 2019 and 2018 was 3.75% and 3.75%, respectively. Interest payments are required monthly. The outstanding balance as of September 30, 2019 and 2018 was \$157,000 and \$0, respectively.

9. CONTINGENT LIABILITIES

Grants often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to the grantors. Although the return of the funds is a possibility, the Board of Directors deems the contingency unlikely, since by accepting the grants and their terms, it has made a commitment to fulfill the provisions of the grant.

Years Ended September 30, 2019 and 2018

10. LEASE OBLIGATION

In May 2011, the Council entered into an agreement to lease property in Littleton over twenty years in an amount equal to the tax assessment of the property, payable in monthly installments. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$4,200 related to the lease.

In July 2014 the Council renewed its lease of property in Littleton for three years. In June 2017 the lease was extended two years and expires in June 2019. As of the date of this report the Council is operating under a verbal agreement. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$15,686 and \$15,529 related to the lease, respectively.

In November 2019 the Council entered a new lease agreement for additional space in Littleton. This is a three-year lease expiring in October 2022. There is no rent expense related to this lease.

The Council leases a property in Lincoln, New Hampshire. The current lease agreement expires in December 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$12,216 and \$12,035 related to this lease.

In October 2019 the Council renewed a one-year lease of property in Bristol, New Hampshire. The agreement expires in October 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$10,800 related to this lease.

In January 2020 the Council renewed a one-year agreement to lease property in Orford, New Hampshire. The agreement expires in December 2020. During the years ended September 30, 2019 and 2018, respectively, the Council expensed rent in the amount of \$4,980 related to the lease.

In January 2016 the Council entered a ten-year agreement with the town of Canaan to mutually maintain the Indian River Grange Hall. In lieu of rent the Council maintains the utility and custodial costs of operating the Grange Hall.

Future minimum lease payments on the above leases as of September 30 are:

2020	\$	30,968
2021		12,938
2022		10,030
2023		4,200
2024		4,200
Thereafter		49,000
	•	111 336

The Council also leases office equipment under short-term operating lease agreements.

11. ECONOMIC DEPENDENCY

The Council receives a substantial amount of its revenues and support under federal and state funded fee for service contracts, grants and programs (primarily passed through the State of New Hampshire). If a significant reduction or delay in the level of support were to occur, it may have an effect on the Council's programs and activities.

The following reflects activity for the year ended September 30, 2019:

Federal and State Funded Contracts, Grants and Programs \$2,306,212

Percentage of Total Support and Revenues 59%

Years Ended September 30, 2019 and 2018

12. BOARD-DESIGNATED NET ASSETS

Board designated net assets consist of the following at September 30:

	<u>2019</u>	2018
Investment reserve	\$ 60,362	\$ 194,404
Mascoma area reserve	22,588	21,424
Plymouth reserve	9,650	9,161
Littleton reserve	100,571	144,169
Horse Meadow reserve	39,17 9	37,367
GCSCC Endowment fund	<u>102,070</u>	203,005
Total board designated net assets	<u>\$ 334,420</u>	<u>\$ 609.530</u>

13. NET ASSETS WITH DONOR RESTRICTION

Net assets subject to expenditure for specific purpose or time:

iner assets subject to expenditure for specific purpose of time.		
	<u>2019</u>	2018
Bus Fund	\$ -	\$ 500
Hypertherm HOPE Foundation	5,250	4,250
Basket Raffle	556	556
United Way receivable	5,263	4,406
Food Pantry	1,462	-
Plymouth Kitchen	255	-
UVLSRPC	<u>-</u> _	6,561
Subtotal	<u>12,786</u>	16,273
Net assets subject to restriction in perpetuity:		
Clapper Memorial Fund	34,005	34,180
Jean Clay fund	177,989	<u> 177,551</u>
Subtotal	211,994	211,731
Total Net Assets With Donor Restriction	\$224.780	<u>\$228,004</u>

14. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The Council has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. The Council's primary source of support is tuition. That support is held for the purpose of supporting the Council's budget. The Council had the following financial assets that could be readily made available within one year to fund expenses without limitations:

	<u> 2019</u>	2018
Cash and cash equivalents	\$ 259,239	\$ 40,073
Investments	232,350	406,525
Accounts receivable	4,752	1,249
Grants receivable	<u>273,393</u>	<u> 177,904</u>
	769,734	625,751
Less amounts subject to:		
Maturity in less than one year	(157,000)	-
Donor imposed restriction	<u>(224,780)</u>	(228,004)
	\$ 387.954	\$ 397.747

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. NOTES TO FINANCIAL STATEMENTS

Years Ended September 30, 2019 and 2018

15. FAIR VALUE MEASUREMENTS

In accordance with FASB ASC 820, Fair Value Measurements and Disclosures, the Council is required to disclose certain information about its financial assets and liabilities. Fair values of assets measured on a recurring basis at September 30 were as follows:

2019 Investments & Endowment Accounts receivable Grants receivable	Fair Value \$ 546,414 4,752 <u>268,130</u> \$ 819,296	Quoted Prices in Active Markets For Identical Assets (Level 1) \$ 546,414	Significant other Observable Inputs (Level 2) \$ - 4,752
2018 Investments & Endowment Accounts receivable Grants receivable	\$ 783,977	\$ 783,977	\$ -
	1,249	-	1,249
	<u>177,904</u>	-	<u>177,904</u>
	\$ 963,130	\$ 783,977	\$ 179,153

Fair values for investments were determined by reference to quoted market prices and other relevant information generated by market transactions. The fair value of accounts and grants receivable are estimated at the present value of expected future cash flows.

NOTE 16. RENTAL INCOME

The Council allows the public to rent its senior center space for various small events. The Council charges rent per the hour and provides discounts to non-profit organizations. There were no rental agreements as of the date of this report. Rental income for the years ended September 30, 2019 and 2018 were \$19,601 and \$18,691, respectively. There is no required future minimum rental income.

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS

46 N. STATE STREET CONCORD, NEW HAMPSHIRE 03301 TELEPHONE (603) 228-5400 FAX # (603) 226-3532

MEMBER OF THE PRIVATE COMPANIES PRACTICE SECTION

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 Grafton County Senior Citizens Council, Inc. Lebanon, 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 Grafton County Senior Citizens Council, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Grafton County Senior Citizens Council, 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.

Rowley & Associates, P.C. Concord, New Hampshire

Rowle a Serciata, PC

February 21, 2020

ROWLEY & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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46 N. STATE STREET CONCORD, NEW HAMPSHIRE 03301 TELEPHONE (603) 228-5400 FAX # (603) 226-3532

MEMBER OF THE PRIVATE COMPANIES PRACTICE SECTION

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

To the Board of Directors Grafton County Senior Citizens Council, Inc. Lebanon, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Grafton County Senior Citizens Council, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Grafton County Senior Citizens Council, Inc.'s major federal programs for the year ended September 30, 2019. Grafton County Senior Citizens Council, 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 federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, Grafton County Senior Citizens Council, 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 September 30, 2019.

Report on Internal Control over Compliance

Management of Grafton County Senior Citizens Council, 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 Grafton County Senior Citizens Council, 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 with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Grafton County Senior Citizens Council, Inc.'s internal control over compliance.

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

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

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

Rowley & Associates, P.C. Concord, New Hampshire

Rowler a Serviciata, PC

February 21, 2020

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2019

SECTION I - SUMMARY OF AUDITOR'S RESULTS

- 1. The auditor's report expresses an unqualified opinion on the financial statements of Grafton County Senior Citizens Council, Inc.
- No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditor's Report.
- 3. No instances of noncompliance material to the financial statements of Grafton County Senior Citizens Council, 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 Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No Material weaknesses are reported.
- 5. The auditor's report on compliance for the major federal award programs for Grafton County Senior Citizens Council, Inc. expresses an unqualified opinion on all major federal programs.
- Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in this Schedule.
- 7. The programs tested as major programs were:

Federal Program Cluster:

Title IIIB, Supportive Services and Senior Center 93.044

Title IIIC, Nutrition Services 93.045

Nutrition Services Incentive Program – Food Distribution 93.053

- 8. The threshold used for distinguishing between Type A and B programs was: \$750,000.
- 9. Grafton County Senior Citizens Council, Inc. qualified as a low-risk auditee.

SECTION II - FINANCIAL STATEMENT FINDINGS

No Matters Were Reported

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No Matters Were Reported

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2019

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA #	Federal Expenditures
AGING-CLUSTER		
US DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through the NH Department of Health and Human Services		
Title IIIB, Supportive Services and Senior Centers	93.044	\$ 198,266
Title IIIC, Nutrition Services Incentive Program	93.045	484,081
Nutrition Services Incentive Program - Food Distribution	93.053	120,375
TOTAL AGING-CLUSTER		802,722
OTHER PROGRAMS		
CORPORATION FOR NATIONAL AND COMMUNITY SERVICE Direct Program		
Title IIA, Retired and Senior Volunteer Program (RSVP)	94.002	92,381
US DEPARTMENT OF HEALTH AND HUMAN SERVICES Passed through the NH Department of Health and Human Services		,
Title XX, Social Services Block Grant	93.667	190,736
TOTAL OTHER PROGRAMS		283,117
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 1,085,839

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2019

NOTE I - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Grafton County Senior Citizens Council, Inc. under programs of the federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Côde of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Grafton County Senior Citizens Council, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Grafton County Senior Citizens Council, Inc.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE 3 - INDIRECT COST RATE

Grafton County Senior Citizens Council, Inc. has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC. BOARD OF DIRECTORS 2020/2022

Year/			Year/		
Committee	Term	Board Member	Committee	Term	Board Member
2020 - 2022	151	Bob Muh	Program Planning &	111	Lori Fortini
President	1 ~	i	Evaluation	1	
Executive	2022	Littleton, NH	Evaluation	2022	Lebanon, NH
Governance (Chair)					
Marketing & Dev.					
2020 – 2022	151	Bill Geraghty	Personnel (Chair)	2nd	Carol Govoni
Vice President			i di somici (chon)		
Finance	2022	Hanover, NH		2022	Lincoln, NH
Personnel					
2020 – 2022	158	Dean Cashman	Executive		Larry Kelly
Treasurer	"				
	2022	Lebanon, NH	Encilities		West Lebanon, NH
Finance (Chair)		•	Facilities		
2020 – 2022	2nd	Martha Richards	Program Planning &	2nd	Craig Labore
Secretary			Evaluation (Chair)	2110	
Strategic Planning	2022	Holderness, NH	Evaluation (Chair)	2021	Grantham, NH
Governance					
Facilities	3rd	Ralph Akins	Strategic Planning	2nd	Steve Marion
	2022	Lebanon, NH		2022	Hanavar NU
		Lebanon, Mri		2022	Hanover, NH
Member-at-Large	344	Patricia Brady	Marketing &	1	Doug Menzies
			Development	1st	Littleton, NH
Executive	2021	Woodsville, NH		2022	
Governance	ļ			1	
Strategic Planning	2nd	Neil Castaldo	Program Planning &	1st	Natalie Murphy
(Chair)		l '	Evaluation		
	2022	Hanover, NH		2022	Bridgewater, NH

SUMMARY OF SKILLS AND EXPERIENCE

Management:

- Association and nonprofit operations management.
- Development of strategic plans, annual budgets, and goals for a nonprofit organization.
- Collaboration with Board members and management to further the organization's mission and goals.
- · Hiring and training of new staff members.
- · Leading teams to achieve organizational goals.
- Management and implementation of programs and program evaluations.
- Leading regular staff meetings and planning sessions.
- Collaborative team player who develops and maintains relationships with colleagues at every level of the organization and throughout the industry.

Marketing and Communications:

- Writing grant applications and funding proposals.
- Preparing marketing and communications plans.
- Managing the creation of annual reports, newsletters, program reports, brochures, video scripts, research reports, and board minutes.
- Managing a communications calendar.
- Creation of presentations.
- Public speaking to audiences including Board members, donors, government entities, and the general public.
- Writing press releases for media outlets nationwide.
- Participation in media interviews with local and national outlets, including The Washington Post, ABC-7 in Washington, DC, Associated Press, and Reuters.
- Strategic use of social media, including Facebook, YouTube, Twitter, and LinkedIn, to promote the organization's mission and specific programs.

Development:

- Management of fundraising efforts, including major gifts and annual giving.
- Developing and maintaining relationships with high-level donors, to further the organization's mission, raise funds, and educate donors about programs.
- Creation of written requests for funding from individuals, foundations, corporations, and government entities.
- Preparing reports for donors to highlight program accomplishments and metrics.
- Development of strategic fundraising plans and the tactics to implement the plans.

WORK EXPERIENCE

Grafton County Senior Citizens Council, Inc.	
10 Campbell Street, Lebanon, NH 03766	
Executive Director	Aug. 2018 – Present
Aircraft Owners and Pilots Association (AOPA) Foundation	
421 Aviation Way, Frederick, MD 21701	
Senior Director, Foundation Communications	2017 – 2018
Vice President, Education and Operations	
Director, Safety Education	2011 – 2017
· · · · · · · · · · · · · · · · · · ·	2010 – 2011
Manager, Safety Education	2008 – 2010
Senior Research Analyst	1999 – 2003
Aircraft Owners and Pilots Association (AOPA)	
421 Aviation Way, Frederick, MD 21701	•
Media and Public Relations Specialist	2005 – 2008
Research Assistant	1998 – 1999
WOOD Consulting Services, Inc.	
7474 Greenway Center Drive, Suite 800, Greenbelt, MD 20770	
Technical Editor (Federal Aviation Administration contract)	2003 - 2005
reconnect Earlor (reactal Aviation Administration Contract)	2003 - 2003
i 1	
EDUCATION	
Master of Science, Nonprofit and Association Management	2017
University of Maryland University College, Adelphi, Maryland	
i Bachelor of Arts, Communication Studies	2004
University of Maryland University College, Adelphi, Maryland	2004
Oniversity of Maryland Oniversity College, Adelphi, Maryland	
Bachelor of Science, Aeronautical Science	1997
Embry-Riddle Aeronautical University, Daytona Beach, Florida	.33.
2ory models reconducted conversity, baytona beach, fronta	
· ·	

OTHER

- Computer skills: Microsoft Office, Word Press, social media, Millennium fundraising software,
 Personify association management system
- Recreational pilot and flight instructor
- Germantown HELP food bank volunteer

2016-2018

Carole Zangla

DEGREES AND CERTIFICATES

- B.A. Professional Studies/Psychology Summa Cum Laude
- A.S. Human Services
- A.S. Criminal Justice
- Certified Health Information Specialist inclusive of HIPAA and confidentiality regulation
- Current CPR certification

TRAININGS/ SEMINARS ATTENDED

- Springfield College –Leadership Seminars
- Springfield College Seminars Dealing with Difficult People
- NH Adult Protective Services Reporting
- NH Bureau of Elderly and Adult Service Elder Abuse
- NH Division of Community Based Care Indications of Abuse
- Implementing Evidence-Based Policies and Practices in Community
- Evidence-Based Policies and Practices
- Trained in Word, Excel, PowerPoint, and Access
- Communication
- Ongoing Nutrition Classes

PROFESSIONAL AFFILATIONS

- Reparative board member for the Community Justice Center
- COSA volunteer for the Community Justice Center
- Community council member for the Offender Reentry Program
- Certified volunteer for the Vermont Department of Corrections, including onsite facilities' access
- Advocate for the Equal Exchange TimeBank
- Member of the Benevolent Protective Order of the Elks
- Member of the Women's Aux of the American Legion

WORK HISTORY

- 2013-Present Director, Littleton Area Senior Center, Grafton County Senior Citizens Council, Inc. (GCSCC)
- 2011- 2013 Home Delivered Meals Program Coordinator Littleton Area Senior Center of GCSCC

- 2010-2012- Volunteer coordinator for the Equal Exchange TimeBank
 - * Responsible for volunteer coordination, marketing, recruiting, outreach, and training
- 2009-2011 Caledonian-Record
 - *Position ended due to restructuring
- 2010 Internship with Area Agency On Aging
 - *Worked with the elderly, completed intake, and conducted outreach
- 2008-2012- full-time student–Johnson State College
- 2006-2008 ADA (assistant district administrator) of Challenger Sports Program (A citywide recreational program for handicapped youth) – FL
 - * Implemented and organized recreational programs for mentally and physically disabled children. Facilitated placements and referrals regarding handicapped youth within the community. Responsible for intake, scheduling, and volunteers.
- 2004-2006 President Cape Coral Softball and ADA of Challenger Sports Program

 FL
 - *Responsible for upper level management of a citywide recreational program as well as the Challenger Program, which served physically and mentally handicapped youth. Authored unique waivers for established organizations gaining programs for the handicapped. Facilitated board meetings subject to Robert's Rules of Order and public disclosure.
- 2000-2004 Vice-President of Cape Coral Softball FL
 - *Responsible for various clerical duties, public relations, program development, community interaction, and employee relations.

Betsey L. Cheney

OBJECTIVE

To work for a business that I can respect and where I am respected as a person; with leadership that expresses clear goals and rules; where I may use my abilities and experience to become an essential member of a smooth running team.

EXPERIENCE

Senior Accountant 2017 - Current

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Associate Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

Finance Director 2009 - 2017

Grafton County Senior Citizens Council, Inc., Lebanon, NH

Responsibilities: Under the general direction of the Executive Director, oversees the accounting, budget, financial reporting and audit activities of the Grafton County Senior Citizens Council. Financial Software used: QuickBooks

1992-2009 **Finance** Manager 2005 - 2009

Vermont Public Transportation Association, White River Jct., VT

Responsibilities: Oversee a modular fund accounting system covering a budget in excess of \$10 million subject to governmental audit standards. Perform all duties necessary from daily entries into subsidiary ledgers to analyze and provide monthly financial statements to the Board. Modules included Accounts Payable. Accounts Receivable, Payroll and General Ledger. Financial Software used: Microsoft Great Plains Dynamics. Coordinate and execute the closing of the current office with the current ongoing demands of business.

Coordinator

1997 - 2005

Medicaid Program Responsibilities: Oversee the Medicaid Program. Research and compile data as requested by Executive Director, Board of Directors, and State Officials. Develop new software with computer consultant for reconciling and reporting statistical data in a progressive manner. Answer Medicaid/Reach Up questions from Brokers, drivers and clients. Seek approval from Medicaid for Client's out-of-state trips, and mediate conflicts between the aforementioned parties. Bill Ladies First Program for trips provided by Brokers, update statistical data and provide data needed for contract renegotiation. Reconcile month's end financial accounts in Accounts Receivable, Accounts Payable, and analyze financial data for Finance Manager as requested. Back up to Finance Manager. Financial Software used: Real World and Microsoft Great Plains Dynamics.

Medicaid **Assistant** 1992 - 1997

Responsibilities: Reconcile Medicaid Remittance Advice from Electronic Data Systems (EDS) to each Broker's Program Reports and prepare documentation for payment. Bill Reach Up trips and assist in the payment process of bills. Enter and compile monthly statistical reports for billed Medicaid and Reach Up trips for Brokers. Maintain backup files for Medicaid/Reach Up Program.

Accounts **Payable** 1988 - 1989

The Hitchcock Clinic, Hanover, NH

Responsibilities: Match incoming invoices and purchase orders. Code and data entry of invoices for payment and general ledger distribution. Proof voucher printouts, issuance of checks, disbursement registers, and resolution of problems with patients and vendors.

EDUCATION

Plymouth State College, Plymouth, N.H., B.S. Business Administration, Accounting, 1978 Lebanon College, Lebanon, N.H., Computer Certificate Program, 1992

GRAFTON COUNTY SENIOR CITIZENS COUNCIL, INC.

Key Personnel

Name	Job Title	Salary	% Paid from	Amount Paid from
			this Contract	this Contract
Kathleen Vasconcelos	Executive Director	\$90,210	84.37%	\$76,110
Carole Zangla	Associate Director,	\$57,919	84.75%	\$49,086
	Programs			
[Open Position]	Associate Director,			
	Business Operations	·		
Betsey Cheney	Senior Accountant	\$55,162	84.75%	\$46,750



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Greater Wakefield Resource Center, (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 254 Main Street, Union, NH, 03887.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- 1. Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$127,496.00.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Modify Exhibit A Amendment #3, Scope of Services, Section 2 Scope of Work, by adding Paragraph 2.1.2, to read:
 - 2.1.2 Home Delivered Meals, which are funded through the Supplemental Appropriation for COVID-19 Emergency Response. The Contractor shall:
 - 2.1.2.1. Provide meals through Grab-n-Go/Drive thru, defined as meal delivery whereby eligible individuals, or their designee, drive to a service location and are provided meal(s) without being required to leave their vehicle.
 - 2.1.2.2. Provide meals through Take out/Pick up, defined as meal delivery whereby eligible individuals, or their designee, drive to a service location and are required to leave their vehicle in order to receive their meal.
 - 2.1.2.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
 - 2.1.2.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
 - 2.1.2.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of

Greater Wakefield Resource Center RFA-2017-BEAS-06-NUTRI-06-A04

Amendment #4 Page 1 of 6 Contractor Initials Date



Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.

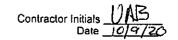
- 2.1.2.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.2.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.5, to read:
 - The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.
- 6. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2 by adding Subsection 2.2, to read:
 - 7.2.2 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read;
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental

Greater Wakefield Resource Center RFA-2017-BEAS-06-NUTRI-06-A04

Amendment #4 Page 2 of 6 Contractor Initials WB Date 10/9/20



- Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
- 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:
 - 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
 - 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
 - 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
 - 10.2.1.4. Sanitary equipment, supplies and expenses.
 - 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 10. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.





- 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
- 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
- 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200. Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 11. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below.

Department of Health and Human Services

10/12/2020 Date

Name: Lori Shibinette Title: Commissioner

State of New Hampshire

Greater Wakefield Resource Center

Date

Name. VICTOR A. PECKETS

Title: CHAIR, BOARD OF DIRECTORS



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

OFFICE OF THE ATTORNEY GENERAL

10/14/20		Catherine Pinos
Date	Name:	Catherine Pinos
	Title:	Attorney
I hereby certify that the foregoing Executive Order 2020-04 as exter 14, 2020-15, 2020-16, 2020-17, a	ided by Executive (pproved by the Governor approval issued under th Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020
	OFFICE	OF THE SECRETARY OF STATE
Date	Name:	
•	Title:	

		Exhibit B-1 Amend Rate Sheet				
	Nu	trition and Tran	sportation			
	1/1/2017	through 06/30/20	17 Service Un	its		
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.			Fui Requi	al Amount of ading being ested for each Service
Title IIIC Cong Meals	Per Meal	1,600	\$5.50		\$	8,800.00
			Subtotal		5	8,800.00
Nutrilion and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Γ	ics	, Fur Reque	al Amount of ading being asted for each Service
Title IIIC Cong Meats	Per Meal	3,200	\$5.78		s	18,496.00
			Subtotal		S	18,496.00
	7/1/2018	through 06/30/20	19 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18-12/31/18	Rate per Service 1/1/19-6/30/19	Fur Reque	al Amount of ading being ested for each Service
······································	Per Meal	3,200	\$5.78	\$6.00	\$	19,200.00
Title IIIC Cong Meals	Let Mest	3,200				

	7/1/2019	through 06/30/202	Service Un	ts		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Fu	al Amount of nding being ested for each Service
Title IIIC Cong Meals	Per Meal	3,200	\$6.00		\$	19,200.00
			Subtotal		S	19,200.00

	7/1/2020	through 06/30/2021	1 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service			Total Amount of Funding being Requested for each Service
Title IIIC Cong Meals	Per Meal	3,200	\$6.00		\$	19,200.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response						4.000.00
Title IIIC Meals (COVID-19)	Per Meal	1,872	\$10.00		•	4,680.00
(00410 10)	IL CI WICOL	1,672	Subtotal		\$	18,720,00 42,600.00

	7/1/2021	through 06/30/202	2 Service Uni	ts	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title IIIC Cong Meals	Per Meal	3,200	\$6.00		\$ 19,200.00
			Subtotal		\$ 19,200.00

Total \$

Greater Wakefield Resource Center Exhibit B-1 - Amendment #4 Page 1 of 1

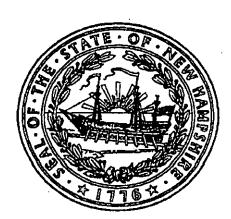
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that GREATER WAKEFIELD RESOURCE CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 31, 1997. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 282026

Certificate Number: 0005006379



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 18th day of September A.D. 2020.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

I. Robert Glidden	hereby certify that:
(Name of the elected Officer of the Corporation)	LLC; cannot be contract signatory)
I am a duly elected Clerk/Secretary/Officer ofGinc.	
(Corpo	ration/LLC Name)
2. The following is a true copy of a vote taken at a meet held onSept 11, 2020, at whic voting.	ing of the Board of Directors/shareholders, duly called and had a quorum of the Directors/shareholders were present and
(Date)	
VOTED: ThatVictor Becker, Board Chairman(Name and Title of Contract Signatory)	(may list more than one person)
with the State	ource Center, Inc to enter into contracts or agreements
(Name of Corporation/	LLC)
of New Hampshire and any of its agencies or dependencements, agreements and other instruments, and may in his/her judgment be desirable or necessary to e	artments and further is authorized to execute any and all any amendments, revisions, or modifications thereto, which ffect the purpose of this vote.
date of the contract/contract amendment to which thi thirty (30) days from the date of this Certificate of Aut New Hampshire will rely on this certificate as evide position(s) indicated and that they have full authority	d or repealed and remains in full force and effect as of the s certificate is attached. This authority remains valid for hority. I further certify that it is understood that the State of nice that the person(s) listed above currently occupy the to bind the corporation. To the extent that there are any ecorporation in contracts with the State of New Hampshire. Signature of Elected Officer Name: Robert Cladden Title:



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DOYYYY)

10/05/2020 THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER Fairley Kenneally E & S Insurance Services LLC PHONE (A/C. No. Ext): E-MAIL ADORESS: (603) 293-2791 (603) 293-7188 21 Meadowbrook Lane fairley@esinsurance.net P O Box 7425 INSURER(5) AFFORDING COVERAGE NAIC # Gilford NH 03247-7425 Great American Insurance Group INSURER A : GAIG INSURED FirstComp INSURER 8 : 27826 Greater Wakefield Resource Center NSURER C : PO Box 96 INSURER D : 254 Main Street INSURER E : NH 03887 NSURER F COVERAGES CERTIFICATE NUMBER: 20 21 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, ADOCISUBR POLICY EFF POLICY EXP TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (En occurrence) CLAIMS-MADE X OCCUR 100,000 5,000 MED EXP (Any one person) MAC2246687-12 06/01/2020 06/01/2021 1,000,000 PERSONAL & ADV INJURY GEN'L AGGREGATE LIMIT APPLIES PER: 2,000,000 GENERAL AGGREGATE PRO-JECT POUCY 2,000,000 PRODUCTS - COMP/OP AGG OTHER AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT (Ea accident) \$ ANY AUTO BODILY INJURY (Per person) 1 OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY BODILY INJURY (Per spokent) . PROPERTY DAMAGE s (Per accident) 3 UMDRELLA LIAD EACH OCCURRENCE **EXCESS LIAB** CLAIMS-MADE AGGREGATE DEO RETENTION S WORKERS COMPENSATION X PER STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) ĮΫÌ 100,000 WC0097474-12 10/18/2020 10/18/2021 E.L. EACH ACCIDENT ry in NH) 100,000 If yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - EA EMPLOYEE 500,000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN State of NH, Dept of Health & Human Serv. ACCORDANCE WITH THE POLICY PROVISIONS. 129 Pleasant Street AUTHORIZED REPRESENTATIVE

Concord

NH 03301

Kennesely

Greater Wakefield Resource Center Mission Statement

Our mission is to provide educational and social services to the communities of Wakefield, Farmington, Brookfield, Middleton and Milton, NH. Our goal is to improve the health, education and employment of the citizens of our communities.

Greater Wakefield Resource Center Profit & Loss

January through December 2019

-	Jan - Dec 19	Jan - Dec 19
rdinary Income/Expense Income		· · · · · · · · · · · · · · · · · · ·
INCOME		
BEAS	5.000	
Beas Congregate	5,670.18 15,043.00	5,670.18
Beas NSIP	15,912.00 3,045.49	15,912.00
Donations & Grants	3,045,49	3,045.49
Grants	1,000.00	1,000.00
Harvest Donations	225.00	225.00
Meals on Wheels Donations Memorials	200.00	200.00
Town Donations	150.00 30,500.00	150,00
Donations & Grants - Other	1,000.00	30,500.00 1,000.00
Total Donations & Grants	33,075.00	33,075.00
Hall Rental		
AA Men's Meeting	500.00	500.00
Strings n Things	284.00	284.00
Hall Rental - Other	4,470.00	4,470.00
Total Hall Rental	5.254.00	5,254.00
Miscellanous		
Refunds Miscellanous - Other	399.03	399.03
	29.99	29.99
Total Miscellanous	429.02	429.02
Office Rental		·
Gafney Library	4,644.00	4,644,00
Moose Mt & WaterShed	7,920.00	7,920.00
Total Office Rental	12,564.00	12,564.00
Senior Meal Fund Raisers		•
50/50 Raffle	1,154.00	1,154,00
Coffee donations	242.67	242.67
Lyman Raffle	1,763.00	1,763.00
Misc. Donations-Senior Meats Muffins	106.00	106.00
mumns Pastry/Soup Sales	1,441.67	1,441.67
Shot Gun	1,349.75	1,349.75
Senior Meal Fund Raisers - Other	1,537.50	1,537.50
	45.00	45.00
Total Senior Meal Fund Raisers	7,639.59	7,639.59
Senior Meals	9,826.72	9,826.72
Total INCOME	93,416.00	93,416.00
Other Types of Income	342.41	342.41
Special Events Income	11,089.69	11,089.69
Total Income	104,848.10	104,848.10
ross Profit	104,848.10	104,848.10
Expense		
EXPENSES	,	
Accountant Fees Advertising	2,325.00	2,325.00
Bank Service Charge	165.06	165.06
Bingo Supplies	1.25 2,034.00	1.25
Contract Services		2,034.00
	2,382.00	2,382.00
fees Fund Raiser Expense	5.00	5.00

11:14 AM 04/17/20 Accrual Basis

Greater Wakefield Resource Center Profit & Loss

January through December 2019

	Jan - Dec 19	Jan - Dec 19
Lyman Raffle	650.00	650.00
Meat Roffle-Items Sold at Event	285.00	285.00
Fund Raiser Expense - Other	4,969.54	4,969.54
otal Fund Raiser Expense	5,904.54	5,904.54
iift Expense	1,334.35	1,334.35
Isurance	970	
Insurance - Liability, D and O Liability Insurance	678.00	678.00
Workmans comp	2.136.25 624.00	2,136,25 624,00
otal insurance	3,438,25	3.438.25
itchen Supplier	,	
itchen Supplies icense, Fee's & Subscriptions	261,47	261.47
Elevator Inspection Fee	400.00	400.00
Go Daddy Web Site	40.34	40.34
State of N.H.	75.00	75.00
Water Testing Fee	101.20	
License, Fee's & Subscriptions - Other		101.20
enconso, neo a or supectipuons - Other	273.89	273.89
otal License, Fee's & Subscriptions	890.43	890.43
aintenance		
Appliance	2,569.08	2,569.08
Cleaning	325.00	325.00
Electrical	1,212.00	1,212.00
Elevator	343.13	343.13
Fire Inspections & Maintenance	430.00	430.00
Maint. Expenses	3,097.50	3,097,50
Septic	385.00	385.00
Supplies	0.00	0.00
Maintenance - Other	88.62	88.62
otal Maintenance	8,450.33	8,450.33
teal Program Groceries		
Food	7,303.97	7,303.97
Performance Food Group Non Food	610.25	610.25
Total Performance Food Group	610.25	610.25
·		
US Foods-Food Meal Program Groceries - Other	8,169.42 2,765.24	8,169.42 2,765.24
otal Meal Program Groceries	16,848.88	18.848.88
•	10,575.00	10,040.00
Hice Computer		
Computers Computer Supplies	822.81	622.81
Total Computers	622.81	622.81
Office supplies	•	
Postage, Mailing Service	96,40	96.40
Office supplies - Other	737.63	
·· —	737.03	737,63
Total Office supplies	834.03	834.03
Postage	167.58	167.58
Office - Other	106.77	106.77
ptal Office	1,731.19	1,731.19
ayroll	•	
941 Taxes	7,543.73	7,543.73
Office Staff Payroll	44.32	44.32
Omos Stati Fayioti	44.36	44.32

11:14 AM 04/17/20 Accrual Basis

Greater Wakefield Resource Center Profit & Loss

January through December 2019

_	Jan - Dec 19	Jan - Dec 19
Service Fee- Checkmate	1.524.18	1,524.18
Wages-Bruce, Colleen	5,119.88	5,119.88
Wages-Durrance, lesha	171.78	171.78
Wages-Gambale, Philip	5,658.74	5,658,74
Wages-Hayward, Jen	8.969.12	8,969,12
Wages-Maxfield, Travis	1,131.29	1,131,29
Wages-Shaffer, John	1,315.99	1,315,99
Wages-Skelton-Borsh, Martha	13,330.48	13,330.48
Total Payroll	44,809.51	44,809.51
Refunds		
Deposit Returned	455.00	455.00
Total Refunds	455.00	455.00
Utilities		
Fairpoint	1,371.42	1,371,42
Irving Oil	8,871.52	8,871.52
PSNH	2,778.00	2,778.00
Total Utilities	13,020,94	13,020,94
Total EXPENSES		13,020,94
Total Expenses	106,057.20	. 106,057.20
Other Types of Expenses		
Advertising Expenses	35.00	35.00
Memberships and Dues	303.00	303.00
Total Other Types of Expenses	338.00	338.00
Philip Gambale	1,094.35	1,094.35
Total Expense	107,489.55	107,489.55
Net Ordinary Income	-2,641.45	-2,641.45
lot Income	-2,641,46	-2,641.45



http://www.greaterwakefieldresourcecenter.net/

gwrc@roadrunner.com

List of board members 2020

Victor Becker, Chairman Tom Dube, Vice Chairman Fred Guldbrandsen Robert Wyman Robert Glidden John Shaffer

Nadine San Antonio Executive Chef

Willing to relocate: Anywhere

Authorized to work in the US for any employer

Work Experience Executive Chef North Fork Club

Macks Inn, ID
June 2006 to Present

Inn, Idaho

- Planned menus and prepared meals
- Trained and supervised lodge staff/kitchen assistants
- Responsible for serviceability of kitchen, dining room, & overnight lodge
- · Ordered and tracked all inventory
- Tracked meal & lodge reservations and prepared billing data
- · Addressed staffing issues, ie. scheduling, harassment, substance abuse
- Created & implemented new hiring policy
- Formed alliances with farmers to support local agriculture

Winter Season Managing Head Chef Ruby Mt. Heli-Ski First Cook Huggins Hospital

Wolfeboro, NH October 2017 to May 2018

My day consisted of preparing food for purchase and consumption in the cafe. I also worked in the back kitchen preparing food for patients, meals on wheels, and special dishes for the cafe. Attention was paid to portion control and dietary needs.

Executive Chef Ruby Mt Heli-Ski

Lamoille, NV 2007 to 2010

Tracked inventory and managed purchases from local and institutional vendors

- · Organized meal prep needs for kitchen assistant
- Supervised junior staff and addressed issues with employer 2.

Owner/Operator

Caffe & Catering

Wolfeboro, NH 1990 to 2005

Hired, trained, & supervised staff of 15 employees

- Managed purchase and sales accounts
- Established partnerships with local farmers
- Created menus for daily operation, catering, & special functions
- Accommodated events up to 250 guests
- Generated menus according to the desires of the client
- Developed strong alliances with local community through donations & volunteerism Education

Bachelor's in Liberal Arts/Food Studies

Lesley University

Cambridge, MA September 2014 to May 2017

Certifications and Licenses ServSafe certified 2004 to 2019

current

Groups

Board Chair of local Slow Food group

2012 to Present

Additional Information

I have had a professional career as a chef in a variety of food service settings for close to 40 years.

For the past 30 years, the focus of my work has been in the area of alternative food supply systems. In other words, I have created alliances with local farmers with an emphasis on sustainable methods of food production. I have used my position as a platform to educate employees, and when possible the general public about issues of food and health and the wider problem of food insecurity.

I thrive in a setting that values collaboration and respect for the varied skills of my co-workers. I am very good at locating and matching resources with particular needs. I am interested in continuing to engage in work that would utilize these skills.

Experience 2006-Present

Greater Resource Center

Union NH

Kitchen/Waistenasce

Assist the Food Director in food preparation and serving of the meats
 Assist, on a rotation basis, with the cleaning of the food preparation area
 Clean the Function Half and Rest Rooms

2006-2006

Famington Rec. Dept.

Farmington NH

Counseler

Assisted with summer camp children to keep them entertained
 Interacted with Children and performed daily activities
 Went on field trips with the children

Education

Paul School

Sanbornville NH

Rochester NH

Spaulding High School

Martha L. Skelton-Borsh

SUMMARY I am a conscientious, hard worker who enjoys a fast pased and pleasant environment. I like to be busy and am not a procrastinator. I can multi-test and enjoy a variety of duties. I have a good sense of humor and get along very well with others. I believe that a workplace thrives when employees are flexible and respectful. I am very good with computers and can learn any program. I have been doing all aspects of financial duties, including receptionist responsibilities, for 25 years and work very well independently. I learn quickly and enjoy working with people. I am retired and would love to have a part time job where I can be with people and make a difference. I have experience with Microsoft office, quickbooks and outlook.

EDUCATION Completed courses in Microsoft Publisher and Excel.

Graduated from Spaulding High School in 1971.

Have three years of college taking office courses, majoring in Russian History, and travel agent courses.

Graduated with HONORS, High School Was in the National Honor Society

EXPERIENCE

1975 to 1983 TAYLOR EGG PRODUCTS, INC., DOVER, NH Responsible for bookkeeping and payroll.

1983 to 2000 DOVER VETERINARY HOSPITAL. DOVER NH
Responsible for general bookkeeping, payroll, receptionist. Also assisted with animal handling, vaccinations and preparing prescriptions.

2000 to 2012 CORNELL COOPERATIVE EXTENSION COLUMBIA COUNTY, NY
Financial assistant, editor, publisher, receptionist. Created and printed many newsletters, flyers, brochures and programs along with being the assistant to the Financial Manager. Was responsible for entering data into the USDA website for Eat Smart New York until lack of funding ended the program in 2012. Answered the phones and assisted those who came into the office. Did receive two awards for newsletters from Family & Consumer Sciences in NYS. Chose to take an early retirement.

2012 to 2013 HEIM FUEL SERVICE VALATIE NY

Responsible for all aspects of the affice. Handled phones, data entry, delivery tickers, benicing, etc.

2013 to 2016 HAWTHORNE VALLEY ASSOCIATION OFFENT, NY

Financial assistant, worked with the green markets and assisted people as they came into the office. I was responsible for all accounts payables and the bank deposits twice weakly. Was responsible for entering data regarding the green markets. This was an amazing job on a 700 acre biodynamic farm, Waldorf School, etc. Lors of interaction with people.

2017 May to October CARROLL COUNTY ATTORNEY'S OFFICE OSSIPEE NH Administrative assistant, worked with their legal computer program and did all aspects of office

REFERENCES: CHIT Keyes 518-672-4465 ext 281

Irene Davis 518-672-4465 est 280 Theresa Mayhaw 518-369-7053 Jess Reed 603-539-7769

Travis D. Maxfield

OBJECTIVE:

To find part-time employment during the day at a local business.

EXPERIENCE:

Wal-Mart, Rochester

• Carriage Collector

VOLUNTEER:

Lakes Region Humane Society

- Sweeping
- Mopping
- Cleaning Surfaces
- Dog Walking

The Nick Recreation Park

- Refills Dog Dispensers
- Polices the Park

BACKGROUND INFORMATION:

I like working. In my free-time I enjoy hiking, and working on cars and trucks.

REFERENCES:

Personal Tina Haskell 70 Bay ST. Wolfeboro, NH 03894 603-833-3012

Professional

Wendy Turner
Program Coordinator
Northern Human Services
626 Eastman Rd.
Conway, NH 03813
603-356-6921 ext 1030

Beth Knox Lakes Region Humane Society 11 Old Wolfeboro Rd. Ossipee, NH 03864 603-539-1077

Jesse Hale The Nick Recreation Park 10 Trotting Track Rd Wolfeboro, NH 03894 603-651-6685

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Nadine San Antonio	Cook	15.00 per hr	0	0
Jen Hayward	Asst cook	15.00 per hr	0	Ů
Martha Skelton- Borsh	Office Administrator	15.50 per hr	ō	Ö
Travis Maxfield	Janitorial	10.00 per hr	0	0
		1	<u> </u>	



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Newport Senior Center, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 76 South Main Street, Newport, NH, 03773.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #O), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$4,562,258.76.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Contractor Initials ACC Date 10-6-20



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award



date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - 4. Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

Contractor Initials

Date

10-6-70



- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.



- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

10/12/2020

Name: Lori Shibinutte

Title: Commissioner

10-6.20

Newport Senior Center, Inc.

Name

Title: Pres -

Contractor Initials (UP)
Date (10-6-20)



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

OFFICE OF THE ATTORNEY GENERAL

10/14/20		Catherine Pinos
Date	Name:	Catherine Pinos
	Title:	Attorney
	Executive	opproved by the Governor approval issued under the Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-
	OFFICE	OF THE SECRETARY OF STATE
Date	Name:	
,	Title:	

Exhibit B-1 Amendment #4 Rate Sheet

	Nut	rition and Trans	portation				
	1/1/2017	through 06/30/201	7 Service Un	its			
Nutrition and Transportation Unit Type		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	21,745	\$5.50		\$	119,598.00	
Title IIIC HD Meels	Per Meal	22,719	\$ 5.50		\$	124,955.00	
Title IIIC Cong Meals	Per Meal	14,612	\$5.50		.\$	80,366.00	
Title IIIB Transportation	PerClient/PerDay	1,634	\$23.70		\$	38,725.00	
			Subtotal		\$	363,844.00	

	7/1/2017	through 06/30/201	8 Service Units		
Nutrition and Transportation	Unit Type	Total # of Units of Service enticipated to be delivered.	Rate per Service	Fu	al Amount of inding being tested for each Service
Title XX HD Mesls	Per Meal	43,490	\$5.78	\$	251,372.00
Title IIIC HD Mesis	Per Meal	45,438	\$5.78	\$	262,632.00
Title IIIC Cong Meats	Per Meal	29,223	\$5.78	\$	168,909.00
Title IIIB Transportation	PerClient/PerDay	3,268	\$24.89	\$	81,341.00
			Subtotal	\$	784,254.00

	7/1/2018	through 06/30/201	9 Service Un	ita			
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	43,490	\$5.78	\$6.00	\$ 260,940.00		
Title IIIC HD Meals	Per Moal	45,438	\$5.78	\$6.00	\$ 272,627.00		
Title IIIC Cong Meals	Per Meal	29,223	\$5.78	\$6,00	\$.175,338.00		
Title IIIB Transportation	PerClient/PerDay	3,268	\$24.89	\$24.89	\$ 81,341.00		
			Subtotal		\$ 790,246.00		

	7/1/2019	through 06/30/2020) Service Un	its			
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	43,490	\$6.00		\$	260,940.00	
Title IIIC HD Meals	Per Meal	52,438	\$6.00		\$	314,628.00	
Title IIIC'HD SUPPLEMENT	Per Meal	3,056	\$6.00			\$18,334.59	
Title IIIC Cong Mesis	Per Meal	22,223	\$6.00		\$	133,338.00	
Title III Meals (FFCRA)	Per Meal	7,327	\$10.00			\$73,270.00	
Title IIIB Transportation	PerClient/PerDay	3,268	\$24,89		\$	81,341.00	
	·		Subtotal		\$	881,851:59	

	7/1/2020	through 06/30/202	1 Service Un	nits
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rata per Service	Total Amount of Funding being Requested for each Service
Title XX HD Mesis	Per Meal	43,490	\$6.00	\$260,940.00
Title IIIC HD Meals	Per Meal	48,493	\$6.00	\$290,962.59
Title IIIC Cong Meals	Per Meal	29,223	\$6.00	\$175,338.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response				\$ 29,019.89
Title IIIC Meals (COVID-19)	Per Meal	11,608	\$10.00	\$ 116,080.00
Title tilB Transportation/ Title ItilB Supportive Services: Delivery Services	PerClient/PerDay	3,268	\$24,89	\$81,341.00
		<u> </u>	Subtotal	\$ 953,681.58

	7/1/2021	through 06/30/202	2 Service Un	its	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	43,490	\$6.00		\$260,940.00
Title IIIC HD Meals	Per Meal	48,493	\$6.00		\$290,962.59
Title IIIC Cong Meals	Per Meal	29,223	\$8.00		\$175,338.00
Title IIIB Transportation/ Title IIIB Supportive Services; Delivery Services	PerClient/PerDay	3,268	\$24.89	:	\$81,341.00
	10,000,000,000,000,000,000,000,000,000,	1 2/222	Subtotal		\$ 808,581.59

Total \$ 4,562,258.76

Contractor Initials: XX2

Date: LQ -6 · 20

Newport Senior Center, Inc. Exhibit B-1 - Amendment #4 Page 1 of 1

State of New Hampshire Department of State

CERTIFICATE

1, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that NEWPORT SENIOR CENTER, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on September 11, 1979. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 60736

Certificate Number: 0004914420



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Scal of the State of New Hampshire, this 14th day of May A.D. 2020.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

I, July Wilson	, hereby certify that:
(Name of the elected Officer of the Corpo	pration/LLC; cannot be contract signatory)
1. I am a duly elected Clerk/Secretary/Officer of	
	(Corporation/LLC Name)
2. The following is a true copy of a vote taken at held on March 1, 2005, at which a (Date)	a meeting of the Board of Directors/shareholders, duly called and quorum of the Directors/shareholders were present and voting.
VOTED: the President or Vice President (Name and Title of Contract Sign	(may list more than one person) natory)
is duly authorized on behalf of Newport Senior C (Name of Corpo	enter, Inc. to enter into contracts or agreements with the State ration/ LLC)
of New Hampshire and any of its agencies of documents, agreements and other instruments may in his/her judgment be desirable or necessar	or departments and further is authorized to execute any and all , and any amendments, revisions, or modifications thereto, which ary to effect the purpose of this vote.
date of the contract/contract amendment to wh thirty (30) days from the date of this Certificate New Hampshire will rely on this certificate as position(s) indicated and that they have full au	mended or repealed and remains in full force and effect as of the ich this certificate is attached. This authority remains valid for of Authority. I further certify that it is understood that the State of evidence that the person(s) listed above currently occupy the thority to bind the corporation. To the extent that there are any sind the corporation in contracts with the State of New Hampshire, Signature of Elected Officer Name: Judith Wilson Title: Coorest or the corporation of



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 4/17/2020

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

REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) 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 Clark - Mortenson Insurance FRUNE (A/C, No. Ext): 603-352-2121 E-MAIL FAX (A/C, No): 603-357-8491 P.O. Box 606 ADDRESS: csr24admin@clark-mortenson.com Keene NH 03431 NAIC # INSURER(S) AFFORDING COVERAGE ٥ INSURER A : Philadelphia Insurance Company NEWPORT12 INSURED INSURER B: Star Insurance Company Newport Senior Center Inc DBA Sullivan INSURER C: **County Nutrition Services** PO Box 387 INSURER D : Newport NH 03773 INSURER E INSURER F : **COVERAGES** CERTIFICATE NUMBER: 828384334 **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. ADDL SUBR POLICY EFF POLICY EXP TYPE OF INSURANCE **POLICY NUMBER** COMMERCIAL GENERAL LIABILITY PHPK2122357 4/18/2020 4/18/2021 EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) CLAIMS-MADE X OCCUR \$ 100,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE \$ 2,000,000 POLICY PRODUCTS - COMPIOP AGG \$ 2,000,000 OTHER: COMBINED SINGLE LIMIT AUTOMOBILE LIABILITY PHPK2122357 4/18/2020 4/18/2021 \$ 1.000.000 **BODILY INJURY (Per person)** s ANY AUTO SCHEDULED AUTOS_ NON-OWNED ALL OWNED AUTOS Х **BODILY INJURY (Per accident)** PROPERTY DAMAGE Х s х HIRED AUTOS **AUTOS** (Per accident) Х UMBRELLA LIAB PHUB718945 4/18/2020 4/18/2021 **EACH OCCURRENCE** OCCUR \$ 1,000,000 EXCESS LIAB AGGREGATE \$ 1,000,000 DED X RETENTION \$ 10 000 WORKERS COMPENSATION WC0842202 4/18/2020 4/18/2021 X | PER STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NX) E.L. EACH ACCIDENT \$ 500,000 N E.L. DISEASE - EA EMPLOYEE \$ 500,000 f yes, describe under DESCRIPTION OF OPERATIONS below E.L. DISEASE - POLICY LIMIT \$ 500,000 EACH OCCURRENCE AGGREGATE PROFESSIONAL PHPK2122357 4/18/2020 4/18/2021 1,000,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) 3a state: NH All officers included **CERTIFICATE HOLDER** CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of NH DHHS 129 Pleasant Street AUTHORIZED REPRESENTATIVE Concord NH 03301

SULLIVAN COUNTY NUTRITION SERVICES NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773

BRENDA BURNS, Executive Director- (603) 863-5139

MISSION STATEMENT

It is the mission of the Newport Senior Center, Inc. and Sullivan County Nutrition Services...

- 1. To provide services to the elderly of Sullivan County (N.H.) and to assist them in achieving self-sufficiency, especially for those that are incapacitated.
- 2. To help older citizens secure maximum independence and dignity in a home environment with the assistance of support services.
- 3. To locate and identify hard to reach and isolated elderly, on a face-to-face basis, and disseminate information about services that are available.
- 4. To provide older Americans, particularly those in the greatest social and economic need, with sound nutritional meals and nutrition services, including nutrition education and outreach, in a group setting. To help reduce the isolation of old age.

This mission is carried out through meal, elder support and transportation services as funded by the federal government, state, local communities and the generous support of individual citizens.

Larry K. Eaton, President	Brenda L. Burns, Executive Director
Newport Senior Center, Inc.	Sullivan County Nutrition Services

Dated:

Contained in Employee Handbook, Page 3 – Goals & Objectives Section and Revisited Annually

Financial Statements June 30, 2019 and 2018



Certified Public Accountants www.mclarneyco.com

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of Newport Senior Center, Inc.

Report on the Financial Statements

1.

We have audited the accompanying financial statements of Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019 and 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion .

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Newport Senior Center, Inc. as of June 30, 2019 and 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 1, 2019, on our consideration of Newport Senior Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Newport Senior Center, Inc.'s internal control over financial reporting and compliance.

MsLarney & Campany, LLC Concord, NH November 1, 2019

6 Courthouse Lane, Chelmsford, MA 01824 Phone: (976) 453-222 Fax: (978) 453-2882 Melevines a company le

One Tremont St. Concord, NH 03301 Phone(603) 224-4990 Fax:(602) 226-0030

Newport Senior Center, Inc. Statements of Financial Position As of June 30, 2019 and 2018

ASSETS

	Without Donor		With Donor			6/30/2019	6	/30/2018
Current Assets	R	estictions	Rest	rictions		Total		Total
Cash (Note 1)	\$	1,104,056	\$	-	\$	1,104,056	\$	1,112,607
Certificates of Deposit		23		٠ -		23		51,520
Inventory		14,806		-		14,806		8,846
Grants receivables (Note 2)		87,036		•		87,036		81,438
Interfund receivables		926		-		926		798
Prepaid Expenses		5,473				5,473		5,041
Total Current Assets		1,212,320		-		1,212,320		1,260,250
Fixed Assets (Note 1)								
Land		84,632		-		84,632		84,632
Buildings and improvements		850,033		-		850,033		126,830
Construction in Progress		· -		-		-		368,806
Furniture, fixtures, vehicles and equipment		729,199_				729,199		685,508
		1,663,865		-		1,663,865		1,265,776
Accumulated Depreciation		(685,915)				(685,915)		(649,738)
Total Fixed Assets, Net		977,950		-		977,950		616,038
TOTAL ASSETS	\$	2,190,271	\$		\$	2,190,271	\$	1,876,288
LIAE	BILIT	TES AND NE	ET ASS	SETS				
Current Liabilities								
Accounts Payable	\$	27,491	\$	_	\$	27,491	\$	27,856
Accrued Payroll & Payroll Tax Payable	•	13,631	•	_	•	13,631	-	14,128
Interfund payable	\$	926		-		926		798
Total Current Liabilities		40,196		-		40,196		41,186
						•		
Net Assets (Note 3)								
Board restricted: Title IIIB and Title IIIC		1,338,836		-		1,338,836		1,309,079
Operating fund		812,986				812,986		524,429
Total Net Assets		2,151,822				2,151,822		1,833,508
TOTAL LIABILITIES AND NET ASSETS		2,192,019	\$			2,192,019	_\$	1,874,693

Newport Senior Center, Inc. Statements of Activities For the Years Ended June 30, 2019 and 2018

	Without Donor Restictions			n Donor rictions	6/30/2019 Total		6/30/2018 Total	
PUBLIC SUPPORT:								
Grants:								
Title IIIC, Nutrition Services	\$	409,922	\$	-	\$	409,922	\$	399,751
Title IIIB, Transportation and Elder Support	-	56,276	•		•	56,276	•	56,251
Title XX, Social Services Block Grant		261,622		_		261,622		251,390
Nutritional Services Incentive Program (NSIP)		67,882		•		67,882		98,448
Title XIX, Home and Community Based Care (HCBC)		36,627		_		36,627		37,730
Cash Matching:		•						- · , · - · ·
Non-Federal Share		48,192		-		48,192		49,527
In-Kind Matching				_		•		-
Town Subsidies		177,451		-		177,451		312,129
Donations and Gifts		163,211		•		163,211		109,953
Gain (Loss) on Disposition of Assets				_		-		<i>.</i>
Total Public Support		1,221,183				1,221,183		1,315,178
OTHER REVENUE:		, ,				, ,		. ,
Rent and cleaning		12,225		-		12,225		11,593
Fund-raising activities		11,958		-		11,958		11,070
Program Receipts - Trip Program		6,478		_		6,478		5,748
Membership dues		3,670		-		3,670		915
Gift shop revenue		-		-		· -		910
Interest		1,877				1,877		2,833
Assets Released From Restriction		62,815		(62,815)		•		, -
•		99,023		(62,815)		,36,208		33,070
TOTAL REVENUE AND SUPPORT		1,320,206		(62,815)		1,257,391		1,348,248
Functional Expenses								
Program Services								,
Senior Center		55,260		-		55,260		58,331
Sullivan Nutrition Title IIIB		36,512		•		36,512		39,064
Sullivan Nutrition Title IIIC		770,974		-		770,974		708,611
Trip Program		3,920		-		3,920		5,995
Supporting Services								
General & Administrative		63,769		•		63,769		50,397
Fund Raising		8,640				8,640		6,434
TOTAL FUNCTIONAL EXPENSES		939,076				939,076		868,832
CHANGE IN NET ASSETS		381,130		(62,815)		318,315		479,416
Net Assets - Beginning of Year		1,770,693		62,815		1,833,508		,354,092
NET ASSETS - END OF YEAR	\$	2,151,822	\$		_\$_	2,151,822	\$	1,833,508

Newport Senior Center, Inc. Statements of Functional Expenses For the Years Ended June 30, 2019 and 2018

		PROGRAM	SERVICES						
		Sulliver	1 Nutrition					6/30/2019	6/30/2018
	Senior	Title IIIB	Title IIIC	Trip	Program	General &	Fund	Total	Total
	Center			Program	Services	Administrative	Raising	Expenses	Expenses
Salary & Wages	4,858	27,209	267,254	-	\$ 299,321	\$ 28,799	\$ 5,988	\$ 334,108	\$ 329,888
Benefits	-	•	2,509	-	2,509	•	-	2,509	2,787
Payroll Taxes	321	2,081	20,701	-	23,104	2,203	446	25,753	25,311
Contracted Services	-	•	•	•	-	-	-	-	• '
Professional Fees	2,100	-		•	2,100	13,130	-	15,230	14,550
Staff Development	-		140	-	140			140	140
Occupancy Costs	•		9,716	-	9,716	1,680		11,396	11,364
Supplies	367	800	46,363	•	47,530	11,386	-	58,916	18,008
Food ?	-	-	317,123		317,123	-	-	317,123	300,802
Equipment Maintenance	•	-	16,889	•	16,889		-	16,889	12,542
Repairs & Maintenance	6,081		6,389	-	12,471		-	12,471	5,961
Utilities	23,935	٠.	814	-,	24,749		-	24,749	22,393
Telephone	455	1,025	2,827		4,307		-	4,307	4,715
Postage	.110	75	-	-	185	272		457	484
Transportation	•	4,342	31,918	3,920	40,180	•	-	40,180	41,365
Travel		980	5,003	-	5,983	3,284	-	9,267	8,752
Insurance	964		18,007		18,971	-		18,971	22,579
Business Meals & Meetings	•		-		•	•	-	•	
Employment Advertisements	•	-	-	-	•	3,015	-	3,015	2,039
Miscellaneous	514	•	4,697	٠ -	5,211	•	2,206	7,418	5,154
Depreciation and Amortization	15,555	-	20,622	•	36,177			36,177	39,997
TOTAL EXPENSES	\$ 55,260	\$ 36,512	\$ 770,974	\$ 3,920	\$ 866,667	\$ 63,769	\$ 8,640	\$ 939,076	\$ 868,832

See Accompanying Notes and Auditor's Report Page 4

Newport Senior Center, Inc, Statements of Functional Expenses For the Years Ended June 30, 2018 and 2017

PROGRAM SERVICES 6/30/2017 Sullivan Nutrition 6/30/2018 General & Senior Title IIIC Trip Program Fund Total Total : Title IIIB Program Services Administrative Raising Expenses Expenses Center \$ 317,953 28,756 266,168 \$ 299,978 23,922 \$ 5,988 \$ 329,888 Salary & Wages 5,054 2,787 2,787 2,923 Benefits 2.787 1,799 25,311 22,459 Payroll Taxes 417 2,081 20,568 23,066 446 Contracted Services . 1,980 14,550 14.015 Professional Fees 1.980 12,570 140 140 Staff Development 140 9,684 9,684 1,680 11.364 13,647 Occupancy Costs 44,003 Supplies 85 762 11,744 500 13,091 4,918 18,008 300,802 300,802 288,758 300,802 Food 16,074 Program Costs 12.542 8,537 12.542 12.542 Equipment Maintenance Repairs & Maintenance 5,400 561 5,961 5,961 6,668 22,393 22,393 16,451 20,972 1,421 Utilities Telephone 900 2,821 994 4.715 4,715 3.725 434 594 484 50 Postage 50 Transportation · 3.835 33,311 4,219 41,365 41,365 36,118 3,035 8,752 7,602 Trave! 960 4,757 5,717 22,579 13,885 964 1,720 19,895 22,579 Insurance Business Meals & Meetings 2,039 2,039 1,322 **Employment Advertisements** 2,206 2,666 282 5,154 5,154 2,607 Miscellaneous 18,744 39,997 39,997 39,222 Depreciation and Amortization 21,253 \$ 58,331 39,064 \$ 708,611 \$ 5,995 \$ 812,001 50,397 \$ 868,832 \$ 856,563 TOTAL EXPENSES

> See Accompanying Notes and Auditor's Report Page 5

Newport Senior Center, Inc. Statements of Cash Flows As Of June 30, 2019 and 2018

		6/30/2019 Total		6/30/2018 <u>Total</u>	
Cash Flows From Operating Activities				•	
Change in Net Assets	\$	318,315	\$	479,416	
Adjustments to reconcile change in net assets to net					
cash provided (used) by operating activities					
Depreciation		36,177		39,997	
(Gain) loss on disposition of assets		-		-	
(Increase) decrease in inventory		(5,960)		(2,647)	
(Increase) decrease in grants receivable		(5,597)	,	(24,123)	
(Increase) decrease in prepaid expenses		(432)		(4,815)	
Increase (decrease) in accounts payable		(364)		12,132	
Increase (decrease) in payroll and payroll taxes payable		(496)		2,161	
Total adjustments		23,328		22,706	
Net Cash Provided (Used) by Operating Activities	_\$_	341,642	_\$_	502,121	
Cash Flows From Financing Activities					
Net Cash Provided (Used) by Financing Activities	_\$_		_\$_		
Cash Flows From Investing Activities					
Net (Investment in) maturities of certificates of deposit		51,498		19,951	
Interest payments received		-		-	
Sale of Vehicle		-		-	
Purchase of Fixed Assets		(403,089)		(396,042)	
Net Cash Provided (Used) by Investing Activities	_\$_	(351,591)	_\$_	(376,091)	
NET INCREASE (DECREASE) IN CASH	\$	(9,949)	\$	126,031	
CASH AT BEGINNING OF YEAR		1,112,607		986,576	
CASH AT END OF YEAR	\$	1,102,658	\$	1,112,607	

Notes to the Financial Statements June 30, 2019 and 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Purpose

The Newport Senior Center, Inc., is a voluntary, not-for-profit corporation, incorporated under the laws of the State of New Hampshire (RSA 292) and organized exclusively for tax-exempt charitable and educational purposes within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954, as amended. The Organization is not a private foundation within the meaning of Section 509(a). The purpose of the Organization is to operate a community center, which serves the elderly residents of Newport, Claremont, Charlestown and surrounding areas. The Charlestown center closed at the end of October, 2015.

Major sources of funds for operations are received from the federal government and the State of New Hampshire Division of Elderly and Adult Services.

Program Services

Following are descriptions of the program services provided by the Organization:

Senior Center - Providing elderly citizens with such services including, but not limited to, health, education, general counseling and recreation.

Sullivan Nutrition - Providing nutritional, transportation and outreach services to area elderly citizens.

Trip Program - Providing the opportunity for overnight and day trip activities for elderly citizens.

Recent Accounting Guidance

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

Net Assets

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

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

Notes to the Financial Statements June 30, 2019 and 2018

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

Revenue Recognition

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

Cash and Cash Equivalents

For purposes of reporting the statement of cash flows, the Organization considers all Treasury bills, certificates of deposit, money market funds and all other highly liquid debt instruments purchased with a maturity of 90 days or less to be cash equivalents.

Accounts Receivable

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

Functional Allocation of Expenses

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

In-Kind Donations

The Sullivan Nutrition Program receives in-kind donations of space, food, and volunteer services. Space rental is valued at market and is reflected in the accompanying financial statements as both support and expenditures in the amount of \$0 and \$0 for the years ending June 30, 2019 and 2018 respectively. In addition, the Organization received donations of food valued at \$0 and \$0 during the years ended June 30, 2019 and 2018, respectively. Because the volunteer services received are not specialized services, they are not reflected in these financial statements as support or expenditures. The amounts of these services are estimated at \$10,000 in both 2019 and 2018.

Inventory

Inventory consists of purchased food and supplies used for the Sullivan Nutrition Program. Inventory is carried at cost and is determined by the first-in, first-out method.

Notes to the Financial Statements June 30, 2019 and 2018

Property and Equipment

Property and equipment are recorded at cost or, if donated, at the approximate fair value at the date of donation. Newport Senior Center, Inc. follows the policy of capitalizing, at cost, all expenditures for fixed assets in excess of \$500. Depreciation is calculated using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land	-
Building and improvements	30-39
Furniture, fixtures and equipment	3-30
Automobiles	5

Depreciation expense recognized in these financial statements for the years ended June 30, 2019 and 2018 was \$36,177 and \$39,997, respectively.

Advertising Costs

Advertising costs are expensed as incurred, and approximated \$3,015 and \$2,039 during the years ended June 30, 2019 and 2018 respectively.

Income Taxes

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

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.

Notes to the Financial Statements June 30, 2019 and 2018

2. GRANTS RECEIVABLE

The Organization's grants receivables as of June 30, 2019 and 2018 were as follows:

Due from the State of New Hampshire	2018	2017
Division of Elderly and Adult Services for:		
Nutrition Services Incentive Program	21,822	13,837
Title IIIB, Transportation, Elder Support	4,505	4,206
and Home Health		
Title IIIC, Congregate Meals and Home Delivered Meals	12,042	11,768
Title XX, Home Delivered	44,289	44,626
Title XIX, Home and Community Based Care	1,878	4,501
Due from Others:		
Bar Harbor Bank & Trust	2,500	2,500
Town of Newport	<u> </u>	
Total	<u>87.036</u>	<u>81.438</u>

3. RESTRICTIONS ON NET ASSETS

Amounts in restricted net assets represent revenues received, but not expended for their restricted purpose. Net assets in the trip fund are restricted to be used for overnight and day trips for elderly citizens. Net assets in the Senior Center are restricted for construction.

Board restricted net assets consist of net assets that have been restricted for use in the Sullivan County Nutrition program.

4. SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through November 1, 2019, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended June 30, 2019 and none were found.

5. CONCENTRATIONS

The Organization had one (1) major contractor, the State of New Hampshire, accounting for approximately 66% and 65% of support for the years ended June 30, 2019 and 2018, respectively.

The Organization has a potential concentration of credit risk in that it maintains most of its cash and cash equivalents at one financial institution. Deposits are insured up to \$250,000 in any one institution at June 30, 2019 cash exceeded these limits by \$685,061. The Organization has not experienced any losses in such accounts, nor does it believe that the cash and cash equivalents are exposed to any significant risk for the periods ended 2019 and 2018.

Notes to the Financial Statements June 30, 2019 and 2018

6. CERTIFICATES OF DEPOSIT

The Organization on June 30, 2018 had a certificate of deposit at Bar Harbor Bank, which is a three year certificate that has an interest rate of 1.25% in the amount of \$30,949, and a 35-month certificate of deposit at Sugar River Bank at an interest rate of 1.35% in the amount of \$20,571. The organization had no CDs at June 30, 2019.

7. FUNCTIONAL EXPENSES

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

8. LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following:

•	<u>2019</u>	<u>2018</u>
Cash	\$ 1,104,056	\$1,112,607
Certificates of Deposit	0	51,520
Grants Receivable	87,036	81,438

Newport Senior Center, Inc. is substantially supported by restricted contractual or grant payments which are all expected to expire within a twelve- month period. Because a contact's or grant's restriction's requires resources to be used in a particular manner or in a future period Newport Senior Center, Inc. must maintain sufficient resources to meet those responsibilities. As part of Newport Senior Center, Inc. liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. As part of our liquidity management plan, we invest cash in excess of daily requirements in short-term investments, CDs, and money market funds.



Certified Public Accountants www.mclarneyco.com

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: Newport Senior Center, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Newport Senior Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Newport Senior Center, 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 Newport Senior Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Newport Senior Center, 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 meterial 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 Newport Senior Center, 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.

Concord, NH

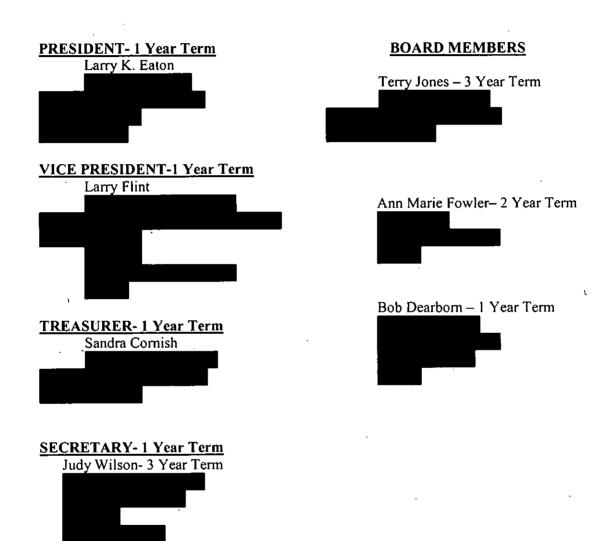
McLarney + Campany, LLC

November1, 2019

NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN STREET • NEWPORT, NH 03773 • (603)863-3177

BOARD OF DIRECTORS



SULLIVAN COUNTY NUTRITION SERVICES NEWPORT SENIOR CENTER, INC.

P.O. BOX 387 • 76 SOUTH MAIN ST. • NEWPORT • NEW HAMPSHIRE • 03773 Newport Site- 863-3177 • Claremont Site- 543-3072

BRENDA BURNS, Executive Director- (603) 863-5139

Resume of Key Personnel

Brenda Burns



Objective: To obtain a professional position utilizing my strong work ethic, dedication and willingness and ability to increase knowledge.

Experience:

Newport Senior Center/Sullivan County Nutrition Services

Newport, NH 1995-Current

Executive Director

- Coordinate and manage multiple priorities and projects while paying attention to detail
- Train individuals in QuickBooks, Microsoft suite and internet
- Supervise and inspire 25 employees
- Great interpersonal communication skills while working with 800 clients and approximately 50 volunteers including, resolving issues and managing customer relations with exemplary service to all customers
- Re-evaluated and developed techniques to improve delivery of services, resulting in increased revenues and decreased expenses
- Created efficiency within the program with improved organizational skills of the employees and delivery of service
- Demonstrated the ability to multi-task, therefore establishing an understanding of the operations of a non-profit organization
- General accounting functions, maintained journals, tax reporting, banking of \$1.4 million cash flow and bank reconciliations
- Budget preparations for Federal, State and Local funds
- Coordinate menus, delivery routes, employees and volunteers
- Performed administrative and secretarial support functions for the remote Executive Director before being promoted to Executive Director

- Successfully written grants needed to sustain non-profit stability
- Client assessments with demonstrated abilities to keep composure while preserving strict confidentiality.
- Oversee and perform all operations including audits, payroll, employer tax reporting, new hire reports, A/P, A/R in QuickBooks
- Promoted within the organization for every position within the organization until being promoted to Executive Director

Prior years' work experiences available upon request.

Education

Claremont Stevens High School (1986) Business Courses of Studies

New England School of Hair Design (1988) Cosmetology, Creative Nail Design

Creative Cake Design Certificate (1990)

Independent Correspondence School (2001) Secretarial Science

College for Lifelong Learning Word, Excel, Power Point, and Access

River Valley Community College (2009) Associates in Science- Accounting Major Phi-Theta Kappa Honor Society Graduated Cum Laude

Rockhurst University Continuing Education Center Payroll Law Certificate (2010)

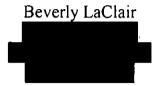
Rockhurst University Continuing Education Center Essentials for Personnel and HR Assistance Certificate (2010 & 2012)

Rockhurst University Continuing Education Center Management Skills Certificate (2012)

Rockhurst University Continuing Education Center How to Communicate with Tact, Professionalism, and Diplomacy Certificate (2012)

Community involvement

- Committed to helping those less fortunate. Serve as Co-Chairman of the Newport Willey-Perra Christmas program for needy families.
- Served as Chairman of Newport Revitalization Committee for two years. I am now a member.
- Served as Vice-Chair of the Sullivan County, Regional Coordinating Council (RCC). I am now a member of the RCC.



Food Service Supervisor

I am currently employed with this organization and am interested in climbing the ladder to Food Service Supervisor. I have been dedicated to presenting a delicious meal and look forward to excelling in my strengths.

Skills

- Strong communication skills
- Able to prioritize
- Team player and can work independently
- Able to multi-task
- Already have background knowledge of the position available

Strength

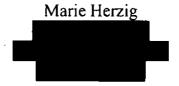
- · Ready to work in a team and individually
- Time management
- Easy learner
- Able to do other duties as assigned
- Focused on getting the job done
- Excellent Organizational Skills

Education

1970 Typing certificate 1975 GED Serv-Safe Certified

References

Joan Kennett (603) 542-6583 Old colleague Linda Lee (603) 542-0001 Long-time friend



Food Service Supervisor

Although I have only been with Sullivan County Nutrition Services a short time, I believe my enthusiasm to do a great job speaks for itself. I see many areas for improved efficiency and am willing to commit to bringing innovative ideas to improve the service delivery for this organization.

Skills

- General Bookkeeping
- A/P Clerk
- Maintained Daily Financial Records
- Supervised Employees
- Managed Retail and Office Supply Inventories
- Personnel Scheduling and Timekeeping
- Operate within a Budget and Time Schedule
- Trained New Employees
- Excellent Customer Service Skills, Verbal and Written
- Answered Phones
- Claims Processor
- US Passport Agent
- Data Entry
- Retail Sales
- Updated Customer Computer System
- Interview and Hiring
- Proficient interpretation of Safety and Policy Manuals
- Organized
- Motivated and Dependable
- High Degree of Integrity, Ethical

Experience

7/200-Present Oakwood Park Owners Association Claremont NH 03743

Manager

5/2009-Present Silver Maples Residential Care

Claremont NH 03743

Supervisor/Caregiver

7/1979-12/2008 USPS

Claremont, NH 03743

Customer Sales and Service Associate

Officer in Charge Etna NH 2003

Officer in Charge Walpole NH 2005

Education

Diploma

Calhoun High School

Merrick NY 11566



SKILLS & ABILITIES

EXPERIENCE

EDUCATION

REFERENCES

To obtain a position that will enable me to utilize my administrative/clerical background, strong organizational skills and/or ability to give great customer service.

Schedule management Ability to work independently or with a team

Strong work ethic Proficient in computer & smart phone skills

Great customer service Strong verbal & written communication skills

Time management Excellent editing skills Detail oriented Efficient

SELF-EMPLOYED, PROFESSIONAL MANAGEMENT
CONSULTANT

August 2018 -Current

General administrative/clerical duties including, but not limited to, scheduling appointments, coordinating events, creating & proofreading professional documents, data entry, email

marketing, answering phones, client follow-up, customer service and assisting in other various daily operations

MANAGER, EVERYTHING BRIDAL & TUXEDO

April 2013 - August 2018

Customer service, inventory management, employee management & retention, scheduling, inventory ordering, vendor relations, determining inventory prices to adhere to proper sales margins, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

MANAGER, EVANS EXPRESSMART [FORMERLY NEW LONDON MINI MART]

April 2009 - April 2013

Customer service, inventory management & control, employee management & retention, scheduling, vendor relations, display resets, day-to-day stock rotation and merchandising, operation of Point-Of-Sale system, bank deposits, training all new-hires, job designation for all employees

KEARSARGE REGIONAL HIGH SCHOOL ~457 NORTH RD, NORTH SUTTON, NH 03260

September 2003 -June 2007, Graduated, High School Diploma

PAULA MAXWELL LINDSEY SOULIOTIS JAKE MICAL Current Client Former Employer Former Employer 603.266.7820 603.558.2084 603.219.9376

CONTRACTOR NAME: Newport Senior Center, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Brenda Burns	Executive Director	\$58,428	100%	\$58,428
Beverly LaClair	Lead Food Service Supervisor (Newport)	\$30,940	100%	\$30,940
Marie Herzig	Site Food Service Supervisor (Claremont)	\$21,125	100%	\$21,125
Chantille Bailey	Eligibility Coordinator/Elder Support	\$12,480	100%	\$12,480



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Ossipee Concerned Citizens, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 3 Dore Street, Center Ossipee, NH, 03814.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), and on February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation, and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$2,679,416.48.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Contractor Initials

Date 10/4/2 4 20



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award

Contractor Initials Date 10/7/2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - 4. Payment for services shall be on a cost reimbursement basis only for actual services Provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4. Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - 10. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021, to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

Contractor Initials DR
Date 6/7/2020



- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(I) (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10:3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards:

Contractor Initials Date 10/2/2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, and Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials OR
Date 1-/2/2012

New Hampshire Department of Health and Human Services **Nutrition and Transportation**



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire Department of Health and Human Services

Title: CommissionW

Ossipee Concerned Citizens, Inc.

Title: Chairman

KELLIE J. SKEHAN, Justice of the Peace State of New Hampshire My Commission Expires January 18, 2022

New Hampshire Department of Health and Human Services Nutrition and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

			•
10/16/20		Catherine Pinos	2
Date	Name:	Catherine Pinos	
•	Title:	Attorney.	
I hereby certify that the foregoing A Executive Order 2020-04 as exten 14, 2020-15, 2020-16, 2020-17, ar	ded by Executive		
	OFFICE	OF THE SECRETARY OF	F STATE
Date	Name:		· .
	Ţitle:	1	

	Nuti	Itlon and Trans	portation				
	1/1/2017	through 06/30/201	7 Service Un	its		7.4	
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	14,289	\$5.50		\$	78,590.00	
Title IIIC HD Meats	Per Meal	13,065	\$5.50		\$	71,858.00	
Title IIIC Cong Meals	Per Mezi	11,414	\$5.50		\$	62,778.00	
Title IIIB Transportation	PerClient/PerDay	0	\$23.70		S		
			Subtotal		\$	213,226.00	

	7/1/2017 (through 06/30/2010	8 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		F	tel Amount of unding being uested for each Service
Title XX HD Meals	Per Meal	28,577	\$5.7B		\$	185,175.00
Title IIIC HD Meals	Per Meal	26,130	\$5.78		S	151,031.00
Title IIIC Cong Meals .	Per Meal	22,828	\$5.7B		\$	131,946.00
Title IIIS Transportation	PerClient/PerDay	0	\$24.89		\$	•
	•		Subtotal		S	448, 152.00

	7/1/2018	through 06/30/2019	Service Un	lts'	·	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be 'delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Fu Requ	tal Amount of inding being jested for each Service
Title XX HD Meals	Per Meal	28,577	*\$5.78	\$6.00	\$	171,462.00
Title IIIC HD Meals	Per Meal	28,130	\$5.78	\$6.00	\$	158,779.00
Title IIIC Cong Meals	Per Meal	22,828	\$5.78	\$6.00	\$	136,968.00
Title IIIB Transportation	PerClient/PerDay	0	\$24.89	\$24.89	S	
			Subtotal		\$	465,209.00

	7/1/2019	hrough 06/30/202	Service Unit	\$
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Sarvica	Total Amount of Funding being Requested for each . Service
Title XX HD Meats	Per Meal	28.577	\$6.00	\$ 171,462.00
Title IIIC HD Meals	Per Moal	28,130	\$6.00	\$ 168,780.00
Title IIIC HD SUPPLEMENT	Per Meal	1,757	\$5.00	\$10,543.68
Title IIIC Cong Meals	Per Meal	20,828	\$6.00	\$ 124,968.00
Title III Meals (FFCRA)	Per Meal	4,213	\$10.00	\$42,130.00
Title IIIB Transportation	PerClient/PerDay	0	\$24.89	5
	•	·	Subtotal	\$ 517,883.66

<u> </u>	7/1/2020 i	hrough 06/30/202	1 Service Uni	ts	·
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		otal Amount of Funding being quested for each Service
Title XX HD Meals	Per Moal	28,577	\$8.00		\$171,482.00
Title IIIC HD Meals	Per Meal	27,887	\$8.00		\$167,323.66
Title IIIC Cong Meals	Per Meal	.: 22,828	. \$8.00		\$135,968.00
Title (IIC (CARES) Supplemental Appropriations COVID-19 Emergency Response				; ;	16,688.50
Title IIIC Meals (COVID-19)	Per Meal	6,675	\$10.00	\$	68,750.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	o	\$24.89		\$0.00
			Subtotal	3	559,192.18

	7/1/2021	through 06/30/202	2 Service Units	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	28,577	-, \$6.00	\$171,462.00
Title IIIC HD Meals	Per Meal	27,887	- \$6.00	\$167,323.66
Title IIIC Cong Meals	Per Meal	22,828	\$8.00	\$138,968.00
Title IIIB Transportation/ Title			: -	
Delivery Services	PerClient/PerDay	l of	\$24.89	\$0.00
		'	Subtotal	\$ 475,753.66

2,679,416.48 8 Total

Contractor initials: DR

Date: L/2/24 = .

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 OSSIPEE CONCERNED CITIZENS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on May 12, 1975. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66575

Certificate Number: 0004985078



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 25th day of August A:D. 2020.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

i, <u>Melissa Ames</u> (Name of the elec	ted Officer of the C	orporation/LLC; canno	t be contract signatory)	hereby certify that:
1. I am a duly elected Cle			cerned Citizens, Inc.	
2. The following is a true of held on <u>September 18th</u> present and voting.	copy of a vote taken	at a meeting of the Bo 20_18, at which a	pard of Directors/sharehole quorum of the Directors/s	ders, duly called and hareholders were
VOTED: ThatDean Ro		man		(may list more than
one person) (Name ar	nd Title of Contract	Signatorỳ)		
is duly authorized on beha with the State		erned Citizens, Inc.	to enter into contra	acts or agreements
of New Hampshire and documents, agreements may in his/her judgment b	and other instrume	nts, and any amendm	nents, revisions, or modif	o execute any and all fications thereto, which
3. I hereby certify that sai date of the contract/contr thirty (30) days from the New Hampshire will rely position(s) indicated and limits on the authority of a all such limitations are exp	act amendment to date of this Certificate on this certificate that they have full ny listed individual (which this certificate ate of Authority. I furth as evidence that the authority to bind the to bind the corporation	is attached. This authorit er certify that it is underst .person(s) listed above of corporation. To the exter	ty remains valid for tood that the State of currently occupy the nt that there are any
Dated: 10/7/2020	•.		Weling In	us
		Ne	finature of Elected Officer ame: Melissa Ames	
Keeling Si		111	tle: Secretary	•

KELLIE J. SKEHAN, Justice of the Peace State of New Hampshire My Commission Expires, January 18, 2022



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/05/2020

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed.

11	SUBROGATION IS WAIVED, subject is certificate does not confer rights	t to the	he te	rms and conditions of th	ne polic	cy, certain p	olicies may	require an endorsement.	A sta	itement on
	DUCER Antonucci Insurance				CONTA		NTONUC	<u> </u>		
	PO Box 1115	061	VICE	73, IIIC.	PHONE (ACC, No. Ext): 603-569-8933 (ACC, No. Ext): 603-569-8936					
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Wolfeboro Falls NH 03896										
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	PO Box 426		!	0.400	INSURE					
1	Center Ossipee NH	1 03	814	-0426	INSURE					
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CO	VERAGES CER	RTIFIC	CATE	NUMBER:	<u> </u>			REVISION NUMBER:		
T	HIS IS TO CERTIFY THAT THE POLICIE	S OF	NSUF	RANCE LISTED BELOW HA	VE BEE	N ISSUED TO	THE INSURE	D NAMED ABOVE FOR THE	POLI	CY PERIOD
11	IDICATED. NOTWITHSTANDING ANY R	EQUIF	REME	NT, TERM OR CONDITION	OF AN'	Y CONTRACT	OR OTHER I	DOCUMENT WITH RESPECT	TO W	VHICH THIS
E	ERTIFICATE MAY BE ISSUED OR MAY XCLUSIONS AND CONDITIONS OF SUCH	POLK	CIES.	LIMITS SHOWN MAY HAVE	BEEN F	REDUCED BY	S DESCRIBEI PAID CLAIMS.	D MEKEIN IS SUBJECT TO A	ALL II	HE TERMS,
INSR LTR			SUBR WVD			POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS		
	X COMMERCIAL GENERAL LIABILITY	1130	1	. CONTINUEN		LING SHEET T.	Tenentool (C L L)	EACH OCCURRENCE \$		2,000,000
	CLAIMS-MADE X OCCUR	1						DAMAGE TO RENTED PREMISES (Es occurrence) \$		50,000
		1	ŀ					MED EXP (Any one person) \$		1,000
Α				NPP1340796		09/08/2020	09/08/2021	PERSONAL & ADV INJURY \$		2,000,000
	GEN'L AGGREGATE LIMIT APPLIES PER:		1					GENERAL AGGREGATE \$		2,000,000
	X POLICY PRO-		ĺ					PRODUCTS - COMP/OP AGG \$		2,000,000
	OTHER:		1					\$		
	AUTOMOBILE LIABILITY	Ì						COMBINED SINGLE LIMIT (Ea accident)		
	ANY AUTO	1	1					BODILY INJURY (Per person) \$		
	OWNED SCHEDULED AUTOS		1					BODILY INJURY (Per accident) \$		
	HIRED NON-OWNED AUTOS ONLY							PROPERTY DAMAGE (Per accident)		
			;					\$		
	UMBRELLA LIAB OCCUR		. :					EACH OCCURRENCE \$		
	EXCESS LIAB CLAIMS-MADE	:	'					AGGREGATE \$		
	DED RETENTION \$		i					5		
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY							X PER OTH-		
	ANYDDODDISTORIDADTHISDISTISTICS TOUR TOUR	NIA						E.L. EACH ACCIDENT \$		500,000
D	OFFICER/MEMBER EXCLUDED? (Mandatory in NH)	7/6		XWO 58785603	}	08/22/2020	08/22/2021	E.L. DISEASE - EA EMPLOYEE \$		500,000
	If yes, describe under IDESCRIPTION OF OPERATIONS below		1					E.L. DISEASE - POLICY LIMIT \$		500,000
			F							
			1							
DES	CRIPTION OF OPERATIONS / LOCATIONS / VEHIC	LES (A	CORD	101, Additional Remarks Schedul	le, may bi	e ettached if more	s space is require	d) .		
CEI	RTIFICATE HOLDER			 _	CANC	SELL ATION				
CEI	ATIFICATE MOLDEK		- -	<u>. </u>	CANC	ELLATION				
	NH DHHS 129 Pleasant Stree	-	I		THE	EXPIRATION	DATE THE	ESCRIBED POLICIES BE CAN REOF, NOTICE WILL BE Y PROVISIONS.		
	Concord, NH 0330	1\			AUTHOR	RIZED REPRESEI		na L. Anto	m	icci

Ossipee Concerned Citizens, Inc.

Mission Statement

The "Mission Statement" of Ossipee Concerned Citizens, Inc., is as follows;

"To promote the growth and prosperity of the Town of Ossipee and vicinity" (From 1975)

OSSIPEE CONCERNED CITIZENS, INC. (A NONPROFIT ORGANIZATION)

FOR THE YEARS ENDED JUNE 30, 2019 AND 2018
AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2019 AND 2018

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CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONWAY DOVER . CONCORD . STRATHAM

To the Board of Directors Ossipee Concerned Citizens, Inc. Ossipee, New Hampshire

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying financial statements of the Ossipee Concerned Citizens, Inc., (a New Hampshire nonprofit organization), which comprise the statements of financial position as of June 30, 2019 and 2018 and the related statements of activities, cash flows, functional expenses and the related notes to the financial statements for the years then ended.

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 misstatements, 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. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain 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 the Ossipee Concerned Citizens, Inc. as of June 30, 2019 and 2018, 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.

Lean McDonnell i Roberts
Prafessional Ossociation

May 29, 2020 North Conway, New Hampshire

STATEMENTS OF FINANCIAL POSITION JUNE 30, 2019 AND 2018

ASSETS

				<u>2019</u>	20	18
CURRENT ASSETS Cash and cash equivalents Investments Accounts receivable Payroll tax receivable Inventories	k (2)		\$	56,195 64,696 20,956 868 10,000	\$	89,261, 99,890 32,583 6,333 10,000
Total current assets	• .			152,715		238,067
PROPERTY, net	• •			66,895		69,005
Total assets			\$	219,610	\$	307,072
		LIABILITIES AND NET ASSET	<u>s</u>		,	•
CURRENT LIABILITIES Accounts payable Accrued expenses Security deposit			\$	10,550 88	\$	749 1,500 <u>88</u>
Total liabilities				10,638	·	2,337
NET ASSETS Without donor restrictions With donor restrictions		3 .		190,007 18,965	· · · · ·	288,733 16,002
Total net assets			:	208,972		304,735
Total liabilities and net	assets		<u>\$</u>	219,610	\$	307,072

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

•			out Donor		th Donor	<u> Total</u>	
CHANGES IN NET ASSETS					*	· — , :	-
Public Support	,					÷	
Federal and state grants		\$	600,910	\$	-	\$ 600,910	_
Other grants			12,975		•	12,975	,
Town support			88,503		• '	88,503	
Donated rental space			56,000			56,000	
Client and other donations			78,389		•	78,389	
Fundraising and other support			23,953	-	16,429	40,382	
Total public support			860,730	-	16,429	877,159	
Revenues					•	,	
Program service revenue	•		53,366			53,366	
Interest and dividends			2,015			2,015	
Hatch rental income			7,200		-	7,200	٠,
Decrease in fair value of investments			(825)		-	(825)	
Total revenues			922,486		16,429	938,915	
Net assets released from restrictions			13,466		(13,466)		
Net revenues	•		935,952		2,963	938,915	;
Expenses						. ,	
Program			810,441			810,441	
General and administrative			223,021		"	223,021	
Fundraising		••••	1,216		<u> </u>	1,216	
Total expenses	, .		1,034,678			1,034,678	
INCREASE (DECREASE) IN NET ASSETS			(98,726)	,	2,963	(95,763)	,
NET ASSETS, BEGINNING OF YEAR			288,733		16,002	304,735	
NET ASSETS, END OF YEAR	•	\$	190,007	<u>s</u>	18,965	\$ 208,972	;

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2018

· · · · · ·			Without Donor Restrictions		With Donor Restrictions		<u>Total</u>
CHANGES IN NET ASSETS					,		
Public Support	•						
Federal and state grants		\$	629,123	\$	· . •	\$	629,123
Other grants			3,080		,		3,080
Town support			77,968		•	,	77,968
Donated rental space			56,000		-		56,000
Client and other donations			72,912		-		72,912
Fundraising and other support	1		29,412		14,954	_	<u> 44,366</u>
Total public support	•		868,495		14,954		883,449
Revenues							A.T.
Program service revenue			73,817		٠ -		73,817
Interest and dividends			2,857		•		2,857
Increase in fair value of investments			1,06 <u>5</u>		 ·	-	1,065
Total revenues			946,234		14,954		961,188
Net assets released from restrictions			27,782		(27,782)		
Net revenues	`	•	974,016		(12,828)		961,188
Expenses				·			
Program /			753,744		-		753,744
General and administrative			211,542		. •		211,542
Fundraising			142			_	142
Total expenses			965,428		<u>.</u>	. —	965,428
INCREASE (DECREASE) IN NET ASSETS	•		8,588		(12,828)		(4,240)
NET ASSETS, BEGINNING OF YEAR			280,145		28,830		308,975
NET ASSETS, END OF YEAR		\$	288,733	<u>\$</u>	16,002	, <u>\$</u>	304,735

STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

		<u>2019</u>	<u>2018</u>
CASH FLOWS FROM OPERATING ACTIVITIES	•		•
Change in net assets		\$ (95,763)	\$ (4,240)
Adjustments to reconcile change in			* *
net assets to net cash from operations:		*	٠.
Depreciation expense		16,578	16,226
Decrease (increase) in fair value of investments	3	825	(1,065)
Decrease (increase) in assets:	•		
Accounts receivable		11,627	.585
Payroll tax receivable		5,465	e Nijeto i i i t o
Increase (decrease) in liabilities:		0.004	(0.033)
Accounts payable and accrued expenses	• •	<u>8,301</u>	(3,077)
NET CASH (USED IN) PROVIDED BY OPERATING	ACTIVITIES	(52,967)	8,429
	1	The state of the s	, · · · · · · · · · · · · · · · · · · ·
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of building improvements and equipment	••	(14,468)	(24,572)
Sale of investments	·	41,731	
Purchase of investments		<u>(7,362)</u>	(2,684)
		46 004	(O7.050)
NET CASH (USED IN) PROVIDED BY INVESTING	ACTIVITIES	19,901	(27,256)
		•	
CASH FLOWS FROM FINANCING ACTIVITIES			(7,382)
Repayment of debt			- (7,302)
NET GAON WISER IN PROVIDED BY FINANCING	•		i Lai
NET CASH (USED IN) PROVIDED BY FINANCING ACTIVITIES		_	(7,382)
ACTIVITIES	•		(1,302)
			. ,
NET (DECREASE) INCREASE IN CASH	•	(22.000)	(26,209)
AND CASH EQUIVALENTS		(33,066)	(20,209)
CACH AND CACH FORINAL ENTS	•	.'	. •
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	•	89.261	115,470
BEGINNING OF TEAR	* 4		
CASH AND CASH EQUIVALENTS,		•	
- · · · · · · · · · · · · · · · · · · ·		\$ 56,195	\$ 89,261
END OF YEAR		<u>\$ 30,183</u>	<u> </u>
		•	
SUPPLEMENTAL DISCLOSURE OF CASH FLOW			
	·	•	
INFORMATION Cook point during the year for interest	•	c -	\$ 390
Cash paid during the year for interest			y 330

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019

	<u> Program</u>	General and <u>Administrative</u>	Fundralsing Total
Salaries and wages	\$ 357,395	\$ 153,169	\$ - \$ 510,564
Employee benefits	. 19,280	8,263	- 27,543
Payroll taxes	` 27,973	11,989	- 39,962
Professional services	13,363	5,727	- 19,090
Telephone and internet	2,006	. 860	- 2,866
Insurance	14,164	6,070	- 20,234
Training, dues and conferences	360	154	- 514
Dues and subscriptions	1,855	795	- 2,650
Advertising	4,665	•	- 4,665
Postage	1,222	524	.1,746
Medical/wellness	2,099	899	- 2,998
Travel and entertainment	2,544	1,091	3,635
Rental value of donated space	50,400	5,600	- 56,000
Utilities	30,022	12,867	- 42,889
Depreciation	11,605	4,973	- 16,578
Trash removal	1,785	765	- 2,550
Small equipment	537	•	- ,537
Repairs and maintenance	7,587	3,252	- 10,839
Automobile	538	231	- 1769
Other property services	4,814	· 2,063	- 6,877
Contracted labor	5,974	2,560	- 8,534
Food supplies	230,463	-	- 230,463
Santa project	13,466	-	- 13,466
Fundraising	•	•	1,216 1,216
Program supplies	3,596	· •	- 3,596
Miscellaneous	2,728	1,169	
Total functional expenses	. \$ 810,441	\$ 223,021	\$ 1,216 \$ 1,034,678

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2018

	5	General and							
•	<u>P</u>	rogram	<u>Adn</u>	ninistrative	<u>Fund</u>	aising		<u>Total</u>	
Salaries and wages	\$	332,761	\$	142,612	\$	•	\$	475,373	
Employee benefits		23,200		9,943		-	;	33,143	
Payroll taxes		27,603		11,830		-	•	39,433	
Professional services		7,188		3,081				10,269	
Telephone and internet		1,952		836		· -		2,788	
Insurance	-	7,662		3,284	,	-		10,946	
Training, dues and conferences		875		375		• •		1,250	
Dues and subscriptions		2,873		1,231				4,104	
Advertising		5,273		-	•	•	•	5,273	
Postage		450		. 193		₹1 <u>~</u> ,		643	
Medical/wellness		381		164		, <u></u>		545	
Travel and entertainment		5,610		2,404		·		8,014	
Rental value of donated space		50,400		5,600		•	:	56,000	
Utilities		34,560		14,811		-	,	49,371	
Depreciation		11,358		4,868		-	;	16,226	
Trash removal		1,925		825				2,750	
Small Equipment	*	916		•		· •		916	
Repairs and maintenance		1,652		708		-		2,360	
Automobile		1,215		521		-	•	1,736	
Other property services		1,789		767		,		2,556	
Contracted labor	ŕ	7,654	7,	3,280	*	•	i	10,934	
Food supplies		197,241		-		• '	-	197,241	
Santa project		13,782		-		.		13,782	
Fundraising		•		-		142		142	
Program supplies	1	5,212		_	,	-		5,212	
Interest		390		-		· •		390	
Miscellaneous	· . -	9,822		4,209	<u> </u>	-	•	14,031	
Total functional expenses	<u>\$`</u>	753,744	\$. 211,542	\$	142 ·	<u>\$</u>	965,428	

NOTES TO FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1 ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

The Ossipee Concerned Citizens, Inc., (the Organization) is a New Hampshire not-for-profit corporation. The purpose of the Organization is to operate a senior center, Meals on Wheels, and a daycare program that serves the residents of Ossipee, New Hampshire, and surrounding communities. Major sources of funds for operations are received from the Federal Government through the State of New Hampshire Division of Elderly and Adult Services.

Basis of Accounting

Ossipee Concerned Citizens, Inc.'s financial statements are presented on the accrual basis of accounting in accordance with accounting principles in the United State of America.

Basis of Presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications. The classes of net assets are determined by the presence or absence of donor-imposed restrictions.

<u>Net assets without donor restrictions</u>: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's Board of Directors.

<u>Net assets with donor restrictions</u>: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

As of June 30, 2019 and 2018, the Organization had net assets without donor restrictions and with donor restrictions.

Accounting 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.

Inventories

Inventories are stated at the lower of cost or market (determined on the first-in, first-out method) and consisted of food inventory.

Property and Depreciation

Purchased property is recorded at cost, or if donated, at estimated fair value on the date received. Material assets with a useful life in excess of one year are capitalized. Depreciation is provided for using the MACRS and straight-line methods over the estimated useful lives of the related assets as follows:

Leasehold improvements	15 years
Furniture, fixtures and equipment	5 years
Vehicles	5 years
Restaurant/kitchen equipment	5 - 15 years

Costs for repairs and maintenance are expensed when incurred and betterments are capitalized. Assets sold or otherwise disposed of are removed from the accounts, along with the related accumulated depreciation and any gain or loss is recognized. Depreciation expense for the years ended June 30, 2019 and 2018 totaled \$16,578 and \$16,226, respectively.

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 Organization reports the support as unrestricted.

Cash and Cash Equivalents

Cash and cash equivalents consist of demand deposits and highly liquid investments with original maturities of three months or less.

Accounts Receivable

Accounts receivable consists of grants and program service fees receivable. At June 30, 2019 and 2018, accounts receivable were considered fully collectable, and therefore, no provisions for bad debts have been made in these financial statements.

Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are measured at fair value in the statement of financial position. Investment income or loss (including gains and losses on investment, interest, dividends) is included in the statement of activities as increases in unrestricted net assets unless the income or loss is restricted by the donor or law.

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.

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. Ossipee Concerned Citizens, Inc. has analyzed the Organization's tax position taken on its income tax returns for all open years (tax years 2015-2018), and has concluded that no additional provision for income taxes is necessary in the Organization's financial statements.

Advertising Policy

The Organization's policy is to expense advertising costs as they are incurred.

Fair Value of Financial Instruments

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

Contributed Services

Ossipee Concerned Citizens, Inc. receives in-kind donations of both space and volunteer services. Building space, owned by the Town of Ossipee and donated to the Organization, is recorded at an estimated rental value of \$56,000 which reflects a rate equal to \$8 per square foot times 7,000 square feet of space provided. The value of donated services is not reflected in the financial statements since there is no objective basis available by which to measure the value of such services and they do not represent specialized skills. However, a substantial number of volunteers, as well as the Organization's Board of Directors, have donated significant amounts of their time toward the Organization's various programs and fund-raising projects.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis. Natural expenses are defined by their nature, such as salaries, rent, supplies, etc. Functional expenses are classified by the type of activity for which expenses are incurred, such as management and general and direct program costs. Expenses are allocated by function using a reasonable and consistent approach that is primarily based on function and use. The costs of providing certain program and supporting services have been directly charged.

Reclassifications

Certain accounts in the prior-year financial statements have been reclassified for comparative purposes to conform with the presentation in the current-year financial statements.

NOTE 2 LINE OF CREDIT

Ossipee Concerned Citizens, Inc. has an available line of credit of \$25,000. At June 30, 2019 and 2018, there was no outstanding balance.

NOTE 3 CONTINGENCIES

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 June 30, 2019 and 2018.

NOTE 4 RESTRICTIONS ON NET ASSETS

Net assets with donor restrictions are available for the following purposes:

		<u>2019</u>	<u>2018</u>
Santa Fund	•	<u>\$18.965</u>	<u>\$16.002</u>
At June 30, 2019 and following:	2018, net assets re	eleased from restrict	ions consisted of the
lollowing.		<u> 2019</u>	. <u>2018</u>
0 4 5 1		640.400	040 700

	<u>=-0,0</u>	(<u>==</u>
Santa Fund	\$13,466	\$13,782
Bald Peak donation		14,000
Total	<u>\$13.466</u>	\$27.782

NOTE 5 PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2019 and 2018 consisted of the following:

	<u>2019</u>	<u>2018</u>
Leasehold improvements	\$ 48,628	\$ 48,628
Furniture, fixtures and equipment	24,939	10,471
Vehicles	51,400	51,400
Restaurant/kitchen equipment	<u>58,100</u>	<u>58,100</u>
Total	183,067	168,599
Less accumulated depreciation	<u>(116,172</u>)	(99,594)
Net property and equipment	<u>\$ 66,895</u>	\$ 69.005

NOTE 7 INVESTMENTS

The Organization's investments are presented in the financial statements in the aggregate at fair value and consisted of the following as of June 30, 2019 and 2018:

		<u>20</u>)1 <u>9</u>			<u>2</u> (<u> </u>	in the second
Investments		Cost		Market <u>Value</u>		Cost		Market <u>Value</u>
Cash and equivalents Mutual funds Real property	\$.	3,235 17,400	\$	3,235 20,919	\$	3,166 45,056	\$	3,166 56,182
held for sale		40,542	=-	40,542		40,542	. <u></u>	40,542
Total	\$	61.177	\$	64.696	<u>s</u>	<u>88.764</u>	\$	99.890

Investments in mutual funds are valued at the closing price reported in the active market in which the securities are traded. Management considers these investments to be long term in nature.

Components of investment return:	•		
			<u>2019</u> <u>2018</u>
Interest and dividends Gain (loss) unrealized	- 4 ·	. \$	2,015 \$ 2,857 (825) 1,065
Total investment return	*	\$	1.190 \$ 3.922

NOTE 8 FAIR VALUE MEASUREMENTS

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

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

Level 2 - Inputs to the valuation methodology are other than quoted, market prices in active markets, which are either directly of 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.

Considering the terms, the carrying value for cash, short-term receivables and payables and refundable advances approximates fair value at June 30, 2019 and 2018.

The table below segregates all investments as of June 30, 2019 and 2018 that are measured at fair value on a recurring basis (at least annually) into the most appropriate level within the fair value hierarchy based on the inputs used to determine the fair value at the measurement date:

		<u>20</u>	<u>)19</u>	
	Level 1	Level 2	<u>Level 3</u>	<u>Total</u>
Investments Cash and equivalents Mutual funds Real property	\$ 3,235 20,919	\$ -	\$ -	\$ 3,235 20,919
held for sale		40,542	<u>-</u>	40,542
Total investments at fair value	<u>\$ 24.154</u>	<u>\$ 40.542</u>	<u>\$</u>	<u>\$ 64.696</u>
	.	<u>20</u>	18	
	Level 1	Level 2	Level 3	<u>Total</u>
Investments Cash and equivalents Mutual funds	\$ 3,166 56,182	\$ - -	\$ -	\$ 3,166 56,182
Real property held for sale		40,542		40,542
Total investments at fair value	\$ 59.348	<u>\$ 40.542</u>	\$	\$ 99.890

NOTE 9 AVAILABILITY AND LIQUIDITY

The following represents Ossipee Concerned Citizens' financial assets as of June 30, 2019 and 2018:

		<u>2019</u>	<u>2018</u>
Financial assets at year end: Cash and cash equivalents Investments	\$.	56,195 64,696	\$ 89,261 99,890
Accounts receivable		<u> 20,956</u>	<u>32,583</u>
Total financial assets		141,847	221,734
Less amounts not available to be used within one year:	-		
Donor restricted funds Real property held for sale		(18,965) (40,542)	(16,002) (40,542)
Total amounts not available within one year		(59,507)	(56,544)
Financial assets available to meet general expenditures over the next twelve months	\$	82.340	<u>\$ 165.190</u>

The Organization's goal is generally to maintain financial assets to meet 30 days of operating expenses (approximately \$85,000).

NOTE 10 SUBSEQUENT EVENTS

The impact of the novel coronavirus ("COVID-19") and measures to prevent its spread are affecting the Organization's operations. The significance of the impact of these disruptions, including the extent of their adverse impact on the Organization's financial and program results, will be dictated by the length of time that such disruptions continue and, in turn, will depend on the currently unknowable duration of the COVID-19 pandemic and the impact of governmental regulations and programs changes that might be implemented in response to the pandemic.

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 May 29, 2020, the date the June 30, 2019 financial statements were available for issuance.

2020 & 2021

Board of Directors Ossipee Concerned Citizens, Inc.

Dean Robertson- Chairman- Freedom, NH

Ann Mcgarity- Vice Chairman- Tamworth, NH

Roland Millette- Treasurer- Ossipee, NH

Melissa Ames- Secretary- Center Ossipee, NH

Robert Morin

Ossipee, NH

Priscilla Parsons

Effingham, NH

Donald Miskelly

Freedom, NH

Judy Robertson

Freedom, NH

Misty Ryder

Center Ossipee, NH

Andrea Didonato

Center Ossipee, NH

Tammy Bates

Tamworth, NH

DONNA E. SARGENT

Education: Bachelor of Science-Southern New Hampshire University (New Hampshire College)

Experience: 1979- Present

Executive Director - Ossipee Concerned Citizens, Inc.

Responsibilities include management of the multi-purpose, intergenerational human services organization, including Elderly Nutrition Program, senior center and Children's Day Care Center. Duties include grant/proposal writing, liaison with Federal, State, and Local funding sources, staff relations, fundraising, and fiscal management of annual operating budget in excess of one million dollars.

1969-1978

Site Coordinator- Carroll County Family Planning.

Responsibilities included establishment and maintenance of Family Planning Program for Southern Carroll County. Duties included recruitment and counseling of clients, maintenance of required records, performance of blood pressure and weight checks, and pregnancy testing. Worked closely with physicians, school nurses, and other health and human service personnel. Preparation and distribution of all public relations relative to the program.

Civic:

Advisory Council Member of NH Endowment for Health

Member of the First Congregational Church

Town Representative of Mount Washington Valley Economic Development

Corporation- RCC.

Board member of Ossipee Main Street Program

Past member of Ossipee Nursing Service Board of Directors

Member of Ossipee Planning Board

Coach of girls' basketball and softball teams

Member of Ossipee Budget Committee

Awards:

"Outstanding Young Women of America" (1980), First Recipient of Northern NH

Foundations Community Leadership Award (1990)

Personal:

Sports, reading, gardening, people, animals

Lindsey Burkett

Summary

Currently attending White Mountains Community College for an associate degree in Accounting. This is a two-year program. I will have completed my first year in May 2020 and will continue classes in the summer months. I trained with the previous Bookkeeper at OCC for a period of 6 months and I have also trained with the Executive Director of OCC for a period of a year and a half.

Skills

- Great Data Entry Skills
- Good Communication
- Knowledge of Bookkeeping Principles
- Organizing Records
- Attention to Detail
- Payroll Accounting Detail
- Computer and Technology Skills
- Basic Accounting and Bookkeeping Skills

Professional Experience Bookkeeper / Ossipee Concerned Citizens Center Ossipee / 12/2018 - Present

- Handle all bookkeeping aspects for 20+ clients on a weekly, monthly, and quarterly basis
 including analyzing accounts, coding transactions, and bank and credit card
 reconciliation.
- Maintain accurate electronic and physical filing system for accounting, finance, and HR related data.
- Prepare monthly, quarterly, and annual profit and loss reports.
- Prepare all financial statements including IRS documents.
- Prepare payroll, payroll reports, and pay weekly payroll tax.
- Substitute in our Childcare Center, as needed.

Education

Kingswood Regional High School / Wolfeboro, NH / Graduated 2007

Ossipee Concerned Citizens

Key Personnel

Name	Job Title	Salary	% paid from this	Amount paid from
			contract	this contract
Donna Sargent	Executive Director	52,000	50	26,000
Amanda White	Meals Director	16,068	100	16,068
Lindsey Burkett	Financial/ Admin	21,840	75	16,380
	Assistant			

New Hampshire Department of Health and Human Services Nutrition and Transportation



State of New Hampshire Department of Health and Human Services Amendment #6 to the Nutrition and Transportation Contract

This 6th Amendment to the Nutrition and Transportation Services contract (hereinafter referred to as "Amendment #6") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Rockingham Nutrition and Meals on Wheels Program, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 106 North Road, Brentwood, NH, 03833.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on June 7, 2017, (Item #13), December 20, 2017, (Item #23), February 20, 2019, (Item #24), June 24, 2020, (Item #46E), and September 23, 2020 (Item #18) the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$10,535,140.74.
- 2. Exhibit A Amendment #4 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Rockingham Nutrition Meals on Wheels Program, Inc.

Amendment #6

Contractor Initials

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Date 10/5/2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #4 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 2, Subsection

Rockingham Nutrition Meals on Wheels Program, Inc.

Amendment #6

Contractor Initials Of

Date 10/5/2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



2.3. to read:

- 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award date of October 23, 2019, United States Department of Health and Human Services. Administration for Community Living, Older Americans Act Title III. Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.
- 8. Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4. to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1. 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III . Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III. Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00
- 10. Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #6, Rate Sheet.
- 11. Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2. to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #6. Rate Sheet.
- 12. Modify Exhibit B Amendment #4, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #4, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - 10. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:

Rockingham Nutrition Meals on Wheels Program, Inc.

Amendment #6

Contractor Initials OF Date 10/5/2020

New Hampshire Department of Health and Human Services Nutrition and Transportation



- 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:
 - 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
 - 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
 - 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
 - 10.2.1.4. Sanitary equipment, supplies and expenses.
 - 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14 Modify Exhibit B Amendment #4, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.

Rockingham Nutrition Meals on Wheels Program, Inc.

Amendment #6

Contractor Initials Date 10/5/2020

New Hampshire Department of Health and Human Services **Nutrition and Transportation**



- 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #5, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #6, Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials

Rockingham Nutrition Meals on Wheels Program, Inc.

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Amendment #6

New Hampshire Department of Health and Human Services Nutrition and Transportation



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below.

State of New Hampshire
Department of Health and Human Services

10/12/2020

Name: Lori Shibinctte

Title: Commissioner

Rockingham Nutrition and Meals on Wheels Program, Inc.

10/5/2020

Steron

Name: Debra Yerou. Title: Executive Director

Rockingham Nutrition and Meats on Wheels Program, Inc RFA-2017-BEAS-06-NUTRI-10-A06

Amendment #8 Page 6 of 7 Contractor Initials

Date 10/5/20 26

New Hampshire Department of Health and Human Services Nutrition and Transportation



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

OFFICE OF THE ATTORNEY GENERAL

10/16/20		Catherine Pinos
Date	Name:	Catherine Pinos
•	Title:	Attorney
I hereby certify that the foregoing Amendme Executive Order 2020-04 as extended by E 14, 2020-15, 2020-16, 2020-17, and 2020-	xecutive (18.	pproved by the Governor approval issued under th Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020 OF THE SECRETARY OF STATE
	OFFICE	OF THE SECRETARY OF STATE
Date	Name:	
	Title:	•
•		

Exhibit B-1 Amendment #6 Rate Sheet

	Nutr	rition and Trans	portation				
	1/1/2017	through 06/30/201	7 Service Un	its			
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	49,692	\$5.50		\$	273,306.00	
Title IIIC HD Meals	Per Meal	60,334	\$5.50		s	331,837.00	
Title IIIC Cong Meals	Per Meal	22,500	\$5.50		S	123,750.00	
Title IIIB Transportation	PerClient/PerDay	3,833	\$23.70		Š	90.843.00	
			Sublotal		\$	819.736.00	

	7/1/2017	through 06/30/201	8 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be Hate per delivered. Service			Fur Reque	al Amount of iding being ested for each Service
Title XX HD Moals	Per Meal	99,384	\$5.78		\$	574,440.00
Title IIIC HD Meals	Per Mest	120,688	\$5.78		\$	697,461.00
Title IIIC Cong Meats	Per Meal	45,000	\$5.78		\$	260,100.00
Title IIIB Transportation	PerClient/PerDay	7,665	\$24.89		\$	190,782.00
			Subtotal		\$	1,722,783.00

7/1/2018 through 06/30/2019 Service Units											
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amount of Funding being Requested for each Service						
Title XX HD Meals	Per Meal	99,384	\$5.78	\$8.00	\$	596,304.00					
Title IIIC HD Meals	Per Meal	120,668	\$5.78	\$8.00	\$	724,009.00					
Title IIIC Cong Meals	Per Meal	45.000	\$5.78	\$8.00	\$	270,000.00					
Title IIIB Transportation	PerCliont/PerDay	7,665	\$24.89	\$24.89	\$	190,782.00					
	-		Subtotal		3	1,781,095.00					

7/1/2019 through 06/30/2020 Service Units											
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	:	Total Amount o Funding being Requested for ea Service						
Title XX HD Meals	Per Meal	99.384	\$6.00		\$	596,304.00					
Title IIIC HD Meals	Per Meal	130,001	\$6.00		5	780,008.00					
THE HIC HO SUPPLEMENT	Per Meal	8,115	\$6.00			\$48,690.48					
Title IIIC Cong Meals	Per Meal	35,667	\$6.00	i i	\$	214,000.00					
Title III Meals (FFCRA)	Per Meal	19,457	\$10.00			\$194,570.00					
Title IIIB Transportation	PerClient/PerDay	7.665	\$24.89		\$	190,782.00					
			Subtotal		5	2,024,354,48					

	7/1/2020	hrough 06/30/202	1 Service Un	its	.
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meats	Per Meal	99,384	\$6.00		\$596,304.00
Title IIIC HD Meals	Per Meal	128,783	\$6.00		\$772,598.48
Title IIIC Cong Meats	Per Meal	45,000	\$6.00		\$270,000.00
Title IRC (CARES)	3				
Supplemental Appropriations COVID-19 Emergency					
Response	_				\$ 77,067.30
Title IIIC Meals (COVID-19)	Per Moal	30,827	\$10.00		\$ 308,270.00
Title IIIB Transportation/ Title IIIB Supportive Services:					
Detivery Services	PerClient/PerDay	10,522	\$24.89		\$261,915.00
			Subtotal		\$ 2,286,254.78

Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount o Funding being Requested for ea Service
Title XX HD Meals	Per Meal	99,384	\$6.00	\$598,30
Title IIIC HD Meals	Per Meal	129,783	\$6.00	\$772,698
Title ItiC Cong Meals	Per Meal	45,000	\$6.00	\$270,000
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerChent/PerDay	10,522	\$24.89	\$261,915
			Subtotal	\$ 1,900.91

Total \$ 10,535,140.74

x initials: <u>DP</u> Date: <u>/V/</u>J 2020

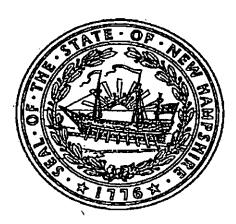
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on October 30, 1978. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 66243

Certificate Number: 0004894225



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 16th day of April A.D. 2020.

William M. Gardner

Secretary of State

Certificate of Authority

I, Sallyann Hawko, hereby certify that:

(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)

- 1. I am a duly elected Clerk/Secretary/Officer of Rockingham Nutrition and Meals on Wheels Program (Corporation/LLC Name)
- 2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on January 10th, 2020, at which a quorum of the Directors/shareholders were present and voting.

 (Date)

VOTED: That the Chairman, Chris Kelsey, Vice-Chairman, Diane Kerr: Treasurer, David Barka, and Executive Director, Debra Perou

(Name and Title of Contract Signatory)

is duly authorized on behalf of Rockingham Nutrition and Meals on Wheels Program to enter into contracts or agreements with the State

(Name of Corporation/ LLC)

- of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.
- 3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: /0/5/2020

Signature of Elected Officer Name: Sallyann Hawko

Title: Secretary



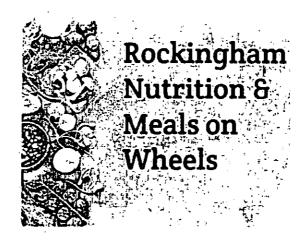
CERTIFICATE OF LIABILITY INSURANCE

DATE (MIM/DOMYYY) 09/09/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. if SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). CONTACT PRODUCER Janice Badev PHONE (A/C, No. E/I): E-MAIL (603) 569-2515 FAX (A/C, No): (603) 569-4266 janiceb@averyinsurance.net ADDRESS:

Avery Insurance 21 South Main Street PO Box 1510 INSURER(S) AFFORDING COVERAGE NAIC # Wolfehore NH 03894-1510 Hanover Insurance MSURER A : 22292 NSURED INSURER B : Eastern Advantage Assurance Co 13019 Rockingham Nutrition and Meals on Wheels Program Inc. INSURER C : USLI 106 North Rd MSURER D INSURER E Brentwood NH 03833 INSURER F : **COVERAGES** CL209910323 **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 NSD WYD POLICY EFF POLICY EXP TYPE OF INSURANCE **POLICY NUMBER** LTR COMMERCIAL GENERAL LIABILITY 1.000 000 EACH OCCURRENCE DAMAGE TO RENTED CLAMS-MADE X OCCUR 100 000 PREMISES (Ea occurrence) 10,000 MED EXP (Any one person) ZHVA09999704 09/08/2020 09/08/2021 1,000,000 PERSONAL & ADV INJURY 3,000,000 GENTL AGGREGATE LIMIT APPLIES PER: **GENERAL AGGREGATE** X POLICY 3,000,000 PRODUCTS - COMP/OP AGG OTHER: **Professional Liability** \$ 1,000,000 AUTOMOBILE LIABILITY COMBINED SINCLE LIMIT \$ 1,000,000 (Ea accident) ANY AUTO **BODILY INJURY (Per person)** OWNED AUTOS ONLY SCHEDULED. AWVA098780 09/08/2020 09/08/2021 **BODILY INJURY (Per accident)** AUTOS NON-OWNED AUTOS ONLY PROPERTY DAMAGE (Per accident) AUTOS ONLY WIBRELLA LIAB OCCUR 2,000,000 **EACH OCCURRENCE** Α EXCESS LIAB UHV A32987606 09/08/2020 09/08/2021 CLAIMS-MADE 2,000,000 AGGREGATE DED RETENTION S YORKERS COMPENSATION X STATUTE AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE RIMEMBER EXCLUDED? pry in NH) 500,000 В E.L. EACH ACCIDENT 0000110136 OFFICERMEN N/A 09/08/2020 09/08/2021 500,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 500 000 E.L. DISEASE - POLICY LIMIT Each Claim \$1,000,000 Directors & Officers Liability C NDO2555315A 09/08/2021 09/08/2018 Aggregate \$1,000,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 181, Additional Remarks Schedule, may be attached if more space in required) Board of Directors are excluded for workers compensation coverage. CERTIFICATE HOLDER 04 H051 L 47:04

OLIVINI TORILL MOLDER		CANCELLATION
State of Now Hampshire DHHS		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
129 Pleasant Street		/
Concord .	NH 03301	ZZHODA
		



MISSION STATEMENT:

Rockingham Nutrition & Meals on Wheels Program

provides nutritious meals and support services to older

and or permanently or temporarily homebound residents of

Rockingham County to help them preserve long term health,

independence, and wellbeing.

BRENTWOOD, NEW HAMPSHIRE

FINANCIAL REPORT

JUNE 30, 2019

ROCKINGHAM NUTRITION AND MEALS ON WHEELS PROGRAM FINANCIAL REPORT

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SHAHEEN PALLONE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT-

To the Board of Directors of Rockingham Nutrition and Meals on Wheels Program Brentwood, New Hampshire

Report on the Financial Statements

We have audited the accompanying financial statements of Rockingham Nutrition and Meals on Wheels Program (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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



To the Board of Directors of Rockingham Nutrition and Meals on Wheels Program Brentwood, New Hampshire Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Rockingham Nutrition and Meals on Wheels Program as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 10, 2020, on our consideration of Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Rockingham Nutrition and Meals on Wheels Program's 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 Rockingham Nutrition and Meals on Wheels Program's internal control over financial reporting and compliance.

Shaheen, Pallone + Associates, P.C

North Andover, Massachusetts January 10, 2020

STATEMENT OF FINANCIAL POSITION JUNE 30, 2019

ASSETS

Current Assets	
Cash and cash equivalents	\$ 1,459,105
Grants, contract funds and accounts receivable	352,059
Prepaid expenses	38,525
Total Current Assets	1,849,689
Investments	698,127
Property and equipment, net	193,487
Total Assets	\$ 2,741,303
LIABILITIES AND NET ASS	SETS
Current Liabilities	
Accounts payable	\$ 135,397
Accrued expenses	87,904
Deferred revenue	13,751
Total Current Liabilities	237,052
Total Liabilities	237,052
Net Assets	
Without donor restrictions	
Operating	840,484
Board designated	1,663,767
With donor restrictions	
Total Net Assets	2,504,251
Total Liabilities and Net Assets	\$ 2,741,303

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019

	Without Donor Restrictions	With Donor <u>Restrictions</u>	<u>Total</u>
Public Support, Revenues and Other Support			
Bureau of Elderly and Adult Services IIIC	\$ 994,002	\$	\$ 994,002
Bureau of Elderly and Adult Services IIIB	190,782		190,782
Bureau of Elderly and Adult Services XX	596,300		596,300
HCBC	254,870		254,870
NSIP	162,064		162,064
Rockingham County and Local Municipal Government Grants	263,623		263,623
Site Donations	343,076		343,076
Fundraising Revenue and Other Donations	259,274		259,274
In-Kind Revenue	200,233		200,233
Grants	64,680	64,400	129,080
Investment Income	45,994		45,994
Other Income	5,294		5,294
Net assets released from restrictions	91,400	(91,400)	<u></u>
Total Public Support, Revenues and Other Support	3,471,592	(27,000)	3,444,592
Expenses Program Services			
Congregate	325,021		325,021
Home Meals	2,437,727		2,437,727
Transportation	261,932		261,932
Total Program Services	3,024,680	•	3,024,680
Support Services			
Management and General	257,880		257,880
Fundraising	28,265		28,265
Total Support Services	286,145		286,145
Total Support Services	200,145		200,145
Total Expenses	3,310,825		3,310,825
Change in Net Assets	160,767	(27,000)	133,767
Net Assets - Beginning of Year	2,343,484	27,000	2,370,484
Net Assets - End of Year	\$ 2,504,251	<u>s -</u>	\$ 2,504,251

STATEMENT OF FUNCTIONAL EXPENSES FOR THE YEAR ENDED JUNE 30, 2019

	Program Services				Support Services											
	<u>C</u>	ongregate	<u>H</u>	ome Meals	<u>Tn</u>	nsportation	T	otal Program Services		lanagement nd General		undmising	T	Total Support Services		Total Expenses
Contractual Food, Paper & Supplies	\$	163,832	\$	1,201,433	\$		\$	1,365,265	S		\$		S		S	1,365,265
Salaries and Wages		104,232		729,894		113,708		947,834	•	160,259	•	6,688	J	166,947	J	1,114,781
In-Kind Rent		18,923		129,021		24,084		172,028		25,705		0,000		25,705		
Travel and Transportation				134,053		35,635		169,688		3,464				3,464		197,733
Fringe Benefits		9,279		68,104		11,064		88,447		15,609				15,609		173,152
Payroll Taxes		7,820		54,738		8,531		71,089		12,545						104,056
Insurance		4,444		31,607		13,334		49,385		6,734				12,545		83,634
Operational Supplies		4,905		34,336		1,635		40,876		0,734				6,734		56,119
Vehicle Expenses		•		_ ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		35,225		35,225		•						40,876
Professional Fees		662		4,633		722		6,017		24,070				21.054		35,225
Equipment and Maintenance		2,158		12,232		3,598		17,988		4,782				24,070		30,087
Fundraising Supplies & Expenses		_,,,,,		-~,		2,270		17,500		4,782		21.633		4,782		22,770
Rent		1,532		10,445		1,950		13,927				21,577		21,577		21,577
Telephone & Internet		1,067		6,210	,					4 150						13,927
Depreciation Expense		2,912	25	2,912	ا کم	2,426 5,824 5	0	11,648		4,158				4,158		13,861
Data Processing		1,128	•	7,693		1,436		10,257								11,648
Advertising		578		2,994		1,681									-	10,257
Printing and Publications		442		3,016		564		5,253		•						5,253
Dues and Filing Fees		403		1,349		304		4,022								4,022
Postage and Shipping		235		1,601		299		1,752		554				554		2,306
Training and Conferences		169		1,156				2,135								2,135
Licenses		300		300		216		1,541						•		1,541
	5	325,021	<u> </u>	2,437,727	<u>s</u>	761.022	_	600	_	267.053			_			600
	<u> </u>	323,021	•	2,437,727	<u></u>	261,932	3	3,024,680	7	257,880	<u>\$</u>	28,265	S	286,145	\$	3,310,825

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED JUNE 30, 2019

Cash Flows From Operating Activities	
Change in net assets	\$ 133,767
Adjustments required to reconcile change in net assets	·
to net cash provided by operating activities:	,
Depreciation	11,648
Net unrealized gain on investments	(28,777)
Increase in grants, contract funds and accounts receivable	(39,951)
Increase in prepaid expenses	(9,047)
Increase in accounts payable and accrued expenses	80,480
Decrease in deferred revenue	(2,996)
Net cash provided by operating activities	145,124
Cash Flows From Investing Activities	
Purchases of investment securities	(17,024)
Purchases of property and equipment	(171,281)
Net cash used in investing activities	(188,305)
Decrease in Cash and Cash Equivalents	(43,181)
Cash and Cash Equivalents - July 1, 2018	1,502,286
Cash and Cash Equivalents - June 30, 2019	<u>\$ 1,459,105</u>
Supplemental Disclosure of Cash Flow Information	
Cash paid during year for taxes	\$
Cash paid during year for interest	<u>s -</u>

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Rockingham Nutrition and Meals on Wheels Program ("RNMOW" or "the Organization") is a nonprofit organization, which is tax exempt under Section 501(c)(3) of the Internal Revenue Code. The Organization provides food, nutritional services, transportation and social services to qualified elderly and handicapped individuals residing in Rockingham County, New Hampshire.

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America ("GAAP"). 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:

Net Assets Without Donor Restrictions - Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the Organization and/or the passage of time or not subject to appropriation or expenditure by the Organization. When a restriction is fulfilled, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Support and Revenue

RNMOW receives the majority of its operating funds in the form of grants or contracts from various federal, state and local government agencies. Grants and contracts are recorded as income upon the award or receipt of pledges, cash or other property subject to compliance with specific terms.

Grants, Contract Funds and Accounts Receivable

RNMOW carries its accounts receivable at cost less an allowance for doubtful accounts, if applicable. On a periodic basis, RNMOW's management evaluates accounts receivable and establishes an allowance for doubtful accounts, based on the history of write-offs and collections conditions. The Organization uses the allowance method to account for uncollectible accounts. No allowance for uncollectible accounts has been provided at June 30, 2019 as management is of the opinion that all amounts are collectible.

Property and Equipment

The Organization capitalizes property and equipment over \$1,000. Costs of routine repairs and maintenance are expensed while costs of significant improvements and betterments are capitalized. Property and equipment is stated at cost, or fair market value if donated, and is considered to be owned by the Organization while in use for the program for which it was purchased or in other authorized programs. However, the funding sources under whose grants the property was acquired may have a reversionary interest in the property.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (continued)

Depreciation is provided using the straight-line method over the estimated useful lives of the property generally as follows:

Motor vehicles 5 years
Food service and office equipment 5 - 7 years
Leasehold improvements 39 years

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. Expenses directly related to a program are distributed to that program while other expenses are allocated based upon management's estimate of percentage and average unit rate attributable to each program. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the statement of activities in investment income. Investment income and gains restricted by a donor are reported as increases in net assets without donor restrictions if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

<u>Estimates</u>

The process of preparing financial statements in conformity with GAAP requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Contributions

Contributions received are recorded as net assets with or without donor restrictions depending on the existence and/or nature of any donor restrictions.

In-Kind Contributions

The Organization records revenue and expenditures of an in-kind nature which represents the estimated fair market value of donated facilities, equipment and services. The fair market value of these contributions which total \$200,233 for the year ended June 30, 2019 have been included in the accompanying financial statements.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>In-Kind Contributions</u> (continued)

The amount is made up of the following in-kind contributions

Rent	\$	197,733
Building repairs and maintenance	_	2,500
Total In-Kind Contributions	\$	200,233

In addition to the above in-kind contributions, the Organization also received non-specialized volunteer services which have not been reflected in the accompanying financial statements.

Tax Status and Uncertain Tax Positions:

RNMOW is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code and management has determined that all of the Organization's income, expenditures and activities relate to its exempt purpose, therefore no provision for federal and state income taxes has been made in the accompanying financial statements. In addition, RNMOW has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

Accounting standards provide detailed guidance for the financial statement recognition, measurement and disclosure of uncertain tax positions recognized in an organization's financial statements. Under these standards, an organization is required to recognize the financial statement impact of a tax position when it is more likely than not that the position will not be sustained upon examination. The Organization has evaluated its significant tax positions against the criteria established and believes there are no such tax positions requiring accounting recognition. The Organization's federal and state tax returns may be subject to examination by taxing authorities for the years ended June 30, 2019, 2018, 2017, and 2016.

Advertising

Advertising costs, which totaled \$5,253 for the year ended June 30, 2019, are expensed as incurred.

NOTE 2 ADOPTION OF ACCOUNTING PRONOUNCEMENT

In August 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. ASU 2016-14 requires significant changes to the financial reporting model of organizations who follow the not-for-profit reporting model. The changes include reducing the classes of net assets from three classes to two - net assets with donor restrictions and net assets without donor restrictions. The ASU also requires changes in the way certain information is aggregated and reported by the Organization, including required disclosures about liquidity and availability of resources and increased disclosures on functional expenses. The new standard is effective for the Organization's year ending June 30, 2019 and thereafter and must be applied on a retrospective basis. The Organization adopted the ASU effective July 1, 2018.

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019

NOTE 3 LIQUIDITY

At June 30, 2019, the Organization has \$1,811,164 of financial assets available to meet needs for general expenditures consisting of cash and cash equivalents of \$1,459,105 and \$352,059 of accounts receivable. None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the statement of financial position date.

As part of its liquidity management, the Organization has a policy to structure its financial assets to be available as general expenditures, liabilities, and other obligations become due. The Board of Directors designates amounts to fund the Organization's operations in a working capital reserve which is equal to approximately six months of operating expenses. Management and the Board of Directors monitor the liquidity of the Organization through the annual budget process and communicate the needs of the Organization during the periodic board meetings that occur throughout the fiscal year.

NOTE 4 INVESTMENTS

Investments are carried at fair value based on quoted prices in active markets (all Level 1 measurements, see Note 5) and consisted of the following at June 30, 2019:

		Cost	<u>F:</u>	<u>air Value</u>
Mutual Funds	<u>s</u>	512,158	\$	698,127

Investment return for the year ended June 30, 2019 was composed of:

Dividend income	\$ 17,217
Net unrealized gains	 28,777
Total investment income	\$ 45,994

Dividend income and net unrealized gains are included in investment income in the statement of activities.

NOTE 5 FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy under ASC 820 are described below:

Level 1 – Unadjusted quoted prices in active markets for identical assets. The fair value of mutual funds is based on quoted net asset values of the shares held by the investment account at year-end.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

NOTE 5 FAIR VALUE MEASUREMENTS (Continued)

Level 2 – Inputs other than quoted prices in Level 1 that are observable for the assets, either directly or indirectly. The investment account currently has no Level 2 assets.

Level 3 – Significant unobservable inputs for the assets where there is little or no market activity for the assets at the measurement date. The investment account currently has no Level 3 assets.

As required by ASC 820, investments are classified within the level of the lowest significant input considered in determining fair value.

The inputs or methodology described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2019 are as follows:

Assets at Fair Value as of June 30, 2019

	Significant	Observable Inpu	uts	
Description	(Level 1)		<u>Total</u>
Mutual Funds				
Large Cap Fund	\$	297,212	\$	297,212
Bond Funds		229,961		229,961
International Funds		121;624		121,624
Real Estate Fund		49,330		49,330
Total assets at fair value	\$	698,127	\$	698,127

NOTE 6 PROPERTY AND EQUIPMENT

A summary of property and equipment at June 30, 2019 is as follows:

Motor vehicles	\$	76,883
Leasehold improvements		170,112
Food service and office equipment		79,315
		326,310
Less: Accumulated depreciation		132,823
Net book value	<u>s</u>	193,487

Depreciation expense for the year ended June 30, 2019 was \$11,648.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

NOTE 7 CONCENTRATION OF CREDIT RISK

The Organization maintains temporary cash investments, which, at times, may exceed Federal Deposit Insurance Corporation (FDIC) limits. The Organization has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

During the fiscal year ended June 30, 2019, RNMOW received approximately 56% of its total revenue from one funding source. At June 30, 2019, amount due from this funding source included in accounts receivable was \$263,532 which represented approximately 75% of the total grants, contract funds and accounts receivable balance at June 30, 2019.

The Organization contracts with certain vendors to provide food, paper and meal supplies. During the fiscal year ended June 30, 2019, \$1,359,506 or approximately 99% of the total contractual food, paper & supplies expense was purchased from two vendors.

NOTE 8 RETIREMENT PLANS

The Organization has in effect a 403(b) plan (the Plan) to provide retirement and incidental benefits for its employees. All of the Organization's employees are eligible to participate in the plan. The Plan generally permits an employee to make elective deferrals up to a maximum annual amount as set periodically by the Internal Revenue Service. At the discretion of the Board, the Organization made matching contributions to the Plan computed 3.98% of each participating employee's annual compensation for the fiscal year ended June 30, 2019. All discretionary contributions vest immediately. The Organization's discretionary contributions to the Plan totaled \$15,006 in 2019.

NOTE 9 LEASES

The Organization rents space under tenant-at-will agreements at various locations. Rental costs for the year ended June 30, 2019 were \$13,555.

The Organization is the lessee of office space in Brentwood, New Hampshire. The Organization entered into a lease with the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year.

NOTE 10 NET ASSETS WITH DONOR RESTRICTIONS

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as specified by the donors. During the fiscal year ended June 30, 2019, \$91,400 were released for program services.

NOTE 11 NET ASSETS WITHOUT DONOR RESTRICTIONS

The Board of Directors of RNMOW designated the equivalent of approximately six months' current operating expenses of the Organization's net assets without donor restrictions as a working capital reserve to stabilize its cash flow. These funds are to be used to mitigate program and cash flow risk associated with providing regular uninterrupted meals to the elderly and handicapped population that is served by the Organization.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2019

NOTE 12 NET ASSETS WITHOUT DONOR RESTRICTIONS (Continued)

Reimbursements from the RNMOW's primary funding sources are often not received until well after current expenditures have been made. Due to the critical nature of the Organization's mission, which is to provide food to people at risk, the Board believes that any lapse in service is not acceptable and believes the board designation provides a sufficient reserve to fund the operations of the Organization.

The detail of the Organization's net assets without donor restrictions at June 30, 2019, is as follows:

Net Assets Without Donor Restrictions

Operating

Board designated - working capital reserve

\$ 840,484 1,663,767 |3³| 767

Total Net Assets Without Donor Restrictions

\$ 2,504,251

NOTE 13 COMPENSATED ABSENCES

Compensated absences for sick pay have not been accrued since the amount cannot be reasonably estimated and are non-vested. The Organization's policy is to recognize these costs when actually paid. The Organization accrues for the vacation time that is carned by employees and expected to be paid out by the Organization in the future. At June 30, 2019, the balance was \$54,758 and is included in accrued expenses in the statement of financial position.

NOTE 14 FINANCIAL STATEMENT RECLASSIFICATIONS

Adoption of ASU 2016-14 (Note 2) resulted in reclassifications of prior year net asset classes to conform to the current period presentation. These reclassifications have no effect on previously reported changes in net assets.

NOTE 15 SUBSEQUENT EVENTS

The Organization is the lessee of office space in Brentwood, New Hampshire. The Organization entered into a lease with the County of Rockingham, New Hampshire for a period of 20 years ending November 1, 2039. The terms of the lease include a base rent amount of one dollar (\$1.00) per year.

Management has evaluated events through January 10, 2020, the date on which the financial statements were available to be issued. No other material subsequent events have occurred since June 30, 2019 that require recognition or disclosure in these financial statements.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Total Federal Expenditures
U. S. Department of Health and Human Services			
Passed through			
Aging Cluster:			
NH - Bureau of Elderly and Adult Services			
Special Programs for the Aging - Title III, Part B -			
Grants for Supportive Services and Senior Centers	93.044	512-500352	\$ 97,299
NH - Bureau of Elderly and Adult Services			
Special Programs for the Aging - Title III, Part C -			
Nutrition Services	93.045	541-500383/544-500386	558,500
NH - Bureau of Elderly and Adult Services			-
Nutrition Services Incentive Program	93.053	18AANHNSIP	162,064
Total Aging Cluster			817,863
NH - Bureau of Elderly and Adult Services			
Social Services Block Grant	93.667	544-500386	357,780
Total U.S. Department of Health and Human Service	es		1,175,643
U.S. Department of Transportation			
Passed through			
NH - Department of Transportation	20.513	NH-65-X004/NH-65-X005	64,680
Enhanced Mobility of Seniors and Individuals with Disabilitie	es .		
Total Expenditures of Federal Awards			\$ 1,240,323

Notes:

- 1. Basis of Presentation The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Rockingham Nutrition and Meals on Wheels Program under programs of the federal government for the year ended June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for federal Awards, (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Rockingham Nutrition and Meals on Wheels Program, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Rockingham Nutrition and Meals on Wheels Program.
- 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 Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.
- 3. Indirect Cost Rate Rockingham Nutrition and Meals on Wheels Program has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.
- 4. Subrecipients During the year ended June 30, 2019, there were no awards passed through to subrecipients.

SHAHEEN - PALLONE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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 Rockingham Nutrition and Meals on Wheels Program Brentwood, 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 Rockingham Nutrition and Meals on Wheels Program (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, 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 10, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's internal control. Accordingly, we do not express an opinion on the effectiveness of Rockingham Nutrition and Meals on Wheels Program'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 Rockingham Nutrition and Meals on Wheels Program's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions



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
Page 2

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.

Shaheen, Pallane & Associates, P.C.

North Andover, Massachusetts January 10, 2020

SHAHEEN PALLONE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

To the Board of Directors of Rockingham Nutrition and Meals on Wheels Program Brentwood, New Hampshire

Report on Compliance for Each Major Federal Program

We have audited Rockingham Nutrition and Meals on Wheels Program's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of Rockingham Nutrition and Meals on Wheels Program's major federal programs for the year ended June 30, 2019. Rockingham Nutrition and Meals on Wheels Program's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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



Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance Page 2

Opinion on Each Major Federal Program

In our opinion, Rockingham Nutrition and Meals on Wheels Program 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, 2019.

Report on Internal Control over Compliance

Management of Rockingham Nutrition and Meals on Wheels Program 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 Rockingham Nutrition and Meals on Wheels Program's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Rockingham Nutrition and Meals on Wheels Program'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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Shaheen, Pallone & Associates, P.C.

North Andover, Massachusetts January 10, 2020

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

A. SUMMARY OF AUDITORS' RESULTS

- 1. The auditors' report expresses an unmodified opinion on whether the financial statements of Rockingham Nutrition and Meals on Wheels Program were prepared in accordance with GAAP.
- 2. No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- 3. No instances of noncompliance material to the financial statements of Rockingham Nutrition and Meals on Wheels Program were disclosed during the audit.
- 4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- .5. The auditors' report on compliance for the major federal award programs for Rockingham Nutrition and Meals on Wheels Program expresses an unmodified opinion on all major federal programs.
- 6. There were no audit findings relative to the major federal award programs of Rockingham Nutrition and Meals on Wheels Program.
- 7. The programs tested as a major program were:

Program	CFDA No.
Special Programs for the Aging – Title III, Part B - Grants for Supportive Services and Senior Centers	93.044
Special Programs for the Aging – Title III, Part C - Nutrition Services	93.045
Nutrition Services Incentive Program	93.053

- 8. The threshold used for distinguishing Type A and B programs was \$750,000.
- 9. Rockingham Nutrition and Mcals on Wheels Program 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.

SHAHEEN PALLONE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' COMMENTS ON OTHER MATTERS

A. SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

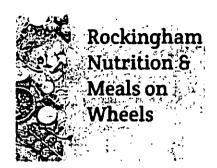
2018 - No findings were noted in prior year.

B. PROVIDER ORGANIZATION RESPONSE TO AUDIT REPORT

The contents of the audit report were discussed with the Organization's Board of Directors as well as Debra Perou, Executive Director, and Cyndi Mielke, Accounting Officer, of Rockingham Nutrition and Meals on Wheels Program by William A. Shaheen of Shaheen, Pallone & Associates, P.C., Certified Public Accountants.

All of the responsible officials of Rockingham Nutrition and Meals on Wheels Program are in agreement with the auditors' conclusion.





October 5, 2020

RNMOW Board of Directors' List

Name:	Officers	Committees
Chris Kelsey	Chairman	Governance, Chair
Diane Kerr	Vice-Chairman	Governance
David Barka	Treasurer	Finance, Chair
Sallyann Hawko	Secretary	Governance
Tim Diaz		Finance
Carolyn O'Driscoll		Governance
Charlotte DiLorenzo		Finance
Sandra J. Tanis		Governance Finance

DEBRA PEROU

EXPERIENCE

Sept. 1978- Present Rockingham Nutrition and Meals on Wheels Program, Inc.

106 North Road, Brentwood, NH 03833 <u>DPerou@rnmow.org</u>

www.Rockinghammealsonwheels.org

Executive Director of the Rockingham Nutrition and Meals on Wheels Program, a private nonprofit organization that provides community and home delivered meals, social services, and transportation to older adults and temporarily and permanently home bound residents living in Rockingham County, New Hampshire, a 37 town catchment area.

The Director is the key management leader of RNMOW, and is responsible for overseeing the administration, programs, and strategic plan of the organization. This position reports directly to the Board of Directors, and works with the Board and staff in order to fulfill the organization's mission through programs, strategic planning, and community outreach; develops resources sufficient to ensure the financial health, viability, and performance of the organization, and oversees and implements appropriate resources to ensure that the operations of the organization are appropriate. Other key duties include fundraising, marketing, and community outreach.

PROFESSIONAL AFFILIATIONS

- The National Association of Nutrition and Aging Services
- Meals on Wheels Association of America
- New Hampshire Nutrition Network
- New Hampshire Center for Nonprofits
- New Hampshire Association of Healthy Aging
- Member of Regional Coordination Transportation Councils, Region8 & 9 and 10
- Executive Member of Regional Coordination Council Region 10
- New Hampshire Association of Healthy Aging
- New Hampshire Association of Healthy Aging, Steering Committee member

GOALS

Working with others, through a nonprofit, to improve lives in our communities.

Cynthia E. Mielke

Experience:

Rockingham Nutrition & Meals on Wheels 106 North Road, Brentwood, NH 03833 April 2013 - Present

Accounting Officer – Responsibilities include Payroll, Accounts Receivable, Accounts Payable, Human Resources, Employee Benefits, Insurances and other duties related to the financial aspects of RNMOW.

The Timberland Company 200 Domain Drive, Stratham, NH 03885 2000 - 2012

Executive Assistant Accessories & Licensing

Executive Assistant to the CEO/President

Sr. Administrative Assistant to the Sr. Vice President – Global Product Management

Administrative Assistant to the Vice President - Human Resources

Service Credit Union 2010 Lafayette Road, Portsmouth, NH 03801

1996 - 2000

Executive Secretary to President/CEO

Omni Hotels 500 Lafayette Road, Hampton, NH 03842 1979 - 1996

Administrative Assistant to President /CEO

Education & Training:

Northern Essex Community College, 100 Elliot St., Haverhill, Massachusetts
Associate Degree in Science - Business - (Northern Essex President's List)

Successfully completed N.H. Real Estate Licensing Exam

Helen Kostrzynski

Objective To work for a non-profit organization and feel that I am making a difference in people's lives

Professional Highlights

Bockingham Nutrition a Meals on Wheels 2008-present

In my current position I am responsible for the proper functioning of 12 meal sites that serve meals to seniors that come into the centers for lunch and for all 36 home delivered meal routes. We serve over 1000 meals each day, Monday-Friday. I also oversee our senior transportation program, volunteer program, nutrition and safety.

Operations Director

- Oversee all aspect of the day to day functions of all 12 meal sites
- · Manage caterer, menu planning and nutrition program
- HR compliance, handling and documenting employee discipline issues, hiring of staff, payroll processing etc.
- Make sure all DOT regulations are met for our transportation program
- Fundraising, track and report on donations from annual campaign and other fundraisers
- Plan and implement fundraisers
- Attend town meetings and other events
- · Oversee Transportation program, FTA and DOT regulations and staff training

Auditor / Field Supervisor

- Compliance checks verifying that polices and procedures are being followed.
- Run meal sites when managers are out or during vacancies.
- Internal auditing done on meals, ordered/served, staff time keeping, inventory, meal routes and donation tracking
- Complete annual employee evaluation on each manager
- Promote RNMOW at health fairs, senior meetings and conferences
- Network with other referring agency's regarding our services
- Conducts hiring process for site staff
- Works with administration on hiring managers
- Completes annual assessment on each site location
- Liaison between admin, and site staff
- Fundraising

Administrative

- Created a comprehensive Drug Free workplace policy in accordance with Department of Labor & Department of Transportation guidelines
- Created a policy and protocol hand book for our Volunteer workers program in accordance with Workmen's comp. regulations and Department of Labor guidelines
- Chairperson of agency wide Safety program

Skills

- Microsoft Office platforms
- Servsale certification

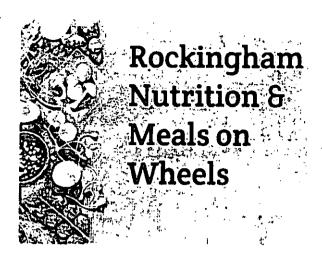
- Strong working knowledge of dietary guidelines
- Attend annual nutrition trainings and conferences

<u>Helen Kostrzynski</u>

- Strong working knowledge of Department of Transportation safety regulations and training requirements
- training requirements

 Certified to train in Defensive Driving,
 Emergency Procedures and Para-transit
 - Strong working knowledge of Department of Labor regulations and guidelines
- Attend annual Department of Labor trainings
- Strong organizational and communications skills

Employment History	Operations Director Auditor / Field Supervisor Rockingham Nutrition & Meals on Wheels, / Administrative Assistant Brentwood, NH		,	2017- present 2008 -2017	
	Banquet Team Member	The Wentworth by the Sea, New Castle, NH		2005-2010	
	Sales Representative	Rainbow Play systems, Portsmouth, NH		2001-2006	
Education	B.A. Psychology	University of New Hampshire, Durham, NH		2005	



CONTRACTOR NAME:

Rockingham Nutrition and Meals on Wheels Program

October 5, 2020

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	Amount Paid from this Contract
Debra Perou	Executive Director	94,255	65%	61,265
Cyndi Mielke	Account and Payroll Officer	48,006	65%	31,204
Helen Kostrzynski	Operations Director	50,273	65%	32,677



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and St. Joseph Community Services, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 395 Daniel Webster Highway, Merrimack, NH, 03054.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation, and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$11,340,541.74.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1. to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Contractor Initials

Date 10/5/2020

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- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection

Contractor Initials
Date 20/5/2020



2.3, to read:

- 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.
- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021, to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined

Contractor Initials

Date 10/5/2020



by the Older Americans Act and State and local policy, which may include, but are not limited to:

- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120

Contractor Initials

Date 10 5-202



- days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.
- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.





All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, upon the date of the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire Department of Health and Human Services

10112/2020

Name: Lori Shibinuttu

Title: Commissionu

10/5/2020

St. Joseph Community Services, Inc.

Name: JON EXIGUALZO





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

OFFICE OF THE ATTORNEY GENERAL

10/16/20	Catherine Pinos
Date	Name: Catherine Pinos
	Title: Attorney
I hereby certify that the foregoin Executive Order 2020-04 as ext 14, 2020-15, 2020-16, 2020-17,	Amendment was approved by the Governor approval issued under the ended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020 and 2020-18.
	OFFICE OF THE SECRETARY OF STATE
Date	Name:
	Title:

Contractor Initials Date 101/12020

Exhibit B-1 Amendment #4 Rate Sheet

	Nutr	ition and Trans	portation	·
	1/1/2017	hrough 06/30/201	7 Service Units	
Nutrition and Transportation	Unit Type	Total # of Units of Service enticipated to be delivered.	Flate per Service	Total Amount of Funding being Requested for each Service
Title XX HD Meats	Per Meal	33,178	\$5.50	\$ 182,479.00
Title IIIC HD Meals	Per Meal	92,254	\$5.50	\$ 490,897.00
Title IIIC Cong Meals	Per Meai	25,825	\$5.50	\$ 158,538,00
Title IIIB Transportation	PerClient/PerDay	2,404	\$10.40	\$ 25,003.00
			Subtotal	\$ 856,917.00

	7/1/2017	through 06/30/201	8 Service Un	Its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service			otal Amount of Funding being quested for each Service
Title XX HD Meals	Per Meal	66,355	\$5.78		Š	383,532,00
Title IIIC HD Meals	Per Meal	201,508	\$5.78		Š	1,164,716,00
Title IIIC Cong Moals	Por Moal	34,650	\$5.78		Ś	200,277.00
Title IIIB Transportation	PerCilent/PerDay	4,807	\$10.92		Š	52,492,00
			Subtotal		5	1,801,017.00

	7/1/2018	hrough 06/30/201	9 Service Un	ilts		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Meal	68,355	\$5.78	\$6.00	\$ 398,130.00	
Title IIIC HD Meals	Per Meal	201,508	\$5.78			
Title ttlC Cong Meats	Per Meal	34,850	\$5.78			
Title IIIB Transportation	PerClient/PerDay	2,109	\$10.92			
		-	Subtotal		\$ 1,867,570.00	

	.7/1/2019	through 06/30/202	0 Service Uni	Ite	_	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service			Fotal Amount of Funding being equested for each Service
Title XX HD Meals	Per Meal	66,355	\$6.00		S	398,130.00
Title IIIC HD Meals	Per Meal	201,508	\$6.00		Š	. 1,209,048.00
Title IIIC HD SUPPLEMENT	Por Meal	13.552	\$6.00		•	\$81,310.08
Title IIIC Cong Meals	Por Meal	34,650	\$6.00		\$	207,900.00
Title III Meals (FFCRA)	Per Meal	32,491	\$10.00		<u> </u>	\$324,910.00
Title IIIB Transportation	PerClent/PerDay	2,109	\$24.89		\$	52,492,00
			Subtotal		š	2,273,790.06

Nutrition and Transportation	7/1/2020 t	Total # of Units of Service anticipated to be delivered.	Rate per Service		otal Amount of Funding being quested for each Service
Title XX HD Meals	Per Meal	66,355	\$6.00		\$398,130.00
Title IIIC HD Meals	Per Meal	215,059	\$8.00	-	\$1,290,358.06
Title IIIC Cong Meals	Per Meal	34,650	\$6.00		\$207,900.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response				s	128,697.56
Title IIIC Meals (COVID-19)	Per Meal	51,479	\$10.00	\$	514,790,00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,108	\$24.89		\$52,492.00
<u></u>			Subtotal	\$	2,592,367,62

	7/1/2021	through 06/30/202	2 Service Un	its	_	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		F	tal Amount of unding being uested for each Service
Title XX HD Meals	Per Meal	66,355	\$6.00			\$398,130.00
Title IIIC HD Meals	Per Meal	215,059	\$6.00			\$1,290,358.08
Title IIIC Cong Meals	Per Meal	34,650	\$6.00			\$207,900.00
Title IIIB Transportation/ Title IIIB Supportive Services:						GE 01 10 00:00
Delivery Services	PerClent/PerDay	2,108	\$24.89		i	\$52,492.00
			Subtotal		\$	1,948,880.06

Total \$ 11,340,541.74

Contractorynitials:

St. Joseph Community Services, Inc. Exhibit 8-1 - Amendment #4 Page 1 of 1

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 ST. JOSEPH COMMUNITY SERVICES, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on July 26, 1977. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 64319

Certificate Number: 0004913849



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 13th day of May A.D. 2020.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

I,, hereby certify that:	
(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)	
1. I am a duly elected Clerk/Secretary/Officer of St. Joseph Community Services (Corporation/LLC Name)	
 The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly cannot be a decided by the board of Directors/shareholders were present and voting (Date) 	alled and g.
VOTED: That <u>Jon Eriquezzo, President and Kristin Kostecki, Vice President</u> (may list more than one po (Name and Title of Contract Signatory)	erson)
is duly authorized on behalf of <u>St. Joseph Community Services</u> to enter into contracts or agreements wit (Name of Corporation/ LLC)	h the State
of New Hampshire and any of its agencies or departments and further is authorized to execute a documents, agreements and other instruments, and any amendments, revisions, or modifications the may in his/her judgment be desirable or necessary to effect the purpose of this vote.	ny and all eto, which
3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect date of the contract/contract amendment to which this certificate is attached. This authority remains thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occoposition(s) indicated and that they have full authority to bind the corporation. To the extent that there limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire will rely a stated herein. Dated: October 6, 2020 Signature of Elected Officer Name: Jim Scammon	valid for State of cupy the

Title: Chairman of the Board



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 10/5/2020

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

· · · · · · · · · · · · · · · · · · ·								
IMPORTANT: If the certificate holder is an ADDITIONA If SUBROGATION IS WAIVED, subject to the terms and this certificate does not confer rights to the certificate it	d conditions of the policy nolder in lieu of such end	, certain polici orsement(s).	ies may re	•				
PRODUCER _	CONTAC'	CONTACT NAME: Cathy Beauregard						
Eaton & Berube Insurance Agency, Inc. 11 Concord Street	PHONE (A/C, No.	Ext): 603-689-72	229	FAX (A/C, No);	603-88	5-4230		
Nashua NH 03061	I F-MAII	s: cbeauregard		ube.com				
		INSURE	ER(S) AFFORD	ING COVERAGE		NAIC #		
	INSURER	A: Selective Ins	surance Gr	oup Inc.		14376		
INSURED	STJOS4 INSURER	в: AmTrust No	orth America	a, Inc.	į	42376		
St Joseph Community Services, Inc PO Box 910	INSURER	C:						
Merrimack NH 03054-4128	INSURER	:0:						
	INSURER	E:						
	INSURER	:F:						
COVERAGES CERTIFICATE NUME	BER: 1976438246		R	EVISION 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.								
NSR TYPE OF INSURANCE INSD WYD	POLICY NUMBER(POLICY EFF PO	DLICY EXP	LIMIT	s			
A X COMMERCIAL GENERAL LIABILITY S 2290	338	10/1/2020 10		EACH OCCURRENCE	\$ 1,000	,000		
CLAIMS-MADE X OCCUR				DAMAGE TO RENTED PREMISES (Ea occurrence)	\$ 1,000	.000		
			<u>.</u>	MED EXP (Any one person)	\$ 20,00	0		
				PERSONAL & ADV INJURY	\$ 1,000	,000		
		ľ						

								THE MIDE OF LESS AND ADDRESS OF THE PERSON O	4 ·[]
								MED EXP (Any one person)	\$ 20,000
								PERSONAL & ADV INJURY	\$ 1,000,000
	[GEN'L AGGREGATE LIMIT APPLIES PER:						GENERAL AGGREGATE	\$ 3,000,000
		POLICY PRO- JECT LOC						PRODUCTS - COMP/OP AGG	\$ 3,000,000
	ĺ	OTHER:							\$
Γ	A	AUTOMOBILE LIABILITY			S 2290338	10/1/2020	10/1/2021	COMBINED SINGLE LIMIT (Ea accident)	\$ 1,000,000
	ĺ	X ANY AUTO						BODILY INJURY (Per person)	\$
	Ī	OWNED SCHEDULED AUTOS ONLY						BODILY INJURY (Per accident)	\$
		X HIRED X NON-OWNED AUTOS ONLY						PROPERTY DAMAGE (Per accident)	S
	ĺ								\$
Γ	Ā	UMBRELLA LIAB X OCCUR .			S 2290338 .	10/1/2020	10/1/2021	EACH OCCURRENCE	\$ 1,000,000 .
	[EXCESS LIAB CLAIMS-MADE						AGGREGATE	s
		DED RETENTION \$							\$
ſ		WORKERS COMPENSATION AND EMPLOYERS' LIABILITY			WWC3497013	10/1/2020	10/1/2021	PER OTH-	
		ANYPROPRIETOR/PARTNER/EXECUTIVE	N/A					E.L. EACH ACCIDENT	\$ 1,000,000
		(Mandatory in NH)	'''^					E.L. DISEASE - EA EMPLOYEE	\$ 1,000,000
L		If yes, describe under DESCRIPTION OF OPERATIONS below						E.L. DISEASE - POLICY LIMIT	\$ 1,000,000
	^	D&O Liability Claims Made			MY 1006841	10/1/2020	10/1/2021	Each Claim Aggregate Retention	\$1,000,000 \$1,000,000 \$1,000
			ı	ı					

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

Non Profit organization providing "Meals On Wheels" services. Workers Compensation Information: no excluded officers; coverage for NH.

CERTIFICATE HOLDER	CANCELLATIO

State Of New Hampshire Dept. of Health & Human Services 129 Pleasant St. 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.

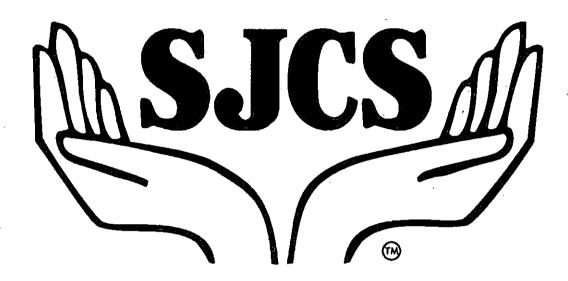
AUTHORIZED REPRESENTATIVE

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MISSION STATEMENT

St. Joseph Community Services fosters independence and life enrichment for seniors and other qualified adults through nutrition, social engagement and community services.



Financial Statements

For the Year Ended September 30, 2019

(With Independent Auditors' Report Thereon)

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121 River Front Drive Manchester, NH 03102 (603)669-6130 melansonheath.com

INDEPENDENT AUDITORS' REPORT

Additional Offices: Nashua, NH Andover, MA

Greenfield, MA

Ellsworth, ME

To the Board of Directors of St. Joseph Community Services, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of St. Joseph Community Services, Inc., which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

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 St. Joseph Community Services, Inc. as of September 30, 2019, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited St. Joseph Community Services, Inc.'s fiscal year 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 18, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2018 is consistent, in all material respects, with the audited financial statements from which it was derived.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 9, 2020 on our consideration of St. Joseph 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of St. Joseph Community Services, Inc.'s 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 St. Joseph Community Services, Inc.'s internal control over financial reporting and compliance.

January 9, 2020

Melanson Heath.

Statement of Financial Position

September 30, 2019 (with comparative totals as of September 30, 2018)

	2019									
		Without Done	or Re:	r Restrictions With						
				Board		Donor		2019		2018
	ŗ	<u> Indesignated</u>	<u>D</u>	<u>esignated</u>	!	<u>Restrictions</u>		<u>Total</u>		<u>Total</u>
ASSETS										
Current Assets:										
Cash and cash equivalents	\$	680,587	\$	43,987	\$	10,000	\$	734,574	\$	1,226,363
Grants and contributions receivable		358,334		-		175,429		533,763		312,119
Other current assets	_	20,095			_			20,095		21,261
Total Current Assets	_	1,059,016		43,987	•	185,429	-	1,288,432		1,559,743
Noncurrent Assets:										
Investments		1,013,721		•		-		1,013,721		473,545
Property and equipment, net		129,470		•		•		129,470		150,906
Grants and contributions receivable		-		-		107,000		107,000		•
Notes receivable		103,127		-		•		103,127		51,579
Total Noncurrent Assets	_	1,246,318	_	-	-	107,000	_	1,353,318	_	676,030
Total Assets	\$_	2,305,334	\$	43,987	\$_	292,429	\$_	2,641,750	\$_	2,235,773
LIABILITIES AND NET ASSETS										•
Current Liabilities:										
Accounts payable	\$	136,527	\$		\$		\$	136,527	\$	120,473
Accrued expenses		96,249		•			•	96,249	·	92,906
Deferred revenue		10,169				•		10,169		13,484
Total Current Liabilities	_	242,945	_	-	-	•	-	242,945		226,863
Net Assets:										
Without donor restrictions:										
Undesignated		2,062,389		-				2,062,389		1,884,923
Board designated		-		43,987				43,987		113,987
With donor restrictions		-		-,		292,429		292,429		10,000
Total Net Assets	_	2,062,389	_	43,987		292,429	_	2,398,805	_	2,008,910
Total Liabilities and Net Assets	\$_	2,305,334	\$	43,987	\$_	292,429	\$_	2,641,750	\$_	2,235,773

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

Statement of Activities

For the Year Ended September 30, 2019 (with comparative totals for the year ended September 30, 2018)

		2019								
		Without Do	nor F	lestrictions	With					
				Board	Donor			2019		2018
•		<u>Undesignated</u>		Designated		Restrictions		Total		<u>Total</u>
SUPPORT AND REVENUE										
Bureau of Elderly and Adult Services:										
Title III and related programs	. \$	1,930,963	\$	=	\$	_	\$	1,930,963	\$	1,822,806
Nutrition Services Incentive Program		213,137		-		-		213,137		237,167
CFI	•	552,029		-		-		552,029		500,166
Grants and contributions		904,884		-		282,429		1,187,313		848,056
In-kind contributions		245,176		•				245,176		258,888
Special events, net		17,424		-		•		17,424		97,447
Investment income		26,007		-		-		26,007		32,826
Other income		13,339		-		-		13,339		16,332
Net assets released from restriction		70,000		(70,000)	_	-	_		_	<u> </u>
Total Support and Revenue		3,972,959		(70,000)		282,429		4,185,388		.3,813,688
EXPENSES										
Programs		3,256,076		-		•		3,256,076		3,128,841
Management and general		234,754		-				234,754		247,931
Fundraising		304,663	-	-	_	<u>-</u>	_	304,663	_	289,459
Total Expenses		3,795,493	_	<u>-</u>	_		_	3,795,493		3,666,231
Change in net assets		177,466		(70,000)		282,429		389,895 *		147,457
Net Assets, Beginning of Year		1,884,923	-	113,987	_	10,000	_	2,008,910		1,861,453
Net Assets, End of Year	\$	2,062,389	\$_	43,987	\$_	292,429	\$_	2,398,805	\$	2,008,910

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

^{*}The change in net assets includes funds to be received in future years.

Statement of Functional Expenses

For the Year Ended September 30, 2019 (with comparative totals for the year ended September 30, 2018)

	_									
	_	Program	M	lanagement				2019		2018
		<u>Services</u>	<u>a</u>	nd General	į	<u>Fundraising</u>		<u>Total</u>		<u>Total</u>
Accounting fees	\$	•	\$	15,400	\$	-	\$	15,400	\$	14,200
Advertising		2,053		· 77		52		2,182		2,473
Depreciation		14,525		6,097		4,164		24,786		22,627
Dues and subscriptions		2,252		2,775		1,895		6,922		6,729
Employee benefits		67,908		10,603		16,964		95,475		128,776
Food		1,445,152		-		-		1,445,152		1,332,308
Insurance		31,735		4,190		1,302	-	37,227		35,079
Legal fees		-		6,043		-		6,043		5,464
Other expenses		22,187		11,816		3,852		37,855		35,907
Occupancy		310,077		5,699		6,796		322,572		348,396
Office expenses		71,433		11,304		13,881		96,618		114,310
Payroll taxes		72,973		10,663		17,062		100,698		95,501
Retirement contributions		14,852		3,333		5,334		23,519		22,285
Salaries and wages		958,134		142,470		227,952		1,328,556		1,263,718
Staff development		6,927		•		-		6,927		566
Supplies		138,964		-		_		138,964		134,146
Travel	_	96,904	_	4,284		5,409	_	106,597	_	103,746
Total Functional Expenses	\$_	3,256,076	\$_	234,754	\$	304,663	\$_	3,795,493	\$_	3,666,231

Statement of Cash Flows

For the Year Ended September 30, 2019 (with comparative totals for the year ended September 30, 2018)

Cook Flavor France On continue Activities		2019		<u>2018</u>
Cash Flows From Operating Activities:	\$	200 005		147.457
Change in net assets	>	389,895	\$	147,457
Adjustments to reconcile change in net		•		
assets to net cash from operating activities:		(10 711)		(24.725)
Unrealized gain on investments		(18,711)		(24,735)
Depreciation		24,786		22,627
Interest accrued on notes receivable		(1,548)		(1,579)
(Increase) decrease in:				
Grants and contributions receivable	•	(328,644)		127,161
Other current assets		1,166		(5,125)
Increase (decrease) in:				•
Accounts payable		16,054		(450)
Accrued expenses		3,343		(445)
Deferred revenue		(3,315)	_	13,484
Net Cash Provided By Operating Activities		83,026		278,395
Cash Flows From Investing Activities:				
Purchase of fixed assets		(3,350)	,	(60,600)
Purchase of investments		(521,465)		(274,865)
Loan investments made (notes receivable)		(50,000)		_
Drawdowns on line of credit		-		48,480
Payments on line of credit	_			(48,480)
Net Cash Used By Investing Activities		(574,815)	_	(335,465)
Net Decrease in Cash and Cash Equivalents		(491,789)		(57,070)
Cash and Cash Equivalents, Beginning	_	1,226,363	_	1,283,433
Cash and Cash Equivalents, Ending	\$_	734,574	\$_	1,226,363

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

^{*}The change in net assets includes funds to be received in future years.

Notes to Financial Statements

For the Year Ended September 30, 2019

1. Organization

St. Joseph Community Services, Inc. (the Organization), is a nonprofit health and welfare organization. The Organization provides services to elderly and low-income individuals. The primary sources of revenue are federal and state grants and contracts, in addition to individual and outside contributions. Services are provided according to the following program categories:

Title III B - Provides health and welfare counseling, escort and transportation services, information, referral, recreational activities, nutritional education, and outreach services for the elderly.

Title III C - Provides congregate and home delivered meals for people over 60 years of age.

Title XX - Provides home delivered meals for people that meet income and disability requirements.

Other Programs - Revenues and expenses from various fundraising and non-program activities.

2. Summary of Significant Accounting Policies

Change in Accounting Principle

On August 18, 2016, FASB issued Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958) — Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 has been implemented in fiscal year 2019 and the presentation in these financial statements has been adjusted accordingly.

Comparative Financial Information

The accompanying financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting

principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the audited financial statements for the year ended September 30, 2018, from which the summarized information was derived.

Cash and Cash Equivalents

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

Grants and Contributions Receivable

Unconditional grants and contributions that are expected to be collected within one year are recorded at net realizable value. Unconditional grants and contributions that are expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in revenue in the Statement of Activities. The allowance for uncollectable receivables is based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Receivables are written off when deemed uncollectable.

Investments

Investment purchases are recorded at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the Statement of Financial Position. Net investment return/(loss) is reported in the Statement of Activities and consists of interest and dividend income, realized and unrealized gains and losses, less external and direct internal investment expenses.

Property and Equipment

Property and equipment additions are recorded at cost, if purchased, and at fair value at the date of donation, if donated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets ranging from 3 to 40 years, or in the case of capitalized leased assets or leasehold improvements, the lesser of the useful life of the asset or the lease term. When assets are sold or otherwise disposed of, the cost and related depreciation is removed, and any resulting gain or loss is included in the Statement of Activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed.

The carrying values of property and equipment are reviewed for impairment whenever events or circumstances indicate that the carrying value of an asset may not be recoverable from the estimated future cash flows expected to result from its use and eventual disposition. When considered impaired, an impairment loss is recognized to

the extent carrying value exceeds the fair value of the asset. There were no indicators of asset impairment in fiscal year 2019.

Net Assets

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

Net Assets Without Donor Restrictions — Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board has designated, from net assets without donor restrictions, net assets for specific purposes.

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

Revenue and Revenue Recognition

Revenue is recognized when earned. Program service fees and payments under costreimbursable contracts received in advance are deferred to the applicable period in which the related services are performed or expenditures are incurred, respectively.

Accounting for Contributions

Contributions are recognized when pledges are received. All contributions are reported as increases in net assets without donor restrictions unless use of the contributed assets is specifically restricted by the donor. Amounts received that are restricted by the donor to use in future periods or for specific purposes are reported as increases in net assets with donor restrictions. Unconditional promises with payments due in future years have an implied restriction to be used in the year payment is due and, therefore, are reported as net assets with donor restrictions until payment is due unless the contribution is clearly intended to support activities of the current year. Conditional promises, such as matching grants, are not recognized until they become unconditional, that is, until all conditions on which they depend are substantially met.

Gifts-in-Kind Contributions

The Organization periodically receives contributions in a form other than cash or investments. Contributed property and equipment is recognized as an asset at its estimated fair value at the date of gift, provided that the value of the asset and its estimated useful life meets the Organization's capitalization policy. Donated use of facilities is reported as contributions and as expenses at the estimated fair value of similar space for rent under similar conditions. If the use of the space is promised unconditionally for a period greater than one year, the space is reported as a contribution and an unconditional promise to give at the date of gift, and the expense is reported over the term of use. Donated supplies are recorded as contributions at the date of gift and as expenses when the donated items are placed into service or distributed.

The Organization benefits from personal services provided by a substantial number of volunteers. Those volunteers have donated significant amounts of time and services in the Organization's program operations and in its fundraising campaigns. However, the majority of the contributed services do not meet the criteria for recognition in financial statements. Generally Accepted Accounting Principles allow recognition of contributed services only if (a) the services create or enhance nonfinancial assets or (b) the services would have been purchased if not provided by contribution, require specialized skills, and are provided by individuals possessing those skills.

Grant Revenue

Grant revenue is recognized when the qualifying costs are incurred for costreimbursement grants or contracts or when a unit of service is provided for performance grants. Grant revenue from federal agencies is subject to independent audit under the Office of Management and Budget's, *Uniform Grant Guidance*, and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant or reductions of future grant funds. Based on prior experience, the Organization's management believes that costs ultimately disallowed, if any, would not materially affect the financial position of the Organization.

Advertising Costs

Advertising costs are expensed as incurred and are reported in the Statement of Activities and Statement of Functional Expenses.

Functional Allocation of Expenses

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

Income Taxes

St. Joseph Community Services, Inc. has been recognized by the Internal Revenue Service (IRS) as exempt from federal income taxes under Internal Revenue Code (IRC) Section 501(a) as an organization described in IRC Section 501(c)(3), qualifies for charitable contribution deductions, and has been determined not to be a private foundation. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the Organization is subject to income tax on net income that is derived from business activities that are unrelated to its exempt purpose. In fiscal year 2019, the Organization was not subject to unrelated business income tax and did not file an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Estimates

The preparation of financial statements in conformity with Generally Accepted Accounting Principles requires 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, and those differences could be material.

Financial Instruments and Credit Risk

Deposit concentration risk is managed by placing cash and money market accounts with financial institutions believed to be creditworthy. At times, amounts on deposit may exceed insured limits. To date, no losses have been experienced in any of these accounts. Credit risk associated with receivables is considered to be limited due to high historical collection rates. Investments are made by diversified investment managers whose performance is monitored by the Finance Committee of the Board of Directors. Although the fair values of investments are subject to fluctuation on a year-to-year basis, the Finance Committee believes that investment policies and guidelines are prudent for the long-term welfare of the Organization.

Fair Value Measurements and Disclosures

Certain assets are reported at fair value in the financial statements. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction in the principal, or most advantageous, market at the measurement date under current market conditions regardless of whether that price is directly observable or estimated using another valuation technique. Inputs used to determine fair value refer broadly to the assumptions that market participants would use in pricing the asset or liability, including assumptions about risk. Inputs may be observable or unobservable. Observable inputs are inputs that reflect the assumptions market participants would use in pricing the asset or liability based on market data obtained from sources independent

of the reporting entity. Unobservable inputs are inputs that reflect the reporting entity's own assumptions about the assumptions market participants would use in pricing the asset or liability based on the best information available. A three-tier hierarchy categorizes the inputs as follows:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities that are accessible at the measurement date.

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly. These include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, and market-corroborated inputs.

Level 3 – Unobservable inputs for the asset or liability. In these situations, inputs are developed using the best information available in the circumstances.

When available, the Organization measures fair value using Level 1 inputs because they generally provide the most reliable evidence of fair value. However, Level 1 inputs are not available for certain assets and liabilities that the Organization is required to measure at fair value (for example, unconditional contributions receivable and in-kind contributions).

The primary uses of fair value measures in the Organization's financial statements are:

- Initial measurement of noncash gifts, including gifts of investment assets and unconditional contributions receivable.
- Recurring measurement of unconditional promises to give.
- Recurring measurement of investments (Note 5).
- Recurring measurement of notes receivable (Note 8).

The carrying amounts of cash and cash equivalents, receivables, other current assets, accounts payable, accrued expense, and deferred revenue approximate fair value due to the short-term nature of the items. The carrying amount of unconditional promises to give and notes receivable due in more than one year is based on the discounted net present value of the expected future cash receipts, and approximates fair value.

3. Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the date of the Statement of Financial Position, are comprised of the following at September 30, 2019:

Financial assets at year end:	
Cash and cash equivalents	\$ 734,574
Grants and contributions receivable	640,763
Investments	1,013,721
Notes receivable	103,127
Total financial assets	2,492,185
Less amounts not available to be used within one year:	
Grants and contributions receivable in more than one year	(107,000)
Notes receivable	(103,127)
Financial assets available to meet general expenditures	
over the next year	\$ 2,282,058

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by restricted resources.

As part of its liquidity management plan, the Organization also has a \$250,000 revolving line of credit available to meet cash flow needs.

4. Grants and Contributions Receivable

Grants and contributions receivable are expected to be collected as follows at September 30:

•	2019							2018						
		Allowance						Allowance						
		<u>Receivable</u>		and Discount		<u>Net</u>		<u>Receivable</u>		and Discount		<u>Net</u>		
Within one year	\$	533,763	\$	-	\$	533,763	\$	312,119	\$	-	\$	312,119		
Two to five years		107,000			-	107,000	_	•		-				
Total	\$_	640,763	\$	<u> </u>	\$	640,763	\$_	312,119	\$	-	\$	312,119		

Discount to net present value has not been recorded for contributions to be collected in more than one year, as it has been determined to be immaterial.

5. Investments

Investments consist of the following at September 30, 2019:

	Fair		
Investment Type	Value		Level 1
Mutual funds	\$1,013,721_	\$_	1,013,721
Total	\$ 1,013,721	\$_	1,013,721

As discussed in Note 2 to these financial statements, the Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the Organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of the September 30, 2019. Level 2 is for investments measured using inputs such as quoted prices for similar assets, quoted prices for the identical asset in inactive markets, and for investments measured at net asset value that can be redeemed in the near term. Level 3 is for investments measured using inputs that are unobservable, and is used in situations for which there is little, if any, market activity for the investment.

6. Other Current Assets

Other current assets consist of the following at September 30:

	<u>2019</u>				
Prepaid insurance	\$	14,190	\$	12,209	
Other prepaid expenses	_	5,905	_	9,052	
Total	\$_	20,095	\$	21,261	

7. Property, Equipment, and Depreciation

Property and equipment consist of the following at September 30:

		<u>2019</u>		<u> 2018</u>
Building	\$	316,051	\$	316,051
Furniture and equipment		70,642		117,497
Vehicles	_	60,600	_	60,600
Subtotal		447,293		494,148
Less accumulated depreciation	_	(317,823)	_	(343,242)
Total	\$_	129,470	\$_	150,906

8. Notes Receivable

Notes receivable consist of the following at September 30:

		<u> 2019</u>	<u>2018</u>
On May 12, 2017, the Organization entered into an agreement with New Hampshire Community Loan Fund, Inc. (the Fund) wherein \$50,000 was loaned to the fund. The loan is a five-year note bearing interest at 3% per annum, compounded annually. The note is due on May 31, 2022, including accrued interest.	\$	50,000	\$ 50,000
On January 19, 2010, the Organization entered into			·
On January 18, 2019, the Organization entered into an agreement with New Hampshire Community			
Loan Fund, Inc. (the Fund) wherein \$50,000 was			
loaned to the fund. The loan is a five-year note		•	
bearing interest at 3% per annum, compounded			
annually. The note is due on December 31, 2023,			
including accrued interest.	_	50,000	
		100,000	50,000
Accrued interest	_	3,127	 1,579
Total	\$_	103,127	\$ 51,579

As discussed in Note 2 to these financial statements, the notes are categorized as Level 3 for investments measured using inputs that are unobservable.

9. Accrued Expenses

Accrued expenses consist of the following at September 30:

		<u> 2019</u>		<u>2018</u>
Accrued payroll and related expenses	\$	27,066	\$	27,944
Accrued compensated absences		60,119		64,962
Other accrued expenses	_	9,064	_	
Total	\$_	96,249	\$_	92,906

10. Line of Credit

At September 30, 2019, the Organization had a \$250,000, unsecured revolving line of credit with a bank. Borrowings under the line are payable on demand and bear interest at the bank's prime rate. The agreement requires compliance with certain financial and non-financial covenants. There was no balance due under this note at September 30, 2019.

11. Board Designated Net Assets

On September 22, 1982, the Board of Directors voted to designate two specific purpose funds which cannot be used without the approval of the Board of Directors. On June 21, 2019, the Board voted to combine the two specific purpose funds into one fund, designated for capital reserves. Board designated assets are for the following purposes at September 30:

	•	<u>2019</u>		<u>2018</u>
Replacement of assets for expenditures for minor assets	\$	-	\$	45,403
Capital reserve for expenditures for major assets		43,987		48,584
Reinstatement Project	_		_	20,000
Total	\$	43,987	\$_	113,987

12. Net Assets With Donor Restrictions

Net assets with donor restrictions are comprised of the following at September 30:

		<u>2019</u>		<u>2018</u>
Time restrictions	\$_	292,429	\$_	10,000
Total	\$_	292,429	\$_	10,000

Net assets are released from program restrictions by incurring expenses satisfying the restricted purpose or by the passage of time.

13. Transactions with Related Parties

The Organization procures a portion of their legal services from a local law firm that employs an attorney who also serves on the Organization's Board of Directors. The attorney board member does not personally perform the legal services. For the years ended September 30, 2019 and 2018, the total legal expense incurred was \$6,043 and

\$5,430, respectively. There were no amounts owed by the Organization for legal services at September 30, 2019 and 2018.

The Organization purchases insurance through an insurance broker that has a principal who serves on the Organization's Board of Directors. The principal board member does not personally benefit from the relationship with the Organization. There were no expenses paid to this insurance broker for the year ended September 30, 2019.

14. Functionalized Expenses

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include clerical, IT, occupancy, and administration, which are allocated to program and supporting services based primarily on square footage used for programs activities, as well as salaries, wages, employee benefits, and travel, which are allocated on the basis of time and effort.

15. Retirement Plans

During the year ended September 30, 2019, the Organization sponsored defined contribution retirement plans covering all full-time employees. The Organization contributed \$23,519 and \$22,285 to the plans for the years ended September 30, 2019 and 2018, respectively.

16. Operating Leases

The Organization leases office space and other facilities on a month-to-month basis. Rent expense, including certain required fees, totaled approximately \$55,000 and \$53,000 for the years ended September 30, 2019 and 2018, respectively.

17. Concentrations of Risk

A material part of the Organization's revenue is dependent upon government sources, the loss of which would have a materially adverse effect on the Organization. During the years ended September 30, 2019 and 2018, the Bureau of Elderly and Adult Services accounted for 64% and 67%, respectively, of total revenues.

At September 30, 2019 and 2018, amounts due from the State of New Hampshire totaled approximately \$358,000 and \$258,000, respectively.

The Organization, by contract, relies 100% on one vendor to provide food services required to carry out the purpose of the Organization.

18. In-kind Contributions

In-kind contributions totaling approximately \$245,000 and \$259,000 in fiscal years 2019 and 2018, respectively, consist primarily of donated rent at estimated fair market value. The value of donated volunteer services that did not meet the criteria for recognition in the financial statements are estimated at \$465,200 for fiscal year 2019.

19. Subsequent Events

Subsequent events have been evaluated through January 9, 2020, which is the date the financial statements were available to be issued.

St. Joseph Community Services, Inc. Board of Directors 2020-2021

Daniel Abbis, D.O., Vice Chairman (Dartmouth-Hitchcock)	Allison Mensh (Account Services Senior Manager, Access Pointe)
Peter Albert, Treasurer (Deputy Sheriff, Hillsborough County Sheriff's Department)	Carolyn Oguda, Secretary (QA Project Manager Lvl 3t, Lonza)
Jon Eriquezzo (President, St. Joseph Community Services)	Gilbert Oriol (Business Intermediary, The Masiello Group)
Sharon Goldsmith (Sales and Retention Executive, Anthem, Inc.)	Richard J. Plamondon (Vice President, Finance CFO, St. Joseph Hospital)
James P. Harris (J.P.) (Shareholder, Sheehan Phinney Bass & Green, P.A.)	Jim Scammon, Chairman (Executive Vice President, Granite Group Benefits)
Colleen Lyons (Attorney, Sheehan Phinney Bass & Green, P.A.)	Roger Dionne, M.D (Director Emeritus)
Kayla McDonald (Account Services Manager, Access Pointe)	

Jon Eriquezzo

PROFESSIONAL HISTORY

President and CEO

2020 - Present

St. Joseph Community Services, Inc. Merrimack, NH

Vice President

2019

St. Joseph Community Services, Inc. Merrimack, NH

Responsible for all operations of the organization, finance, programs, fundraising, marketing and development.

Vice President of Innovation

2016 - 2019

Crotched Mountain Foundation, Greenfield, NH

Researched and developed new business opportunities and contributed to the growth of the school population. Represented the organization on a state and national level. Acted as the legislative liaison, researching legislation in multiple states and providing testimony at public hearings. Also served as the director of the assistive technology division (ATECH Services), the Refurbished Equipment Marketplace, and provided management oversight of the HUD housing projects in NH, ME, and NY.

Executive Director

2006 - 2016

Crotched Mountain Residential Services, Greenfield, NH

Supervision and management of housing, residential and day services for 250+ children, adults, and seniors across NH, MA, ME, and NY. Managed a budget of more than 20 million dollars, with responsibility for a workforce of 400+ staff.

Director of Residential Services

2001 - 2006

Crotched Mountain Rehabilitation Center, Greenfield, NH

Supervision and management of residential services for 80+ children and young adults affected by a variety of disabling conditions

Vice President of Sales and Marketing

2000 - 2001

Cyclone Direct, Londonderry, NH

Start-up Telecommunications Company. Responsible for national sales and marketing activities. Was promoted from the position of Director of Community Relations

Director of Residential Services

1999 - 2000

LifeStream, Inc., New Bedford, MA

Responsible for supervision and management of residential services for approximately 45 individuals with developmental disabilities. Managed program, budgets, policy development, staff supervision and contract monitoring

Director of Residential Services

1998 - 1999

Community Partners, (DSSC), Dover, NH
Supervised and managed residential services for approximately 75 individuals with developmental disabilities

Director of Residential Services

1986 - 1998

The PLUS company, Inc., Nashua NH
Supervised and managed residential services for approximately 60 individuals with developmental disabilities

EDUCATION

Master's Degree, Organizational Management and Leadership

Minor study in Community Counseling
Springfield College School of Human Services, Manchester NH

Certificate, Community Health Care Management

Health Care Finance, Human Resources Management for Health Care,
Health Care Policy & Practice
Antioch New England, Keene, NH

BS, Human Service Administration, Magna cum Laude

Springfield College School of Human Services, Manchester NH

Business Administration Courses

Business Law, Personnel Management. Accounting I & II
Franklin Pierce College, Nashua, NH

AWARDS and OTHER

2019- Leadership New Hampshire Graduate

The LNH experience broadens each member's perspective by providing a deeper understanding of the issues facing NH and by building connections with fellow classmates, a diverse group of emerging, influential leaders. LNH seeks to improve leadership skills and development through issues education. The LNH experience also exposes Associates to new opportunities to serve their communities and the state.

2011- Exemplary Leadership and Service Award, presented by the State of NH Division of Children Youth and Families and Juvenile Justice Services

2008- Distinguished Member Award, presented by the NH Partners in Service.

Elida Gagne

WORK EXPERIENCE

St. Joseph Community Services, Inc., Merrimack, NH Program Director- June 2018- Present

- Responsible for overall management of day to day programming, operations and collaborations for the nutrition sites and program administrative staff.
- Develop and direct the implementation of goals, objectives, procedures and work standards for nutrition sites and program administrative staff.
- Attend external meetings and foster collaborative working relationships with other members of the aging network.
- Oversee the handling and resolution of day to day food issues and concerns.
 Make recommendations and implement changes for both immediate issues and ongoing issues.
- Actively recruit, interview & hire site personnel

St. Joseph Community Services, Inc., Merrimack, NH Program Outreach Manager- March 2016- June 2018

- Oversee volunteer recruitment, training, retention, and record keeping
- Responsible for volunteer trainings and events
- · Assist in the recruitment, interviewing, and hiring of site personnel
- Manage, process, and monitor Medicaid paperwork for the Choices for Independence Program (CFI)
- Coordinate and facilitate Project Council events
- Assist with recording and distribution of daily, weekly, monthly and quarterly paperwork
- Assist with updating and maintaining Site Reference Manual, and other related procedures
- Actively participate as a member of SCJS Join Loss Management Committee

St. Joseph Community Services, Inc., Merrimack, NH Assistant Program Manager- August 2014- March 2016

- Responsible for assisting the Program Department in the day-to-day operations of the nutrition sites
- Help to monitor and audit all aspects of site administration including, intake completion and submission, food safety, food quality, etc.
- Assist in the handling of daily, weekly, monthly, and quarterly paperwork for the Program Department
- · Collaborate as a team player to manage varying tasks depending on need

Big Brothers Big Sisters of Greater Manchester Events Intern- May 2014-August 2014

 Assist with the planning and implementation of major fundraising events: Mini Golf Tournament

- Contact potential sponsors/donors- phone, email, in person meetings/Track sponsors and donors
- Assist in the creation of press releases for events, email blitz, other advertisement

Electric Insurance Company, Beverly, MA Personal Lines Underwriter/ April 2013 – May 2014

- Diligently analyze and make decisions on underwriting referrals from New Business and Customer Service – phone, email and service desk support tickets
- Accountable for consistently monitoring the profitability of several states
- · Review and take necessary action on claims risk alerts
- Generate non-renewal and conditional renewal notices in conjunction with state statutes

Electric Insurance Company, Beverly, MA Agency Services Specialist/ September 2010 - April 2013/ New Policy Sales Consultant/ June 2009 - September 2010

- Support agents over the phone- product awareness, new business, customer services, underwriting
- Marketing Representative- the "go-to" person for the agency partners located in the state of Connecticut. Involved travel and relationship building/managing
- Co-Managed the Bookroll Process- quoting and converting business from other insurance carriers

EDUCATION

Institute For Nonprofit Management And Leadership, Core Certificate Program, May 2016

Providence College, 2009/ Bachelor of Science - Marketing

Joan M. Barretto, Esq.

Non-Profit Administrator / Advocate for Older Adults and Families / Fundraiser/ Event Planner

Accomplished professional with over 20 years of experience in the advocacy/legal field; twelve in nonprofit program management. Effective use of creativity, leadership, and team motivation which have improved the quality and effectiveness of department programs, strengthened and clarified policy, increased and revitalized department event-planning, fundraising and grant- writing profile, improved file accuracy and documentation. Adept at public speaking, presentations, teaching, and training with the ability to educate and inspire. Deep understanding of issues affecting people in crisis, with the ability to help improve them. Skilled at planning and organizing high quality events with creativity and flair, despite limited resources. Excel in strengthening community partnerships and building strategic relationships. Possess excellent credentials (JD) and strengths including community outreach, grant writing, personnel and program management.

HIGHLIGHT OF EXPERTISE

- 12 Years in Non-Profit Program Management Media Relations
- 13 Years in Legal Field Serving Families
- Effective Public Speaker
- 20 + Years in Family Advocacy
- Special Event Planning/Design and Artistic Skills
- Strong Analytical and Grant Writing Abilities
- Creative Program Planning

PROFESSIONAL EXPERIENCE

Director of Development/ Events: August, 2019- Present, St. Joseph Community Services, Inc. Merrimack, NH

Manage daily operations of development staff including donor management systems, event planning and execution, grant writing, social media production, and website design.

- Plan, execute, and evaluate all development- related campaigns and special events, to include the solicitation of major corporate sponsors and other contributors.
- Identify, inform and cultivate potential new donors.
- · Manage existing donor relationships and ensure donor retention through a comprehensive donor information system, and appreciation programs.
- Cultivate area corporate relationships to stimulate both financial and in-kind support.
- Increase engagement and philanthropic commitment of the organization. Implement best stewardship practices.
- · Design marketing materials for agency, including development, event, and programrelated content.
- Manage current fundraising events and expand year-over-year revenues generated from these events.

- Organize and work with committees for each event, the Board of Directors, and volunteers.
- Develop and manage event budgets.
- Solicit major corporate sponsors and other contributors and coordinate event publicity.
- Oversee of grant writing staff and schedule; help to target grant possibilities and review grant submissions
- Management of social media staff to increase agency visibility and increase awareness of agency mission, events and current campaigns

Assistant Director of Elder Services: May 2012- January, 2019: Community Action Program, Belknap-Merrimack Counties, Inc. Concord, NH.

Supervised and supported in the management and service delivery operations at ten multi-purpose Senior Centers including nutrition programs, Meals on Wheels, RTS Bus system. Collaborated with community partners in innovative techniques to create age friendly communities. Performed grantwriting for new program initiatives, United Way and State RFP's, and other applicable grants. Helped develop yearly fundraisers including Walkathon/Family Fun Day and the innovative "Bowls of Care" family caregiving event; including solicitation of donors, creation of marketing and advertising materials, volunteer management, staging and décor. Built department website and created e-newsletter template for ten area senior centers. Coordinated site level implementation of agency/program policies and procedures, outreach plans, social service activities to support the health and wellness of older adults. Assisted in developing staff training plan and helped to provide the training.

Selected Achievements:

- Helped develop successful walkathon fundraiser increasing revenue from \$4,000 in Year 1 to \$35,000 in Year 5. Developed marketing materials, registration brochure, sponsor boards.
- Assisted in the planning and promotion of the first area screening and panel discussion of "GenSilent," a movie exploring the challenges facing LGBTQ older adults.
- Built department website, including multiple tabs for each senior center and program, with integrated schedules and maps.
- Wrote and administered multi- year "Farm to Table" grant enabling area senior centers both to create their own gardens and to partner with local farms to create a "Free Farmer's Market" serving older adult communities.
- Assisted in the development of popular fundraiser Bowls of Care; which began in Year 1 as a
 "friend-raiser" and increased revenue to \$15,000 in Year 5. Created all marketing materials;
 developed silent auction; collected and staged items; wrote item descriptions and created bid
 sheets.

Director of Programs: February, 2006 – October, 2011: Big Brothers Big Sisters of the Greater Seacoast, Portsmouth NH

Managed daily operations and all aspects of agency programming for 320 child program; supervised, counseled, and coached professional staff of ten along with UNH intern staff, and volunteer mentors; developed and planned strategy for creating and expanding programs; helped plan and organize agency fundraisers and marketing events; designed monthly e-newsletter, created marketing emails; planned

monthly activities and educational experiences for children and volunteers in program; designed and implemented new safety protocols for staff and volunteers; provided crisis management for families and volunteers experiencing difficulties; drafted and re-wrote agency policies, training guides, manuals, and forms; provided public presentations to create partnerships, recruit volunteers; established a successful and complex holiday giving program through community partnership.

Selected Achievements

- Match rate growth of 6%.
- Led match support team to increase contact rates from 67% to 89%; on time rates from 21% to 77%.
- Completely rebuilt volunteer training program, making it highly organized and mandatory, with increased safety protocols.
- Re-designed e-newsletter and created a circulation from once a quarter to once a month.
- Established extremely successful holiday giving program, increasing sponsorship from 5 to over 25 families.
- Improved quality of program events and activities, and increased frequency from one event per quarter to two events a month.

Facilitator, Co-Parenting Class (Part-time) 2007 - 2009, Families First, Portsmouth, NH Designed court-ordered course for parents experiencing conflict during separation, divorce, and child custody; worked with them to settle issues peaceably with focus on the child; developed comprehensive training guide, syllabus, and lesson plan for attendees.

Selected Achievements

- Created successful curriculum designed to reduce the trauma of family conflict in the wake of a previously defunct program.
- Achieved course ratings which were "off the charts," according to the program coordinator.
- Revitalized the presentation of extremely difficult subject matter in a fair and measured way for attendees who were in high conflict situations.

Attorney/Guardian ad Litem: 1994 – 2007, Self-Employed, Dover, NH.

Represented abused and neglected children in NH court system; established detailed case plan, identified family's needs and ensured child's safety and well-being; networked with DCYF, mental health agencies, and other legal professionals; resolved conflict and assisted parties in arriving at common goal for family; supplied court with persuasive written and verbal reports of family's progress; provided instruction and training for area agencies and support groups on issues regarding abuse and neglect.

Selected Achievements

- Successfully advocated in the adoption of over twenty children.
- Participated in the successful reunification of over ten families.
- Assisted in the transition of 5 teens from group home to work force or college.

Moderator, Child Impact Seminar (Pt-time) 1994 -1997, Strafford Guidance Center, Dover NH Co-facilitated training for divorcing parents to peacefully negotiate and resolve custodial issues; provided information and support to help parents work through issues and make connections with appropriate agencies for further support; assisted them in determining the best plan to protect their children from potential parental conflict.

Family Outreach/ MIMS Caseworker (also with Strafford Guidance Center, 1994-1997)
Supported identified families with education and training in parenting and life skills; developed treatment plan for family's goal achievements; provided crisis intervention and family stabilization; supervised visits in DCYF abuse and neglect cases and monitored in accordance with case plan.

Associate Attorney: 1991- 1994, The NLS Group, Portsmouth, NH Assisted in creation of company title division; trained and supervised title abstracting staff; served as legal consultant for title problems and questions; performed title abstracts and land research.

EDUCATION

Juris Doctor, Suffolk University Law School, Boston, MA Concentration: Family Law

Bachelor of Arts, University of New Hampshire; Durham, NH

Major: Political Science ~ Minor: Dance, Theatre

Kristin Kostecki

EDUCATION

Master of Business Administration (2019) Fitchburg State University, Fitchburg, MA

Bachelor of Science in Human Services (2013) Springfield College, *Manchester, NH* Magna cum Laude

CERTIFICATION

Change Management Specialist (CMS) (2019) Management and Strategy Institute

Six Sigma Lean Professional (SSLP) (2020) Management and Strategy Institute

EMPLOYMENT

<u>Vice President</u>, St. Joseph Community Services, Inc. – Meals on Wheels, Merrimack, NH August 2020 – Present

Manage day to day operations of the organization including programs and finance.

Account Specialist, Curriculum Associates, Billerica, MA

May 2019- August 2020

Managed customer accounts through data systems including, Salesforce, custom platforms as well as Microsoft Office Suite. Prepared and analyzed data including growth and usage metrics to inform customers of their success and areas for growth.

<u>Director of Student and Adult Services</u>, Crotched Mountain Rehabilitation Center, Greenfield, NH 2016-2019

Provided oversite of operations for multi-site residential and day programs including personnel supervision, record keeping, financial monitoring, facilities and maintenance function and delivery of support services to clients with healthcare and behavioral health needs. Provided leadership of the Case Management division and directed and coordinated all educational case management, programs and services. Managed a \$22 million-dollar operating budget with accountability for budgeting and financial management including profit and loss.

<u>Assistant Director of Residential Services</u>, Crotched Mountain Rehabilitation Center, *Greenfield*, NH 2014-2016

Served as second in command to the Executive Director to manage and oversee the daily operation of Residential Services. Provided administrative supervision to over 400 cluster employees including participation, as needed, in the planning, development and management of all residential programs.

<u>Program Coordinator</u>, Crotched Mountain Rehabilitation Center, *Greenfield*, *NH* 2012-2014

Managed the clinical, budgetary and business operations of nine residential programs and provided administrative supervision to over 125 cluster employees.

<u>Program Manager</u>, Crotched Mountain Rehabilitation Center, *Greenfield*, *NH* 2010-2012

Oversight of day to day operations for residential homes providing support to individuals with developmental disabilities.

Leonard L. Russell, CPA

Summary

Management and administrative professional with proficiencies in staff supervision, process enhancement, and accounting expertise with a focus on budget, reporting/documentation, analysis and audit.

Education and Certifications

- B.S. Accounting Southern NH University
- Licensed Certified Public Accountant (current)
- Annual CPE (GAAP updates/MS Office *Excel/Word)

St. Joseph Community Services, Inc.

Merrimack, New Hampshire

February 2020 - Current

Scope and accountabilities of work

Provide leadership and coordination of company finance, budget, audit, and human resource management functions. Ensure company accounting procedures conform to generally accepted accounting principles. Responsible for the accounting operations of the agency, to include the production of periodic financial reports, maintenance of an adequate system of accounting records, and a comprehensive set of controls designed to mitigate risk and enhance the accuracy of the agency's reported financial results.

Finance and Contracts Administrator

Department of Transportation State of New Hampshire

March 2008 - April 2019

Scope and accountabilities of work

Responsible for planning, management, and reporting on the usage and availability of Federal and State unrestricted and restricted funds in regards to operating and capital budgets in accordance with State and Federal law in conformity to US GAAP reporting practices. Direct responsibility of \$3.2M Finance Bureau budget and annual Department budget of \$603M. Oversee financial operations relative to accounts receivable/payable, recording and depreciation of fixed assets, consumables, payroll and other program financial activities. Oversight of 40 staff members and responsible for individual development and growth. Other duties include: financial oversight and development for all budget and support, development of financial reports and schedules, audit preparation and correspondence, bond issuance and covenant compliance, and provide thoughtful fiscal analysis and narratives

Major Accomplishments

- Reorganization of Finance Bureau
 - Revised organization structure and staff job descriptions to better meet the needs of the agency
 - o Optimized hiring needs by revising current positions and creating new positions
 - Ensured staff engagement by adhering to timely evaluations and optimizing training
 - Enhanced retention by motivating staff to seek and obtain promotion opportunities
- Established written policy & procedures and internal controls
 - Adopted and revised Standard Operating Procedures and work instructions necessary to meet financial and audit demands
 - Prepared documentation of business operations
- Reduced Material & Significant Audit Findings
 - Statewide Consolidated Financial Report CAFR (Highway/General/Other Funds)
 - o Single Audit (Federal Funds)

- o Certified Turnpike Annual Financial Report (Turnpike Funds)
- o Bond Covenant compliance (Turnpike Debt)
- Eliminated more than 50 material, significant and other audit findings and comments, and successfully maintained 0 audit findings for past 3 years
- Bond/Debt issuances
 - Successful rollout of \$200M+ bonds
 - o Increased bond rating from outside rating agencies
 - Established and maintained excellent working rapport with State Treasurer and bond counsel

Financial Analyst

SNH Department of Transportation

October 2006 - March 2008

Scope and accountabilities of work

To understand and manage the business processes of the department to improve and advance the reporting and compliance requirements for State, Federal and other stakeholders to ensure continuation of funding.

Major Accomplishments

- Promoted to Bureau Finance and Contracts Administrator March 2008
- Improved integrity and confidence of the Finance Bureau with management, auditors and other
 associated personnel through drafting of policy and procedures, development of financial
 narratives, supporting schedules, and effective presentation of information

Financial Analyst

SNH Department of Administrative Services Risk Management Unit

2004 - 2006

Scope and accountabilities of work

Rollout and implementation of the State's self-funded health benefits plan

Major Accomplishments

- Developed chart of accounts and monthly reports
- Assisted in the development of working rates and bid process for the State's Plan administrator

Business Administrator

SNH Governor's Office Office of State Planning

2002 - 2004

Scope and accountabilities of work

Oversee all financial operations, administration of finance staff and Federal Funds reporting (Housing Urban Development/HUD) and other.

Major Accomplishments

- Reconciliation of HUD grants and significantly improved the reporting of such funds
- Developed and incorporated new accounting methods for general ledger to improve accuracy and timeliness of reports

Consultant

Self Employed

1998-2001

Scope and accountabilities of work

Advise and install small business accounting general ledger system solutions.

Budget Officer & Auditor

SNH Legislative Budget Assistant Office

1985 - 1998

Scope and accountabilities of work

Attached to non-partisan legislative office responsible for State budget, accounting, finance and legislative research in support of legislative finance committees and state agencies.

- Budget and analyst of assigned state agencies
- Auditor of state agencies

St. Joseph Community Services, Inc.

Key Personnel

Name	Job Title	Salary	% Paid from this Contract	I -	unt Paid from is Contract
Jonathan Eriquezzo	President	\$ 102,100	70%	\$	71,470
Kristen Kostecki	Vice President	\$ 87,550	70%	\$	61,285
Leonard Russell	Director of Finance	\$ 66,950	70%	\$	46,865
Elida Gagne	Program Director	\$ 55,167	70%	\$	38,617
Joan Barretto	Director of Development	\$ 61,014	70%	\$	42,710



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Strafford Nutrition/Meals on Wheels (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 25 Bartlett Ave Suite A, Somersworth, NH 03878.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$2,898,959.11.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E.502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

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- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award

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date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

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- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

Strafford Nutrition/Meals on Wheels RFA-2017-BEAS-06-NUTRI-13-A04

Amendment #4 Page 4 of 7 Contractor Initials
Date 1079/20



- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor initials

Date

10/1/20



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

10/12/2020

Name: Lori Shibinutto Title: Commissioner

Strafford Nutrition/Moals on Wheels

October 9, 2020

Date

Names Jarrate Chagnor

Title: Executive Director

Contractor Initials

Date 10/10/20



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

OFFICE OF THE ATTORNEY GENERAL

10/16/20		Catherine Pinos
Date	Name:	Catherine Pinos
	Title:	Attorney
I hereby certify that the foregoing Amend Executive Order 2020-04 as extended b 14, 2020-15, 2020-16, 2020-17, and 202	y Executive	approved by the Governor approval issued under the Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-
	OFFICE	OF THE SECRETARY OF STATE
Data		
Date	Name:	
	Title:	

Exhibit 8-1 Amendment #4 Rate Sheet

	Nutr	ition and Trans	portation			
	1/1/2017 (hrough 06/30/201	7 Service Uni	ls		<u>,</u>
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Fur Reque	d Amount of ading being saled for each Service
Title XX HD Meats	Per Meei	11,630	\$5.50		\$	63,965.00
Title IIIC HD Meals	Per Meal	23,497	\$5.50		\$	129,234,00
Title IIIC Cong Meals	Per Moni	5,088	\$5.50		\$	27,974.00
Title III9 Transportation	PerClient/PerDzy	0	\$37.00		S	•
÷		,	Subtotal		\$	221,173.00

	7/1/2017	through 06/30/201	8 Service Un	its		
Nutrition and Transportation	Unii Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Fu	of Amount of inding being ested for each Service
Title XX HD Meals	Per Meai	23,260	\$5.78		S	134,443.00
Title IIIC HD Meals	Per Meal	48,994	\$5.78		S	271,625.00
Title IIIC Cong Meals	Per Meal	10,171	\$5.78		Š	58,788.00
Title IIIB Transportation -	PerClient/PerDay		\$38.85		3	
			Subtotal		\$	464,856.00

	7/1/2018	through 06/30/2011	Service Un	Its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amo Funding Requested Servi	being for each
Title XX HD Meats	Per Meal	23,260	\$5.78	\$6.00	5 1	39.580.00
Title INC HD Meals	Per Meal	46,994	\$5.78			81,983.00
Title IIIC Cong Meals	Per Meal	10,171	\$5.78	\$8.00		61,026.00
Title IIIB Transportation	PerClient/PerDay		\$38.85	\$38.85		
			Subtotal			82,549.00

	7/1/2019	through 06/30/202	0 Service Un	Its			
Nutrition and Transportation		Total # of Units of Service enticipeted to be delivered.	Rate per Service		Total Amount of Funding being Requested for sec Service		
Title XX HD Meals	Per Meal	23,260	\$6.00		\$	139,560.00	
Title IIIC HD Meals	Per Meal	46,994	\$6.00		Š	281,984.00	
Title life HD SUPPLEMENT	Pcr Meal	3 160	\$6.00			\$18,962.45	
Title IIIC Cong Meals	Per Meal	10,171	\$8.00	1	5	61,026,00	
Title III Meals (FFCFIA)	Per Meal	7,577	\$10.00			\$75,770.00	
Title IIIB Transportation	PerClient/PerDay	0	\$38.85		\$	-	
	····	' 	Subtotal		3	577,282,45	

	7/1/2020	through 06/30/202	1 Service Un	its	•
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	23,260	\$6.00		\$139,560.00
Title IIIC HD Meals	Per Meal	50,154	\$8.00		\$300,926.45
Title IIIC Cong Meals	Per Mesi	10,171	\$6.00		\$61,026.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response					\$ 30,013.76
Title ItiC Meals (COVID-19)	Per Meat	12,006	\$10.00		\$ 120,060.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay		\$24.89		\$0.00
			Subtotal		\$ 651,586,21

	7/1/2021	through 06/30/202	2 Service Un	lts	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meats	Per Meal	23,260	\$5.00		\$139,560.00
Title IIIC HD Meats	Per Moal	50,154	\$8.00		\$300,926,45
Title IIIC Cong Meals	Per Mcal	10,171	\$6.00		\$61,026.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	0	\$24.89		\$0.00
		, ,	Subtotal		\$ 501,512.45

Total \$ 2,898,959.11

Contractor Initials: Date: 10/9/2

Strafford Nutrition/Meals on Wheels Exhibit B-1 - Amendment #4 Page 1 of 1

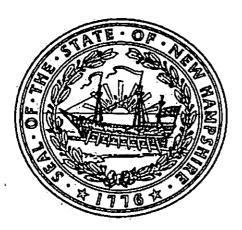
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that STRAFFORD NUTRITION/MEALS ON WHEELS is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on March 29, 2004. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 468543

Certificate Number: 0004914833



IN TESTIMONY WHEREOF.

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 14th day of May A.D. 2020.

William M. Gardner Secretary of State

CERTIFICATE OF AUTHORITY

I,Steve Goff, Chairman of the Board	hereby certify that:
(Name of the elected Officer of the Corporation/L	LC; cannot be contract signatory)
1. I am a duly elected Clerk/Secretary/Officer of Strafford	
(Corpor	ation/LLC Name)
2. The following is a true copy of a vote taken at a meetir held on October 9, 20 20, at which a quorur (Date)	ng of the Board of Directors/shareholders, duly called and m of the Directors/shareholders were present and voting.
VOTED: That Jaymie Chagnon, Executive Director (Name and Title of Contract Signatory)	(may list more than one person)
is duly authorized on behalf of Strefford Nutrition & Meets on Wheel (Name of Corporation/ L	to enter into contracts or agreements with the State
of New Hampshire and any of its agencies or depart documents, agreements and other instruments, and an may in his/her judgment be desirable or necessary to effe	ments and further is authorized to execute any and all y amendments, revisions, or modifications thereto, which act the purpose of this vote.
3. I hereby certify that said vote has not been amended date of the contract/contract amendment to which this at thirty (30) days from the date of this Certificate of Autho New Hampshire will rely on this certificate as evidence position(s) indicated and that they have full authority to limits on the authority of any listed individual to bind the call such limitations are expressly stated herein.	certificate is attached. This authority remains valid for rity. I further certify that it is understood that the State of a that the person(s) listed above currently occupy the bind the corporation. To the extent that there are any
Dated: October 9, 2020	Signature of Elected Officer
	Name: Steve Goff
	Title: Chairman



CERTIFICATE OF LIABILITY INSURANCE

DATE (MAN/DD/YYYY) 03/27/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER CONTACT NAME: Lisa Lee Avery Insurance PHONE IAC, No. Exti (603) 569-2515 FAX (AC, No): (803) 589-4266 21 South Main Street E-MAIL ADDRESS: Usal@averyInsurance.net PO Box 1510 NSURER(S) AFFORDING COVERAGE RAIC # Wolfeboro Citizens Insurance Co of O NH 03894-1510 10176 MSURER A: INSURED MSURER 9 : Hanover Insurance 22292 Strafford Nutrition & Meals on Wheels Wesco Ins Company 25011 INSURER C: 25 Bartlett Ave Ste A MSURER D : INSURER E : Somereworth NH -03878 WSURER F: COVERAGES CERTIFICATE NUMBER: CL2032709800 **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. ADDLISUBR TYPE OF INSURANCE POLICY NUMBER COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE CLAIMS-MADE X OCCUR 1.000.000 PREMISES (Ea occurrence) 10,000 MED EXP (Any one person) ZHV A504875 12/16/2019 12/18/2020 1,000,000 PERSONAL & ADV INJURY GENTL AGGREGATE LIMIT APPLIES PER: 3,000,000 GENERAL AGGREGATE PRO-JECT POLICY 3,000,000 PRODUCTS - COMP/OP AGG Professional Liability s 3,000,000 OTHER: AUTOMOBILE LIABILITY ABINED SINGLE LIMIT \$ 1,000,000 (Ea accident) ANY AUTO **BODILY INJURY (Per person)** OWNED AUTOS ONLY HIRED AUTOS ONLY SCHEDULED AUTOS NON-OWNED AUTOS ONLY ZHV A504875 12/16/2019 12/16/2020 **BODILY INJURY (Per accident)** 8 PROPERTY DAMAGE (Per accident) 4 LIMBERSTLLA LIAR 1,000,000 OCCUR EACH OCCURRENCE A EXCESS LIAB UHVA504901 12/16/2019 12/16/2020 1.000,000 CLAIMS MADE AGGREGATE RETENTION \$ WORKERS COMPENSATION X PER STATUTE 3A NH AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) 500,000 ELL EACH ACCIDENT Ν WWC3386082 N/A 12/16/2019 12/16/2020 500,000 E.L. DISEASE - EA EMPLOYEE If yes, describe under DESCRIPTION OF OPERATIONS below 500,000 E.L. DISEASE - POLICY LIMIT DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required) CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. State of New Hampshire AUTHORIZED REPRESENTATIVE

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129 Pleasant St Concord

NH 03301-3857

Strafford Nutrition & Meals on Wheels Mission Statement

To promote the well being of the elderly and disabled adults of Strafford County by providing services to foster independence in their own home and prevent or delay the need for institutional care. Through the delivery of hot nutrition meals in home or community settings, daily safety checks, nutrition education, and nutritional assessments SNMOW will promote physical and emotional health, protect their quality of life, and aide in the social & economic needs of the elderly and disabled.

Strafford Nutrition & Meals on Wheels Financial Statements and Supplemental Data With Independent Auditors' Report June 30, 2019



209 State Street. - Bangor, Maine 04401

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209 State Street Bangor, Maine 04401 207-990-8909 (T) 207-990-1504 (F) www.roycpas.com

Independent Auditors' Report

Board of Directors
Strafford Nutrition & Meals on Wheels
25 Bartlett Ave. Suite A
Somersworth, NH 03878

We have audited the statement of financial position of Strafford Nutrition & Meals on Wheels (a nonprofit organization), as of June 30, 2019, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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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. 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 Strafford Nutrition & Meals on Wheels as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Roy & Associates, CPAs, P.A.

Bangor, Maine November 5, 2019

Strafford Nutrition & Meals on Wheels STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current assets:		
Cash		
Unrestricted	\$	281,121
Grants receivable		45,937
Prepaid expenses		1,734
Other current assets		2,500
Total current assets		331,292
Capital assets:		·
Equipment		8,700
Less: Accumulated depreciation		(3,263)
Total capital assets		5,437
Total assets		336,729
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable		43,048
Leases payable - current portion		2,152
Other accrued expenses		11,986
Total current liabilities		57,186
Noncurrent liabilities:	·	
Leases payable		3,804
Total noncurrent liabilities		3,804
Total liabilities		60,990
Net assets:		
Without donor restrictions		275,739
Total net assets		275,739
Total liabilities and net assets	\$	336,729

Strafford Nutrition & Meals on Wheels STATEMENT OF ACTIVITIES

For the year ended June 30, 2019

Revenues and gains:	
Contributions	\$ 98,137
In-kind donations	69,094
Federal grants	531,151
Other grants	225,831
Other	37,306
Interest income	543
Total revenue, gains, and other support without donor	
restrictions	 962,062
Expenses and losses:	
Gross wages	269,982
Professional fees	6,875
Training	920
Fringe benefits	28,234
Leases/rental	8,340
Repairs and maintenance	983
Supplies	36,589
Food	411,329
Insurance	6,938
Travel - mileage reimbursement	47,551
Sundries	15,368
In-kind services and rent	69,094
Fundraising	5,885
Interest	920
Depreciation	 2,175
Total expenses	 911,183
Increase in net assets without donor restrictions	50,879
Net assets at beginning of year	224,860
Net assets at end of year	\$ 275,739

Strafford Nutrition & Meals on Wheels STATEMENT OF CASH FLOWS

For the year ended June 30, 2019

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 50,879
Adjustments to reconcilé changes in net assets to net cash provided by	
operating activities:	
Depreciation	2,175
(Increase) / decrease in accounts receivable	9,607
(Increase) / decrease in prepaid expenses	(488)
(Increase) / decrease in other current assets	(2,500)
Increase / (decrease) in accounts payable	10,478
Increase / (decrease) in other accrued expenses	1,627
Net cash provided (used) by operating activities	71,778
CASH FLOWS FROM FINANCING ACTIVITIES:	
Principal paid on long-term debt	(1,888)
Net cash provided (used) by investing activities	(1,888)
Net increase (decrease) in cash	69,890
Cash at the beginning of period	 211,231
Cash at end of period	\$ 281,121

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Strafford Nutrition & Meals on Wheels NOTES TO FINANCIAL STATEMENTS

June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Activities

Strafford Nutrition & Meals on Wheels (a not-for-profit, IRC 501(c)(3) corporation) is an Organization that exists to provide daily noontime meals to people over 60 years of age in a congregate setting in the communities of Strafford County, New Hampshire. The program also provides meals on wheels to elderly and disabled persons in their own homes throughout all of Strafford County. The program provides in excess of 475 meals per day.

B. Basis of Accounting

The financial statements have been prepared using the accrual basis of accounting whereby the Organization reports revenue and gains when earned and expenses when incurred.

C. Financial Statement Presentation

The financial statements have been prepared in accordance with FASB Accounting Standards Codification ("FASB ASC") No. 958, "Not-for-Profit Entities - Presentation of Financial Statements." Under FASB ASC No. 958, the Organization is required to report information regarding its financial position and activities according to the following two classes of net assets:

- Net assets without donor restrictions represent expendable resources that are available for operations at management's discretion.
- Net assets with donor restrictions represent resources restricted by donors as to purpose or by time. As of June 30, 2019, the Organization did not have any net assets with donor restrictions.

D. <u>Use of Estimates</u>

The process of preparing financial statements in conformity with accounting principles generally accepted in the United States of America requires the use of estimates and assumptions by management regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

Strafford Nutrition & Meals on Wheels NOTES TO FINANCIAL STATEMENTS June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

E. <u>Income Taxes</u>

The Organization is an exempt organization for federal and state income tax purposes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is not classified as a private foundation. Certain activities of the Organization are subject to the Federal unrelated business income tax and similar state provisions. Unrelated business income tax was not generated from these activities during the year ended June 30, 2019.

The Organization has adopted the provisions of authoritative guidance regarding accounting for uncertainty in income taxes. The authoritative guidance provides that a tax benefit or liability from an uncertain tax position should be recognized when it is more likely than not that a position will not be sustained upon examination. As of June 30, 2019 management has concluded that the Organization had no uncertain income tax provisions.

F. Property, Plant and Equipment

Property and equipment are carried at cost or, if donated, estimated market value on the date of receipt. The Organization's policy is to capitalize significant assets with a useful life greater than one year. Property and equipment is depreciated using the straight-line method. Expenditures for maintenance and repairs are charged against operations.

Equipment 4-10 Years

Depreciation expense was \$2,175 in 2019.

G. Statement of Cash Flows

The Organization considers all short-term investments with an original maturity of three months or less to be cash equivalents.

H. <u>Advertising</u>

The Organization expenses advertising as incurred. The Organization had no advertising expense for 2019.

I. <u>Financial Assets</u>

The Organization has \$327,058 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$281,121 and receivables of \$45,937. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date.

J. Accounts Receivable

Accounts receivable is derived primarily from funds requested to be reimbursed from government contracts. These requests are for services and are deemed entirely collectible.

Strafford Nutrition & Meals on Wheels NOTES TO FINANCIAL STATEMENTS
June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

K. Donated Goods and Services

The Organization records donated goods and services that meet the criteria for recognition under generally accepted accounting principles (GAAP) at the estimated fair value of such items.

L. In-Kind Support

The Organization records various types of in-kind support including facilities, services, and materials donated by volunteers and local citizens in carrying out its mission. The amounts reported as in-kind support are reported in accordance with the grant agreements. Certain amounts may not meet the requirements necessary to be recognized under accounting principles generally accepted in the United States of America. Generally accepted accounting principles allow contributed services to be recognized only if the services received create or enhance nonfinancial assets or require specialized skills, provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

2. CASH

At June 30, 2019 the Organization had \$38,790 of deposits in excess of the FDIC insurance limit of \$250,000.

Strafford Nutrition & Meals on Wheels NOTES TO FINANCIAL STATEMENTS June 30, 2019

3. CAPITAL LEASE

The Organization has a capital lease for equipment. Management expects that in the normal course of business, leases will be replaced by other leases. The following is an analysis of the leased property under capital lease.

Class of Property		
Equipment	- \$	8,700
Less: accumulated amortization		2,175
	\$	6,525

The following is a schedule by years of future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2019.

Year Ended June 30	
2020	\$ 2,808
2021.	2,808
2022	 1,404
Total minimum payments	7,020
Less: amount representing interest (a)	 1,064
Present value of future minimum payments (b)	\$ 5,956

- (a) Amount necessary to reduce net minimum lease payments to present value calculated at the Organization's incremental borrowing rate at lease inception.
- (b) Reflected in the balance sheet as current and noncurrent obligations under capital leases of \$2,152 and \$3,804, respectively.

4. IN-KIND SUPPORT

In-kind (donated) personal services were recorded at a value of \$53,094 during the year ending June 30, 2019.

Strafford Nutrition & Meals on Wheels NOTES TO FINANCIAL STATEMENTS
June 30, 2019

5. FUNCTIONAL ALLOCATION OF EXPENSES

The table below presents expenses by both their nature and their function for fiscal year June 30, 2019:

-				2019			
•	PROGRAM ACTIVITIES			SUP	ITIES		
•	Home Delivered	Congregate	Programs Subtotal	Admin	Fundraising	Supporting Subtotal	Total Expenses
Gross wages Professional fees Fraining Fringe benefits Leases/rental Repairs and maintenance Supplies Food Insurance Travel - mileage reimbursement Sundries In-kind services and rent Fundraising Interest	\$ 192,227 1,224 460 20,102 3,712 437 32,564 366,082 3,111 47,075 10,750 54,374	\$ 23,758 151 460 2,485 459 54 4,025 45,247 358 1,328 6,720	\$ 215,985 1,375 920 22,587 4,171 491 36,589 411,329 3,469 47,075 12,078 61,094	\$ 52,377 5,500 - 5,477 4,169 492 - - 3,469 476 3,290 8,000 - 230 544	\$ 1,620 - - 170 - - - - - 5,885	\$ 53,997 5,500 - 5,647 4,169 492 - - 3,469 476 3,290 8,000 5,885 230 544	\$ 269,982 6,875 920 28,234 8,340 983 36,589 411,329 6,938 47,551 15,368 69,094 5,885 920 2,175
Depreciation	1,305 \$ 733,975	5 85,509	S 819,484	- ——	\$ 7,675	\$ 91,699	5 911,18

The financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and office and occupancy, as well as salaries and benefits, which are allocated on the basis of time and effort.

6. ECONOMIC DEPENDENCY

Approximately 50% of revenues were received through the Division of Elderly and Adult Services for 2019. If a significant reduction in the level of this funding were to occur, it would affect the Organization's ability to provide programs and services.

7. EVALUATION OF SUBSEQUENT EVENTS

The Association has evaluated subsequent events through November 5, 2019, the date which the financial statements were available to be issued.

Strafford Nutrition Meals on Wheels 25 Bartlett Ave – Suite A Somersworth, NH 03887 (603) 692-4211 Admin@SNMOW.org

Board of Directors 2019 - 2020

Name & Start Date: Mailing Address: Contact Info: Officers:

Steve Goff
November 2012

Contact Info: Chairman

Chris Maxwell
December 2017

Vice-Chairman

Robin Jarvis
November 2019

Sandra O'Leary December 2018

Michele Robbins. October 2017

Harry Tagen
November 2019

Julie Brown
November 2012
Deceased - October 2019

Laurie Eastwood

Objective:

To continue working with the elderly and disabled adults.

Experience:

Assistant Director

Strafford Nutrition Meals on Wheels, Somersworth, NH February 2010 – Present

- Taking referrals from hospitals, rehab centers, doctor's offices, family and friends via phone, fax and email.
- Supervisor of four satellite meal sites and part time employees.
- Maintaining program policies, records and reports.
- Coordinating fundraisers, creating and maintaining program web site, creating new driver sheets in excel program.
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients.
- Placing food and supply order for each site.

Assistant Manager

Strafford Nutrition Meals on Wheels, Somersworth, NH February 2008 – January 2010

- Assisting manager with driver sheets and client information.
- Maintaining site facilities for cleanliness.
- Conducting home visits to determine eligibility and or reevaluation of home delivered clients.
- Help drivers ready their bags for home delivered clients.
- Setting up site for congregate lunch.

Office Clerk

Sebastian Septic Service, Milton, NH January 2007 – November 2007

- Answering customer phone calls and making appointments.
- Sending out daily billing to customers.
- Maintaining company records.
- Setting company up with QuickBooks and credit card options for customers.

Unloader/First Responder

UPS, Chelmsford, MA April 1996 – November 2001

- · Correctly unloading trucks to prevent injury.
- · Hazmat safety training to be a first responder.
- · Letting hub know when to remove a truck on or off the docks.
- Sorting and delivering bulk packages (71lbs to 150 lbs) to correct areas in building.

Electrical/Shipping/Soldering/Office Clerk

Golden Eagle Coppersmiths, Seabrook, NH July 1991 – December 2006

- Taking customer orders/handling customer complaints.
- Using large die cast machines to create parts for lanterns.
- Soldering lantern parts together, welding support rods for lanterns.
- Wiring and glassing lanterns.
- · Packaging finished products to ship.
- Billing customers/crediting accounts.
- · Making daily deposits.

Education: High School Diploma

Coe-Brown Academy, Northwood, NH 1991

Jaymie Lee Chagnon

Work Experience

2017 - Present

Strafford Nutrition & Meals on Wheels Program

Executive Director

- Overall Management of All Aspects of Agency Key areas of focus include:
 - Budget development
 - o Staffing Development & HR programs
 - o Contract Creation & Oversight (State & Caterer)
 - o Tracking System Development & Monitoring
 - Board Development & Informed
 - o Fundraising Efforts including grants, request, appeals, etc.
 - o Promoting Agency in the Community
 - o Agency development core mission, targets, etc.

1988 - 2016

Rockingham Nutrition & Meals on Wheels Program

Assistant Director (since 1998)

- Management Duties performed independently or in conjunction with the Director
 - o Budget development
 - o Process State RFQ, contracts, and reports
 - o Agency development
 - Setting service targets
 - Statistical tracking, analyzing, and monitoring
 - Promoting core mission
 - o Catering contract & bid process

HR Duties

- o Policy Development and staying abreast of DOL requirements
- o Agency Representative at DOL Hearings
- Developing Job Descriptions, assigning tasks, and setting work schedules
- o Developed Agency Time record system
- o Hiring, Firing, Disciplinary process
- o Safety Program Development

• IT Responsibilities

- Repair & maintain computer equipment and working with outsources professional when needed
- o Development of Client Dbase system
- o Development of Meal ordering and tracking system
- o Development of Bookkeeping System using QuickBooks & Excel
- o Development of Medicaid (CFI) Billing tracking & billing procedure

• Caterer

- o Monitoring for contract compliance
- o Menu Planning & Approval

- o Special Event planning
- Fundraising Efforts
 - Write and submit Town Requests, Reports, and attending Town meetings as requested.
 - o Miscellaneous Grants and reporting requirements
 - o Emergency Food & Shelter Program application and reports
 - o Combined Federal Campaign Application
 - o Annual Appeal Development
 - o Miscellaneous Fundraising Events i.e. Golf Tournament
- Miscellaneous Duties
 - o Maintain working knowledge of others duties to be able to step in to vacant position as needed
 - o Creating miscellaneous spreadsheets and forms
 - Coordinating & Planning various events i.e. United Way Day of Caring

Administration Assistant (1988-1998)

- Highlighted Tasks include:
 - o Intake Processing
 - o Data Entry & Statistical Tracking
 - o Payroll Processing
 - State Billing

1980 – 1987 K-Mart Corporation

AOD - Assistant Manager

- Help Store Manager oversee each department and employees, allocate job assignments, training, write ups, hiring/firing, etc.
- Handle all customer relationship issues complaints, purchase approvals, etc.

Skills/Certifications

Notary Public
HR Training Certificates
Microsoft Training Certificates
Safety Training
Over 20 years of Management Experience

Education

High School Diploma - Salem NH University of Lowell - 2 yrs

Professional Affiliations

National Association of Nutrition and Aging Services Meals on Wheels Association of America New England Regional Conference Committee NH Center for Nonprofits

Strafford Nutrition & Meals on Wheels CONTRACTOR NAME

Key Personnel

-	1			
Name	Job Title	Salary	% Paid from	Amount Paid from
		Ť	this Contract	this Contract
Jaymie Chagnon	Executive Director	\$56,999	50%	\$28,500
Laurie Eastwood	Assistant Director	\$29,120	50%	\$14,560
<u></u>				



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and Tri-County Community Action Program, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 30 Exchange Street, Berlin, NH, 03570.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), which was also approved by the Governor on June 17, 2020, and presented to the Executive Council on June 24, 2020 (Information Item #0), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation, and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read:
 \$5.045.052.36.
- 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the:
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
- 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

Contractor Initials

Date 1815 250



- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services, Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals, Award



date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4. Rate Sheet.
- .12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

Contractor Initials 10/5/2000



- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1 Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit.
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

Contractor Initials
Date 1015 2000



- 11.3. If Condition B or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

Contractor Initials

Date 10/5 9/30



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire
Department of Health and Human Services

)]12 | 2020

Title: Commissione

10/5/2020

Tri-County Community Action Program, Inc.

Name: Jeanne Roballard

Title: Onlef Executive Officer



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

OFFICE OF THE ATTORNEY GENERAL

10/16/20		Catherine Pinos
Date	Name:	Catherine Pinos
	Title:	Attorney
I hereby certify that the foregoing Amendme Executive Order 2020-04 as extended by E 14, 2020-15, 2020-16, 2020-17, and 2020-	xecutive	approved by the Governor approval issued under the Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-
·	OFFICE	E OF THE SECRETARY OF STATE
Date	Name:	
	Title:	

Exhibit B-1 Amendment #4 Rate Sheet

	Nut	rition and Trans	portation		
	1/1/2017	through 06/30/201	7 Service Uni	its	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Bervice
Title XX HD Meats	Per Meel	12,401	\$5,50		\$ 66,206,00
Title IIIC HD Meets	Per Meal	27,740	\$5.50		\$ 152,570,00
Title IIIC Cong Meals	Per Meal	14,158	\$5,50		\$ 77,859.00
Title IIIB Transportation	PerClient/PerDay	2,770	\$37.00		\$ 102,490,00
	-		\$ubtotal .		\$ 401,135.00

	7/1/2017	through 06/30/2018	Service Ur	itis		
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Mesi	24,801	\$5.78		\$ 143,350.00	
Title IIIC HD Meets	Per Meal	55,480	\$5.78		\$ 320,674.00	
Title ItiC Cong Meals	Per Meel	28,315	\$5.78		\$ 163,661.00	
Title (III) Transportation	PerClient/PerDay	5,540	\$38.85	~	\$ 215,229.00	
			Subtotal		\$ 842,914.00	

7/1/2018 through 06/30/2019 Service Units						
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Servica 1/1/19-8/30/19	Total Amount of Funding being Requested for each Service	
Title XX HD Mests	Per Meal	24,801	\$5.78	\$6.00	\$	148,806.00
Title IIIC HD Meets	Per Meal	55,480	\$5.78	\$6,00	\$.	332,880.00
Title IIIC Cong Meals	Per Meel	28,915	\$5.78	\$6.00	\$	169,890.00
Title IIIB Transportation	PerClant/PerDey	5,540	\$36.85	\$38.85	\$	215,229.00
			Subtotal		\$	866,805.00

	7/1/2019	through 06/30/2020	Service Uni	ts		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service	
Title XX HD Meals	Per Moni	24,801	\$6.00		\$ 148,806.00	
Title IIIC HD Meals	Per Med	55,480	\$6.00		\$ 332,880.00	
TIGE INC HD SUPPLEMENT	Per Mesi	3,731	\$8.00		\$22,386.61	
Title IIIC Cong Mesis	Per Mesi	28,315	\$6.00		\$ 169,690.00	
Title III Meals (FFCRA)	Per Mesi	8,948	\$10.00		\$89,460.00	
Title IIIB Transportation	PerClient/PerDay	5,540	\$38.85		\$ 215,229,00	
		· · · · · · · · · · · · · · · · · · ·	Subtotal	:	\$ 978,651.61	

	7/1/2020	through 06/30/202	1 Service Un	its:		
Nutrition and Transportation		Total # of Units of Service anticipated to be delivered.	Rate per Service		Fu	il Amount of Iding being Isted for each Bervice
Title XX HD Meals	Per Mesi	24,601	\$8.00			\$148,806.00
Title IIIC HD Meats	Per Metal	59,211	\$8.00			\$355,266.61
Title IIIC Cong Meals	Per Mod	29,315	\$6.00			\$169,890.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response					5	35,433.53
Title IIIC Meals (COVID-19)	Per Mesi	14,173	B10.00		\$	141,730,00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	8,647	\$24.89	:		\$215,229,00
	·		Subtotal	-	\$	1,066,355.14

	7/1/2021	through 06/30/202	2 Service Un	its	
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service
Title XX HD Meals	Per Meal	24,801	\$6.00	,	\$148,808,00
Tide IIIC HD Mosis	Per Meal	59,211	\$8.00		\$355,268.61
Title IIIC Cong Meals	Per Meal	28,315	\$8.00		\$169,890.00
Title IIIB Transportation/ Title IIIB Supportive Services:					
Delivery Services	PorClient/PerDay	8,647	\$24.89		\$215,229.00
	•		Subtotal		\$ 889,191.61

Total \$ 5,045,052.36

Contractor Initials: Date: 105 2000

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 registered to transact business in New Hampshire on May 18, 1965. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business 1D: 63020

Certificate Number: 0004969574



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 31st day of July A.D. 2020.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

i,Sandy Alonzo	hereby certify that:
(Name of the elected Officer of the	Corporation/LLC; cannot be contract signatory)
1. I am a duly elected Elected Officer of	_Tri-County Community Action Program, Inc (Corporation/LLC Name)
	en at a meeting of the Board of Directors/shareholders, duly called and m of the Directors/shareholders were present and voting.
than one person)	ative officer and Randall Pilotte Chief Financial officer (may list more
(Name and Title of Contrac	t Signatory)
is duly authorized on behalf of Tri-County C with the State	ommunity Action program, inc. to enter into contracts or agreements
(Name of C	Corporation/ LLC)
, , , , , , , , , , , , , , , , , , , ,	r departments and further is authorized to execute any and all documents, y amendments, revisions, or modifications thereto, which may in his/helect the purpose of this vote.
date of the contract/contract amendment to (30) days from the date of this Certificate of Hampshire will rely on this certificate as evilndicated and that they have full authority to	en amended or repealed and remains in full force and effect as of the which this certificate is attached. This authority remains valid for thirty of Authority. I further certify that it is understood that the State of New dence that the person(s) listed above currently occupy the position(s) to bind the corporation. To the extent that there are any limits on the excorporation in contracts with the State of New Hampshire, all such Signature of Elected Officer Name: Sandy Obsin

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

1FY21 Board Resolution: Resolution of the Corporation

Authority to Sign

The Board of Directors of Tri-County Community Action Program, Inc. (the "Corporation") takes the following action.

Resolved.

That the Tri-County Community Action Program, Inc. Chief Executive Officer (CEO), Jeanne L. Robillard, or Randall S. Pilotte, Chief Financial Officer (CFO), Kristy M. Letendre, Chief Program Officer (CPO), or Regan L. Pride, Chief Operating Officer (COO) acting as designee(s) of the CEO, are hereby authorized on behalf of this Corporation to enter into contracts with the Federal Government, State of New Hampshire, and any other parties as deemed necessary and to execute any and all documents, agreements and other instruments and amendments, revisions or modifications thereto, as may be deem necessary, desirable or appropriate for the corporation; this authorization being enforced and effective until June 30th, 2021.

Attest, the resolution adopted therein was duly authorized by the Board of Directors on June 30th, 2020.

Name: Sandy Alonzo
Title: Board Chair

Name: Anne Barber Title: Vice Chair



CERTIFICATE OF LIABILITY INSURANCE

DATE (NULDOMYYY) 06/25/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE (SSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER. IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s). PRODUCER CONTACT NAME: Karen Shaughnessy FIAI/Cross Insurance PHONE (A/C Ho, Ext): E-HALL (603) 669-3218 (603) 645-4331 1100 Elm Street kshaughnessy@crossagency.com INSURER(S) AFFORDING COVERAGE NAC 6 Manchester NH 03101 Tokio Marine Holdings, Inc. MSURER A : MEURED Granite State Health Care and Human Services Self-WISLINER B : Tri-County Community Action Program, Inc. NEURER C 30 Exchange Street INSURER D INSURER E Berlin NH 03570 INSURER F : **COVERAGES** CERTIFICATE NUMBER: 20-21 All Unes 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. ADDL SUBA 1 POUCYER POUCYER
(NIM/DDYYYY) (NIM/DDYYYY) TYPE OF INSURANCE POLICY NUMBER CON MERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED CLAIMS-MADE X OCCUR 100,000 PREMISES (En occurrence) 5,000 MED EXP (Any one person) PHPK2003518 07/01/2020 07/01/2021 1.000,000 PERSONAL & ADVINUARY GENTLAGGREGATE LIMIT APPLIES PER: 3,000,000 GENERAL AGGREGATE ASE COUCY MEN 3,000,000 PRODUCTS - COMPIOP AGG OTHER: AUTOMOBILE LIABILITY COMBINED SINGLE LIMIT \$ 1,000,000 **ANY AUTO** DODILY INJURY (Per person) OWNED AUTOS ONLY HERED AUTOS ONLY SCHEDULED AUTOS MON-OWNED AUTOS ONLY PHPK2003823 07/01/2020 07/01/2021 BODILY ULIURY (Per accident) PROPERTY DAMAGE (Per accident) Underinguned motorist **8 1,000,000** UMBRELLA LIAT OCCUR EACH OCCURRENCE 2 000 000 EXCESS LIAB PHUB683002 07/01/2020 07/01/2021 2,000,000 CLAIMS-MADE AGGREGATE DED RETENTION 8 10,000 ERS COMPENSATION X STATUTE UID EXPLOYERS LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) В 1,000,000 N HCH\$20200000241 (3a.) NH EL EACH ACCIDENT 02/01/2020 02/01/2021 1,000,000 EL DISEASE - LA EMPLOYEE / yes, describe under DESCRIPTION OF OPERATIONS below 1,000,000 E.L. DISEASE - POLICY LIMIT Professional Liability Each Occurrence \$1,000,000 PHPK2003518 07/01/2020 07/01/2021 Aggregate \$3,000,000 DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schoolule, may be attached if more spece in required) CERTIFICATE HOLDER CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN NH OHHS ACCORDANCE WITH THE POLICY PROVISIONS. 129 Pleasant Street AUTHORIZED REPRESENTATIVE

Concord

NH 03301



Mission Statement

Tri-County Community action provides opportunities to strengthen communities by improving the lives of low to moderate income families and individuals.

Financial Statements

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018 AND INDEPENDENT AUDITORS' REPORTS

CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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

CERTIFIED PUBLIC ACCOUNTANTS
WOLFEBORO • NORTH CONNAY
DOVER • CONCORD
STRAFFIAM

INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Tri-County Community Action Program, Inc. and Affiliate (New Hampshire nonprofit organizations), which comprise the consolidated statements of financial position as of June 30, 2019 and 2018, the related consolidated statements of cash flows and functional expenses for the years then ended, the related consolidated statement of activities for the year ended June 30, 2019 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 audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgement, 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 consolidated financial position of Tri-County Community Action Program, Inc. and Affiliate as of June 30, 2019 and 2018, and its consolidated cash flows for the years then ended, and the changes in its net assets for the year ended June 30, 2019, in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Tri-County Community Action Program, Inc. and Affiliate's 2018 consolidated financial statements, and we expressed an unmodified audit opinion on those consolidated financial statements in our report dated October 19, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

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 Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the 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

Deone McDonnell & Loherte Peopessional association

In accordance with Government Auditing Standards, we have also Issued our report-dated October 21, 2019, on our consideration of Trl-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 the effectiveness of Tri-County Community Action Program, Inc.'s 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.

October 21, 2019

North Conway, New Hampshire

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION JUNE 30, 2019 AND 2018

ASSETS

144	<u>-10</u>	
CURRENT ASSETS	· <u>2019</u>	<u>2018</u>
	_	
Cash and cash equivalents Restricted cash	\$ 1,400,750	\$ 1,329,038
Accounts receivable	583,963	380,902
	1,274,083	1,156,657
Property held for sale Pledges receivable	47,000	•
Inventories	231,161	212,207
Prepaid expenses	85,886	87,56 9
rrepaid expenses	34.037	25,640
Total current assets	3,656,880	3,192,013
PROPERTY		
Property and equipment	12 000 452	12 040 000
Less accumulated depraciation	12,086,152	12,812,689
	(5,178,535)	(5,203,324)
Property, net	6,907,617	7,609,365
OTHER ASSETS	•	
Restricted cash		
Restricted cash	418,936	325,863
TOTAL ASSETS	\$ 10,983,433	<u>\$ 11,127,241</u>
		<u> </u>
LIABILITIES AND	NET ASSETS	
CURRENT LIABILITIES		
Demand note payable	•	
Current portion of long term debt	\$	\$ 516,022
Current portion of capital lease obligations	148,449	142,733
Accounts payable	4,870	4,445
Accrued compensated absences	221,571	237,276
Accrued salaries	204,079	203,121
Accrued expenses	210,952	187,508
Refundable advances	89,524 107,157	131,888
Other liabilities	197,157	191,069
,	598,195	387,168
Total current liabilities	1,674,797	2,001,230
		2,001,230
LONG TERM DEBT		
Long term debt, net of current portion	5,227,835	5,373,937
Capital lease obligations, net of current portion	3,355	8,226
Total liabilities	0.005.007	7.000.000
Total Raphities	6,905,987	<u>7,383,393</u>
NET ASSETS		
Without donor restrictions	3,399,192	2,926,057
With donor restrictions	678,254	
		817,791
Total net assets	<u>4,077,446</u>	3,743,848
·		
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 10,983,433</u>	\$ 11,127,241

CONSOLIDATED STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2019 WITH PRIOR YEAR SUMMARIZED COMPARATIVE INFORMATION

	Without Donor Restrictions	With Donor Restrictions	2019 <u>Total</u>	2018 <u>Total</u>
REVENUES AND OTHER SUPPORT				_
Grant and contracts	\$ 14,074,008	\$ 401,106	\$ 14,475,114	\$ 14,309,DB6
Program funding	1,187,509	•	1,187,509	1,259,037
Utility programs	1,287,103		1,287,103	1,079,361
In-kind contributions	477,167	•	477,187	351,187
Contributions	230,986	•	230,986	395,225
. Fundratsing	39,303	•	39,303	59,538
Rentál income	625,046		825,048	579,112
Interest income	643		843	348
(Loss) gain on disposal of property	(32,892)		(32,892)	48,487
Loss on write down of property held for sale	(255,492)		(255,492)	
Other revenue	196,354		196,364	81,938
Total revenues and other support	17,809,745	401,106	18,210,851	18,263,317
NET ASSETS RELEASED FROM RESTRICTIONS	540,643	(540,843)	<u> </u>	:
Total revenues, other support, and				
net assets released from restrictions	18,350,388	(139,537)	18,210,851	18,263,317
FUNCTIONAL EXPENSES				
Program Services:				
Agency Fund	950,639	•	950,639	922,701
Head Start	2,451,296		2,451,298	2,481,916
Guardianship	767,241	•	787,241	760,009
Transportation	916,089	•	916,089	879,729
Volunteer	118,408	•	118,408	122,941
Workforce Development	354,263	•	354,263	394,252
Alcohol and Other Drugs	-	•	•	444,581
Carroll County Dental	747,474	•	747,474	642,837
Support Center	391,650	•	391,650	276,172
Homeless	714,066	••	714,066	577,783
Energy and Community Development	7,788,580	•	7,788,560	7,480,943
Elder	1,4 6 2,613	•	1,462,613	1,142,818
Housing Services	<u>172,852</u>		172,852	176,511
Total program services	18,835,151	<u>*</u>	16,835,151	16,302,993
Supporting Activities:				
General and administrative	1,032,207		1,032,207	1,102,448
Fundralsing	9,895		9,895	8,023
Total supporting activities	1,042,102	*	1,042,102	1,110,471
Total functional expenses	17,877,253	,	17,877,253	17,413,464
CHANGE IN NET ASSETS	473,135	(139,537)	333,598	849.853
NET ASSETS, BEGINNING OF YEAR	2,926,057	817,791	3,743,848	2.893.995
NET ASSETS, END OF YEAR	\$ 3,399,192	\$ 678,254	\$ 4 ,077,446	\$ 3,743,848

CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

CASH FLOWS FROM OPERATING ACTIVITIES	2019	2018
Change in net assets		
Adjustments to reconcile change in net assets to	\$ 333,598	\$ 849,853
net cash provided by operating activities:		
Depreciation		
Loss (gain) on disposal of property	447,669	463,483
Loss on write down of property held for sale	32,892	(48,487)
(Increase) decrease in assets;	255,492	•
Accounts receivable		
Pledges receivable	(117,426)	170,337
Inventories	(18,954)	(6,403)
Prepaid expenses	1,683	(21,928)
Restricted cash	(8,397)	. 19,705
Increase (decrease) in liabilities:	(298,134)	235,922
Accounts payable		
Accrued compensated absences	(15,705)	(281,171)
Accrued galaries	958	(39,424)
Accrued expenses	23,444	(9,374)
Refundable advances	(42,364)	24,261
Other liabilities	6,088	(6,479)
	211,027	(258,143)
NET CASH PROVIDED BY OPERATING ACTIVITIES	813,871	1,092,152
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposal of property	14,283	278,972
Purchases of property and equipment	(95,588)	(141,335)
	(00,000)	(141,000)
NET CASH (USED IN) PROVIDED BY INVESTING ACTIVITIES	(81,305)	137,637
CASH FLOWS FROM FINANCING ACTIVITIES	•	
Net repayment on demand note payable		
Rapayment of long-term debt	(516,022)	(90,412)
Repayment of capital lease obligations	/ (140,386)	(311,983)
repayment of Capital lease unitgations	(4,448)	(4,056)
NET CASH USED IN FINANCING ACTIVITIES	(650,854)	(406,451)
NET INCREASE IN CASH AND CASH EQUIVALENTS	71,712	823,338
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,329,038	505,700
CASH AND CASH EQUIVALENTS, END OF YEAR	\$_1,400,750	\$ 1,329,038
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Cash paid during the year for:	,	
Interest	\$ 152,078	\$ 182,514
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES:		
Property donated	<u>\$</u> .	\$ 18,830

IRLCOUNTY COMMUNITY ACTION PROGRAM, INC

CONSOLIDATED STATEMENT OF FUNCTIONA FOR THE YEAR ENDED JUNE 30, 20

	Ag	ency Fund		Head E		Total		General & Iministrative	Fundralsing		Total
Direct Expenses						1041					
Payroll	\$	199,241	\$	1.3366	s	5,462,305	\$	598,457	\$.	5	6,058,762
Payroll taxes and benefits		49,259		3~~	•	1,413,250	-	163,274			1,576,524
Assistance to clients		22,359				5.786.314			_		5,785,314
Consumable supplies	,	3.408		1978		846,305		11,435			857,741
Space costs and rentals		7,828		177		523,719		66,568			590,287
Depreciation expense		169,653		386		447,669		3,157	•		450,826
in-kind expended		•				477,167			•		477,167
Consultants and contractors		20,400		:		222,318		16,029			238,347
Utilities		16B.297		181		378.636		5,708			384,344
Travel and meetings		11.024		542		297,607		20,789	•		318,398
Other direct program costs		2,535		224		157.696		9,225	9,895		176,816
Fiscal and administrative		16,817		731		103,147		94,740	•		197,887
Building and grounds maintenance		93,988		594		179.346		30			179,376
Interest expense		117,585		,,,,		152.965		953			153,91B
Vehicle expense	•	2.747				199.965			•		199,965
Insurance		56,671		316		89.016		30,772	•		119,788
Maintenance of equipment and rental		562		931		83,909		12.647	•		96,556
Fixed fees	_	8,265	~	<u></u>	_	13.817		422	•		14,239
Total Direct Expenses		950 639		2,44,52		16,635,151		1.032.207	9,895		17,877,253
Indirect Expenses											
Indirect costs		PC 24	_	<u> </u>		1,032,207	_	(1,032,207)	<u> </u>		1
Total Direct & Indirect expenses	<u> </u>	1.040 987	5	2.85 ₅₅₂	5	17.867.358	<u> </u>		<u>8.895</u>	<u>s</u>	17.577,253

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC. AL

CONSOLIDATED STATEMENT OF FUNCTIONAL E) FOR THE YEAR ENDED JUNE 30, 2015

Direct Expenses	Age	ey Fund	Ī	deed Star		<u> Total</u>	_	ieneral & ninistrative	Fundralsing			<u>Total</u>
Payroll	5	99,755	\$	1.250.897		5.214.049		P70 <00			_	
Payroll taxes and benefits		23,319		339,0	3		,	670,592	\$	•	5	5,884,641
Assistance to clients		74,171				1,260.319		164,414		•		1,424,733
Consumable supplies		1,723		240,832		5,536,546				-		5.538,546
Space costs and rentals		21,013		164,4		949.850		11,219		•		961,069
Depreciation expense		324,623		1,699		578,542		72,385		•		650.927
In-kind expended		12,500		205,0		463,483		•		•		483,483
Consultants and contractors		15.815		28.9:		351,188				•		351,188
Utilities		135,551		32.552		315,842		15,662		•		331,504
Travel and meetings		1.093		50.2 ₁₅		326,659		3,589		•		330,248
Other direct program costs		44,933		9.764		278,787		9.470	-	•		288,257
Fiscal and administrative		243		28.3 ₃₀		192,849		28,234	8,02	3		229, 106
Building and grounds maintenance		62,822		62,550		94,549		108.359				200,908
Interest expense		127,777		. 02.350		198.381		180		•		198,561
Vehicle expense		4,282		٣.		183,401		1,241		•		184,642
Insurance		65.654		14.0 52		164.961		•		•		164,961
Maintenance of equipment and rental		001004		0 52		154,315		5.085		-		159,400
Fixed lees				52.1;		127,333		14,018		٠		141,351
			_		_	4.312		<u>-</u>		٠		4,312
Total Direct Expenses	1	.015,074		2,481,91		16,395,366		1,102,448	8,02	3		17,505,837
Indirect Expenses												
Indirect costs		86.950		248.09		1,102,448		(1,102,448)	•			
Capitalized Expenses												
Less capitalization of assets		(92,37 <u>3</u>)		:	_	(92.373)		:		<u>-</u>		(92,373)
Total Direct & Indirect expenses	<u>\$ 1.</u>	009.651	<u>\$</u>	2,730.0(₁₁	<u>s</u>	17,405,441	1	<u>.</u>	\$ 8,02	3	<u>s</u>	17,413,464

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NOTE 1. ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES Organization and Principles of Consolidation

The consolidated financial statements include the accounts of Tri-County Community Action Program, Inc. and its affiliate, Cornerstone Housing North, Inc. The two organizations are consolidated because Tri-County Community Action Program, Inc. controls 100% of the voting power of Cornerstone Housing North, Inc. All significant intercompany items and transactions have been eliminated from the basic financial statements. 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. Cornerstone Housing North, Inc. (a New Hampshire nonprofit corporation) was incorporated under the laws of the State of New Hampshire for the acquisition, construction and operation of community-based housing for the elderly.

Nature of activities

The Organization's programs consist of the following:

Agency

Tri-County CAP Administration provides central program management support and oversight to the Organization's 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.

Head Start

Head Start provides comprehensive services to low-income children and their families. Head Start supports children's growth and development in a positive learning environment through a variety of activities as well as providing services, which include in addition to early learning, health and family well-being. All children receive health and development screenings, nutritious meals, oral health and mental health support. Parents and families are supported in achieving their own goals, such as housing stability, continued education, and financial stability.

Programs support and strengthen parent-child relationships as their child's primary educator. Head Start staff work as partners with parents to identify and provide individualized activities that support their child's growth and development.

Tri County Community Action Head Start serves 217 children in Carroll, Coos & Grafton counties in 9 locations with 13 center-based classrooms and 1 home-based option.

<u>Guardianship</u>

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. This program serves 414 individuals. Additional services include, conservatorship, representative payee-ship, federal fiduciary services, benefit management services and private probate accounting services.

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 17 wheelchair accessible vehicles offers transportation options to the elderly and disabled, as well as to the general public.

Volunteer

The Coos County Retired & Senior Volunteers Program (RSVP) maintains a minimum group of 394 volunteers, ages 55 and older, of which 287 actively served during the last reporting period. These volunteers share their skills, life experiences, and time with over 60 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 46,764 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 families (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 included 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) provided 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 offered assistance with its impaired driver programs.

Effective October 1, 2017, the Organization is no longer responsible for the Alcohol & Other Drugs (AOD) program. The grants for the program were transferred to North Country Health Consortium (NCHC), as they took over the program. The Friendship House was sold to Affordable Housing Education and Development (AHEAD).

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.

Support Center

The Organization's Support Center at Burch House provides direct service and shelter to victims and survivors of domestic and sexual violence and stalking in Northern Grafton County. Support Center services are accessible 24 hours a day, 365 days a year. They include: crisis intervention; supportive counseling; court, hospital and policy advocacy and accompaniment; emergency shelter; support groups; community education and outreach; violence prevention programs for students; information, referrals and assistance accessing other community resources.

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 Assistance and Outreach

Energy Assistance Services provide fuel and electric assistance through direct pay to vendors or a discount on the client's bill. Community Contact sites allow local participants access to energy assistance programs and other emergency services. The offices provide information to the Organization's clients about other programs offered, as well as other programs available through other organizations in the community.

Low-Income Weatherization

The NH weatherization program helps low-income families, elderly, disabled, small children and individuals lower their home energy costs; increase their health, safety, and comfort; and Improve the quality of living while improving housing stock in communities around the state utilizing energy cost saving, health and safety and carbon lowering measures. The NH Weatherization Assistance Program also creates local NH jobs.

Elder

The Organization's elder program provides senior meals in 15 community dining sites, home delivered meals (Meals on Wheels) to the frail and homebound elderly, and senior nutrition education and related programming. The 'Coos County ServiceLink Aging & Disability Resource Center assists with person-centered counseling, Medicare counseling, Medicaid assistance, long-term care counseling services, and caregiver supports.

Housing Services

Cornerstone Housing North, Inc. is subject to a Project Rental Assistance Contract (PRAC) with the United States Department of Housing and Urban Development (HUD), and a significant portion of their rental income is received from HUD.

The Organization Includes a 12-unit apartment complex in Berlin, New Hampshire for the elderly. This operates under Section 202 of the National Housing Act and is regulated by HUD with respect to the rental charges and operating methods.

The Organization has a Section 202 Capital Advance. Under guidelines established by the U.S. Office of Management and Budget Uniform Guidance, Title 2 U.S. Code of Federal Regulations (CFR) part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, the Section 202 Capital Advance is considered to be a major program.

Method of accounting

The consolidated financial statements of Tri-County Community Action Program, Inc. have been prepared utilizing 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, revenue, other than contributions, and expenses are reported when incurred without regard to the date of receipt or payment of cash.

Basis of presentation

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions include net assets that are not subject to any donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and board of directors.

Net assets with donor restrictions include net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

The Organization has net assets with donor restrictions of \$678,254 and \$817,791 at June 30, 2019 and 2018, respectively. See **Note 13**

Contributions

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Support that is restricted is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

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 on 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 program. 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 that do not materially prolong the useful lives of assets are charged to expense as incurred.

Estimated useful lives are as follows:

Buildings and improvements

Vehicles

Furniture and equipment

20 to 40 years

5 to 8.5 years

5 to 15 years

Client Rents and HUD Rent Subsidy

Cornerstone Housing North, Inc.'s rents are approved on an annual basis by the Department of Housing and Urban Development. Rental increases are prohibited without such approval. The clients are charged rent equal to 30% of their income less adjustments allowed by the Department of Housing and Urban Development. Rent subsidies are received from the Department of Housing and Urban Development for the difference between the allowed rents and the amounts received from the clients.

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 \$197,157 and \$191,069 as of June 30, 2019 and 2018, respectively.

Nonprofit tax status

The Organization is a not-for-profit Section 501(c)(3) organization in accordance with 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's Federal Form 990 (Return of Organization Exempt from Income Tax), is subject to examination by the IRS, generally for three years after it is filed. The Organization is no longer subject to examinations by tax authorities for years prior to 2015.

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.

Due to changes in the tax law in the 2017 Tax Cuts and Jobs Act, the Organization is subject to file an Unrelated Business Income Tax Return for unallowed expenses for the year ended June 30, 2019. These expenses fall under the qualified taxable fringe benefits. The total tax due for the year ended June 30, 2019 is approximately \$8,900.

Cornerstone Housing North, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Internal Revenue Service has determined the Organization to be other than a private foundation within the meaning of Section 509(a).

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, employer contribution payments ceased, therefore as of June 30, 2019 and 2018, there were no discretionary contributions recorded. Further Information can be obtained from the Organization's 403(b) audited financial statements.

Donated services and goods

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.

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 net assets with donor restrictions. In the absence of such stipulations, contributions of noncash assets are recorded as net assets without donor restrictions.

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 net assets without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. 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 net assets with donor restrictions to net assets without donor restrictions at that time.

Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at the net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Promises that remain uncollected more than one year after their due dates are written off unless the donors indicate that payment is merely postponed. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

As of June 30, 2019 and 2018, there were promises to give that were absent of donor stipulations, but restricted in regards to timing, and therefore classified as net assets with donor restrictions in the amount of \$231,161 and \$212,207, respectively. This amount was included in grants and contracts on the Consolidated Statement of Activities.

Use of estimates

The presentation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and 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.

Fair Value of Financial Instruments

Accounting Standards Codification No. 825 (ASC 825), Disclosures of Fair Value of Financial Instruments, requires the Organization to disclose fair values of its financial instruments. The carrying amount of the Organization's financial instruments which consists of cash, accounts receivable, deposits and accounts payable, approximate fair value because of the short-term 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 in the statement of activities. Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

<u>Program salaries and related expenses</u> are allocated to the various programs and supporting services based on actual or estimated time employees spend on each function as reported on a timesheet.

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

<u>Paid Leave</u> is charged to a leave pool and is allocated to each program as a percentage of total salaries.

<u>Fringe Benefits</u> 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.

<u>Depreciation expense</u> is allocated to each program based upon specific assets used by the program and is reported as depreciation expense on the statements of functional expenses.

Other occupancy expenses are applicable to assets which are used by multiple programs. Buildings are primarily charged to the benefiting program based upon an analysis of square footage. Costs related to a building include depreciation, insurance, utilities, building maintenance, etc. These costs are reported as space costs on the 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, 2018, received provisional approval and is effective, until amended, at a rate of 12.50%. Per the agreement with the U.S. Department of Health and Human Services, the Organization's final rate for the year ended June 30, 2018 was 11.45%. The actual rate for the year ended June 30, 2019 was approximately 10.44%, which is allowable because it is less than the provisional rate.

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 years ended June 30, 2019 and 2018 was \$11,698 and \$18,616, respectively.

Debt Issuance Costs

During the year ended June 30, 2019, the Organization retrospectively adopted the provisions of the FASB Accounting Standards Update (ASU) No. 2015-03, "Simplifying the Presentation of Debt Issuance Costs." The ASU is limited to simplifying the presentation of debt issuance costs, and the recognition and measurement guidance for debt issuance costs is not affected by the ASU. Amortization expense of \$887 has been included with interest expense in the consolidated statements of functional expenses for both 2019 and 2018.

New Accounting Pronouncement

On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

NOTE 2. LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets as of June 30, 2019 and 2018:

	2019	2018
Financial assets at year-end: Cash and cash equivalents, undesignated Accounts receivable Pledges receivable	\$ 1,400,750 1,274,083 231,161	\$ 1,329,038 1,156,657 212,207
Total financial assets	2,905,994	2,697,902
Less amounts not available to be used within one year:		
Net assets with donor restrictions Less net assets with time restrictions to be	678,254	817,791
met in less than a year	(348,631)	(540,643)
Amounts not available within one year	329,623	277,148
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 2,576,371</u>	<u>\$ 2,420,754</u>

It is the Organization's goal to maintain financial assets to meet 60 days of operating expenses which approximates \$2,786,000 and \$2,729,000 respectively, at June 30, 2019 and 2018.

NOTE 3. 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, 2019 and 2018, the balances in interest and non-interest-bearing accounts were insured by the FDIC up to \$250,000. At June 30, 2019 and 2018, there was approximately \$1,750,000 and \$1,200,000, of deposits held in excess of the FDIC limit, respectively. 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 7**. It is required to maintain a balance of \$19,968 in the account, which 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, 2019 and 2018 was \$20,010 and \$19,980, respectively. The Organization has made all of their scheduled deposits for the years ended June 30, 2019 and 2018. These amounts are included in restricted cash on the Statements 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 7**). The required balance in the account is \$173,817 and is equal to 12 monthly payments. The balance as of June 30, 2019 and 2018 was \$176,298 and \$176,570, respectively, and the Organization was in compliance with this requirement. These amounts are included in restricted cash on the Statements 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 restriction at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively. These amounts are included in other liabilities on the Statements of Financial Position. The total restricted cash within this account at June 30, 2019 and 2018 was \$582,116 and \$378,605, respectively, and is included in the restricted cash balance on the Statements of Financial Position.

At June 30, 2019, the Organization had \$45,198 in restricted cash relating to the property that is held for sale at year end. Upon the sale of the property, it will be donated to another non-profit Organization.

Certain cash accounts related to Cornerstone Housing North, Inc. are restricted for certain uses in the Organization under rules and regulations prescribed by the Department of Housing and Urban Development. The total amount restricted at June 30, 2019 and 2018 was \$179,277 and \$131,610, respectively. See **Note 15**.

NOTE 4. INVENTORY

In 2019 and 2018, inventory included weatherization materials which had 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. Inventory at June 30, 2019 and 2018, consists of weatherization materials totaling \$85,886 and \$87,569, respectively.

During the year ended June 30, 2018, the Organization adopted the provisions of the FASB Accounting Standard Update (ASU) 2015-11, *Inventory*, (*Topic 330*): Simplifying the Measurement of Inventory, which simplifies the subsequent measurement of inventory by requiring inventory to be measured at the lower of cost or net realizable value. Net realizable value is the estimated selling price of inventory in the ordinary course of business, less reasonably predictable costs of completion, disposal and transportation. The Organization has evaluated ASU 2015-11 and has determined that there is no material impact to the financial statements.

NOTE 5. ACCRUED EARNED TIME

For the years ending June 30, 2019 and 2018, employees of the Organization were eligible to accrue vacation for a maximum of 160 hours. At June 30, 2019 and 2018, the Organization had accrued a liability for future annual leave time that its employees had earned and vested in the amount of \$204,079 and \$203,121, respectively.

NOTE 6. PROPERTY

Property consists of the following at June 30, 2019:

	Capitalized	Accumulated	Net
	<u>Cost</u>	Depreciation	Book Value
Building Equipment Construction	\$ 9,709,749 1,950,063	\$ 3,469,618 1,708,917	\$ 6,240,131 241,146
in progress	2,500	-	2,500
Land	<u>423,840</u>		<u>423,840</u>
	\$12,086,152	\$ 5,178,535	\$ 6,907,617

Property consists of the following at June 30, 2018:

·	Capitalized	Accumulated	Net
	<u>Cost</u>	Depreciation	<u>Book Value</u>
Building	\$10,003,944	\$ 3,448,411	\$ 6,555,533
Equipment	2,384,905	1,754,913	629,992
Land	423,840	————	423,840
	\$12.812.689	\$ 5,203,324	\$ 7,609,365

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 years ended June 30, 2019 and 2018 totaled \$447,669 and \$463,483, respectively.

The Organization has property held for sale at June 30, 2019 amounting to \$47,000, which is classified as a current asset in the accompanying consolidated statements of financial position. The total loss on the write down to market value of this property was \$255,492.

NOTE 7.

LONG TERM DEBT
The long term debt of the Organization as of June 30, 2019 and 2018 consisted of the following:

Note payable with the LICEA requiring 200 monthly	<u>2019</u>	<u>2018</u>
Note payable with the USDA requiring 360 monthly installments of \$1,664, including interest at 5% per annum. Secured by general business assets. Final installment due January 2027.	\$ 124,867	\$ 138,225
Note payable with a bank requiring 120 monthly installments of \$3,033, including interest at 4.69% per annum. Secured by first mortgages on two commercial properties. Final installment due April		
2021.	328,896	349,131
Note payable with a bank requiring 60 monthly installments of \$459, including interest at 5% per annum. This note was an unsecured line of credit that was converted to a term loan during the year ended June 30, 2016. Final installment due April 2004.		,
2021.	9,618	14,500
Note payable to a financing company requiring 72 monthly installments of \$312, including interest at 5.49% per annum. Secured by the Organization's vehicle. Final installment due August 2021.	7,642	10,874
Note payable to a financing company requiring 72 monthly installments of \$313, including interest at 5.54% per annum. Secured by the Organization's vehicle. Final installment due July 2021.	7,385	10,637
Note payable to a financing company requiring 60	•	
Note payable to a financing company requiring 60 monthly installments of \$143, including interest at 5.99% per annum. Secured by the Organization's		
vehicle. Final installment due November 2020.	2,331	3,863

Note payable to a financing company requiring 72 monthly installments of \$248, including interest at 6.10% per annum. Secured by the Organization's vehicle. Final installment due February 2023.	9,739	12,041
Note payable with a bank requiring 60 monthly installments of \$2,512, including interest at 5.51% per annum. Secured by second mortgage on commercial property. Final balloon payment is due in March 2023.	395,429	403,244
Bond payable with a bank requiring monthly installments of \$14,485, including interest of 2.75% plus the bank's internal cost of funds multiplied by 67% with an indicative rate of 3.28%. Secured by first commercial real estate mortgage on various properties and assignments of rents at various properties. Final installment due August 2040.	2,634,595	2,719,260
Comerstone Housing North, Inc. capital advance due to the Department of Housing and Urban Development. This capital advance is not subject to interest or principal amortization and will be forgiven after 40 years, or in August 2047.	1,617,600	1,617,600
Cornerstone Housing North, Inc. mortgage payable due to New Hampshire Housing Finance Authority. The mortgage is not subject to interest or principal amortization. Payments are deferred for 40 years, final payment due in August 2047.	250,000	250,000
Total long term debt before unamortized debt issuance costs Unamortized deferred financing costs	5,388,102 (11,818)	5,529,375 (12,705)
Total long term debt Less current portion due within one year	5,376,284 (148,449)	5,516,670 (142,733)
	\$ 5.227.835	\$ 5,373,937

The scheduled maturities of long-term debt as of June 30, 2019 were as follows:

Years ending <u>June 30</u>		<u>Amount</u>
2020	\$	148,449
2021		437,624
2022		123,156
2023		485,481
2024		118,295
Thereafter		4,075,097
	<u>s</u> :	5,388,102

As described at **Note 3**, the Organization is required to maintain a reserve account with a bank for the first two notes payable listed above.

NOTE 8. CAPITAL LEASE OBLIGATIONS

During the year ended June 30, 2016, the Organization leased a phone system and copier under the terms of capital leases, expiring in November 2020 and March 2021, respectively. During the year ended June 30, 2017, the Company leased an additional copier under the terms of a capital lease, expiring in May 2021. The assets and liabilities under the capital leases are recorded at the lower of the present value of the minimum lease payments or the fair value of the assets. The assets are depreciated over their estimated lives.

The obligations included in capital leases at June 30, 2019 and 2018, consisted of the following:

Lease payable to a financing company with monthly installments of \$208 for principal and interest at 9.5% per annum. The lease is secured by the phone system and will mature in November 2020.	\$ <u>2019</u> 3,291	\$ 2018 5,362
Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.841% per annum. The lease is secured by a copier and will mature in March 2021.	2,261	3,467

Lease payable to a financing company with monthly installments of \$122 for principal and interest at 8.918% per annum. The lease is secured by a copier and will mature in May 2021. 2,673 3,842

Less current portion 8,225 12,671

Less current portion (4,870) (4,445)

The scheduled maturities of capital lease obligations as of June 30, 2019 were as follows:

Years ending <u>June 30</u>	<u>Amount</u>
2020 2021	\$ 4,870 3,355
·	\$ 8.225

NOTE 9. DEMAND NOTE PAYABLE

The Organization has available a \$750,000 line of credit with its primary financial institution which is secured by 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 5.00% per annum, and totaled \$316,000 at June 30, 2018. There was no balance outstanding at June 30, 2019. The line is subject to renewal each January.

The Organization was issued an unsecured revolving line of credit in 2014 with the New Hampshire Department of Administration Services. The Organization was not required to make payments of interest or principal prior to maturity. At June 30, 2018, the outstanding debt totaled \$200,022, which included accrued interest of \$21,434. The unsecured revolving line of credit was paid off in full during the year ended June 30, 2019.

NOTE 10. 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 years ended June 30, 2019 and 2018, the annual rent expense for leased facilities totaled \$181,127 and \$165,227, respectively.

Future minimum lease payments under non-cancelable operating leases having initial terms in excess of one year as of June 30, 2019, are as follows:

Years ending <u>June 30</u>		Amount	
2020	\$	147,778	
2021		65,003	
2022		3,301	
	<u>\$</u>	216.082	

NOTE 11. IN-KIND CONTRIBUTIONS

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 12. CONCENTRATION OF RISK

Tri-County Community Action Program, Inc. receives a majority of its support from federal and state governments. For the years ended June 30, 2019 and 2018, approximately \$13,951,828 (77%) and \$13,773,803 (75%), respectively, 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 a significant effect on the Organization's programs and activities.

Cornerstone Housing North, Inc. receives a large majority of its support from the U.S. Department of Housing and Urban Development. For the years ended June 30, 2019 and 2018, approximately 69% of the Organizations total revenue was derived from the U.S. Department of Housing and Urban Development. In the absence of additional revenue sources, the future existence of Cornerstone Housing North, Inc. is dependent upon the funding policies of the U.S. Department of Housing and Urban Development.

The majority of Cornerstone Housing North, Inc.'s assets are apartment projects, for which operations are concentrated in the elderly person's real estate market. In addition, the Organization operates in a regulated environment. The operation of the Organization is subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to, HUD. Such administrative directives, rules and regulations are subject to change by an act of Congress or an administrative change mandated by HUD. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the administrative burden, to comply with the change.

NOTE 13. NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are available for the following specific program services as of June 30, 2019 and 2018:

		2019		<u>2018</u>
Temporary Municipal Funding	\$	231,161	\$	212,207
10 Bricks Shelter Funds		142,190		142,190
FAP		117,470		136,614
Restricted Buildings		87,541		190,049
Support Center		25,939		•
Weatherization		25,000		•
Loans - HSGP		19,907		21,454
FAP/EAP		11,290		23,249
RSVP Program Funds		7,056		5,021
Senior Meals		5,130		•
Head Start		3,999		4,172
Donations to Maple Fund		1,571		1,586
Homeless Programs		-		27,680
USDA		.=		10,332
Loans - HHARLF		•		6,967
IDN Capacity Fund		_		32,194
Community Needs Assessment		<u>-</u>		4,076
Total net assets with donor restrictions	<u>\$_</u>	678,254	<u>\$_</u>	817,791

NOTE 14. COMMITMENTS AND CONTINGENCIES

Grant Compliance

The Organization receives 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.

Loss Contingencies

During the year ended June 30, 2018, legal actions were brought against the Organization. Due to the uncertainty of the outcome of such cases as of June 30, 2019, as well as the uncertainty of the Organization's potential liability, no amount has been accrued by the Organization at this time.

NOTE 15. REPLACEMENT RSERVE AND RESIDUAL RECEIPTS ACCOUNTS

Under Cornerstone Housing North, Inc.'s regulatory agreement with HUD, the Organization is required to set aside amounts into a replacement reserve for the replacement of property and other project expenditures approved by HUD. HUD-restricted deposits of \$129,407 and \$106,548 were held in a segregated account at June 30, 2019 and 2018, respectively. HUD-restricted deposits generally are not available for operating purposes.

Cornerstone Housing North, Inc.'s use of the residual receipts account is contingent upon HUD's prior written approval. Residual receipts of \$46,514 and \$21,326 were held in a segregated account for the years ended June 30, 2019 and 2018, respectively.

HUD has initiated policies to recapture funds built up in residual receipts accounts upon renewal of the Organization's project rental assistance contract. The policies direct that the amounts in excess of certain limits in the residual receipts account be (a) used to offset rent subsidies due from HUD under HAP contracts, or (b) remitted directly to HUD. The policies generally require project owners to limit the monies accumulated in the residual receipts account to \$250 per unit.

In accordance with the policy noted above, subsequent to year end the Organization was required to remit funds to HUD totaling \$31,412. In addition to the funds remitted, HUD approved the Organization to withdraw \$11,852 from the residual receipts account for equipment.

NOTE 16. 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 October 21, 2019, the date the financial statements were available to be issued.

TRUCCHINTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 1919

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA MUMBER	PASS-THROUGH GRANTOR'S NAME	GRANTOR'S IDENTIFYING NUMBER	FEDERAL
U.S. Department of Health and Human Services			HOMBER	EXPENDITURE
Head Start	93,600			
Read Start	93.600	·	01CH10000-04-00 01CH10000-05-00	\$ 1,424,30 1,088,28
•			TOTAL	7,512,59
ow-income Home Energy Assistance	*****			
ow-Income Home Energy Assistance	93.558	State of New Hampshire Office of Energy and Planning	G-18B1NHILIEA	93.01
w-Income Home Energy Assistance	93.568	State of New Hempetire Office of Energy and Planning	G-19B1NHLJEA	5.820.7
w-thcome Home Energy Assistance	93.568	State of New Hempshire Office of Energy and Planning	G-1881NHLEA 1056420	305.38
•	93.568	Slate of New Hampshire Office of Energy and Planning	G-1981NHLEA 1058420	241,53
		•	TOTAL	
GING CLUSTER			IOIAL	6,481,12
pecial Programs for the Aging - Title III, Part B - Grants for Supportive Services and Sensor Centers (SEAS)				
notal Programs for the Asing - This III Does II - Constant for Supporting Services and Sensor Centers (SEAS)	93.044	State of New Harrostrire Office of Energy and Plenning	18AANHT1RP	
recall Programs for the Aging - Title III, Part B - Grants for Supportive Services and Servor Centers (Sr Wheels)	93.044	State of New Hampsture Department of Health and Human Services		5,36
		The second secon	512-500352	111,27
and at Change on the Anna Title III and a second			TOTAL	115,63
redal Programs for the Aging - Title III, Part C - Nutrition Services (Congregate & HD Maxis)	93.045	State of New Hampshire Department of Health and Human Services		
Adding Acades, A. S. M. S. Sanner		A CONTRACTOR OF STREET, SAID LITTLES 29 ANGRE	541-500386	284.85
Ifition Services Incentive Program (NSIP)	93,053	State of New Harrosnira Department of Harath and Human Services		
-		A LEGISLA CONTRACTOR OF LEGISLA STATE VIOLENCES	NONE	61,20
			CLUSTER TOTAL	462,49
IMPUNITY Services Block Grant	93,569	State of New Hampshire Department of Health and Human Services		
		come or come control and published in the same and left later 2004/CA2	102-500731	733,73
NF CLUSTER			-	
reporary Assistance for Needy Families (NHEP Workplace Success)	93,558	Small and Marie Marie 1 and 1		
moorary Assistance for Needy Families (JARC)	93,558	Southern New Hamostrire Services, Inc.	16-DHHS-BWW-CSP-05	307.92
	31.206	State of New Hampshire Department of Health and Human Services	102-500731	24,80
			CLUSTER TOTAL	332,72
V Cere Formula Grants (Ryan White Care Program)				7.20,12
the state of the s	93.917	State of New Hampshire Department of Health and Human Services	530-500371	9,910
Out Services Block Grant (Title XX ISR)	~~ ~~			a,a,ı
icual Services Block Grant (Title XX HT)	93.667	State of New Hampstire Department of Health and Human Services	545-600387	113.84
cust Services Block Grant (Guardianaho)	93.687	State of New Hampshire Department of Health and Human Services	544-500388	82.574
	93.667	State of New Hampshire Department of Henith and Human Services	102-500731	13,68
			TOTAL	209,991
moting Safe and Stable Fermine/Fermity Violence Prevention and Services/Discretionary			10174	- ton Ba
HIGH SING SING CHARLEST PRINCE PREVENDED BID SERVICES/CISCOSTONY	93.556 & 93.592	State of New Hampshire Coektron against Domestic and Sexual Violence	SPIRDV	60
complete a 1946 Street Course of the course			3/40/	50,29
ventative HHS Block Grant & Injury Prevention and Control Research	93,138 & 93,758	State of New Hampshire Coelsion against Domostic and Sexual Violence		
		A PARTY COMMONIC STIC DESIGNATION ALCICLES	SVP	5,828
ects for Assistance in Transation from Homelessness (PATH)	93.150	State of New Hampshire Bureau of Homelessness and Housing	•	
•	***************************************	and a second transfer of understanding suc Honzald	05-95-42-423010-7928	73,173
vent Sexual Assauti on College Compuses	93.XXX	18-2 marks -1445 At an an		
• • - -	37.YYX	University of New Hempshire, Durham	CSAPP	678
Total U.S. Department of Health and Human Services				
товы открытитыт от терия ски гирия эстому.				\$ 10,881,348
				₹ 10,001,340

IN-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 19, 2019

FEDERAL GRANTORIPROGRAM TITLE	FEDERAL CFDA MUMBER	PASS-THROUGH GRANTOR'S NAME	Pass-Through Grantor's Number	FEDERAL EXPENDITURES
J.S. Department of Energy Weatherswitch Assistance for Low-Income Porsons	81 042	State of New Harncshire Governor's Office of Energy & Community Services	E80007935	\$ 273,186
Total U.S. Department of Energy				\$ 273,188
S. Comporation for National and Community Service letted and Senior Volunteer Program	. 94 002		165RANH001	\$ 86.939
Total U.S. Corporation for National and Community Service				\$ 85,939
L <u>S. Department of Assicultur</u> e Disk and Adult Care Food Program	10.558	State of New Hampshire Department of Education	NONE	\$ 122,581
Total U.S. Department of Agriculture				\$ 122,661
L.S. Desarments.o(J10-metond Deposity Emergency Food & Sheller Program (FEMA)	97 024			\$ 10,406
mergency Management Parformance Grants (FEMA)	97,042	State of New Hampshire Department of Safety	EMB-2017-EP-00003-S01	23,295
Total U.S. Department of Homeland Security	•			\$ 33,706
S. Repartment of Justice rime Victim Assentance (VOCA)	16 575	State of New Hampshire Coalison against Domestic and Serval Violence	NONE	<u>154,433</u>
exuel Assauti Services Formula Program (SASP)	16.017	State of New Hampshire Coalition agamst Domestic and Sexual Violence	2017-KF-AX-0019	15,176
VW Technical Assistance Initiative	16.526	Grafton County Court	QVW-2018-13829	27,567
Total U.S. Department of Justice				\$ 109,151
LS. Remediments of Transportation ormula Grants for Flural Areas (Section 63(1)	20.509	State of New Hampshire Department of Transportation	NH-18-X046	\$ 293,500
RANSIT SERVICES PROGRAMS CLUSTER inhanced Mobility of Seniors and Individuals with Disabilities inhanced Mobility of Seniors and Individuals with Disabilities (5310 POS, NCC)	20.513 20.513	State of New Hampshire Department of Transportation State of New Hampshire Department of Transportation	61-00-00-0010-0110-0171-100073 81-00-01-010-0171-0171-300073 CLUSTER TOTAL	29,889 53,062 82,951
Total U.S. Department of Transportation				\$ 376,751
(<u>S. Papertment of Howelins and Urban Development</u> mergency Solutions Grant Program	14,231	State of New Hampahre Department of Heelth and Human Senices	102-800731	\$ 67,203
ontinuum of Care Program (HOIP)	14.267	State of New Hampshire Department of Health and Human Services	83-7819-RHHIS-01-Conel -4	144,922
Fotal U.S Department of Housing and Urban Development				
,		•	•	\$ 212,125

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 10, 2019

FEDERAL GRANTOR/PROGRAM TITLE	FEDERAL CFDA NUMBER	PARS-THROUGH GRANTOR'S NAME	PASS-THROUGH GRANTON'S NUMBER	FEDERAL EXPENDITURES
U.S. Department of Lubor WIAWYOA GLUSTER WYAWYOA Adul Program WYAWYOA Dislocated Worker Formula Grants	17 25& 17.278	Southern New Hampshire Services, Inc. Southern New Hampshire Services, Inc.	2015-0004 2016-0004	\$ 39,290 30,058
Total U.S. Department of Labor TOTAL EXPENDITURES OF FEDERAL AWARDS			CLUSTER TOTAL	\$ 78,306
10 Let my manifest of Lenewir WHYKOR		- -		5 12,243,187

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Enderal Awards (the Schedule) includes the federal grant activity of Tri-County Community Action Programs, Inc., under programs of the federal government for the year anded June 30, 2019. The information in this Schedule is presented in accordance with the requirements of Tate 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected position of the operations of Tri-County Community Action Program, Inc., it is not intended to and does not present the financial position, changes in nat essets, or cash flows of the Organization.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

MOTE C - PIDMECT RATE
TH-County Community Action Program Inc. has elected to not use the 10-percent de mineries indirect cost rate atowed under the Uniform Guidance.



CERTIFIED PUBLIC ACCOUNTANTS

WOLFEBORO • NORTH CONNAC

DOVER • CONCORD STRATHAM

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors 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, 2019, 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 October 21, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated 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 consolidated 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 timited 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 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 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.

October 21, 2019

North Conway, New Hampshire

Leone McDonnell & hoberts Professional association



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TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

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

To the Board of Directors of 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 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, 2019. 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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2019.

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 Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of Internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

October 21, 2019

North Conway, New Hampshire

Leone McDonnell & Roberts Professional association

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2019

- 1. The auditors' report expresses an unmodified opinion on the financial statements of Tri-County Community Action Program, Inc.
- No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
- No 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 the Uniform Guidance*.
- 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. No audit findings that are required to be reported in accordance with 2 CFR 200.516(a) are reported in this Schedule.
- 7. The programs tested as major programs included:
 - U.S. Dept. of Health & Human Services, LIHEAP CFDA #93,568
 - U.S. Dept. of Health & Human Services, Head Start CFDA #93.600
 - U.S. Dept. of Energy, Weatherization Assistance for Low Income Individuals CFDA #81.042
- 8. The threshold for distinguishing Type A and B programs was \$750,000.
- 9. Trì-County Community Action Program, Inc. was determined to be a low-risk auditee.

FINDINGS - FINANCIAL STATEMENTS AUDIT

None

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None



Board of Directors

FY2021

Coos County

Carroll County

Grafton County

Board Chair

Vice Chair

Linda Massimilla

Sandy Alonzo

Anne Barber

Tricia Garrison

Karolina Brzozowska

Richard Mcleod

Jeanne L. Robillard

CORE STRENGTHS

Program development, management and administration • Community collaborations

Development of policy, protocol, and service delivery to meet funder standards

Grant writing and management • Budget performance and financial reporting

Innovative solutions & problem solving • Capacity building

Professional presentations • Public speaking

Dedication • Imagination • Determination • Fortitude

PROFESSIONAL EXPERIENCE

Tri-County Community Action Programs, Inc. Chief Executive Officer Berlin, NH 2018 - carrent FT employment

Tri-County Community Action Programs, Inc. Chief Operating Officer Berlin, NH 2016 - 2018

Responsible for the operations of six agency Divisions with 15 individual programs that provide over 60 consumer services across three counties of Northern New Hampshire. Essential duties include; supervision of Division Directors, oversee and monitor program resources, revenues, expenditures and budget performance; tactical oversight of programs to meet or exceed agency defined strategic goals; develop and implement strategies to improve individual programs and overall agency program and fiscal performance; oversee and lead special projects such as the Annual Report, Strategic Plan, Community Needs Assessment process, and work with Senior Management Team to develop new service initiatives. Provide tactical guidance to Division Directors to trouble shoot issues and problems in the daily operations of programs.

Tri-County Community Action Programs, Inc. Division Director: TCCAP Prevention Services Berlin, NH 2015- 2016

Responsible for four agency programs under the umbrella of TCCAP Prevention Services; oversee division resources, revenues, and expenditures and monitor budget performance; general oversight of programs to meet or exceed agency defined strategic goals; supervise program directors; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and agency; develop fundraising and marketing strategies for programs; represent program through participation in state and local initiatives relative to program/division goals and service delivery; collaborate with stakeholders and elected officials, including presenting legislative testimony.

Tri-County Community Action Programs, Inc. Program/Division Director: Support Center at Burch House Littleton, New Hampshire 2007-2015

Oversee daily operation and supervision of domestic and sexual violence crisis center and residential shelter; write grants to support programs, monitor results, and prepare grant reports and financial statements for funders and parent agency; oversee program resources, revenues and expenditures, and monitor budget performance and progress toward strategic goals; create and direct victim advocacy programs to ensure compliance with grant deliverables and applicable state and federal law; develop fundraising and marketing strategies; participate in state and local collaborations to enhance victim services; represent program in state and federal victim service initiatives, including presentation of legislative testimony; create and present trainings for medical and legal professionals on legal standards and best practices for victim services.

Bookkeeper: Women's Rural Entrepreneurial Network (WREN) Bethlehem, NH current PT employment

Responsible for grant fiscal tracking, reporting, funds release and account transfers, bi-weekly payroll and 941 payments, accounts payable and receivable, month end reconciliations for bank accounts, credit cards, petty cash, retail and market sales; monthly POS/QB reconciliation for three retail locations, preparing monthly cash flow, forecasts, and standard fiscal reports for Board of Directors.

Tri-County Community Action Programs, Inc. Direct Services/Volunteer Coordinator: Support Center at Burch House Littleton, New Hampshire 1997 to 2007

Provide advocacy and direct service to victims of domestic and sexual violence; supervise court advocacy programs; recruit, train and supervise staff, volunteers, and interns; develop agency systems, policies and protocols; create and present community outreach presentations and campaigns; present school-based violence prevention classes for grades K-12; provide on-call coverage of crisis line

Director: Haverhill Area Juvenile Diversion Program Woodsville, New Hampshire 1999-2001

Recruit, train, and supervise volunteer diversion committees; establish community programming for diverted youth; supportive counseling of youth; maintain collaborative relationships between the court system, juvenile service officers, local police departments, and diversion program; prepare and file court reports on diverted youth; community outreach and education

Counselor/Title I Teacher: Northern Family Institute-Jefferson Shelter Jefferson, New Hampshire 1996-1999

Provide individual supportive counseling to adjudicated youth, facilitate peer support groups, develop and implement treatment plans and case management services to clients, supervise and tutor youth in classroom setting, supervise youth in daily living skills

Education

BS in Human Services, Springfield College School of Human Services, Boston, MA Criminal Justice Concentration, Graduated with 4.0 GPA

AS in Drug and Alcohol Rehabilitation Counseling (DARC Program)
Southern Connecticut Community College, New Haven, CT

Additional Skills, Professional Leadership and Civic Affiliations

- Chairman, Bethlehem Board of Selectmen, Town of Bethlehem Twice Elected 2006-2010
- Chairman, Arts Alliance of Northern New Hampshire 2000-2003, Treasurer 1996-1998
- Chairman, Haverhill Area Family Violence Council 1998-2003
- Certified PRIME FOR LIFE Impaired Driver Intervention Program Instructor #NH16199
- Registered Sexual Harassment Prevention Trainer in the State of New Hampshire
- Board Member, Women's Rural Entrepreneurial Network 2014; Individual Member 2008-2017
- Bethlehem Planning Board 2010 2015
- Bethlehem Conservation Commission 2006 current
- Granite United Way, North Country Cabinet Member 2011-2012
- * TCCAP: Commendation- Division Director Award, 2011
- Bethlehem Citizen's Advisory Committee on Recycling 2007-2010
- Licensed Foster Parent, State of NH 2000-2006
- ◆ Small Business Owner: Aurora Energies 2015- current
- Speakeasy Trio Jazz Vocalist/ Sweet Jamm Swing Band Jazz Vocalist 1997- current
- Member, United States Figure Skating Association/International Skating Institute current since 1993

SUMMARY

Accounting professional with over 29 years of experience, of which 21 years were with a single private manufacturer. 16 years of experience managing accounting professionals. Key competencies include:

Financial Statements

ents Accounts Payables
Bank Reconciliations

Inventory
Accounts Receivables

Fixed Assets
Sales/Use Tax
For ecasting

Payroll Budgeting

Cash Flow Management

Audits

EXPERIENCE

TRI-COUNTY COMMUNITY ACTION PROGRAM, INC., Berlin, NH

06/2013-Present

CFO (2017 - Present)

Work closely with the CEO, Treasurer and Finance Committee to identify performance goals for the Agency and to maintain systems to monitor performance against those goals. Plan, direct, coordinate, implement and evaluate the financial management systems and activities of the Agency with a budget of \$18M.

- Prepare/provides complete and accurate financial, statistical, and accounting records for the Agency and outside regulatory agencies.
- As a member of the senior management team, assists in the formulation and execution of corporate finance policies, objectives and programs.
- Prepares program and agency budgets in conjunction with the CEO and Program Directors. Plan, direct, coordinate, implement and evaluate fiscal performance reviews of Tri-County CAPs divisions.
- Hire, train, direct and evaluate employee performance within the department; recommend promotions and salary adjustments.
- Provides supervision and direction for the Facilities Management Team, ensuring that all mortgages, leases and covenants are maintained for Tri-County CAP's facilities. Creation of five-year capital plan.
- Reviews cash flows for each division; monitor cash management practices, and monitor investments associated with each property.
- Prepared five-year debt reduction plan.

Fiscal Director/Interim CFO (2016 – 2017)

- Direct and manage a fiscal staff of 5 and processes associated with the general ledger, payroll, and accounts payable, accounts receivable, cash receipts and fixed assets.
- Prepare and supervise the production of financial statements including Balance Sheet, Revenue and Expense Reports, and Cost Summaries on a monthly and annual basis.
- Maintain proper accounting controls on grants and contributions to ensure accurate revenue reporting and expense tracking to support periodic monitoring's by funders and auditors.
- Ensure all balance sheet, revenue and expense accounts are analyzed and reconciled periodically.
- Collaborate with Division Directors to monitor departmental revenue and expenses versus budget.
- Worked with the CFO to develop real time monthly and annual financial reporting; and implementing departmental goals.
- Prepare audit schedules for external auditors.
- Collaborate with external auditors in completing annual audit in a timely manner.

Accounting Manager (2015-2016)

Sr. Accountant (2013-2014)

RANDALL PILOTTE RESUME:

KENT NUTRITION GROUP, INC. (f/k/a Blue Seal Feeds, Inc.), Londonderry, NH

03/1989-09/2010

Assistant Controller (2005-2010)

- Ensured an accurate and timely monthly and year end close, consisting of the preparation of a consolidated and
 individual financial statement in accordance with GAAP for nine manufacturing plants and 11 retail stores with
 gross revenues in excess of \$200M. Additional responsibilities included preparing journal entries, account
 analysis, inventory review and observation, fixed assets, and depreciation.
- Managed, trained, and supervised a staff accountant responsible for ensuring accurate journal entries, inventory reconciliation, tonnage tax returns, bank reconciliations, and assignment of special projects.
- Oversaw all aspects of proprietary software, multi-state payroll system for 500 employees. Prepared all federal
 and state payroll tax reports, including quarterly and year-end returns, processing of W2s, and supervision of
 payroll clerk.
- Interfaced with 18 various banks throughout New England and Mid-Atlantic area used as depositories.
- Prepared multi-state sales/use tax returns and acted as point of contact for audits.
- Pro-actively coached and consulted plant and store management on the annual budget development process.
- Oversaw month-end accruals.
- Assisted and responded to auditors' requests on annual audit.
- Filed annual franchise and abandoned property reports with appropriate states.

Accounting Manager (1999-2005)

Supported the Corporate Controller's initiatives by providing supervision and oversight to the Accounting function. Supervised and trained two accounts payable clerks on Chart of Accounts, Accounts Payable, timely and accurate processing and payment of vendor's invoices, employee travel reimbursements, and standard accounting practices.

Accountant/Payroll Supervisor (1994-1999)

Accountant (1989-1994)

NORTHERN TELECOM, INC., Concord, NH

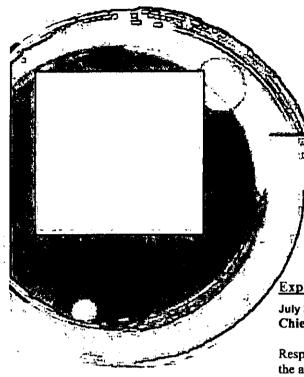
05/1987-03/1989

Associate Results Accountant (1988-1989)

Accounts Payable (1987-1988)

EDUCATION

Bachelor of Science, Accounting, FRANKLIN PIERCE COLLEGE, Concord, NH



Kristy Letendre

"If human beings are perceived as potentials rather than problems, as possessing strengths instead of weaknesses, as unlimited rather than dull and unresponsive, then they thrive and grow to their capabilities."

~Barbara Bush

Experience

July 2020-Present
Chief Programs Officer TCCAP, Inc.

Responsible to provide leadership, supervision, oversight, and management of the agency's programs and services directly or through a program director or manager as well as works with the Chief Executive Officer to develop future business for the agency. Responsible to ensure that all programs and services comply with national program standards and state / federal governing laws and requirements.

May 2019-Present Division Director TCCAP, Inc- Prevention

Responsible to provide Sr. Leadership and oversight to the development, design, daily operation, compliance, and financial solvency of the programs and facilities under Prevention Services which include Guardianship Services; Homeless Programs, including Tyler Blain Homeless Shelter, and Advocacy and Support Services for Victims of Domestic Violence and Sexual Assault, including Emergency Shelter Services at the Support Center at Burch House

Sept 2018-Present Division Operations Coordinator TCCAP, Inc. Prevention

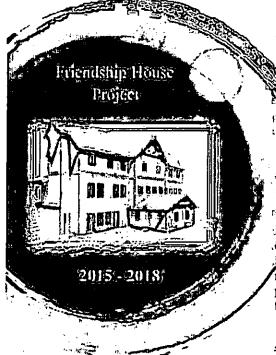
Responsible for monitoring compliance of grant deliverables and legal / ethical integrity of programs and services offered throughout the Division. Responsible to compile and analyze division data; reporting trends and outcomes to Sr. management and local stakeholders. Responsible to develop, review, and update program written policy, procedures, and work flows. Responsible for program development and oversight.

May2017-August 2018

North Country SUD Continuum of Care Facilitator// Lead Transition

Coordinator "North Country Health Consortium"

COCF: The North Country Region's designated state liaison responsible to work with regional key stakeholders to conduct a comprehensive assets and gaps analysis; reporting back findings to NH DI S and facilitate the development of a comprehensive plan aimed to create an robust, effective, and well-



April 2014-May 2017
Division Director • TCCAP, Inc- Clinical Services

\$ 3.5

Responsible to provide Sr. Leadership and oversight to the development, the light operation, compliance, and financial solvency of the programs and facilities under Clinical Services including the Division of Alcohol and other Drug Services, Friendship House; the region's 32- bed Residential Treatment facility, and the Tamworth Dental Center Practice.

1. 1.

May 2014-April 2014

Relate Division Director TCCAP, Inc. Division of Alcohol and Drugs

In conjunction with the Division Director, responsible to provide joint Sr. Legidership and oversight to the development, design, daily operation, compliance, and financial solvency of the programs and facilities under the Division of Alcohol and other Drug Services, including Friendship House, the region's 32-bed Residential Treatment facility, the out-patient SUD treatment practice with 6 satellite sites throughout the 3 counties in the North Country and the Impaired Driver Care Management Program.

Accomplishments

Friendship House New Construction-Bethlehem, NH-\$5.2 MIL - 2015-2018 17,588-sq ft. 32-Bed Residential Substance Use Disorder Treatment Facility

- Submission of state and federal grant applications resulting in \$2.7 MIL in awards & executed a grass roots advocacy campaign securing the remaining \$2.5 MIL in anonymous donations
- Issued all final project approvals on the design, project development, construction, submission of permit applications and town zoning requirements, and licensure and compliance standards.

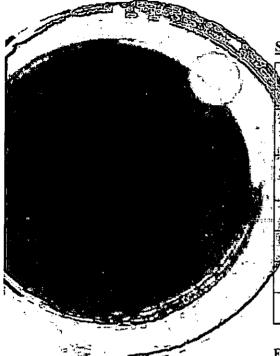
Implemented New Reimbursement System, 2015

- Eliminated the Division's dependence on grant funding by successfully procuring contracts and credentialing with NH Medicaid, MCO's, and Commercial insurance companies creating eligibility to submit claims on a fee-for-service basis stabilizing revenue and enhancing rates for service.
- Successfully negotiated a contract amendment with DHHS to expand billable services to include Outpatient and Intensive Outpatient services resulting in an increase to from \$1.8 MIL to \$2.5MIL

Expert Panelist - Guidance Document on Best Practices: Community-Based MAT for Opioid Use Disorders in New Hampshire, First Edition, 2016

Civic Involvement

	A7	
2019 - Present	MWV Supports Recovery Advisory Board	i - Member
2017 - Present	North Country Screnity Certify BOD	-Officer
2016 - Present	Stand-Up Androscoggin Valley Contition	- Member
2016 – 2018	Project Aware, BHS, Ady sory Board	- Member
2017 - Present	Littleton ATOD Coaliticat	 Member
2018 - Present	Lancaster Area Coalition	- Member
2016-2017	NCHC Board of Directors	- Member



Skills

Creative flair	Good sense of humor	Excellent written and oral communication skills
Engaging Community Projector	Cultural intelligence	Well- informed in policy and procedure development
Profident in Office	Versatile and adaptable	Proficient in budget development and management
Solution focused problem resolution	Computer and technology adept	Lateral thinking and logical reasoning
Unique leadership Inrough empowerment	Knowledgeable grant writer	Innovative
Detail oriented	Creative strategic planner	Experienced non- profit management
Excellent Community and political relations	Advocacy	Approachable, relatable, and relevant

Education

Plymouth State University, Plymouth NH.

2017-In Progress Business Administration

Coursework: accounting, economics, finance, management, marketing theories and practices of business ethics and social responsibility, quantitative skills to analyze.

White Mountains Community College, Berlin NH.

2015-2017 Business Administration

Coursework: management, accounting, finance, strategy, economics, statistics, marketing, operations/project management, entrepreneurship, and computer applications. Completed requirements of the first two years of a four-year business administration degree, AS-equivalent, 4.0 GPA

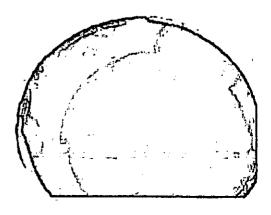
White Mountains Community College, Berlin NH.

2011 Leadership North Country

Coursework: The program selects a diverse group aspiring leaders in northern New Hampshire through a competitive nomination and application process. Candidates participate in a 9-month program focused on education, arts and culture, leadership and civil engagement, travel and tourism, and government and politics.

References

Available upon request



Brenda Gagne Tri County Community Action Program Inc.

Professional Skills:

Demonstrated administrative experience and skills

Fiscal management skills or experience in administering grants and/or department budgets

Strong grant development experience, high quality research, for federal, state funding

Excellent interpersonal skills with an ability to build and maintain among faculty and staff

Previous administrative experience or evidence of administrative skills required to lead a large department

Leadership skills and experience to implement policies and procedures

Effective communication skills and team building capabilities

Tri County Community Action Program Economic Supports Department Head 6/2020 to Present

Manage a department of 4 Program Directors and staff
Advise programs on funding opportunities to include Federal, State and Local
Represent Agency at State and Local levels.
Monitor Program Budgets and Operations
Handle staff complaints when merited

Tri County Transit
Director of Transportation
5/2017 - 6/2020

Responsibilities include;

Oversight of the operations, maintenance and administrative functions of a social service transportation program serving Coos, Northern Grafton and Carroll Counties.

Grant Management State of NH DOT, NH DHHS
Drug & Alcohol Management
Financial Management
Title VI, ADA Policy Management

Tri County Transit Operations Manager 7/2004-5/2017

Responsibilities include;

- *Running the daily operations of a public transit and para transit service.
- *Facility Management.
- *Gathering statistics
- *Quarterly reporting to NHDOT and BEAS.
- *Preparing quarterly invoices to BEAS and NHDOT
- *Weekly employee scheduling, staff management.
- *Creating procedure manuals
- *Grant writing
- *Budget preparation
- *Writing Warrant Articles
- *Drug & Alcohol Testing
- *Emergency Preparedness

Mountain Village Construction Accounts Manager/Office Manager 5/1995 - 1/2004

Responsibilities included;

- *Customer service.
- *Accounting using Quick Books Pro.
- *Preparing payroll and Tax Payments.
- *Preparing Customer Statements and Invoices.
- *Accounts Receivable and Accounts Payable.
- *Creating and running Profit and Loss Reports.
- *Data Entry.
- *Phone communications and general secretarial duties.

Milan Parks and Recreation Dept. Parks and Recreation Director 6/1997 - 3/2002

Responsibilities included;

- *Directed and implemented sports and recreational programs for youth and adults for the Towns of Milan, West Milan, and Dummer.
- *Development of new programs and year round activities.
- *Producing yearly budgets.
- *Applying for Federal and State Grants.

Education:

Granite State College Emergency Management

Southern New Hampshire University Bachelor of Business Administration



BETTY GILCRIS

Summary

Detail-oriented and talented Director with excellent administrative, marketing, customer service and facility oversight skills. Proactive leader with strengths in communication and collaboration. Hardworking and reliable, highly organized, proactive and punctual with team-oriented mentality. More than 33 years as a Head Start employee. Highly effective and comfortable working with people at all levels in an organization. Committed to identifying and leveraging opportunities for growth and capable in successful conflict resolution. Expert in regulations, compliance and safety procedures. Volunteer, classroom substitute, and 1 on 1 child aide for 2 years, Preschool teacher for 12 years, management for 14 years and Director for 5 years.

Skills

- Verbal and written communication
- Staff development
- Provide Supervisory training
- · Positive behavior modeling
- Budgeting proficiency
- Learning management systems

- Family advocate
- Grant writing
- Presentation in small and large groups
- Conflict resolution
- · Program management
- Analytical thinking

Experience

Health & Nutrition Department Head

07/2020 - Current

Tri County Community Action Program. Inc. | Berlin, NH

- Work closely with program team members to deliver TCCAP mission and vision through program requirements, developing solutions and meeting deadlines.
- Maintained updated knowledge through ongoing supervision and oversight of 4 programs within TCCAP. Head Start, Senior Meals, ServiceLink and Tamworth Dental Center.
- Collaborate with others to discuss new program and agency opportunities.

Alde to Cook to Teacher to Manager to Director

01/1989 - 06/2020

Tri County Community Action Program, Inc., Head Start | Berlin, NH

- Developed and maintained positive relationships with employees.
- Established performance goals for the program and provided feedback on methods for reaching those milestones.
- Direct staff of 57 personnel and managed budget totaling over \$2,000,000 annually.
- Process monthly reports for program performance which includes federal and state required reporting.
- Cooperate and communicate effectively with staff, Head Start families, community partners and stakeholders to ensure client satisfaction and compliance with set standards.
- Achieved high staff morale and retention through effective communication, prompt problem resolution, proactive supervisory practices and facilitating a proactive work environment.
- Ensure our program provides a comprehensive early childhood education to children and supports
 parents as their child's primary educator.

Education and Training

Bachelor of Science: Early Childhood Administration Granite State College | Littleton, NH 2006

Activities and Honors

- Member of the Coos County Coalition for Young Children
- Member of the New England Head Start Association Board
- Member of the Governor Appointed Spark NH Leadership Team which recently transitioned the Council for Thriving Children. I am a member of the B-8 (birth - 8) workgroup for the council.
- · Recognized regionally for over 30 years of Service with Head Start
- Eucharistic and Hospitality Minister at St. Marguerite D'youville Parish



Christine A. Lee



Objectives

I am looking for a work environment that will allow me to grow in my career as well as challenge me. I have many years of clerical experience that will allow me to learn any job quickly and easily.

Education

June 2005 | Diploma-Mountain View Jr/Sr High School, Kingsley, PA

Magna cum laude graduate

April 2019 | Southern New Hampshire University, Online Program

• BS in Accounting

Experience

July 2020 - Present | Director of Transportation Tri-County Transit | Berlin, NH

- Supervise all personnel, programs, and projects under Transit Services
- Responsible for recruiting, hiring, training, supervision, and discharging of program personnel.
- Oversee, write and manage grants and financial resources to support Division Programs
- Develop & implement strategies for improving program deliverables and program fiscal performance
- Develop program fundraising and marketing strategies
- Provide regular supervision to Program Managers that includes joint review of program fiscal reports and budget performance.
- Represent programs in the Division through participation in state and local initiatives
 relative to program/division goals for service delivery and is consistent with furthering
 the mission of the Division, and TCCAP as a whole.
- Responsible for general oversight of Programs within the Division, allocation of resources, revenues, expenditures and budget performance.
- Develop program budgets with Program Managers. Monitor budget performance and take corrective action as necessary, in order to meet program fiscal goals.
- Handles all billing for Transit division

- Compile monthly numbers and prepare proper invoices
- Bank deposits as needed
- Records & processes all invoices that are received sends for payment
- Other duties as assigned

July 2019 - June 2020 Administrative Assistant (40 hours per week) Tri-County Transit | Berlin, NH

- Handles all billing for Transit division
- Compile monthly numbers and prepare proper invoices
- Bank deposits as needed
- Records & processes all invoices that are received sends for payment
- Schedules bus routes for entire fleet (9 buses)
- Handles processing of daily bus schedules & ensures they are received by the proper drivers
- Arranges for volunteer drivers to assist clients with long distance medical trips as needed
- Provides back up for Director and Operations Manager when they are not in office
- Works on admissions for Town and County Funding, attends meetings, follows up on approved admissions
- · Other duties as assigned

November 2018 - Present | Bookkeeper & Dispatch (40 hours per week) Tri-County Transit | Berlin, NH

- Handles all billing for Transit division
- Compile monthly numbers and prepare proper invoices
- Bank deposits as needed
- Records & processes all invoices that are received sends for payment
- Schedules bus routes for entire fleet (9 buses)
- Handles processing of daily bus schedules & ensures they are received by the proper drivers
- Arranges for volunteer drivers to assist clients with long distance medical trips as needed
- Other duties as assigned

June 2016-November 2018 | Docket Clerk (40+ hours per week) Vermont Superior Court | Guildhall, VT

- Responsible for entering new cases in the Criminal, Civil, Family and Probate dockets
- Record court hearings
- Prepare paperwork for mailing to parties
- Prepare Motions that are received for the Judge to review
- Prepare weekly deposits
- Handle after hour Relief from Abuse call outs
- Assist clients as they appear at the courthouse or when they call in with questions

- Refer clients to proper resources for legal advice
- Assist in other courts (Caledonia County, St. Johnsbury, VT)
- Other duties as assigned
- Prepare & review documents for accuracy prior to submitting to Judge
- Compile data and file work from outside attorneys to re-create files destroyed in April 2018 fire

September 2015-May 2016 Guest Services Agent (hours varied) The Inn At Thorn Hill | Jackson, NH

- · Responsible for assisting guests with checking in and departing
- Handled reservations over the phone as well as ones received via email
- Handled guests requests as well as issues/complaints that arose
- Booked dinner reservations as well as spa reservations
- Responsible for scheduling meetings with staff (both in NH as well as remote with our owner)

September 30, 2013-June 2015 | Collections Officer (40 hours per week)

Northway Bank | Berlin, NH

- Responsible for handling delinquency calls & letters for customers that are past due on loans or have overdrawn checking & savings accounts.
- Handled scheduling meetings with loan committees and board members
- File claims and subsequent paperwork with the Berlin & Plymouth Small Claims Courts.
- Represent Northway Bank at small claims hearings
- io Process foreclosure paperwork
- Prepare Monthly Board Reports for the Collections Department
- •. Gather information needed and process month end paperwork

March 4, 2008 - January 18, 2013 | Intake Officer-Finance/Enforcement Officer (37.5 hours per week) Susquehanna County Domestic Relations | Montrose, PA

Intake Officer:

- · Deal with clients as they walk in the door
- Set up new cases & complete interviews with clients
- Register orders to other counties/states; process incoming registrations
- Transfer orders to other counties/states; process incoming transfers
- Deal with interstate/international cases

Finance/Enforcement Officer:

- Monthly bank reconciliation paperwork
- Handle all court costs billings
- Daily deposits to the bank
- Handle payments as they come into the office

- Enforce existing support orders
- Prepare paperwork for contempt court when defendant's fail to pay

December 2004-March 2008 | CSA-Regional Manager (40+ hours per week)

Movie Gallery Corporation | Various locations in Pennsylvania

- Assist customers with video rentals
- Prepare daily deposit
- · Prepare employees payroll and submit for processing
- Maintain accounts payable for each store I worked at
- Close out register at the end of shift/night
- · Open & close store
- Hire/fire/train employees
- Initiated new hire orientations
- Order merchandise
- Responsible for quarterly inventory
- Handled weekly reporting of numbers to corporate
- · Prepared weekly schedules for employees
- Set up displays in the store according to requests from corporate
- Oversaw District and Store Mangers
- Worked with stores within region to ensure that weekly numbers and sales promotions were being met
- Assisted in training district and store managers

Skills

- Proficient in Microsoft Office Suites 2007 & 2010
- Proficient in data entry quick learner of new software programs
- Fast, efficient, highly motivated worker
- · Comfortable using any office equipment such as a fax, scanner, copier, etc
- Comfortable working individually or in a group setting
- Good training skills
- Highly organized and efficient worker
- Comfortable with scheduling meetings online or face-to-face

^{**}References available upon request.

JEANENE MCDONALD

Professional Summary

I am one who goes above and beyond basic administrative tasks and takes on multiple projects at once. Excellent work ethic and strength in boosting company morale. I can be put in various positions and excel.

Skills

- Highly Motivated
- Professional
- Flexible
- Accurate and detailed
- Excellent planner and coordinator
- Works well under pressure
- Pleasant demeanor

- · Team building
- Multi-line phone proficiency
- Critical thinker
- Project planning
- HIPAA compliance
- Have some knowledge in grant writing
- Dependable

Work History

Operations Manager, 07/01/2017 to Current

Tri County Cap Transit - 31 Pleasant Street, Berlin, NH

- Follow Department of Transportation (DOT) policies and procedures.
- Lead, direct and manage fleet drivers and dispatch staff.
- Hiring, training, evaluating performance from staff
- Participate in the development and plan of annual budgets
- Ensure operations are compliant with DOT standards for safety and insurance purposes.

Dispatcher, 04/2015 to Current 07/1/2017

Tri County Cap Transit - 31 Pleasant Street, Berlin, NH

- Assign drivers routes, destinations, and timelines.
- Keep in close contact with drivers who are on the road.
- Proficient at using dispatch software.
- Responsible for keeping, verifying, and monitoring driver daily logs.
- Attend quarterly staff meetings and take minutes for those meetings.
- · Effectively work with co-workers
- Provided outstanding customer service.

Assistant guest services manager, 11/2014 to 04/2015

Wildcat Mountain Ski Area - Gorham, NH

- Cross-trained and backed up other customer service managers.
- Hired seasonal staff.
- Made out weekly schedules.
- Oversees all guest services operations, including front desk, reservations, and ticket sales.
- · Ensure quality and guest satisfaction.
- Good through knowledge of scheduling software.
- Daily Deposits for all departments.

Assistant manager, 04/2012 to 01/2014

Toys R Us - Settlers Green, North Conway NH

- Organized private mailbox system using mailbox manager software.
- Reported to the district manager regarding all store and staff issues.
- Managed staff of 4 sales associates, 2 team leaders.
- · Hiring staff and making work schedules.
- Daily Deposits.

Housing coordinator, 03/1999 to 09/2011

Northern Human Services - Berlin, NH

- Planned and coordinated logistics and materials for board meetings, committee meetings and staff events.
- Ordered and distributed office supplies while adhering to a fixed office budget.
- Screened applicant resumes and coordinated both phone and in-person interviews.
- Drafted biweekly time sheets for Twelve (12) employees.
- Organized all new hire, security and temporary paperwork.
- Had to adhere to state rules and regulations.
- Follow state procedures on running a state funded facility.
- Follow a tight budget, to keep in state guidelines.
- Worked closely with other agencies.
- Open lines of communications with all areas of the Agency.
- Responsible for working closely with the case management and intake staff.
- Develop, implement and/or supervise programs and services in support of assigned housing program
- Complied with state and Federal regulations for eligibility determination and record-keeping.

- Prepared for state and Federal audits and provided regular reports to superiors and the Board of Directors.
- Perform case coordination, clinician collaboration, crisis prevention, crisis interventions to at least
 15 consumers living with a severe mental illness.
- Demonstrates a working knowledge of public social service programs and policies.

Paul Beroney Berlin, NH

Desired Job Type:Full-time
Work Experience
Department Manager
Lowe's Home Improvement - North Conway, NH
Decamber 2006 to November 2015
Responsibilities

I am currently a manager at Lowe's I over see 3 departments with seventeen employees. Three days out of the week I am required to open the store, Delivery/freight comes three to four days a week and I receive it in. I work with several customers, I'm responsible for the delivery learn to get out and start deliveries. I'm on the hazmat safety team, I train people on the power equipment required for store use. I'm part of the LP(loss prevention) team. I'm required to do mornthly reports, I'm required to take care of all facility repairs and maintenance. I have basic computer skills. I'm willing to expand my skills I feel that I'm teachable/trainable

Laborer
Sargent construction Corp. - Stillwater, ME

February 2005 to December 2006

Responsibilities

Construction work, pipe fitting, setting grades, landscaping , installing manholes, running heavy equipment, loader, backhoe, excavator, dump truck, bobcat,

Owner operator/ sole proprietor

Beroney's Auto Body & Wrecker Service - Berlin, NH

July 1989 to January 2005

Responsibilities

Prior to my employment at Lowe's Home Improvement, I had my own Business for twenty years running an auto body/garage and towing and recovery business, I have a New Hampshire state inspection license. I also hold a CDL-A license with air brakes

Education

Berlin High School - Berlin, NH

1986

Berlin High School

Skills

Management Experience, Business skills, CDL-A drivers license,, Phone skills, communication with people/ customers, problem solving solutions to make the customer come first and be happy...! feel good costumer relations is a key to a successful

Certifications

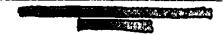
New Hampshire state Inspector., Certified Brake Inspector. Flagman Certification.

January 1990 to Present

Additional Information

Reference #1

Angela Johnson



Professional Summary

A leader and innovator in program development and growth related to the aging population with a strong background in statistical management and financial practices. Effectively manages teams and projects which inspires desirable outcomes.

Hoblions

- · Detailed, conscientious, diligent
- · Leader in collaborative settings
- Creative problem solver
- Adaptability to changing environments
- Skilled in resource management (employees, volunteers, clients, tangibles)

EXCHANGE

Tri-County CAP, Inc., North Country Elder Programs, Berlin NH Jan. 89 - Present

Varying job capacities throughout tenure:

- Supervise staff and volunteers
- Program planning and strategic development
- Fiscal management
- Statistics and government reports
- Grant writing and fund maintenance
- Business and client relations
- Interviewing/hiring
- Software maintenance/program design

Calamari & Calamari, Attorneys-at-Law, Lancaster NH Real estate law firm. Accounts receivable, title search

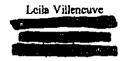
July - Dec 1988

इंग्रेविकारिक

A.A.S. in Accounting, NH Community Technical College, Berlin NH Graduation Date: December 2004. GPA: 4.0

Groveton High School, Groveton NH. Course of Study: College Prep/Business. Graduation Date: June 1988.

References provided upon request.



OBJECTIVE: Management Position

WORK EXPERIENCE;

Tri-County CAP, Inc.

Program Manager Senior Meals/Senior Center, 2006 - Present

Supervises Staff and Volunteers
Recruits staff and volunteers and oversees their training
Evaluates staff yearly
Works with Fiscal Officer in development of budget
Maintains Quality Control
Insures food served is off good quality
Keeps records as required for all Site Operations
Provides outreach and referral service for all participants
Maintains Senior Center facility
Attends Meetings & trainings
Works with Site Councils
Overseas fundraisers and site activities
Performs duties of other staff in their absence

Senior Meals/Senior Center Manager, 1985 - 2006

Supervise, manage and train 9-person staff
Supervise, manage and train 50-100 volunteers
Prepare weekly reports
Plan and carry out all activities for an ever-growing population of seniors
Attend town meetings for funding
Create and carry out fundraising events
Work with community groups to provide a variety of opportunities to the senior
population
Menu planning
Meet with board members on a regular basis
Keep all documents updated and renewed

WMOU/WXLQ Radio Station

Officer Manager/Secretary

Answered phones, greeted and assisted visitors, handled general administrative duties, such as filing, typing, logging and ordering Wrote short commercials

Doctors Victor Smith & Ralph Wolf

Receptionist/Medical Transcriber

Scheduled appointments, answered phones, general office work, such as filing, typing and transcribing patient's history

SKILLS:

Microsoft
CATMATT software
Basic Gerontology & Gerontological Counseling
Stress Management
Image & Communications
Time Management
Serve Safe
Criticism and Discipline Skills for Managers
The Neuropsychiatric Aspects of Aids
Volunteer Information Provider Project
Supervisory Drug & Alcohol

EDUCATION:

Associates degree in Secretarial Science, NHVTC, Berlin, NH 1977 Graduate of Berlin High School, Berlin, NH 1975

COMMITTEES:

Chronic Disease Self Management Program Advisory Committee New Hampshire Association of Senior Centers Moose Valley Wellness/Health Fair Androscoggin Valley Healthy Communities

Tri-County Community Action Program, Inc.

<u>Key Personnel</u> Nutrition and Transportation FY2021

Name	Job Title	Salary	% Salary Paid from this Contract	Amount Paid from this Contract
Jeanne Robillard	Chief Executive Officer	\$120,000	0%	0
Randall Pilotte	Chief Financial Officer	\$80,080	0%	0
Kristy Letendre	Chief Program Officer	\$70,000	0%	0
Brenda Gagne	Economic Supports Department Head	\$60,000	0%	0
Betty Gilcris	Health and Nutrition Department Head	\$67,798	0%	0
Christine Lee	Program Manager	\$41,600	50%	\$20,800
Jeanene McDonald	Operations Manager	\$32,130	50%	\$16,065
Paul Beroney	Maintenance Manager	\$41,600	50%	\$20,800
Angela Johnson	Program Administrator	\$39,520	100%	\$39,520
Leila Villeneuve	Program Manager	\$38,750	100%	\$38,750



State of New Hampshire Department of Health and Human Services Amendment #4 to the Nutrition and Transportation Contract

This 4th Amendment to the Nutrition and Transportation contract (hereinafter referred to as "Amendment #4") is by and between the State of New Hampshire, Department of Health and Human Services (hereinafter referred to as the "State" or "Department") and VNA at HCS, Inc., (hereinafter referred to as "the Contractor"), a nonprofit corporation with a place of business at 312 Marlboro Street, Keene, NH, 03431.

WHEREAS, pursuant to an agreement (the "Contract") approved by the Governor and Executive Council on December 21, 2016, (Item #15), as amended on December 20, 2017, (Item #23), February 20, 2019, (Item #24), and on June 24, 2020, (Item #46E), the Contractor agreed to perform certain services based upon the terms and conditions specified in the Contract as amended and in consideration of certain sums specified; and

WHEREAS, pursuant to Form P-37, General Provisions, Paragraph 18, the Contract may be amended upon written agreement of the parties and approval from the Governor and Executive Council; and

WHEREAS, the parties agree to increase the price limitation and modify the scope of services to support continued delivery of these services; and

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

- Form P-37, General Provisions, Block 1.8, Price Limitation, to read: \$4,099,976.41.
 - 2. Exhibit A Amendment #3 Scope of Services, Section 1 Provisions Applicable to All Services, Subsection 1.4, to read:
 - 1.4 The Contractor shall adjust service delivery as directed by the Department, in accordance with the
 - 1.4.1. Older American Act Services: Title IIIB-Supportive Services; and
 - 1.4.2. Coronavirus Aid, Relief and Economic Security (CARES) Act.
 - 3. Exhibit A Amendment #3 Scope of Services, Section 2 Scope of Work, Subsection 2.1, Paragraph 2.1.1, to read:
 - 2.1.1. Home Delivered Meals, which are funded through Title III and Title XX and CARES Act supplemental funding. The Contractor shall:
 - 2.1.1.1. Deliver meals to eligible individuals, as defined in NH Administrative Rule He-E 501 and NH Administrative Rule He-E 502, who are:
 - 2.1.1.1.1 Homebound and unable to prepare their own meals; or
 - 2.1.1.1.2 Physically distancing by residing in their home for reasons related to the COVID-19 emergency, with no consideration for ability to prepare their own meals.
 - 2.1.1.2. Provide Home Delivered Meals funded through the Title III and Title XX and CARES Act Supplement to include:
 - 2.1.1.2.1. Grab-n-Go/Drive Thru, meal delivery whereby eligible individuals, or their designees, drive to a service location and are provided meal(s) without being required to leave the vehicle.

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- 2.1.1.2.2. Take Out/Pick Up, meal delivery whereby eligible individuals, or their designees, drive to a service location and are required to leave the vehicle in order to receive the meal.
- 2.1.1.3. Comply with regulations regarding safety and sanitary food practice in accordance with state and local health, safety and sanitation requirements.
- 2.1.1.4. Accept referrals from Adult Protective Services (APS) and prioritize service to individual referred by APS.
- 2.1.1.5. Ensure each meal meets a minimum of one-third (33 1/3 %) of the dietary reference intakes established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, and complies with the most recent Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture.
- 2.1.1.6. Prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of the individual, including recommendations from the individual's licensed practitioner.
- 2.1.1.7. Ensure a visual contact with each individual on each day that meals are delivered as an assurance of the individual's safety, with the exception of meals provided for weekends or designated as emergency meals, which are delivered to individuals in advance of anticipated inclement weather conditions or other adverse conditions. If unable to make visual contact with an individual, the Contractor shall initiate its agency's protocol, Non-Response from Client at Delivery Time or the equivalent agency guideline or policy and procedure for homebound individual's nonresponse at the time of delivery.
- 4. Add Exhibit A Amendment #3 Scope of Services; Section 3 Reporting, Subsection 3.6, to read:
 - 3.6 The Contractor shall provide a monthly report that lists and describes all expenditures of COVID-19 response funds each month until all COVID-19 response funds are expended, or until CARES Act funds are no longer available, whichever comes first.
- 5. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.1, to read:
 - 2.1 Title of Program: (OASS) Older Americans Act Title III Supportive Services, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.044 and Federal Award Identification Number 20AANHT3SS.
- 6. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.2, to read:
 - 2.2 Title of Program: (OACM) Older Americans Act Title III Congregate Meals, Award date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3CM.
- 7. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.3, to read:
 - 2.3. Title of Program: (OAHD) Older Americans Act Title III Home-Delivered Meals) Award

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date of October 23, 2019, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number 20AANHT3HD.

- 8. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, Subsection 2.4, to read:
 - 2.4. Title of Program: (SSBG) Social Services Block Grant, Award Effective date of October 1, 2019, United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant, Title XX, Catalog of Federal Domestic Assistance #93.667.
- 9. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 2, by adding Subsection 2.7, to read:
 - 2.7 Title of Program: (HDC3) CARES Act for Nutrition Services, Older Americans Act Title III Home-Delivered Meals, Award date of April 20, 2020, United States Department of Health and Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging, Catalog of Federal Domestic Assistance #93.045 and Federal Award Identification Number FAIN #2001NHHDC3-00.
- 10. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 4, to read:
 - Payment for services shall be on a cost reimbursement basis only for actual services provided in accordance with the rates identified in Exhibit B-1 Amendment #4, Rate Sheet.
- 11. Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, Subsection 5.2, to read:
 - 5.2 Invoices shall specify the item description and rate as indicated in Exhibit B-1 Amendment #4, Rate Sheet.
- 12. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment, Section 5, by adding Subsection 5.4, to read:
 - 5.4 The Contractor shall submit a separate monthly invoice for services provided using Supplemental Appropriations COVID-19 Emergency Response until all Supplemental Appropriations COVID-19 Emergency Response are expended, or until CARES Act funds are no longer available, whichever comes first.
- 13. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 10 to read:
 - Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response Funds.
 - 10.1. Coronavirus Aid, Relief and Economic Security (CARES) Act Supplemental Appropriations COVID-19 Emergency Response funds are for Supplemental Appropriations #3, and are available until September 30, 2021 to prevent, prepare for, and respond to the COVID-19 emergency.
 - 10.2. Allowable expenditures using Supplemental Appropriations COVID-19 Emergency Response funds include, but are not limited to:
 - 10.2.1. Providing Older Americans Act services related to the response. Funds must be expended on allowable Older Americans Act activities as defined by the Older Americans Act and State and local policy, which may include, but are not limited to:

VNA at HCS, inc. RFA-2017-BEAS-06-NUTRI-16-A04 Amendment #4 Page 3 of 7 Contractor Initials 20/7/2020



- 10.2.1.1. Payment of senior center utilities even if no programming was occurring in the senior center for a period of time due to the COVID-19 emergency.
- 10.2.1.2. Payments for use of other sites including congregate meal sites and senior centers; or to other staff including former congregate meal staff, for preparation and distribution of meals and other supplies.
- 10.2.1.3. Increased expenditures per unit of service due to the need to provide staff with personal protective equipment.
- 10.2.1.4. Sanitary equipment, supplies and expenses.
- 10.2.1.5. Expenditures for meals storage capacity.
- 10.3. The Contractor shall keep records of expenditures using Supplemental Appropriations COVID-19 Emergency Response funds, and provide the records to the Department upon request. The Contractor shall ensure expenditure records include, but are not limited to:
 - 10.3.1. A general ledger showing revenue and expenses for the contract.
 - 10.3.2 Timesheets and/or timecards signed by both employee and supervisor that support the hours employees worked for wages reported.
 - 10.3.2.1 Per 45 CFR Part 75.430(i)(1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.
 - 10.3.2.2 Per 2 CFR 200.430 (iii) Labor records must reasonably reflect the total activity for which each employee is compensated, showing percentages for time spent on activities under this contract and all other activities (totaling no more than 100%).
 - 10.3.3 Invoices supporting expenses reported.
- 14. Modify Exhibit B Amendment #3, Methods and Conditions Precedent to Payment by adding Section 11 to read:
 - 11. Audits
 - 11.1. The Contractor is required to submit an annual audit to the Department if any of the following conditions exist:
 - 11.1.1. Condition A The Contractor expended \$750,000 or more in federal funds received as a subrecipient pursuant to 2 CFR Part 200, during the most recently completed fiscal year.
 - 11.1.2. Condition B The Contractor is subject to audit pursuant to the requirements of NH RSA 7:28, III-b, pertaining to charitable organizations receiving support of \$1,000,000 or more.
 - 11.1.3. Condition C The Contractor is a public company and required by Security and Exchange Commission (SEC) regulations to submit an annual financial audit
 - 11.2. If Condition A exists, the Contractor shall submit an annual single audit performed by an independent Certified Public Accountant (CPA) to the Department within 120 days after the close of the Contractor's fiscal year, conducted in accordance with the requirements of 2 CFR Part 200, Subpart F of the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal awards.

VNA at HCS, Inc. RFA-2017-BÉAS-06-NUTRI-16-A04 Amendment #4 Page 4 of 7 Contractor Initials Date



- 11.3. If Condition B.or Condition C exists, the Contractor shall submit an annual financial audit performed by an independent CPA within 120 days after the close of the Contractor's fiscal year.
- 11.4. 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.
- 15. Modify Exhibit B-1 Amendment #3, Rate Sheet by deleting it in its entirety and replacing it with Exhibit B-1 Amendment #4, Rate Sheet, which is attached hereto and incorporated by reference herein.

VNA at HCS, Inc. RFA-2017-BEAS-06-NUTRI-16-A04 Amendment #4 Page 5 of 7 Contractor Initials Date



All terms and conditions of the Contract and prior amendments not inconsistent with this Amendment #4 remain in full force and effect. This amendment shall be retroactively effective to July 1, 2020, subject to the Governor's approval issued under the Executive Order 2020-04, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-14, 2020-15, 2020-16, 2020-17, and 2020-18.

IN WITNESS WHEREOF, the parties have set their hands as of the date written below,

State of New Hampshire Department of Health and Human Services

10/12/2020

Name: Lori Shibinette

Title: Commissionu

10/7/2020

The Day

The President

VNA at HCS, Inc. RFA-2017-BEAS-08-NUTRI-15-A04 Amendment #4 Page 6 of 7 Contractor Initials C



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

OFFICE OF THE ATTORNEY GENERAL

10/16/20	Catherine Pinos	
Date	Name: Catherine Pinos	
	Title: Attorney	
	endment was approved by the Governor approval issued under by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, 2020-18.	
	OFFICE OF THE SECRETARY OF STATE	
Date	Name:	
	Title:	
	,	

Contractor Initials

Date 0/7/2020

Exhibit 8-1 Amendment #4 Rate Sheet

	Nut	rition and Trans	portation				
	1/1/2017	through 06/30/201	7 Service Un	its			
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Title XX HD Meals	Per Meal	18,991	\$5.50		\$	104,451.00	
Title IIIC HD Meets	Per Meal	21,590	\$5.50		\$	118,745.00	
Title IIIC Cong Meals	Per Meal	13,323	\$5.50		3	73,277.00	
Title IIIB Transportation	PerClient/PerDay	1,223	\$23.70		\$	28,985.00	
			Subtotel		S	325,458.00	

	7/1/2017	through 06/30/201	8 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		į.	otal Amount of Funding being quested for each Service
Title XX HD Meals	Per Meal	37,982	\$5.78		\$	219,536.00
Title ItIC HD Meals	Per Meal	43,179	\$5.78		\$	249,575.00
Title ItiC Cong Meals	Per Meal	26,645	\$5.78		\$	154,008.00
Title IIIB Transportation	PerClient/PerDay	2,445	\$24.89		\$	60,858.00
			Subtota!		\$	683,975.00

7/1/2018 through 06/30/2019 Service Units									
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service 7/1/18- 12/31/18	Rate per Service 1/1/19-6/30/19	Total Amount of Funding being Requested for each Service				
Title XX HD Meals	Per Mesi	37,982	\$5.78	\$6,00	\$	227,892.00			
Title IIIC HD Meals	Per Meal	43,179	\$5.78	\$6.00	S	259,073.00			
Title IIIC Cong Meals	Per Meal	26,645	. \$5.78	\$6.00	\$	159,870.00			
Title IIIB Transportation	PerClient/PerDay	2,445	\$24.89	\$24,89	\$	60,858.00			
		•	Subtotal		5	707,691.00			

-	7/1/2019	through 06/30/202	D Service Un	its			
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Total Amount of Funding being Requested for each Service		
Tide XX HD Mesis	Per Meal	37,982	\$8,00		\$	227,892.00	
Title IIIC HD Meals	Per Meal	43,179	\$6.00		5	259,074.00	
Tide IIIC HD SUPPLEMENT	Per Meal	2,904	\$6.00			\$17,423.06	
Title IIIC Cong Meals	Per Meal	26,845	\$6.00		\$	159,870.00	
Title III Meats (FFCRA)	Per Meal	6,962	\$10.00			\$69,620.00	
Title IIIB Transportation	PerClien/PerDay	2,445	\$24.89		\$	60,856.00	
			Subtotal		\$	794,735.06	

•	7/1/2020	through 06/30/202	1 Service Un	its		
Nutrition and Transportation	Unit Type	Total # of Units of Service anticipated to be delivered.	Rate per Service		Fun Reque	I Amount of ding being sted for each Service
Title XX HD Meals	Per Meal	37,982	\$6,00			\$227,892.00
Tide RIC HD Meals	Per Meal	46,082	\$6.00			\$276,497.06
Title IIIC Cong Meals	Per Meal	26,645	\$6,00			\$159,870.00
Title IIIC (CARES) Supplemental Appropriations COVID-19 Emergency Response					\$	27,577.23
Title IIIC Meals (COVID-19)	Per Meal	11,031	\$10.00		\$	110,310.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,444	\$24.89			\$60,856.00
	•		Subtotal		\$	863,002.29

	7/1/2021	through 06/30/2022	Service Units	
Nutrition and Transportation	Unit Typs	Total # of Units of Service anticipated to be delivered.	Rate per Service	Total Amount of Funding being Requested for each Service
Title XX HD Mesis	Per Meal	37,982	\$6.00	\$227,892.00
Title IIIC HD Meals	Per Meal	46,082	\$8.00	\$276,497.06
Title IIIC Cong Meals	Per Meal	26,645	\$6.00	\$159,870.00
Title IIIB Transportation/ Title IIIB Supportive Services: Delivery Services	PerClient/PerDay	2,444	\$24,89	\$60,856.00
	<u> </u>	•	Subtotal	\$ 725,115,06

4,099,976.41 Total

VNA at HCS, Inc. Exhibit B-1 - Amendment #4 Page 1 of 1

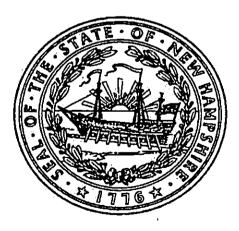
State of New Hampshire Department of State

CERTIFICATE

I, William M. Gardner, Secretary of State of the State of New Hampshire, do hereby certify that VNA AT HCS, INC. is a New Hampshire Nonprofit Corporation registered to transact business in New Hampshire on November 18, 1981. I further certify that all fees and documents required by the Secretary of State's office have been received and is in good standing as far as this office is concerned.

Business ID: 67798

Certificate Number: 0004882946



IN TESTIMONY WHEREOF,

I hereto set my hand and cause to be affixed the Seal of the State of New Hampshire, this 3rd day of April A.D. 2020.

William M. Gardner

Secretary of State

CERTIFICATE OF AUTHORITY

l,	Julie Greenwood	_, hereby certify that:
	(Name of the elected Officer of the Corporation/LLC; cannot be contract signatory)	<u></u>
1. I ar	n a duly elected Clerk/Secretary/Officer of VNA at HCS. (Corporation/LLC Name)	

2. The following is a true copy of a vote taken at a meeting of the Board of Directors/shareholders, duly called and held on May 13, 2020, at which a quorum of the Directors/shareholders were present and voting.

(Date)

VOTED: That <u>Maura McQueeney, CEO</u> (may list more than one person) (Name and Title of Contract Signatory)

is duly authorized on behalf of <u>VNA at HCS</u> to enter into contracts or agreements with the State (Name of Corporation/ LLC)

- of New Hampshire and any of its agencies or departments and further is authorized to execute any and all documents, agreements and other instruments, and any amendments, revisions, or modifications thereto, which may in his/her judgment be desirable or necessary to effect the purpose of this vote.
- 3. I hereby certify that said vote has not been amended or repealed and remains in full force and effect as of the date of the contract/contract amendment to which this certificate is attached. This authority remains valid for thirty (30) days from the date of this Certificate of Authority. I further certify that it is understood that the State of New Hampshire will rely on this certificate as evidence that the person(s) listed above currently occupy the position(s) indicated and that they have full authority to bind the corporation. To the extent that there are any limits on the authority of any listed individual to bind the corporation in contracts with the State of New Hampshire, all such limitations are expressly stated herein.

Dated: 10/5/2020

Signature of Elected Officer Name: Julie E. Greenwood

Title: Chair of the Board of Directors

NLAFOREST

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 6/24/2020

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

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on

BURED Home Healthcare Hospice & Community Services, Inc. & VNA at HCS, Inc. PO Box 564 Keene, NH 03431 DVERAGE : ATLANTIC CHARTER INSURANCE GROUP INSURER E: INSURER	erk O E	oucer shire insurance Group, Inc lox 4889 field, MA 01202	•			CONTACT NAME: PHONE (A/C, No, Ext): (860 E-MAIL ADDRESS:	636-02	44	FAX (AC, No):	(413)	447-1977
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ERTIFICATE HOLDER CANCELLATION		State of New Hampshire Department of Health & Hun	เลก S	ervic		THE EXPIRAT	ON DAT	E TH	EREOF, NOTICE WILL E		
SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.	Department of Health & Human Services 129 Pleasant Street Concord, NH 03301										



The mission of Home Healthcare, Hospice and Community Services and VNA at HCS:

To provide services which enable people to function throughout life at their optimal level of health, well-being and independence, according to their personal beliefs and choices.

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE

CONSOLIDATED FINANCIAL STATEMENTS

YEARS ENDED JUNE 30, 2019 AND 2018

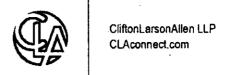


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AUDIT, TAX, AND
CONSULTING

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE TABLE OF CONTENTS YEARS ENDED JUNE 30, 2019 AND 2018

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CONSOLIDATED FINANCIAL STATEMENTS	
CONSOLIDATED BALANCE SHEETS	3
CONSOLIDATED STATEMENTS OF OPERATIONS	4
CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS	5
CONSOLIDATED STATEMENTS OF CASH FLOWS	. 6
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS	7



INDEPENDENT AUDITORS' REPORT

Board of Directors Home Healthcare, Hospice and Community Services, Inc. and Affiliate Keene, New Hampshire

We have audited the accompanying consolidated financial statements of Home Healthcare, Hospice and Community Services, Inc. and Affiliate (the Association), which comprise the consolidated balance sheet as of June 30, 2019 and 2018, and the related consolidated statements of operations, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

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

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



Board of Directors Home Healthcare, Hospice and Community Services, Inc. and Affiliate

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Home Healthcare, Hospice and Community Services, Inc. and Affiliate as of June 30, 2019 and 2018, and the results of their operations, changes in their net assets, and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Effect of Adopting New Accounting Standard

Clifton Laison Allan LLP

As described in Note 1, Home Healthcare, Hospice and Community Services, Inc. and Affiliate adopted the Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Not-For-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities. Accordingly, the accounting change has been retrospectively applied to prior periods presented as if the policy had always been used. Our opinion is not modified with respect to that matter.

CliftonLarsonAllen LLP

Boston, Massachusetts March 6, 2020

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED BALANCE SHEETS JUNE 30, 2019 AND 2018

ASSETS		2019		2018
AGGETG				
CURRENT ASSETS				
Cash and Cash Equivalents	\$	343,467	\$	247,576
Investments	,	17.267	•	17,938
Patient Accounts Receivable, Less Allowance for Uncollectible		,		
Accounts of \$652,535 in 2019 and \$620,128 in 2018		2,366,149		2,132,956
Other Receivables	•	324,782		191,155
Prepaid Expenses		224,029		249,650
Total Current Assets		3,275,694	_	2,839,275
ASSETS LIMITED AS TO USE		12,642,547		12,248,325
		,,		, _ , _ , ,
PROPERTY AND EQUIPMENT, NET	_	2,657,038		2,978,403
Total Assets	_\$_	18,575,279	\$	18,066,003
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Line of Credit	\$	533,503	\$	667,125
Accounts Payable and Accrued Expenses	•	1,300,311	Ť	502,305
Accrued Payroll and Related Expenses		1,002,194		1,114,892
Deferred Revenue		543,274		622,004
Total Current Liabilities		3,379,282		2,906,326
NET ASSETS				
Without Donor Restrictions		14,267,831		14,205,505
With Donor Restrictions		928,166		954,172
Total Net Assets		15,195,997		15,159,677
Total Liabilities and Net Assets	<u>\$</u>	18,575,279	\$	18,066,003

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF OPERATIONS YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
OPERATING REVENUE		
Patient Service Revenue	\$ 13,093,709	\$ 14,463,382
Provision for Bad Debt	(129,445)	(367,378)
Net Patient Service Revenue	12,964,264	14,096,004
Other Operating Revenue	2,598,094	2,561,188
Net Assets Released from Restrictions Used for Operations	107,946	45,441
Total Operating Revenue	15,670,304	16,702,633
OPERATING EXPENSES		
Salaries and Related Expenses	11,958,073	13,428,756
Other Operating Expenses	4,751,034	5,130,498
Depreciation	431,929	455,303
Total Operating Expenses	17,141,036	19,014,557
OPERATING LOSS	(1,470,732)	(2,311,924)
OTHER REVENUE AND GAINS		
Contributions and Fundraising Income	634,736	425,576
Investment Income, Net	171,101	167,938
Realized and Unrealized Gains on Investments	724,386	697,024
Total Other Revenue and Gains	1,530,223	1,290,538
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENSES	59,491	(1,021,386)
Net Assets Released from Restrictions Used for Capital	2,835	172,287
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS	\$ 62,326	\$ (849,099)

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF CHANGES IN NET ASSETS YEARS ENDED JUNE 30, 2019 AND 2018

	2019	2018
NET ASSETS WITHOUT DONOR RESTRICTIONS Excess (Deficiency) of Revenue of Expenses Net Assets Released from Restrictions Used for Capital	\$ 59,491 	\$ (1,021,386) 172,287
Change in Net Assets Without Donor Restrictions	62,326	(849,099)
NET ASSETS WITH DONOR RESTRICTIONS		
Contributions	12,822	-
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Net Assets Released from Restrictions Used for Operations	(107,946)	. (45,441)
Net Assets Released from Restrictions Used for Capital	(2,835)	(172,287)
Change in Net Assets With Donor Restrictions	(26,006)	(139,537)
CHANGE IN NET ASSETS	36,320	(988,636)
Net Assets - Beginning of Year	15,159,677	16,148,313
NET ASSETS - END OF YEAR	<u>\$ 15,195,997</u>	\$ 15,159,677

HOME HEALTHCARE, HOSPICE AND COMMUNITY SERVICES, INC. AND AFFILIATE CONSOLIDATED STATEMENTS OF CASH FLOWS YEARS ENDED JUNE 30, 2019 AND 2018

•		2019		2018
CASH FLOWS FROM OPERATING ACTIVITIES				
Change in Net Assets	\$	36,320	\$	(988,636)
Adjustments to Reconcile Change in Net Assets to Net Cash				
Used by Operating Activities:				
Depreciation		431,929		455,303
Provision for Bad Debts		129,445		367,378
Realized and Unrealized Gains on Investments		(782,506)		(760,141)
Investment Income Restricted for Reinvestment		(13,833)		(15,074)
(Increase) Decrease in:		, ,		
Investments		671		598
Patient Accounts Receivable		(362,638)		(166,864)
Other Receivables		(133,627)		304,113
Prepaid Expenses		25,621		108,843
Increase (Decrease) in:		•		•
Accounts Payable and Accrued Expenses		798,006		(73,615)
Accrued Payroll and Related Expenses		(112,698)		(48,123)
Deferred Revenue		(78,730)		74,730
Net Cash Used by Operating Activities		(62,040)	•	(741,488)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of Investments		(4,235,594)		(2,814,287)
Proceeds from Sale of Investments		4,637,711		3,152,045
Capital Expenditures		(110,564)		(174,237)
Net Cash Provided by Investing Activities		291,553		163,521
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds from Line of Credit		1,522,000		1,730,000
Payments on Line of Credit		(1,655,622)		(1,262,721)
Net Cash Provided (Used) by Financing Activities		(133,622)		467,279
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS		95,891		(110,688)
Cash and Cash Equivalents - Beginning of Year		247,576		358,264
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$</u>	343,467	_\$_	247,576
SUPPLEMENTAL DISCLOSURE				
Interest Paid	_\$	36,935	_\$_	25,300

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Home Healthcare, Hospice and Community Services, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purpose is to act as a holding company and provide management services to its affiliate.

Affiliate

VNA at HCS, Inc. is a nonstock, nonprofit corporation in New Hampshire whose primary purposes are to provide home healthcare, hospice, and community services.

Principles of Consolidation

The consolidated financial statements include the accounts of Home Healthcare, Hospice and Community Services, Inc. and its affiliate, VNA at HCS, Inc. (collectively, the Association). They are related through a common board membership and common management. All significant intercompany balances and transactions have been eliminated in consolidation.

The Association prepares its consolidated financial statements in accordance with U.S. generally accepted accounting principles (U.S. GAAP) established by the Financial Accounting Standards Board (FASB). References to U.S. GAAP in these notes are to the FASB Accounting Standards Codification (ASC).

Income Taxes

The Association is a public charity under Section 501(c)(3) of the Internal Revenue Code. As a public charity, the Association is exempt from state and federal income taxes on income earned in accordance with its tax-exempt purpose. Unrelated business income is subject to state and federal income tax. Management has evaluated the Association's tax positions and concluded that the Association has no unrelated business income or uncertain tax positions that require adjustment to the consolidated financial statements.

Use of Estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP 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 consolidated financial statements. Estimates also affect the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Basis of Presentation

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

<u>Net Assets Without Donor Restrictions</u> – Net assets that are not subject to donor-imposed stipulations. Net assets without donor restrictions includes assets set aside by the board of directors for future use.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Basis of Presentation (Continued)

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

Revenues are reported as increases in net assets without donor restrictions, unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities, other than endowment and similar funds, are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation. Expirations of time restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets as net assets released from restrictions.

Donated services are recognized in the financial statements if the services enhance or create nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

Contributions, including pledges receivable which are unconditional promises to give, are recognized as revenues in the period received. Conditional promises to give are not recognized until they become unconditional, that is, when the conditions on which they depend are substantially met. Gifts of long-lived assets are reported as assets without donor restrictions unless explicit donor stipulations 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 stipulation about how long those assets must be maintained, expiration of donor restrictions are reported when the donated or acquired long-lived assets are placed into service. Contributions of assets other than cash are recorded at their estimated fair value. Contributions to be received after one year are discounted at an appropriate discount rate commensurate with the risks involved. Amortization of discounts is recorded as additional contribution revenue in accordance with donor-imposed restrictions, if any, on the contributions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

Cash and cash equivalents include highly liquid investments with an original maturity of three months or less, excluding assets limited as to use.

The Association has cash deposits in a major financial institution which may exceed federal depository insurance limits. The Association has not experienced any losses in such accounts. Management believes it is not exposed to any significant risk with respect to these accounts.

Allowance for Uncollectible Accounts

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible accounts by analyzing the Association's past history and identification of trends for all funding sources in the aggregate. In addition, balances in excess of 365 days are fully reserved. Management regularly reviews revenue data in evaluating the sufficiency of the allowance for uncollectible accounts. Amounts not collected after all reasonable collection efforts have been exhausted are applied against the allowance for uncollectible accounts.

A reconciliation of the allowance for uncollectible accounts follows as of June 30:

	 2019		2018	
Balance - Beginning of Year	\$ 620,128	\$	575,388	
Provision	129,445		367,378	
Write-Offs	 (97,038)		(322,638)	
Balance - End of Year	\$ 652,535	\$	620,128	

Investments

Investments in short-term investment options are reported as current assets. Investments held for long-term return are reported as noncurrent assets.

The Association reports investments at fair value and has elected to report all gains and losses in the Excess (Deficiency) of Revenue of Expenses to simplify the presentation of these amounts in the consolidated statement of operations, unless otherwise stipulated by the donor or state law.

Investments, in general, are exposed to various risks, such as interest rate, credit, and overall market volatility risks. As such, it is reasonably possible that changes in the values of investments will occur in the near term and that such changes could materially affect the amounts reported in the consolidated balance sheets, statements of operations, and statements of changes in net assets.

Assets Limited as to Use

Assets limited as to use includes designated assets set aside by the board of directors and donor contributions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment

Property and equipment are carried at cost less accumulated depreciation. Assets with an estimated useful life of more than one year and a historical cost in excess of \$5,000 are capitalized. Maintenance, repairs, and minor renewals are expensed as incurred and renewals and betterments are capitalized. Provision for depreciation is computed using the straight-line method over the useful lives of the related assets.

Property is reviewed for impairment whenever events or changes in circumstances indicate the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the assets' carrying amount over the fair value of the asset.

Deferred Revenue

Deferred revenue represents advances on episodic payments that have not yet been earned. Revenue is recognized over the period in which treatment is provided (60 days) on a straight-line basis.

Patient Service Revenue

Providers of home health services to clients eligible for Medicare home health benefits are paid on a prospective basis, with no retrospective settlement. The prospective payment is based on the scoring attributed to the acuity level of the client at a rate determined by federal guidelines.

Providers of hospice services to clients eligible for Medicare hospice benefits are paid on a fee for service basis, with no retrospective settlement, provided the Association's aggregate annual Medicare reimbursement is below a predetermined aggregate capitated rate. Revenue is recognized as the services are performed based on the fixed rate amount.

Charges for services to all patients are recorded as revenue when services are rendered at the net realizable amounts from patients, third-party payors, and others, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and in future periods as final settlements are determined. Patients unable to pay full charge, who do not have other third-party resources, are charged a reduced amount based on the Association's published sliding fee scale. Reductions in full charge are recognized when the service is rendered.

Cost Allocations

The Association operates several related programs. Costs directly attributable to a program are charged to the respective program services. Management and general costs of the Association have been allocated between the programs on the basis of actual direct program costs.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Measure of Operations

For purposes of presentation, transactions deemed by management to be ongoing, major, or central to the provision of program services are reported as revenues and expenses. Peripheral or incidental transactions are reported as nonoperating gains and losses. The consolidated statements of operations include the operating loss. Changes in net assets without donor restrictions which are excluded from the operating loss, consistent with industry practice, include contributions and fundraising income, investment income and realized and unrealized gains and losses on investments.

Excess (Deficiency) of Revenues Over Expenses

The consolidated statements of operations includes the excess (deficiency) of revenues over expenses. Changes in net assets without donor restrictions which are excluded from the excess (deficiency) of revenues over expenses, consistent with industry practice, include contributions of, and net assets released from donor restrictions related to, long-lived assets.

Functional Expenses

The financial statements contain certain categories of expenses that attributable to one or more program or supporting functions of the Association. Expenses are directly allocated to program or support services whenever possible. Other shared expenses are allocated based on a reasonable basis that is consistently applied. The expenses that are allocated include depreciation, interest, and occupancy, which are allocated on a square footage basis, salaries and benefits, which are allocated on a basis of estimated time and effort, and information technology, which is allocated based on estimates of time and cost of the specific technology utilized. See Note 8 for the natural classification detail of expenses by function.

Reclassifications

Certain reclassifications have been made to prior year amounts to conform with the current year presentation.

Change in Accounting Principle

The Association has adopted the accounting guidance in Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2016-14, Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities, which changes presentation and disclosure requirements for nonprofit entities to provide more relevant information about their resources (and the changes in those resources) to donors, granters, creditors, and other users. These include qualitative and quantitative requirements in the following areas: net asset classes, investment return, expenses, and liquidity. Adoption of the new standard had no effect on the previously reported change in net assets or net assets balance.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

New Accounting Pronouncements

In May 2014, FASB issued ASU 2014-09, Revenue from Contracts with Customers. The guidance requires the Association to recognize revenue to depict the transfer of goods or services to customers in an amount that reflects the consideration to which the Association expects to be entitled in exchange for those goods or services. The guidance also requires expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Additionally, qualitative and quantitative disclosures are required regarding customer contracts, significant judgments and changes in judgments, and assets recognized from the costs to obtain or fulfill a contract. Implementation of the new standard can result in changes to the reporting and disclosure of leases. The standard will be effective for the Association for the year ending June 30, 2020. Management is in the process of evaluating the impact on the Association.

In February 2016, FASB issued ASU 2016-02, *Leases*, pertaining to recording of leases. While the standard will not be effective for the Association until the year ending June 30, 2021, the standard can be adopted as early as the year ending December 31, 2016. Early adoption has not been exercised. Implementation of the new standard can result in changes to the reporting and disclosure of leases. Management is in the process of evaluating the impact on the Association.

Subsequent Events

For financial reporting purposes, subsequent events have been evaluated by management through March 6, 2020, which is the date the consolidated financial statements were available to be issued.

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE

Investments and assets limited as to use, stated at fair value, are as follows as of June 30:

		2019	2018
Cash and Cash Equivalents	\$	329,576	\$ 106,923
U.S. Government and Corporate Bonds		3,404,633	3,335,084
Marketable Securities		5,988,449	5,656,193
Mutual Funds		2,937,156	3,168,063
Total Investments and Assets Limited as to Use	\$	12,659,814	\$ 12,266,263
Investments Without Donor Restrictions	\$	17,267	\$ 17,938
Assets Limited as to Use:	•		
Board-Designated for Future Use		11,760,468	11,363,748
Donor-Restricted, Time or Purpose		647,848	650,346
Donor-Restricted, Perpetual in Nature		234,231	 234,231
Total Assets Limited as to Use		12,642,547	12,248,325
Total Investments and Assets Limited as to Use	\$	12,659,814	\$ 12,266,263

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

Fair Value Measurement

FASB ASC Topic 820, Fair Value Measurement, defines fair value as the price that would be received to sell an asset or paid to transfer a liability (an exit price) in an orderly transaction between market participants and also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The fair value hierarchy within ASC Topic 820 distinguishes three levels of inputs that may be utilized when measuring fair value.

Level 1 – Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entry has the ability to access as of the measurement date.

Level 2 – Significant observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3 – Significant unobservable inputs that reflect an entity's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

All of the Association's investments were measured on a recurring basis.

The following table presents the Association's fair value hierarchy for those assets and liabilities measured at fair value on a recurring basis as of June 30, 2019 and 2018:

•		` 2	019	
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 1,125,332	\$ -	\$ 1,125,332
Government Bonds	2,279,301	-	-	2,279,301
Equity Securities	5,988,449	-	-	5,988,449
Mutual Funds	2,937,156		-	2,937,156
Total Investments and Assets			_	-
Limited as to Use at Fair Value	\$ 11,204,906	\$ 1,125,332	\$ -	12,330,238
Cash and Cash Equivalents				329,576
Total Investments and Assets				
Limited as to Use				\$ 12,659,814
		2	018	
	Level 1	Level 2	Level 3	Total
Corporate Bonds	\$ -	\$ 1,135,706	\$ -	\$ 1,135,706
Government Bonds	2,199,378	•	-	2,199,378
Equity Securities	5,656,193	_		E 6E6 403
	0,000,100	-	•	5,656,193
Mutual Funds	3,168,063		<u> </u>	3,168,063
Mutual Funds Total Investments and Assets			·	
		\$ 1,135,706	s -	
Total Investments and Assets	3,168,063	\$ 1,135,706	<u> </u>	3,168,063
Total Investments and Assets Limited as to Use at Fair Value	3,168,063	\$ 1,135,706	<u> </u>	3,168,063 12,159,340

NOTE 2 INVESTMENTS AND ASSETS LIMITED AS TO USE (CONTINUED)

Investment income and gains for cash equivalents and investments consist of the following as of June 30:

	 2019	 2018
Net Assets Without Donor Restrictions:	 	
Investment Income, Net	\$ 171,101	\$ 167,938
Realized and Unrealized Gains on Investments	724,386	697,024
Net Assets With Donor Restrictions:		
Investment Income	13,833	15,074
Realized and Unrealized Gains on Investments	58,120	63,117
Total Investment Income and Gains	\$ 967,440	\$ 943,153

NOTE 3 PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30:

	2019	2018	
Land and Improvements	\$ 482,961	\$ 471,403	
Building and Improvements	5,384,931	5,384,931	
Furniture, Fixtures, and Equipment	3,121,014	3,028,445	
Total Cost	8,988,906	8,884,779	
Less: Accumulated Depreciation	6,331,868	5,906,376	
Total Property and Equipment, Net	\$ 2,657,038	\$ 2,978,403	

NOTE 4 LINE OF CREDIT

The Association has an unsecured \$1,000,000 line of credit payable on demand with a local bank with interest at 1% above the bank's base rate (6.50% and 6.00% at June 30, 2019 and 2018, respectively). The outstanding balance was \$533,503 and \$667,125 at June 30, 2019 and 2018, respectively. The line is subject to automatic annual renewal at the discretion of the lender.

NOTE 5 NET ASSETS WITH DONOR RESTRICTIONS

The Association has received donor-restricted contributions, which have been accounted for as net assets with donor restrictions and are available for the following purposes at June 30:

	2019			2018	
Time or Purpose Restrictions for:	····				
Haskell Fund for Office Rent	\$	304,618	\$	339,825	
Operations		107,789		98,797	
Meal Sites		1,337		1,697	
Respite		4,089		4,089	
Hospice Operations		3,208		1,252	
Hospice Memorial Garden		134,641		123,926	
Johnson Family Fund for Capital Expenditures		7,009		5,757	
Barbara Duckett Scholarship Fund		89,486		75,003	
Donated Motor Vehicles		41,758	•	69,595	
Total	\$	693,935	\$	719,941	
Restrictions that are Perpetual in Nature for:					
Hospice	\$	10,000	\$	10,000	
Operations		8,623		8.623	
Johnson Family Fund for Capital Expenditures		10,202		10,202	
Bednar Endowment Fund		50,000		50,000	
Haskell Endowment Fund		120,570		120,570	
Jones Endowment Fund		34,836		34,836	
Total	\$	234,231	\$	234,231	

NOTE 6 ENDOWMENTS

The Association has interpreted the Uniform Prudent Management of Institutional Funds Act (UPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds, absent explicit donor stipulations to the contrary. As a result of this interpretation, the Association classifies as a donor-restricted endowment (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent donor-restricted endowment gifts, and (c) accumulations to the donor-restricted endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund is classified as net assets with donor restrictions until those amounts are appropriated for expenditure by the Association in a manner consistent with the standard of prudence prescribed by UPMIFA.

NOTE 6 ENDOWMENTS (CONTINUED)

In accordance with the UPMIFA, the Association considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds:

- 1. The duration and preservation of the fund;
- 2. The purposes of the organization and the donor-restricted endowment fund;
- 3. General economic conditions;
- 4. The possible effect of inflation and deflation;
- 5. The expected total return from income and the appreciation of investments;
- 6. Other resources of the Association;
- 7. The investment policies of the Association:
- 8. The spending policy; and
- 9. Funds with deficiencies.

Return Objectives and Risk Parameters

The investment portfolio is managed to provide for the long-term support of the Association. Accordingly, these funds are managed with disciplined, longer-term investment objectives and strategies designed to meet cash flow and spending requirements. Management of the assets is designed to attain the maximum total return consistent with acceptable and agreed upon levels of risk. The Association benchmarks its portfolio performance against a number of commonly used indices.

Strategies Employed for Achieving Objectives

To satisfy its long-term rate of return objectives, the Association relies on a total return strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Association targets an asset allocation strategy wherein assets are diversified among several asset classes. The pursuit of maximizing total return is tempered by the need to minimize the volatility of returns and preserve capital. As such, the Association seeks broad diversification among assets having different characteristics with the intent to endure lower relative performance in strong markets in exchange for greater downside protection in weak markets.

Spending Policy

The Association's spending policy is equal to investment returns. All available investment returns earned on endowments are expended, or released from endowment in the year earned.

NOTE 6 ENDOWMENTS (CONTINUED)

The following schedule details the changes in endowment net assets for the years ended June 30:

•	With Donor Restrictions					
	Without Donor		Purpose	Р	erpetual	
	Restrictions	Re	estrictions	i	n Nature	Total
Net Assets - June 30, 2017	\$ 10,828,438	\$	479,136	\$	234,231	\$ 11,541,805
Investment Income, Net Realized and Unrealized Gains on	163,146		10,945		-	174,091
Investments	696,259		45,731		-	741,990
Net Assets Released from Restrictions Use of Board Designated Funds	-		(184,706)			(184,706)
for Operations	(324,095)		•			(324,095)
Change in Net Assets	535,310		(128,030)		-	407,280
Net Assets - June 30, 2018	11,363,748		351,106		234,231	11,949,085
Investment Income Realized and Unrealized Gains on	169,336		9,153		-	178,489
Investments	723,838		38,445			762,283
Net Assets Released from Restrictions	-		(79,584)		-	(79,584)
Use of Board Designated Funds						
for Operations	(496,454)		•		•	(496,454)
Change in Net Assets	396,720		(31,986)		-	364,734
Net Assets - June 30, 2019	\$ 11,760,468	<u>\$</u>	319,120	<u>\$</u>	234,231	\$ 12,313,819

NOTE 7 PATIENT SERVICE REVENUE

Patient service revenue is as follows as of June 30:

2019		2018
\$ 9,540,407	\$	9,710,931
826,800		991,348
2,529,426		2,818,951
197,076_		942,152
\$ 13,093,709	\$	14,463,382
	\$ 9,540,407 826,800 2,529,426 197,076	\$ 9,540,407 \$ 826,800 2,529,426 197,076

NOTE 7 PATIENT SERVICE REVENUE (CONTINUED)

Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. The Association believes that it is in substantial compliance with all applicable laws and regulations. However, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Differences between amounts previously estimated and amounts subsequently determined to be recoverable or payable are included in net patient service revenue in the year that such amounts become known.

The Association provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Because the Association does not pursue collection of amounts determined to qualify as charity care, they are not reported as revenue.

The Association provided services in other health related activities, primarily to indigent patients, at rates substantially below cost. For certain activities, services were provided without charge. The Association estimates the costs associated with providing the other health related activities by applying Medicare cost report methodology to determine program costs less any net patient revenue generated by the program. The estimated costs incurred in these activities amounted to \$1,104,471 and \$1,047,857 for the years ended June 30, 2019 and 2018, respectively.

The Association is able to provide these services with a component of funds received through local community support and federal and state grants. Local community support consists of contributions received directly from the public, United Way, municipal appropriations, and investment income earned from assets limited as to use. Federal and state grants consisted of monies received from the state of New Hampshire.

NOTE 8 FUNCTIONAL EXPENSES

The Association provides various services to residents within its geographic location. All operating expenses are considered to relate, either directly or indirectly, to providing these services. The tables below present expenses by both their nature and function for the years ended June 30:

•	2019				
	Home Healthcare, Hospice and	Supportir	ng Services		
	Community		Management		
	Services	Fundraising	and General	Total	
Salaries and Related Expenses	\$ 10,338,358	\$ 593	\$ 1,619,122	\$ 11,958,073	
Contracted Services	1,255,855	•	1,056,333	2,312,188	
Office and Occupancy	1,605,346	12,959	744,891	2,363,196	
Insurance	12,751	-	62,899	75,650	
Depreciation	31,748		400,181	431,929	
Total Expenses	\$ 13,244,058	\$ 13,552	\$ 3,883,426	\$ 17,141,036	

NOTE 8 FUNCTIONAL EXPENSES (CONTINUED)

		2018				
	Home					
	Healthcare,					
	Hospice and	Supportin	g Services			
	Community		Management			
	Services	Fundraising	and General	Total		
Salaries and Related Expenses	\$ 11,037,228	\$ 37,647	\$ 2,353,881	\$ 13,428,756		
Contracted Services	1,928,537	-	714,469	2,643,006		
Office and Occupancy	1,783,386	12,059	607,574	2,403,019		
Insurance	13,508	-	70,965	84,473		
Depreciation	80,504	-	374,799	455,303		
Total Expenses	\$ 14,843,163	\$ 49,706	\$ 4,121,688	\$ 19,014,557		

NOTE 9 MALPRACTICE INSURANCE

The Association insures its malpractice risks on a claims made basis. There was one known malpractice claim outstanding at June 30, 2019 and 2018. There were no unasserted claims or incidents which require loss accrual at June 30, 2019 or 2018. The Association intends to renew coverage on a claims made basis and anticipates that such coverage will be available.

Litigation

The Association is involved in litigation arising in the normal course of business. After consultation with legal counsel, management estimates these matters will be resolved without a material adverse effect on the Association's future financial position or results of operations.

NOTE 10 RETIREMENT PLAN

The Association sponsors a defined contribution plan. The retirement contributions by the Association amounted to \$144,683 and \$165,184 for 2019 and 2018, respectively.

NOTE 11 CONCENTRATION OF RISK

The Association grants credit without collateral to its patients, most of whom are local residents and are insured under third-party payor agreements. Following is a summary of accounts receivable, by funding source:

	2019	2018
Medicare	66%	65%
Medicaid	8%	3%
Other Third-Party Payors	26%_	32%
Total	100%	100%

NOTE 12 CONTINGENCIES

Third-Party Payors

A significant portion of the Association's net revenues and accounts receivable are derived from services reimbursable under the Medicaid and the Medicare programs. There are numerous healthcare reform proposals being considered on the federal and state levels. The Association cannot predict at this time whether any of these proposals will be adopted or, if adopted and implemented, what effect such proposals would have on the Association.

A significant portion of the Association's revenues are derived from services under the Medicare program (see Note 7). Under this program, cost reports are subject to audit for a period of three years from the date of issuance of a Notification of Provider Reimbursement by the fiscal intermediary. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

Medicare fiscal intermediaries and other payors periodically conduct pre-payment or post-payment medical reviews or other audits of the Association's hospice reimbursement claims. In order to conduct these reviews, the payor requests documentation from the Association and then reviews the documentation to determine compliance with applicable rules and regulations, including the eligibility of patients to receive hospice benefits, the appropriateness of the care provided to those patients, and the documentation of the care. The Association cannot predict whether medical reviews or similar audits by federal or state agencies or commercial payors of the Association hospice program will result in material recoupments or denials, which could have a material adverse effect on the Association's financial condition and results of operations.

A portion of the Association's revenues are derived from services reimbursable under the Medicaid program (see Note 7). The base year costs utilized in calculating the Medicaid prospective rates are subject to audit which could result in a retroactive rate adjustment for all years in which that base year's costs are utilized in calculating the prospective rate. It is not possible at this time to determine whether the Association will be audited or if a retroactive rate adjustment would result.

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY

The Association has the following financial assets available within one year of the date of the statement of financial position at June 30:

		2019	 2018
Cash and Cash Equivalents	\$	343,467	\$ 247,576
Investments		17,267	17,938
Patient Accounts Receivable, Net		2,366,149	2,132,956
Other Receivables		324,782	191,155
Total Financial Assets Available to Meet			
Liquidity Needs	_\$_	3,051,665	\$ 2,589,625

NOTE 13 AVAILABLE RESOURCES AND LIQUIDITY (CONTINUED)

None of these financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the date of the statement of financial position.

In addition, approximately \$11.8 million and \$11.4 million in board designated funds at June 30, 2019 and 2018, respectively, could be made available to the Association upon approval by the board of directors. The Association also has approximately \$466,000 and \$333,000 in availability under the line of credit as of June 30, 2019 and 2018, respectively.



Home Healthcare, Hospice and Community Services/VNA at HCS 2019/2020 Board of Directors

Chair:

Vice-Chair:

Treasurer:

Secretary:

Julie Greenwood

Jane Larmon

Eric Horne

Susan Abert

Dianne Bolton

Mike Chelstowski

Mary Ann Davis

312 Marlboro St. Keene, NH 03431 352-2253 x121

	Julie Green
	Maureen O'Brien
	Brian Reilly
	Judy Sadoski
	David Stinson
	David Therrien
	tor at Large Betsy Cotter diate Past President Allen Mendelson
FY-OF	FICIO
LA-UI	Maura McQueeney, CEO HCS, VNA at HCS ·

Colleen Hayes

Work Experience

Meal Site Supervisor

I manage the food service operations at the Hinsdale site in accordance with the New Hampshire Sanitary Code to follow outlined regulations. I manager the volunteers at the meal site and assure adequate staff coverage during all hours of operations. I coordinate the Meals On Wheels home delivery program for the homes in my site's vicinity. As a part of my responsibilities, I take reservations and donations from participants accurately and in a confidential manner, plan social and recreational activities at the meal site as well as plan, implement and evaluate the meal sites' development. As necessary, I order supplies for the meal site. Also, I fulfil reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources, personnel policies and/or certification/licensure requirements.

Unit Coordinator

Westwinds Clubhouse, Fitchburg, MA

2014-2018

I worked at a day program for individuals with serious mental illness. I ran the kitchen where we prepare lunch each day for clients and staff. I developed menus, went grocery shopping, and cooked in an institutional setting while helping clients learn kitchen related skills. I also taught Healthy Living classes with a focus on nutrition and physical activity, as well as basic yoga and drama classes.

Care Coordinator for Intensive Care Coordination

Clinical and Support Options, Athol, MA

2013-2014

Met with families who struggled with children with serious emotional disturbances in their homes. Helped them identify needs and set goals. Facilitated team meetings designed to help families reach their established goals.

Family Partner Supervisor

Valuing our Children, Athol, MA

2010-2013

Supervised peer supports for families involved in Intensive Care coordination program, while carrying a half case load of families. Family partners work with families to help them identify needs and reach goals based on personal experiences.

Professional Tutor

Mt. Wachusett Community College, Gardner, MA

2007-2010

Professional tutor in Academic Support Center and Visions/TRIO program. Tutored students individually and in group and classroom settings in Biology and English.

Direct Care Worker

Seven Hills Foundation, Fitchburg, MA

2006-2007

Provided direct care support to individuals with developmental disabilities in a respite setting. Cooked meals as well as trained individuals to complete basic activities of daily living.

Residential Supervisor

Dr. Franklin Perkins School, Lancaster, MA

1997-2004

Worked as a supervisor in an Adult Services program for individuals living in supported housing. My job responsibilities included overseeing staff, and creating menus designed to help with weight management, as well as grocery shopping for several programs.

Education

Bachelor's in Psychology

Smith College in Northampton

Northampton, MA

2010

Additional Information

I have worked in human services for more than 20 years. I am passionate about helping others, and food preparation. Good nutrition and delicious meals and heal people, both physically and emotionally.

CHARLES PRATT

SKILLS

Hands on, critical thinker with a proven track record of transforming underperforming businesses and teams as an effective leader, capable of working closely with diverse groups of people to achieve superior results in manufacturing operations. Experienced in multiple aspects of management and human resource responsibilities including vetting, interviewing and hiring of new employees as well as payroll management.

EXPERIENCE

Program Manager • Transportation Program, VNA at HCS • Keene, NH • September 2019 — Present Responsible for the daily operations of agency transportation programs, including the City Express public transportation and paratransit services, Friendly Bus door to door service for seniors and Medical Express service. Responsible for adherence to all Department of Transportation regulation and reporting, program budgeting, and overseeing driver and dispatch staff. Attend community meetings and forums to coordinate with other transportation entities and the public related to transportation issues.

SUPERVISOR • CONTINENTAL CABLE • HINSDALÉ, NH • JANUARY 2019 – JUNE 2019
Responsible for On Time Delivery, Scheduling of Machines & Employees in the Assembly area & in the Machine shop. Accurate reporting & documentation of steps to ensure Quality Control measurements during each step of assembling order, to adhere to government regulations for defense systems. Providing department meetings as needed, and weekly Management reviews.

PLANT MANAGER • FORTRESS PACKAGING • FAIRFIELD, CA • OCTOBER 2016 —OCTOBER 2018 Instrumental in the start-up of a new production company. Managing the day to day operations, while instructing and monitoring safety quality and on time performance. Recorded 2 years without injury or returned sale while training an entirely new, unexperienced workforce to uphold a high level of standards in support of perfect production quality. Experience loading and unloading trucks as well as conducting facility tours with new potential accounts and performing routine, hands on maintenance of new equipment.

PLANT MANAGER • MULTICELL PACKAGING • KUTZTOWN PA 19530 • OCTOBER 2010 – MARCH 2015 Charged with changing the climate and culture of the facility. Developed and implemented strategies to transform poorly performing production facility into a profitable one. Reduced set-up times, worked closely with vendors to reduce inventory of raw materials, increasing profitability. Cross trained employees resulting in a greater flexibility in the workforce.

PLANT SUPERINTENDENT • INNERPAC NE • KEENE NH 03446 • SEPTEMBER1997 – OCTOBER 2010 Responsible for the day to day operations of the manufacturing of the plant. Did scheduling of machinery, personnel and ordering of raw materials. Oversaw the staff, participated in daily meetings with the General Manager and customer service. Conducted weekly updates with floor personnel. Coordinated with shipping on incoming and outgoing shipments. Learned how to run and setup all machines.

EDUCATION

DIPLOMA • JUNE 1982 • KEENE HIGH SCHOOL

Dawn Gordon

Professional Experience

Home Healthcare, Hospice and Community Services - Keene, NH

Meal Site Supervisor - January 25, 2010 to present

- Manage the food service operations at the Harper's Acres Meal Site in accordance with the New Hampshire Sanitary Code and such regulations
- Supervise staff and volunteers at the meal site
- Assure adequate staff coverage during all hours of operations
- Coordinates Meals On Wheels program
- Take reservations and donations from participants accurately and in a confidential manner
- Planning social and recreational activities at the meal site
- Planning, implementing and evaluating the meal sites' development
- Ordering necessary supplies for the meal site
- Fulfills reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources, personnel policies and/or certification/licensure requirements

Kitchen Aide - October 2, 2006 - January 25, 2010

- Assist in packaging the hot and cold foods for the Meals On Wheels program
- Assist in serving congregate meal site participants
- Help maintain the cleanliness of the kitchen and dining areas by washing dishes, pots and pans, countertops, cabinets, sweeping and mopping floors, etc.
- Perform all food service related tasks in a hygienic and safe manner according to the NH Sanitary Code

Kmart - Keene, NH

Overnight Stocker, June 2002 – August 2004

Stocking shelves, cleaning store, putting away returned items, marking prices, etc.

Findings - Keene, NH

Foot Press Operator - August 1985 - January 1986

Assemble jewelry pieces

Certifications

ServSafe Certified

Gia Farina

2016 - Present:

Home Healthcare, Hospice & Community Services

Keeńe, NH

Nutrition Program Manager

- Manage the food service operations at the meal sites in accordance with NH Sanitary Code and other appropriate regulations
- Supervise staff and volunteers at the nutrition program sites
- Recruit, orient and evaluate staff and volunteers for all aspects of site operation
- Review/Revise menus as necessary
- Coordinate Meals-on-Wheels program
- Plan, implement & evaluate meal site development
- Assist in budget preparation for funding proposals and contracts
- Fulfill reporting requirements for payroll, time & service reports
- Assists with marketing efforts and with development of public relations materials for the nutrition program

2013-2015

Food Service Director

Genesis Healthcare

Keene, NH

- Responsible for the overall food service function.
- · Provides technical guidance and administrative direction.
- Plans, develops, organizes and implements activities with the department.
- Oversees the timely and accurate preparation and service of meals
- Operates department within budget.
- Serves as a collaborative member of the center's management team.

2007-2013

Site Coordinator

Keene Food Service/SA U 29

Keene, NH

- · Manage staff of thirteen; serve six hundred students daily
- Purchase and distribute food to an additional five elementary schools
- Maintain safe food handling practices
- Develop daily production sheets
- Participate in regular menu planning meetings

1995-2007

Food & Beverage Director/Sales and Marketing Manager

Colorado Steak House/Best Western Sovereign Hotel Keene, NH

- Operated 55-seat restaurant and function facility
- Responsible for weekly/monthly inventories and cost analysis
- · Coordinated weddings, seminars, and business functions
- Weekly sales call in the surrounding feeder states to promote business

1992-1995

Food & Beverage Purchaser

Keene Country Club

Keene, NH

- Responsible for all purchases for two on-premise restaurants
- Menu development for all special functions: tournaments,

etc.

· Inventory control and purchasing breakdowns

Keene, NH

Certification:

ServSafe

National Restaurant Association

Education:

Culinary Institute of America

Hyde Park, NY

Keene State College

Keene, NH

Associate Degree-General

Studies

Kathleen J. La Rou

EDUCATION:

Katharine Gibbs, Deans List Norwalk, CT

Accelerated computer & business applications software program

EXPERIENCE:

Home Healthcare,

Community Services

Hospice and

Keene, NH

Meal Site Supervisor

2018-present

Manage the food service operations at the congregate meal site in Jaffrey,

NH in accordance with the New Hampshire Sanitary Code.

Supervise volunteers at the meal site.

Assure adequate staff coverage during all hours of operations.

Coordinates Meals on Wheels program.

Take reservations and donations from participants accurately and in a

confidential manner.

Planning social and recreational activities at the meal site.

Planning, implementing and evaluating the meal sites' development

Ordering necessary supplies for the meal site.

Fulfills reporting requirements for payroll, necessary time and service reports and other agency reporting forms as required by funding sources,

personnel policies and/or certification/licensure requirements.

Hazel H. Holden Robert Whitney Home Health Care Provider

2010-2018

Robert Whitney Provided in home care and support to elderly individuals

Geraldine Jeffery enabling them to reside in their homes.

Initiated stimulating activities to keep clients interested and active.

Planned and prepared nutritionally balanced meals.

Kept detailed records for family members and other caregivers.

Summerhill Assisted Living Peterborough, NH

Supervisor of Housekeeping Services

2009-2010

Responsible for cleanliness of all areas of Assisted Living & Memory Care Buildings.

In charge of ordering, tracking & keeping within budget all supplies

relating to Housekeeping/Laundry Department.

Filled in for departments as needed- Resident Care, Kitchen, Activities.

Ability to resolve problems independently.

Resident Assistant

2006-2009

Assisted Residents with ADL'S.

Chairperson of the Health and Safety Committee for 2 terms. Accompanied Residents to appointments, acting as their advocate.

Volunteer Work

Jaffrey Food Pantry Director

2013-present

Coordinate training and scheduling of 20 volunteers. Projects food needs for ample supply for 100-120 clients weekly. Complete 4 monthly reports as well as Quarterly report in order to keep pantry in compliance with The NH Food Bank. Strong attention to detail.

CONTRACTOR NAME

Key Personnel

Name	Job Title	Salary	% Paid from	Amount Paid from
			this Contract	this Contract
Charles Pratt	Transportation Manager	\$54,999.88	25%	\$13,749.97
Gia Farina	Nutrition Program Manager	\$55,740.10	100%	\$55,740.10
Jef Weisel	Outreach Worker	\$25,584.00	100%	\$25,584.00
Dawn Gordon	Site Supervisor	\$19,312.80	100%	\$19,312.80
Kathleen LaRou	Site Supervisor	\$13,790.40	100%	\$13,790.40
Colleen Hayes	Site Supervisor	\$15,514.20	100%	\$15,514.20

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STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

Leri A. Shibinetti Commissioner

Deborab D. Scheeta Director 105 PLEASANT STREET, CONCORD, NH 03301 603-271-5034 1-800-852-3345 Ext. 5034 Fax: 603-271-5166 TDD Access: 1-800-735-2964 . www.dbbs.nb.gov

August 1, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to enter into a Retroactive amendment to an existing Sole Source contract with the vendor listed in bold type below for transportation services for eligible seniors and adults, with no change to the total price limitation of \$81,568,568 and no change to the contract completion date of June 30, 2022, effective Retroactive to July 1, 2020 upon Governor and Council approval. 58% Federal Funds. 42% General Funds.

The original contracts were approved and subsequently amended, as approved by the Governor and Executive Council, as indicated in the table below.

Vendor Name	Vendor Code	Area Served	Current Amount	(Decresse)	Revised - Amount	G&C Approval
Community Action Program Belknap: Merrimack Counties, Inc.	177203	Concord	\$10,684,329.03	\$0	\$10,684,329.03	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 8/24/2020 #46E
Community Action Partnerships of Strafford County	177200	Dover	\$228,440.00	\$0	\$228,440.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 8/24/2020 #46E
Easter Seals New Hampshire, Inc.	177204	Manchester	\$819,893.00	\$0	\$619,893.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Gibson Center for Seniors	155344	North Conway	· \$1,774,376.48	\$0	\$1,774,376.48	O: 12/21/2018, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$8,104,663.78	\$0	\$8,104,663.78	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E

His Excellency, Governor Christopher T. Surrunu and the Honorable Council Page 2 of 3

 -	<u> </u>	Total:	\$61,666,668.00	\$0	\$61,568,568.00	·
VNA at HCS	177274	Keene	\$3,962,089.18	\$0	\$3,962,089.18	O: 12/21/2018, #15 A1: 12/20/2017, #2: A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Tri-County Community Action Program	177195	Berlin	\$4,887,888.83	\$0	\$4,887,888.83	O: 12/21/2016, #15 A1: 12/20/2017, #2: A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Strafford Nutrition MOW	260818	Somersworth	\$2,748,885.35	30	\$2,748,885.35	O: 12/21/2016, #15 A1: 12/20/2017, #2: A2: 2/20/2019, #24 A3: 6/24/2020 #46E
St. Joseph Community Services	155093	Merrimack	\$10,697,054.18	\$0	\$10,697,054.18	O: 12/21/2016, #15 A1: 12/20/2017, #2: A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Southwestern Community Services	177511	Keené	\$384,640.00	\$0	\$384,640.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Rockingham Nutrition / Meals on Wheels	155197	Brentwood	\$10,007,637.44	\$142,268.00	\$10,149,803.44	O: 12/21/2016, #15 A1: 6/7/2017, #13 A2:12/20/2017, #23 A3: 2/20/2019, #24 A4: 6/24/2020 #46E
Ossipee Concerned Citizens	170158	Center Ossipee	\$2,595,977.98	\$0	\$2,595,977.98	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Newport Senior Center	177250	Newport	\$4,417,158.77	\$0	\$4,417,158.77	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E
Lamprey Health Care	177677	Newmarket	\$389,538.00	(\$142,266.00)	\$247,272.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #46E A3T: 8/11/2020
Greater Wakefield Resource Center	158408	Union	\$104,098.00	. \$0	\$104,096.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24 A3: 6/24/2020 #48E A3T::

Funds are available in the following accounts for State Fiscal Year 2021 and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between state fiscal years through the Budget Office, if needed and justified.

See attached fiscal details.

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 3 of 3

EXPLANATION

This request is Retroactive because the Department did not have the fully executed contract amendment documents to present for Governor and Executive Council approval in time to prevent a lapse in services that would have resulted from the termination of a contract with Lamprey Health Care. This amendment is Sole Source because the Contractor was best positioned to increase capacity quickly in order that services for individuals would continue in communities that were served by the terminated contract.

The purpose of this request is ensure transportation services continue for Individuals formerly receiving services in the towns of Lee and Durham through a contract with Lamprey Health Care.

The population served are individuals who are at least 60 years of age as well as individuals who are 18 years of age and older who also have a disability or chronic illness. Approximately 50 individuals will be served with transportation services from July 1, 2020 through June 30, 2022.

Transportation services include providing transportation to individuals in a vehicle to and from home for medical appointments; grocery shopping and errands; and community facilities and programs that promote independent living and socialization. Vehicles used for transportation services are registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services are licensed in accordance with applicable New Hampshire Administrative Rutes.

The Contractor will continue to assist individuals by accepting applications for services either directly from clients or through referrals. Additionally, the Contractor will continue to assist individuals to obtain other supportive services, as appropriate.

Should the Governor and Executive Council not authorize this request, individuals in the towns of Lee and Durham who rely on the Department to provide transportation services may not be able to find alternative transportation to travel for necessary errands and appointments.

Area served: Towns of Lee and Durham

Source of Funds: Source of Funds: General Funds, Federal Funds from Title IIIB CFDA# 93.044 / FAIN# 2001NHOASS; Title IIIC1 & C2 CFDA# 93.045 / FAIN 2001NHOACM, CFDA# 93.045 / FAIN# 2001NHOAHD, CFDA# 93.045 / 2001NHCMC2, CFDA# 93.045 / 2001NHHDC2, CFDA# 93.667 / FAIN# 2001NHSOSR.

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

Respectfully submitted,

Shibinette

Commissioner

FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (50% Federal Funds; 50% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617.00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500386	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758.00
512-500352	Transportation of Clients	2018	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00	\$343,846.00
544-500386	Meals - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transportation of Clients	. 2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019.	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$730,379.00	\$0.00	\$730,379.00
512-500352	Transportation of Clients	2020	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$266,934.00	\$0.00	\$266,934.00
544-500386	Meals - Home Delivered	2020	\$869,499.01	\$0.00	\$869,499.01
102-500731	Contracts (FFCRA)	2020	\$196,280.00	\$0.00	\$196,280.00
512-500352	Transportation of Clients	2021	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2021	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2021	\$779,499.01	\$0.00	\$779,499.01
512-500352	Transportation of Clients	2022	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2022	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2022	\$779,499.01	\$0.00	\$779,499.01
		Subtotal	\$7,672,025.03	\$0.00	\$7,672,025.03

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017.	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	. \$0.00	\$0.00	\$0.00
⁻ 512-500352	Transportation of Clients	2019 .	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$113,199.00	\$0.00	\$113,199.00
541-500383	Meals - Congregate	2020	\$0.00	. \$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$619,893.00	\$0.00	\$619,893.00

Gibson Center for Senior Services (Vendor #155344)

				Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	\$98,260.00
544-500386	Meals - Home Delivered	2018	\$137,454.00	. \$0.00	·\$137,454.00
512-500352	Transportation of Clients	2019	\$26,956:00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2019	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2019	\$142,685.00	\$0.00	\$142,685.00
512-500352	Transportation of Clients	2020	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2020	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	· 2020	\$152,281.82	\$0.00	-\$152,281.82
102-500731	Contracts (FFCRA)	2020	\$38,340.00	\$0.00	\$38,340.00
512-500352	Transportation of Clients	2021	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2021	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2021	\$152,281.82	\$0.00	\$152,281.82
512-500352	Transportation of Clients	2022	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2022	\$102,000.00	. \$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2022	\$152,281.82.	\$0.00	\$152,281.82
-	•	Subtotal	\$1,541,361.46	\$0.00	\$1,541,361.46

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,131.00	\$0.00	\$183,131.00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00,	\$187,622.00
544-500386	Meals - Home Delivered	2017	\$161,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	2018	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2018	\$394,346.00	\$0.00	\$394,346.00
544-500386	Meals - Home Delivered	2018	\$338,546.00	\$0.00	\$338,546.00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2019	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2019	\$351,432.00	\$ 0.0Ó	\$351,432.00
512-500352	Transportation of Clients	2020	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2020	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$375,066.26	\$0.00	\$375,066.26
102-500731	Contracts (FFCRA)	2020	\$94,450.00	\$0.00	\$94,450.00
512-500352	Transportation of Clients	2021	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2021	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2021	\$375,066.26	\$0.00	\$375,066.26
512-500352	Transportation of Clients	2022	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2022	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2022	\$375,066.26	\$0.00	\$375,066.26
	•	Subtotal	\$6,396,347.78	\$0.00	\$6,396,347.78

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$8,800.00	\$0.00	\$8,800.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$18,496.00	\$0.00	\$18,496.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	- \$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$19,200.00	· \$ 0.00	\$19,200.00
544-500386	Meals - Home Delivered	· 2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$104,096.00	\$0.00	\$104,096.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$71,133.00	(\$71,133.00)	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$71,133.00	(\$71,133.00)	\$0.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
. =		Subtotal	\$389,538.00	(\$142,266.00)	\$247,272.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.00	\$0.00	\$38,725.00
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00
544-500386	Meals - Home Delivered	2017	\$124,955.00	\$0.00	\$124,955.00
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2018	\$168,909.00	\$0.00	\$168,909.00
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00
512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2019	\$175,338.00	\$0.00	\$175,338.00
544-500386	Meals - Home Delivered	2019	\$272,627.00	\$0.00	\$272,627.00
512-500352	Transportation of Clients	2020	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2020	\$133,338.00	\$0.00	\$133,338.00
544-500386	Meals - Home Delivered	· 2020	\$332,962.59	\$0.00	\$332,962.59
102-500731	Contracts (FFCRA)	2020	\$73,270.00	\$0.00	\$73,270.00
512-500352 .	Transportation of Clients	2021	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2021	\$175,338.00	\$0.00	\$175,338.00
544-500386	Meals - Home Delivered	2021	\$290,962.59	\$0.00	\$290,962.59
512-500352	Transportation of Clients	2022	\$81,341.00	, \$0.00	\$81,341.00
541-500383	Meals - Congregate	2022	\$175,338.00	\$0.00	\$175,338.00
544-500386	Meals - Home Delivered	2022	\$290,962.59	\$0.00	\$290,962.59
		Subtotal	\$3,002,428.77	\$0.00	\$3,002,428.77

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$62,778.00	\$0.00	\$62,778.00
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00
544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$136,968.00	\$0.00	\$136,968.00
544-500386	Meals - Home Delivered	2019	\$156,779.00	\$0.00	\$156,779.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$124,968.00	\$0.00	\$124,968.00
544-500386	Meals - Home Delivered	2020	\$179,323.66	\$0.00	\$179,323.66
102-500731	Contracts (FFCRA)	2020	\$42,130.00	\$0.00	\$42,130.00
512-500352	Transportation of Clients	2021.	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$136,968.00	\$0.00	\$136,968.00
544-500386	Meals - Home Delivered	2021	\$167,323.66	\$0.00	\$167,323.66
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$136,968.00	\$0.00	\$136,968.00
544-500386	Meals - Home Delivered	2022	\$167,323.66	\$0.00	\$167,323.66
•		Subtotal	\$1,666,364.98	\$0.00	\$1,666,364.98

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$90,843.00	\$0.00	\$90,843.00
541-500383	Meals - Congregate	2017	\$123,750.00	\$0.00	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2018	\$260,100.00	\$0.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	\$697,461.00	\$0.00	\$697,461.00
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2019	\$270,000.00	\$0.00	\$270,000.00
544-500386	Meals - Home Delivered	2019	\$724,009.00	\$0.00	\$724,009.00
512-500352	Transportation of Clients	2020	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2020	\$214,000.00	\$0.00	\$214,000.00
544-500386	Meals - Home Delivered	· 2020	\$828,698.48	\$0.00	\$828,698.48
102-500731	Contracts (FFCRA)	2020	\$194,570.00	\$0.00	\$194,570.00
512-500352	Transportation of Clients	2021	\$190,782.00	\$71,133.00	\$261,915.00
541-500383	Meals - Congregate	2021	\$270,000.00	\$0.00	\$270,000.00
544-500386	Meals - Home Delivered	2021	\$772,698.48	\$0.00	\$772,698.48
512-500352	Transportation of Clients	2022	\$190,782.00	\$71,133.00	\$261,915.00
541-500383	Meals - Congregate	2022	\$270,000.00	\$0.00	\$270,000.00
544-500386	Meals - Home Delivered	2022	\$772,698.48	\$0.00	\$772,698.48
		Subtotal	\$6,774,575.44	\$142,266.00	\$6,916,841.44

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$25,003.00	\$0.00	\$25;003.00
541-500383	Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538.00
544-500386	Meals - Home Delivered	2017	\$490,897.00	\$0.00	\$490,897.00
512-500352	Transportation of Clients	2018	\$52,492.00	\$0.00	\$52,492:00
541-500383	Meals - Congregate	2018	\$200,277.00	\$0.00	\$200,277.00
544-500386	Meals - Home Delivered	2018	\$1,164,716.00	\$0.00	\$1,164,716.00
512-500352	Transportation of Clients	2019	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2019	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2019	\$1,209,048.00	\$0.00	\$1,209,048.00
512-500352	Transportation of Clients	2020	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2020	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2020	\$1,290,358.06	\$0.00	\$1,290,358.06
102-500731	Contracts (FFCRA)	2020	\$324,910.00	\$0.00	\$324,910.00
512-500352	Transportation of Clients	2021	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2021	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2021	\$1,290,358.06	\$0.00	\$1,290,358.06
512-500352	Transportation of Clients	2022	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2022	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2022	\$1,290,358.06	\$0.00	\$1,290,358.06
		Subtotal	\$8,538,523.18	\$0.00	\$8,538,523.18

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$70,239.00	\$0.00	\$70,239.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	- 2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00 .	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meats - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$384,640.00	\$0.00	\$384,640.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2018	. \$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$41,715.00	\$0.00	\$41,715.00
541-500383 ,	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00-	\$0.00
512-500352	Transportation of Clients	2021	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00 -
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$41,716.00	\$0.00	\$41,716.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
•		Subtotal	\$228,440.00	\$0.00	\$228,440.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	. 2017	\$27,974.00	\$0.00	\$27,974.00
544-500386	Meals - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00	\$58,788.00
544-500386	Meals - Home Delivered	2018	\$271,625.00	\$0.00	\$271,625.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	2019	\$281,963.00	\$0.00	\$281,963.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	·2020	\$300,926.45	\$0.00	\$300,926.45
102-500731	Contracts (FFCRA)	2020	\$75,770.00	, \$0.00	\$75,770.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	2021	\$300,926.45	\$0.00	\$300,926.45
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$61,026.00	\$0.00	\$61,026.00
544-500386	Meals - Home Delivered	2022	\$300,926.45	\$0.00	\$300,926.45
		Subtotal	\$1,992,237.35	\$0.00	\$1,992,237.35

Tri-County Community Action Program (Vendor #177195)

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Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00	\$0.00	\$102,490.00
541-500383	Meals - Congregate	2017 ⁻	\$77,869.00	\$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00
512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$163,661.00	\$0.00	\$163,661.00
544-500386	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
512-500352	Transportation of Clients	2019	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2019	\$332,880.00	\$0.00	\$332,880.00
512-500352	Transportation of Clients	2020	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2020	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2020	\$355,266.61	\$0.00	\$355,266.61
102-500731	Contracts (FFCRA)	2020	\$89,460.00	\$0.00	\$89,460.00
512-500352	Transportation of Clients	2021	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2021	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2021	\$355,266.61	\$0.00	\$355,266.61
512-500352	Transportation of Clients	2022	\$215,229.00	· \$0.00	\$215,229.00
541-500383	Meals - Congregate	2022	\$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2022	\$355,266.61	\$0.00	\$355,266.61
	•	Subtotal	\$4,061,108.83	\$0.00	\$4,061,108.83

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.00	\$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	· \$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745.00	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856.00
541-500383	/Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249,575.00
512-500352	Transportation of Clients	2019	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2019	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2019	\$259,073.00	\$0.00	\$259,073.00
512-500352	Transportation of Clients	2020	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2020	\$276,497.06	\$0.00	\$276,497.06
102-500731	Contracts (FFCRA)	2020	\$69,620.00	\$0.00	\$69,620.00
512-500352	Transportation of Clients	2021	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2021	\$159,870.00	\$0,00	\$159,870.00
544-500386	Meals - Home Delivered	2021	\$276,497.06	\$0.00	\$276,497.06
512-500352	Transportation of Clients	2022	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2022	\$159,870.00	\$0.00	\$159,870.00
544-500386	Meals - Home Delivered	2022	\$276,497.06	\$0.00	\$276,497.06
		Subtotal	\$2,726,534.18	\$0.00	\$2,726,534.18

05-95-48-481010-7872 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meats - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2019	\$4,460,875.00	\$0.00	\$4,460,875.00
512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
541-500383	Meals - Congregate	2020	\$1,868,482.00	\$0.00	\$1,868,482.00
544-500386	Meals - Home Delivered	2020	\$4,960,880.00	\$0.00	\$4,960,880.00
102-500731	Contracts (FFCRA)	2020	\$1,198,800.00	\$0.00	\$1,198,800.00
512-500352	Transportation of Clients	2021	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2021	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2021	\$4,760,880.00	\$0.00	\$4,760,880.00
512-500352	Transportation of Clients	2022	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2022	\$2,068,482.00	\$0.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2022	\$4,760,880.00	\$0.00	\$4,760,880.00
		Subtotal	\$46,098,114.00	\$0.00	\$46,098,114.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	. 2017	\$252,962.00	\$0.00	\$252,962.00
544-500386	Meals Home Delivered	2018	\$531,679.00	\$0.00	\$531;679.00
544-500386	Meals Home Delivered	2019	\$551,916.00	\$0.00	\$551,916.00
544-500386	Meals Home Delivered	2020	\$551,915.00	\$0.00	\$551,915.00
544-500386	Meals Home Delivered	2021	\$551,916.00	\$0.00	\$551,916.00
544-500386 Meals	Meals Home Delivered	2022	\$551,916.00	\$0.00	\$551,916.00
		Subtotal	\$2,992,304.00	\$0.00	\$2,992,304.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$19,701.00	\$0.00	\$19,701.00
544-500386	Meals Home Delivered	2018	\$41,402.00	\$0.00	\$41,402.00
544-500386	Meals Home Delivered	2019	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	. 2020	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	2021	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	2022	\$42,978.00	\$0.00	\$42,978.00
		Subtotal	\$233,015.00	\$0.00	\$233,015.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$144,419.00	\$0.00	\$144,419.00
544-500386	Meals Home Delivered	2018	\$303,537.00	\$0.00	\$303,537.00
544-500386	Meals Home Delivered	2019 ⁻	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	2020	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	- 2021	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	2022	\$ 315,090.00	\$0.00	\$315,090.00
		Subtotal	\$1,708,316.00	\$0.00	\$1,708,316.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
	÷	Subtotal	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00
544-500386	Meals Home Delivered	2019	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2020	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2021	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2022	\$260,940.00	\$0.00	\$260,940.00
•		Subtotal	\$1,414,730.00	\$0.00	\$1,414,730.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,590.00	, \$0.00	\$78,590.00
544-500386	Meals Home Delivered	2018	\$165,175.00	\$0.00	\$165,175.00
544-500386	Meals Home Delivered	2019	\$171,462.00	\$0.00	\$171,462.00
544-500386	Meals Home Delivered	2020	\$171,462.00	\$0.00	\$171,462.00
544-500386	Meals Home Delivered	2021	\$171,462.00	\$0.00	\$171,462:00
544-500386	Meals Home Delivered	2022	\$171,462.00	\$0.00	\$171,462.00
• •		Subtotal	\$929,613.00	\$0.00	\$929,613.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00	\$0.00	\$273,306.00
544-500386	Meals Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Meals Home Delivered	2019	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2020	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2021	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2022	\$596,304.00	\$0.00	\$596,304.00
		Subtotal	\$3,232,962.00	\$0.00	\$3,232,962.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00
544-500386	Meals Home Delivered	2018	\$383,532.00	\$0.00	\$383,532.00
544-500386	Meals Home Delivered	2019	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2020	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2021	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2022	\$398,130.00	\$0.00	\$398,130.00
		Subtotal	\$2,158,531.00	\$0.00	\$2,158,531.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	, \$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00
544-500386	Meals Home Delivered	2018	\$134,443.00	\$0.00	\$134(443.00
544-500386	Meals Home Delivered	2019	\$139,560.00	\$0.00	\$139,560.00
544-500386	Meals Home Delivered	2020	\$139,560.00	\$0.00	\$139,560.00
544-500386	Meals Home Delivered	2021	\$139,560.00	\$0.00	\$139,560.00
544-500386 Me	Meals Home Delivered	2022	\$139,560.00	\$0.00	\$139,560.00
	-	Subtotal	\$756,648.00	\$0.00	\$756,648.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,206.00	\$0.00	\$68,206.00
544-500386	Meals Home Delivered	2018	\$143,350.00	\$0.00	\$143,350.00
544-500386	Meals Home Delivered	2019	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2021	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	. 2022	\$148,806.00	\$0.00	\$148,806.00
		Subtotal	\$806,780.00	\$0.00	\$806,780.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	' Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00
544-500386	Meals Home Delivered	2018	\$219,536.00	\$0.00	\$219,536.00
544-500386	Meals Home Delivered	2019	\$227,892.00	. \$0.00	\$227,892.00
544-500386	Meals Home Delivered	2020	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	2021	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	.2022	\$227,892.00	\$0.00	\$227,892.00
		Subtotal	\$1,235,555.00	\$0.00	\$1,235,555.00

05-95-48-481010-9255 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	. 2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
544-500386	Meals Home Delivered	2019	\$2,853,078:00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020.	\$2,853,077.00	\$0.00	\$2,853,077.00
544-500386	Meals Home Delivered	2021	\$2,853,078.00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2022	\$2,853,078.00	\$0.00	\$2,853,078.00
•		Subtotal	\$15,468,454.00	\$0.00	\$15,468,454.00

05-95-48-481010-1917 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVCS, HHS: ELDERLY - ADULT SERVICES, GRANTS TO LOCALS, CARES ACT TITLE III GRANTS, 100% FEDERAL

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021 .	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
	·	Subtotal	\$0.00	\$0.00	\$0.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Glbson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	. \$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00 %
102-500731	Contracts (CARES)	2019	\$0.00 ⁻	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	· \$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.0Ó	\$0.00	\$0.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$ 0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0:00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
	·	Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	. 2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	, \$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
	•	Subtotal	\$0.00	\$0.00	\$0.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARÉS)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	. \$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

05-95-48-481010-1917 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease).	Modified Budget
102-500731	Contracts (CARES)	2017	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2018	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2019	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
102-500731	Contracts (CARES)	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Summary by Vendor by Year

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203) Increase/ SFY **Current Budget** (Decrease) **Modified Budget** 2017 \$875,935.00 \$0.00 \$875,935.00 2018 \$1,840,867.00 \$0.00 \$1,840,867.00 2019 \$1,900,972.00 \$0.00 \$1,900,972.00 2020 \$2,146,371.01 \$0.00 \$2,146,371.01 2021 \$1,950,092.01 \$0.00 \$1,950,092.01 2022 \$0,00 \$1,950,092.01 \$1,950,092.01 \$10,664,329.03 Subtotal \$0.00 \$10,664,329.03

Easter Seals	New Hampshire, Inc.	. (Vendor # 177204)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$ 53,894.00	\$0.00	\$53,894.00
	2018	\$113,200.00	\$0.00	\$113,200.00
	. 2019	\$113,200.00	\$0.00	\$113,200.00
	2020	\$113,199.00	\$0.00	\$113,199.00
	2021	\$113,200.00	\$0.00	\$113,200.00
–	2022	\$113,200.00	\$0.00	\$113,200.00
	Subtotal	\$619,893.00	\$0.00	\$619,893.00

Gibson Center for Senior Services (Vendor #155344)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$144,698.00	.\$0.00	\$144,698.00
		2018\	\$304,072.00	\$0.00	\$304,072.00
		2019	\$314,619.00	\$0.00	\$314,619.00
		2020	\$362,555.82	\$0.00	\$362,555.82
,		2021	\$324,215.82	\$0.00	\$324,215.82
<u> </u>		2022	\$324,215.82	\$0.00	\$324,215.82
	•	Subtotal	\$1,774,376.46	\$0.00	\$1,774,376.46

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	. 2017	\$676,245.00	\$0.00	\$676,245.00
i	2018	\$1,421,054.00	\$0.00	\$1,421,054.00
	2019	\$1,460,503.00	\$0.00	\$1,460,503.00
	2020	\$1,578,587.26	\$0.00	\$1,578,587.26
	2021	\$1,484,137.26	\$0.00	\$1,484,137.26
	2022	\$1,484,137.26	\$0.00	\$1,484,137.26
	Subtotal	\$8,104,663.78	\$0.00	\$8,104,663.78

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$8,800.00	\$0.00	\$8,800.00
,		2018	\$18,496.00	\$0.00	\$18,496.00
		2019	\$19,200.00	\$0.00	\$19,200.00
	_	2020	\$19,200.00	\$0.00	\$19,200.00
		2021	\$19,200.00	\$0.00	\$19,200.00

Lamprey Health Care (Vendor #177677)

\$19,200.00

\$104,096.00

\$0.00

\$0.00

\$19,200.00

\$104,096.00

2022

Subtotal

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$33,873.00	\$0.00	\$33,873.00
2018	\$71,133.00	\$0.00	\$71,133.00
2019	\$71,133.00	\$0.00	\$71,133.00
2020	\$ 71,133.00	\$0.00	\$71,133.00
2021	\$71,133.00	(\$71:133.00)	\$0.00
2022	\$71,133.00	(\$71,133.00)	\$0.00
 Subtotal	\$389,538.00	(\$142,266.00)	\$247,272.00

Newport Senior Center (Vendor #177250)						
SFY	Current Budget	Increase/ ` (Decrease)	Modified Budget			
2017	\$363,644.00	\$0.00	\$363,644.00			
2018	\$764,254.00	\$0.00	\$764,254.00			
 2019	\$790,246.00	\$0.00	\$790,246.00			
2020	\$881,851.59	\$0.00	\$881,851.59			
2021	\$808,581.59	\$0.00	*, \$808,581.59			
2022	\$808,581.59	\$0.00	\$808,581.59			
Subtotal	\$4,417,158.77	\$0.00	\$4,417,158.77			

Ossipee Concerned Citizens (Vendor #170158)

,	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$213,226.00	\$0.00	\$213,226.00
	2018	\$448,152.00	\$0.00	\$448,152.00
	2019	\$465,209.00	\$0.00	\$465,209.00
	2020	\$517,883.66	\$0.00	\$517,883.66
 <u> </u>	2021	\$475,753.66	\$0.00	\$475,753.66
	2022	\$475,753.66	\$0.00	\$475,753.66
· <u>-</u>	Subtotal	\$2,595,977.98	\$0.00	\$2,595,977.98

Rockingham Nutrition MOW (Vendor #155197)

Rockingham Nutrition MOSS (Senior #155157)						
_		SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
		2017	\$819,736.00	\$0.00	\$819,736.00	
		2018	\$1,722,783.00	\$0.00.	\$1,722,783.00	
-	 	2019	\$1,781,095.00	\$0.00	\$1,781,095.00	
-	-	2020	\$2,024,354.48	\$0.00	\$2,024,354.48	
-		2021	\$1,829,784.48	\$71,133.00	\$1,900,917.48	
-		2022	\$1,829,784.48	\$71,133.00	\$1,900,917.48	
		Subtotal	\$10,007,537.44	\$142,266.00	\$10,149,803.44	

St Joseph Community Services (Vendor #155093)

_	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
,	2017	\$856,917.00	\$0.00	\$856,917.00
	2018	\$1,801,017.00	\$0.00	\$1,801,017.00
	2019	\$1,867,570.00	\$0.00	\$1,867,570.00
	· 2020	\$2,273,790.06	\$0.00	\$2,273,790.06
	2021	\$1,948,880.06	\$0.00	\$1,948,880.06
	2022	\$1,948,880.06	\$0.00	\$1,948,880.06
-	Subtotal	\$10,697,054.18	\$0.00	\$10,697,054.18

Southwestern Community Services (Vendor #177511)

,	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
 	2017	\$33,441.00	\$0.00	\$33,441.00
<u> </u>	2018	\$70,240.00	\$0.00	\$70,240.00
	2019	\$70,240.00	\$0.00	\$70,240.00
	2020	\$70,239.00	\$0.00	\$70,239.00
 	2021	\$70,240.00	\$0.00	\$70,240.00
	2022	\$70,240.00	\$0.00	\$70,240.00
	Subtotal	\$384,640.00	\$0.00	\$384,640.00

Community Action Partnership of Strafford County (Vendor #177200)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$19,861.00	\$0.00	\$19,861.00
·	2018	\$41,716.00	\$0.00	\$41,716.00
	2019	\$41,716.00	\$0.00	\$41,716.00
	2020	\$41,715.00	\$0.00	\$41,715.00
	2021	\$41,716.00	\$0.00	\$41,716.00
	2022	\$41,716.00	\$0.00	\$41,716.00
	Subtotal	\$228,440.00	\$0.00	\$228,440.00

Strafford Nutrition MOW (Vendor # 260818)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$221,173.00	\$0.00	\$221,173.00
	2018	\$464,856.00	\$0.00	\$464,856.00
	2019	\$482,549.00	\$0.00	\$482,549.00
· ·	2020.	\$577,282.45	\$0.00	\$577,282.45
	2021	\$501,512.45	\$0.00	\$501,512.45
	2022	\$501,512.45	\$0.00	\$501,512.45
	Subtotal	\$2,748,885.35	\$0.00	\$2,748,885.35

Tri-County Community Action Program (Vendor #177195)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	,	2017	\$401,135.00	\$0.00	\$401,135.00
		2018	\$842,914.00	\$0.00	\$842,914.00
		2019	\$866,805.00	\$0.00	\$866,805.00
,	. •	2020	\$978,651.61	\$0.00	\$978,651.61
		2021	\$889,191.61	\$0.00	\$889,191.61
		2022	\$889,191.61	\$0.00	\$889,191.61
		Subtotal	\$4,867,888.83	\$0.00	\$4,867,888.83

VNA at HCS (Vendor #177274)

		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	•	2017	\$325,458.00	\$0.00	\$325,458.00
		2018	\$683,975.00	\$0.00	\$683,975.00
		2019	\$707,691.00	\$0.00	\$707,691.00
		2020	\$794,735.06	\$0.00	\$794,735.06
,	<u> </u>	2021	. \$725,115.06	\$0.00	\$725,115.06
		2022	\$725,115.06	\$0.00	\$725,115.06
		Subtotal	\$3,962,089.18	\$0.00	\$3,962,089.18

Summary for All Vendors by Year

Sullinary for All Vendors by Teal							
SFY	Current Budget	(Decrease)	Modified Budget				
2017	\$5,048,036.00	\$0.00	\$5,048,036.00				
2018	\$10,608,729.00	\$0.00	\$10,608,729.00				
2019	\$10,952,748.00	\$0.00	\$10,952,748.00				
2020	\$12,451,549.00	\$0.00	\$12,451,549.00				
2021	\$11,252,753.00	\$0.00	\$11,252,753.00				
2022	\$11,252,753.00	\$0.00	\$11,252,753.00				
Subtotal	\$61,566,568.00	\$0.00	\$61,566,568.00				
	SFY 2017 2018 2019 2020 2021 2022	SFY Current Budget 2017 \$5,048,036.00 2018 \$10,608,729.00 2019 \$10,952,748.00 2020 \$12,451,549.00 2021 \$11,252,753.00 2022 \$11,252,753.00	SFY Current Budget (Decrease) 2017 \$5,048,036.00 \$0.00 2018 \$10,608,729.00 \$0.00 2019 \$10,952,748.00 \$0.00 2020 \$12,451,549.00 \$0.00 2021 \$11,252,753.00 \$0.00 2022 \$11,252,753.00 \$0.00				

<u> </u>		051/		Increase/	Ad a differ of Day of a A
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
7872-512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
7872-541-500383					
	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
7872-544-500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
7872-512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
7872-544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
7872-512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2019	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2019	\$4,460,875.00	\$0.00	\$ 4,460,875.00
7872-512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
7872-541-500383	Meals - Congregate	2020	\$1,868,482.00	\$0.00	\$1,868,482.00
7872-544-500386	Meals - Home Delivered	2020	\$4,960,880.00	\$0.00	\$4,960,880.00
7872-102-500731	Contracts (FFCRA)	2020	\$1,198,800.00	\$0.00	\$1,198,800.00
7872-512-500352	Transportation of Clients	2021	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2021	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2021	\$4,760,880.00	\$0.00	\$4,760,880.00
7872-512-500352	Transportation of Clients	2022	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-500383	Meals - Congregate	2022	\$2,068,482.00	\$0.00	\$2,068,482.00
7872-544-500386	Meals - Home Delivered	2022	\$4,760,880.00	\$0.00	\$4,760,880.00

Meals Home Delivered	2017	\$1 307 677 00	\$0.00	\$1,307,677.00
Weals Home Delivered	2017	\$1,507,077.00	, \$0.00	\$1,307,077.00
Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
Meals Home Delivered	2019	\$2,853,078.00	\$0.00	\$2,853,078.00
Meals Home Delivered	2020		\$0.00	\$2,853,077.00
				\$2,853,078.00
Weals Florile Delivered	2021	\$2,000,070.00	\$0.00	\$2,033,070.00
Meals Home Delivered	2022	\$2,853,078.00	\$0.00	\$2,853,078.00
Contracts (CARES)	2021	\$0.00	\$0.00	\$0.00
,	Total	\$61,566,568.00	\$0.00	\$61,566,568.00
	-			•
Transportation of Clients	all	\$8,599,271.00	\$0.00	\$8,599,271.00
· · · · · · · · · · · · · · · · · · ·	all			\$11,077,887.00
	211			\$25,222,156.00
Wears - Nome Delivered	- all	\$23,222,130.00	φυ.υυ	\$23,222,130.00
Contracts (FFCRA)	all	\$1,198,800.00	\$0.00	\$1,198,800.00
Meals Home Delivered	all	\$15,468,454.00	\$0.00	\$15,468,454.00
Contracts (CARES)	all	\$0.00	\$0.00	\$0.00
	Total	\$61,566,568.00	\$0.00	\$61,566,568.00
	···		"· -	
Grand Total SFY17	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
Grand Total SFY18	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
Grand Total SFY19	2019	\$10,952,748.00	\$0.00	\$10,952,748.00
Grand Total SFY20	2020	\$12,451,549.00	\$0.00	\$12,451,549.00
Grand Total SFY21	2021	\$11,252,753.00	\$0.00	\$11,252,753.00
Grand Total SFY22	2022	\$11,252,753.00	\$0.00	\$11,252,753.00
Total Contract	,	\$61,566,568.00	· \$0.00	\$61,566,568.00
	Meals Home Delivered Meals Home Delivered Meals Home Delivered Meals Home Delivered Contracts (CARES) Transportation of Clients Meals - Congregate Meals - Home Delivered Contracts (FFCRA) Meals Home Delivered Contracts (CARES) Grand Total SFY17 Grand Total SFY18 Grand Total SFY19 Grand Total SFY20 Grand Total SFY21 Grand Total SFY21	Meals Home Delivered2018Meals Home Delivered2020Meals Home Delivered2021Meals Home Delivered2022Contracts (CARES)2021TotalTransportation of ClientsallMeals - CongregateallMeals - Home DeliveredallContracts (FFCRA)allMeals Home DeliveredallContracts (CARES)allGrand Total SFY172017Grand Total SFY182018Grand Total SFY192019Grand Total SFY202020Grand Total SFY212021Grand Total SFY222022	Meals Home Delivered 2018 \$2,748,466.00 Meals Home Delivered 2019 \$2,853,078.00 Meals Home Delivered 2020 \$2,853,077.00 Meals Home Delivered 2021 \$2,853,078.00 Meals Home Delivered 2022 \$2,853,078.00 Contracts (CARES) 2021 \$0.00 Total \$61,566,568.00 Meals - Congregate all \$11,077,887.00 Meals - Home Delivered all \$1,198,800.00 Contracts (FFCRA) all \$1,198,800.00 Meals Home Delivered all \$15,468,454.00 Contracts (CARES) all \$0.00 Total \$61,566,568.00 Grand Total SFY17 2017 \$5,048,036.00 Grand Total SFY18 2018 \$10,608,729.00 Grand Total SFY19 2019 \$10,952,748.00 Grand Total SFY20 2020 \$12,451,549.00 Grand Total SFY21 2021 \$11,252,753.00 Grand Total SFY22 2022 \$11,252,753.00	Meals Home Delivered 2018 \$2,748,466.00 \$0.00 Meals Home Delivered 2019 \$2,853,078.00 \$0.00 Meals Home Delivered 2020 \$2,853,078.00 \$0.00 Meals Home Delivered 2021 \$2,853,078.00 \$0.00 Meals Home Delivered 2022 \$2,853,078.00 \$0.00 Contracts (CARES) 2021 \$0.00 \$0.00 Total \$61,566,568.00 \$0.00 Meals - Congregate all \$11,077,887.00 \$0.00 Meals - Home Delivered all \$25,222,156.00 \$0.00 Contracts (FFCRA) all \$1,198,800.00 \$0.00 Meals Home Delivered all \$15,468,454.00 \$0.00 Contracts (CARES) all \$15,468,454.00 \$0.00 Grand Total SFY17 2017 \$5,048,036.00 \$0.00 Grand Total SFY18 2018 \$10,608,729.00 \$0.00 Grand Total SFY19 2019 \$10,952,748.00 \$0.00 Grand Total SFY21 2021 \$11,252,753.00





Lori A. Shibinette Commissioner

Deberah D. Scheetz Director

STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES DIVISION OF LONG TERM SUPPORTS AND SERVICES

105 PLEASANT STREET, CONCORD, NH 03301 603-271-5034 1-800-852-3345 Ext. 5034 Fax: 603-271-5166 TDD Access: 1-800-735-2964 www.dbhs.nh.gov

June 15, 2020

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, to amend existing Retroactive, Sole Source contracts with the vendors listed below for the provision of nutrition and/or transportation services, by exercising contract renewal options, by increasing the total price limitation by \$22,805,506 from \$38,761,062 to \$61,566,568 and extending the completion dates from June 30, 2020, to June 30, 2022, effective retroactive to March 20, 2020, upon Governor and Council approval. 57.15% Federal Funds. 42.85% General Funds.

Governor and Executive Council approved the original contracts and subsequent amendments as indicated in the table below.

Vendor Name	Vendor Code	Area Served	Current Amount	Requested Action Increase (Decrease)	Revised Amount	Approval History (*** See note below ***)
Community Action Program Belknap- Merrimack Countles, Inc.	177203	Concord	\$6,715,026.00	\$3,949,303.03	\$10.664,329.03	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Community Action Partnerships of Strafford County	177200	Dover	\$145,008.00	\$83,432.00	\$228,440.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Easter Seals New Hampshire, Inc.	177204	Manchester	\$393,493.00	\$226,400.00	\$619,893.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Gibson Center for Seniors	155344	North Conway	\$1,116,349.00	\$ 658,027.48	\$1,774;376.46	O: 12/21/2016, #15 A1: 12/20/2017, #23

							1
							A2: 2/20/2019, #24
	Grafton County Senior Clüzens Council, Inc.	177675	Lebanon	\$5,112,755.00	\$2,991,908.78	\$8,104,663.78	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
	Greater Wakefield Resource Center	158408	Union	\$85,896.00	\$38,400.00	\$104,098.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
,	Lamprey Tealth Care	177677	Newmarket	\$247,272.00	\$ 142,266.00	\$389,538.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
S	Newport enior Center	177250	Newport:	\$2,781,881.00	\$1,635,497.77	\$4,417,158.77	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
	Ossipee Concerned Cilizens	170158	Center Ossipee	\$ 1,633,927.00	\$962,050.98	\$2,595,977.98	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019 #24
R	lockingham Nutrition / Meals on Wheels	155197	Brentwood	\$8,299,278.00	\$3,708,259.44	\$10,007,537.44	O: 12/21/2016, #15 A1: 6/7/2017, #13 A2:12/20/2017, #23 A3: 2/20/2019, #24
	outhwestern Community Services	177511	Keene	\$244,160.00	\$140,480.00	\$384,640.00	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
	St. Joseph Community Services	155093	Merrimack	\$6,717,984.00	\$3,979,070.18	\$10,897,054.18	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24

Strafford Nutrition MOW	260818	Somersworth	\$1,726,898.00	\$1,021,987.35	\$2,748,885.35	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
Tri-County Community Action Program	177195	- Berlin	_\$3,067,119.00.	_\$1,800,769.83	\$4,867,888.83	O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019,
VNA at HCS	177274	Keene	\$2,494,436.00	\$1,467,653.18	\$3,962,089.18	#24 O: 12/21/2016, #15 A1: 12/20/2017, #23 A2: 2/20/2019, #24
	 	Total:	\$38,761,062.00	22,805,508.00	\$81,566,568.00	

*** Note: Governor Sunuru recently approved the addition of \$1,198,800 of emergency federal COVID-19 funding to the existing contracts to allow the Department to immediately disperse funding to Contractors to better support older, isolated, and frail adults who have become increasingly isolated during the COVID-19 pandemic. See the informational item on the 8/24/20 G&C agenda.

Funds are available in the following accounts for State Fiscal Years 2020 and 2021 and are anticipated to be available in State Fiscal Year 2022, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified.

See attached fiscal details.

EXPLANATION - REQUESTED ACTION

This request is Retroactive because the Department needed to adjust the application of Older Americans Act funds for unforeseen expenses due to the change from congregate meal services to at-home meal services, as congregate locations closed due to the State of Emergency to protect people from the spread of COVID-10. This request is Sole Source because the Department is requesting the current contracts be extended twenty-one (21) months beyond the three (3) month renewal option currently available in the agreements. The purpose of this request is to enable the current Contractors, who have the ability to immediately continue to support the older, isolated, and frail adults they have been serving during the ongoing pandemic by continuing to provide nutrition and transportation services by extending the completion date and increasing the price limitation of the contracts. These funds will be used to support the ongoing need for these services for older, isolated, and frail adults in order to assist them to continue living as independently as possible, both safely and with dignity.

Nutrition services are comprised of home delivered and/or congregate meals. Contractors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to COVID-19 or recovery from Illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily calorie allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The Contractors will prepare meals,

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 4 of 5

to the extent possible, that incorporate the special dietary needs and preferences of clients, including recommendations from clients' licensed practitioners.

The Contractors will provide congregate meals in community settings, where individuals travel to a specific site to share a meal with other individuals. Due to the COVID-19 health risks facing New Hampshire today, congregate meals are not currently possible but will continue as soon it is determined safe to do so. Each meal shall include at least one-third (1/3) of the recommended daily calorie allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americansissued by the Secretaries of the Departments of Health and Human Services and Agriculture. The Contractors will prepare meals, to the extent possible, that incorporate the special dietary needs and preferences of clients, including recommendations from clients' licensed practitioners. Due to the COVID-19 Emergency, congregate meals in community settings are currently suspended. Contractors will follow federal, state, and local guidelines for re-opening congregate meal settings and providing congregate meals.

Transportation services include providing individuals with transportation in a vehicle to and from home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Contractors will ensure that vehicles used for transportation services are registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services will be licensed in accordance with applicable New Hampshire Administrative Rules.

The Contractors will assist individuals in accessing the aforementioned services in accordance with the Older Americans Act, and other federal, state, and local guidelines to ensure the safety of those served during the COVID-19 emergency.

These nutrition and transportation services support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services enable eligible adults to live as independently and safely as possible, and with dignity. The Contractors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services. Approximately 62,192 individuals will be served with congregate and home-delivered meals and 246,312 per person, per day units of transportation services will be provided from July 1, 2020 through June 30, 2022.

As referenced in the Exhibit C-1 of the contracts, the agreements include the option to extend services for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council. The Contracts were previously renewed for one (1) year and nine (9) months. The Department is exercising the remaining three (3) months available and requesting the extension of the contract for an additional twenty-one (21) months.

The nutrition and transportation services were to provide support to individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need.

Should the Governor and Executive Council not authorize this request, thousands of older adults and younger adults with disabilities or chronic illnesses may not have access to homedelivered meals, congregate meals, or transportation services.

Area served: Statewide

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 5 of 5

Source of Funds: General Funds, Federal Funds from Title IIIB CFDA# 93.044 / FAIN# 2001NHOASS; Title IIIC1 & C2 CFDA# 93.045 / FAIN 2001NHOACM, CFDA# 93.045 / FAIN# 2001NHOAHD, CFDA# 93.667 / FAIN# 2001NHSOSR:

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

Respectfully submitted.

Ann H. Landry

Associate Commissioner

Nutrition and Transportation Amendments FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (50% Federal Funds; 50% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617.00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500388	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758:00
512-500352	Transportation of Clients	2018	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00	\$343,846.00
544-500386	Meats - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transpodation of Clients	2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019	\$356,934.00	\$0.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$730,379.00	\$0.00	\$730,379.00
512-500352	· Transportation of Clients	2020	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$356,934.00	(\$90,000.00)	\$266,934.00
544-500388	Meals - Home Delivered	2020	\$730,380.00	\$139,119.01	\$869,499.01
102-500731	Contracts (FFCRA)	2020	\$0.00	\$196,280.00	\$196,280.00
512-500352	Transportation of Clients	2021	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2021.	\$0.00	\$356,934.00	. \$356,934.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$779,499.01	\$779,499.01
512-500352	Transportation of Clients	2022	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2022	\$0.00	\$356,934.00	\$358,934.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$779,499.01	\$779,499.01
		Subtotal	\$4,630,274.00	\$3,041,751.03	\$7,672,025.03

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500388	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$113,199.00	\$0.00	\$113,199.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00 -	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate -	2021	. \$0.00	\$0.00	\$0.00
544-500386 🛥	Maals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budgat	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$48,750.00
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	., \$98,260.00
544-500386	Meals - Home Delivered	2018	\$137,454.00	\$0.00	\$137,454.00
512-500352	Transportation of Clients	2019	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2019	\$102,000.00	\$0.00	\$102,000.00
544-500388	Meals - Home Delivered	2019	\$142,685.00	\$0.00	\$142,685.00
512-500352	Transportation of Clients	2020 .	\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2020 .	\$102,000.00	\$0.00	\$102,000.00
544-500386	Meals - Home Delivered	2020	\$142,686.00	\$9,595.82	\$152,281.82
102-500731	Contracts (FFCRA)	2020	\$0.00	\$38,340.00	\$38,340.00
512-500352	Transportation of Clients	2021	\$0.00	\$26,956.00	\$26,956.00
541-500383	Meals - Congregate	2021	\$0.00	\$102,000.00	\$102,000.00
544-500386	Meats - Home Delivered	2021 -	\$0.00	\$152,281.82	\$152,281.82
512-500352	Transportation of Clienta	2022	\$0.00	\$26,956.00	\$26,958.00
541-500383	Meals - Congregate	2022	\$0.00	\$102;000.00	\$102,000.00
544-500388	Meals - Home Delivered	2022	\$0.00	\$152,281.82	\$152,281.82
		Subtotal	\$930,950.00	\$610,411.46	\$1,541,361.46

Grafton Count	Senior Citizens	Council, Inc.	(Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,131,00	\$0.00	\$183,131,00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00	\$187,622.00
544-500386	Meals - Home Delivered	2017	\$181,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	2018	\$384,625.00	\$0.00	\$384,625,00
541-500383	Mesis - Congregate	2018	\$394,346.00	\$0.00	\$394,346,00
544-500388	Meals - Home-Delivered	2018	\$338,546,00	\$0.00	\$338,546,00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meats - Congregate	2019	\$409,356.00	\$0.00	\$409,356.00
544-500388	Meals - Home Delivered	2019	\$351,432.00	\$0.00	\$351,432,00
512-500352	Transportation of Clients	2020	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2020	\$409,356.00	\$0.00	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$351,432.00	\$23,634.26	\$375,066,26
102-500731	Contracts (FFCRA)	2020	\$0.00	\$94,450.00	\$94,450.00
512-500352	Transportation of Clients	2021	\$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	2021	\$0.00	\$409,356.00	\$409,356.00
544-500388	Meals - Home Delivered	2021	\$0.00	\$375,066.26	\$375,066.26
512-500352	Transportation of Clients	2022	\$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	2022	\$0.00	\$409,356.00	\$409,356.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$375,068.26	\$375,066.26
		Subtotel	\$3,940,169.00	\$2,456,178.78	\$6,395,347.78

Greater Wakefield Nutrition and	T	A/ # 4694091

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$8,800.00	\$0.00	\$8,800.00
544-500388	Meals'- Home Delivered	2017	\$0.00	. \$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$18,496.00	\$0.00	\$18,498.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	·. \$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$19;200.00	\$0.00	\$19,200.00
544-500388	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$19,200.00	\$0.00	\$19,200.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	· 2022	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
	<u> </u>	Subtotal	\$65,696,00	\$38,400,00	\$104,096.00

Class/Account	Class Title	SFY	Current Budget	Increaso/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	. 2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$71,133.00	. \$0,00	\$71,133.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	. \$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	, \$71,133.00	\$0.00	\$71,133.00
541-500383	Meats - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate ·	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate	2022 .	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotel	\$247,272.00	\$142,266.00	\$389,538.00

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Class/Account	Class Title	SFY .	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.00	\$0.00	\$38,725.00
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00
544-500386	Meals - Home Delivered	2017	\$124,955.00	\$0.00	\$124,955.00
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00 .	\$81,341.00
541-500383	Meals - Congregate	2018	\$168,909.00	\$0.00	\$168,909.00
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00
512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	. 2019	\$175,338.00	\$0.00	\$175,338.00
544-500388	Meals - Home Delivered	2019	\$272,627.00	\$0.00	\$272,627.00
512-500352	Transportation of Clients	2020	\$81,341.00	\$0.00	. \$81,341.00
541-500383	.Meals - Congregate	2020	\$175,338.00	(\$42,000.00)	\$133,338.00
544-500386	Meats - Home Delivered	2020	\$272,628.00	\$60,334.59	\$332,962.59
102-500731	Contracts (FFCRA)	2020	\$0.00	\$73,270.00	\$73,270.00
512-500352	Transportation of Clients	· 2021	\$0.00	\$81,341.00	\$81,341.00
541-500383	Meals - Congregate	2021	\$0.00	\$175,338.00	\$175,338.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$290,962.59	\$290,962.59
512-500352	Transportation of Clients	2022	\$0.00	\$81,341.00	\$81,341.00
541-500383	Meals - Congregate	2022	\$0.00	\$175,338.00	\$175,338.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$290,962.59	\$290,962.59
	1	Subtotal	\$1,815,541.00	\$1,186,887.77	\$3,002,428.77

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2017	\$62,778.00	\$0.00	\$62,778.00
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00
-544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00
512-500352	Transportation of Cliants	2019	\$0.00	\$0.00	\$0.00
541-500383	Mesis - Congregate	2019	\$136,968.00	\$0.00	\$136,968.00
544-500388	Maals - Home Delivered	2019	\$156,779.00	\$0.00	\$156,779.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$136,968.00	(\$12,000.00)	\$124,968.00
544-500388	Meals - Home Dolivered	2020	\$156,780.00	\$22,543.88	\$179,323.66
102-500731	Contracts (FFCRA)	2020	\$0.00	\$42,130.00	\$42,130.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$138,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$167,323.66	\$167,323.66
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Moals Congregate	2022	\$0.00	\$136,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$167,323.66	\$167,323.66
<u> </u>		Subtotal	\$1,005,108.00	\$661,256,98	\$1,665,364.98

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017 .	\$90,843.00	\$0.00	\$90,843.00
541-500383	Meals - Congregate	2017	\$123,750.00	\$0.00	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00
541-500383	Maals - Congregate	2018	. \$250,100.00	\$0.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	. \$697,461.00	\$0.00	\$697,461.00
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meais - Congregate	2019	\$270,000.00	\$0.00	\$270,000.00
544-500386	Meals - Home Delivered	2019	\$724,009.00	\$0.00	\$724,009.00
512-500352	Transportation of Clients	2020	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2020	\$270,000.00	(\$56,000.00)	\$214,000.00
544-500388	Meals - Home Delivered	2020	\$724,008.00	\$104,690,48	\$828,698.48
102-500731	Contracts (FECRA)	2020	\$0.00	\$194,570.00	\$194,570.00
512-500352	Transportation of Clients	2021	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate .	2021	\$0.00	\$270,000.00	\$270,000.00
544-500386	Meals - Home Delivered	2021	\$0.00 '	\$772,698.48	\$772,698.48
512-500352	Transportation of Clients	2022	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate :	2022	\$0.00	\$270,000.00	\$270,000.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$772,698.48	\$772,698.48
		Subtotal	\$4,064,354.00	\$2,710,221.44	\$6,774,575.44

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Class/Account	Class Title	SFY	Current Budget	increasol (Decrease)	Modified Budget
512-500352	Transportation of Clients	. 2017	\$25,003.00	\$0.00	. \$25,003.00
541-500383	"Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538.00
544-500386	Meats - Home Delivered	2017	\$490,897.00	\$0.00	\$490,897.00
512-500352	Transportation of Clients	2018	\$52,492.00	\$0.00	\$52,492.00
541-500383,	Meals - Congregate	2018	\$200,277.00	\$0.00	\$200,277.00
544-500386	Meats - Home Delivered	2018	\$1,164,718.00	\$0.00	\$1,184,716.00
512-500352	Transportation of Cliants	2019	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meats - Congregate	-2019	\$207,900.00	\$0.00	\$207,900.00
544-500388	Meals - Home Delivered	2019	\$1,209,048.00	\$0.00	\$1,209,048.00
512-500352	Transportation of Clients	2020	\$52,492.00	\$0.00	\$52,492.00
541-500383	Meals - Congregate	2020	\$207,900.00	\$0.00	\$207,900.00
544-500386	Meals - Home Delivered	2020	\$1,209,048.00	\$81,310.06	\$1,290,358.06
102-500731	Contracts (FFCRA)	2020	\$0.00	\$324,910.00	\$324,910.00
512-500352	Transportation of Clients	2021	\$0.00	\$52,492.00	\$52,492.00
541-500383	Meals - Congregate	2021	\$0.00	\$207,900.00	\$207,900.00
544-500386	Meals - Home Dollvered	2021	\$0.00	\$1,290,358.06	\$1,290,358.06
512-500352	Transportation of Clients	2022	\$0.00	\$52,492.00	\$52,492.00
541-500383	Meals - Congregate	2022	. , \$0.00	\$207,900.00	\$207,900.00
544-500388	Meals - Home Dolivered	2022	\$0.00	\$1,290,358.06	\$1,290,358.06
-		Subtotal	\$5,030,803.00	\$3,507,720.18	\$8,538,523.18

Southwestern	Community	Services	(Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	· Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transponation of Clients	2018	\$70,240.00	· \$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$70,239.00	\$0.00	\$70,239.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meats - Home Delivered	2020	\$0.00	\$0.00	\$0.00
102-500731	Contracts (FFCRA)	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$0.00	\$0.00
	1	Subtotal	\$244,160.00	\$140,480,00	\$384,640.00

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
.544-500386	Meals - Home Delivered ·	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$41,716.00	\$0.00	\$41;716.00
541-500383	Meals - Congregate	2018	. \$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,716.00
541-500383	.Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$41,715.00	\$0.00	\$41,715.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	. \$0.00
102-500731	. Contracts (FFCRA) .	2020	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2021	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2022	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2022	\$0.00	\$0.00	\$0.00
544-500386	Mezis - Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$145,008,00	\$83,432.00	\$228,440.00

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Class/Account	. Class Titlo	SFY -	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00 -
541-500383	Meals - Congregate	2017	\$27,974.00	\$0.00	\$27,974.00
544-500388	Meats - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00 .
512-500352	Transportation of Clients	2018	\$0.00 -	\$0.00	. \$0.00
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00	\$58,788.00
544-500388	Meals - Home Delivered	2018	\$271,625.00	\$0.00	\$271,625.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Masis - Congregate	2019	\$61,026.00	\$0.00	\$61,028.00
544-500386	Meals - Home Dalivered	2019	\$281,983.00	\$0.00	\$281,963.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Maals - Congregate	2020	\$61,026.00	\$0.00.	\$61,026.00
544-500386	Meals - Home Delivered	2020	\$281,964.00	\$18,962.45	\$300,926.45
102-500731	Contracts (FFCRA)	2020	\$0.00	\$75,770.00	\$75,770.00
512-500352	Transportation of Clients	2021	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2021	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$300,926.45	\$300,926.45
512-500352	Transportation of Clients	2022	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2022	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meats - Home Delivered	2022	\$0.00	\$300,926.45	\$300,926.45
		Subtotal	\$1,173,600.00	\$818,637.35	\$1,992,237.35

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Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	. Modified Budget
512-500352	Transportation of Clients	2017	\$102,490.00	\$0.00	\$102,490.00
541-500383	Meals - Congregate	2017	\$77,869.00	\$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00
512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meals - Congregate	2018	\$163,661.00	\$0.00	\$163,661.00
544-500388	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
512-500352	Transportation of Clients	2019	\$215,229.00	\$0.00 .	\$215,229.00
541-500383	Meals - Congregate	2019	- \$169,890.00	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2019	\$332,880.00	\$0.00	\$332,880.00
512-500352	Transportation of Clients	2020	\$215,229.00	\$0.00	\$215,229.00
541-500383	Meats - Congregate	2020	\$169,890.00 ·	\$0.00	\$169,890.00
544-500386	Meals - Home Delivered	2020	\$332,880.00	\$22,386.61	\$355,266.61
102-500731	Contracts (FFCRA)	2020	\$0.00	\$89,460.00	\$89,460.00
512-500352	Transportation of Clients	2021	\$0.00	\$215,229.00	\$215,229.00
541-500383	Meals - Congregate	2021	\$0.00	\$169,890.00	\$169,890.00
544-500388	Meals - Home Delivered	2021	\$0.00	\$355,266.61	\$355,266,61
512-500352	Transportation of Clients	2022	\$0.00	\$215,229.00	\$215,229.00
541-500383	Meals - Congregate	2022	\$0.00	\$169,890.00	\$169,890.00
544-500386	Meals - Home Delivered	2022	\$0.00	\$355,266.61	\$355,266,61
	•	Subtotal	\$2,468,491.00	\$1,592,617.83	\$4,061,108.83

Class/Account	Class Title	SFY -	Current Budget	increase/ (Decrease)	Modified Budgat
512-500352	Transportation of Clients	2017	\$28,985.00	\$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	\$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745.00	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856,00
541-500383	Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249,575.00
512-500352	Transportation of Clients	. 2019	\$60,858.00	\$0.00	\$60,856.00`
541-500383	Meals - Congregate	2019	\$159,870.00	\$0.00	\$159,870.00
544-500386	Moals - Home Delivered	2019	\$259,073.00	\$0.00	\$259,073.00
512-500352	Transportation of Clients	2020	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$159,870.00	\$0.00	\$159,870.00
544-500388	Meals - Home Delivered	2020	\$259,074.00	\$17,423.06	\$276,497.06
102-500731	Contracts (FFCRA)	2020	\$0.00	\$69,620.00	\$69,620.00
512-500352	Transportation of Clients	2021	\$0.00	\$60,856.00	\$60,856.00
541-500383	Meals - Congregate	2021	\$0.00	\$159,870.00	\$159,870.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$276,497.06	\$276,497.06
512-500352	Transportation of Clients	2022	\$0.00	\$60,856.00	\$60,856.00

\$0.00

\$0.00

\$1,645,045.00

\$159,870.00

\$276,497.06

\$1,081,489.18

\$159,870.00

\$276,497.06

\$2,726,534.18

2022

2022

Subtotal

Meals - Congregate

Meals - Home Delivered

VNA at HCS (Vendor #177274)

541-500383

544-500386

05-95-48-481010-7872 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322,00	\$0.00	\$1,011,322,00
544-500386	Meats - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meals - Home Delivered	. 2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$2,008,482,00	\$0.00	\$2,068,482.00
544-500388.	Meals - Home Delivered	. 2019	\$4,460,875,00	\$0.00	. \$4,460,875.00
512-500352	Transportation of Clients	2020	\$1,570,310.00	\$0.00	\$1,570,310.00
541-500383	Meals - Congregate	2020	\$2,068,482.00	(\$200,000.00)	\$1,868,482.00
544-500386	Meats - Home Delivered	2020	\$4,480,880,00	\$500,000.00	\$4,960,880.00
102-500731	Contracts (FFCRA)	2020	\$0.00	, \$1,198,800.00 -	\$1,198,800.00
512-500352	Transportation of Clients	2021	\$0.00	\$1,570,313.00	\$1,570,313.00
541-500383	Meals - Congregate	2021	\$0.00	\$2,068,482.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2021	\$0.00	\$4,760,880.00	\$4,760,880.00
512-500352	Transportation of Clients	2022	\$0.00	\$1,570,313.00	\$1,570,313.00
541-500383	Meats - Congregate	2022	\$0.00	\$2,068,482.00	\$2.068,482.00
544-500388	Meals - Home Delivered	2022	\$0.00	\$4,760,880.00	\$4,780,880.00
		Subtotal	\$27,799,964.00	\$18,298,150.00	\$46,098,114,00

\$27,799,964.00

\$300,000.00

\$28,099,964.00

05-95-48-481019-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO CLOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

Community Action Program Belknap-Marrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$252,962.00	\$0.00	\$252,962.00
544-500386	Meals Home Dalivered .	2018	\$531,679.00	\$0.00	\$531,679.00
544-500386	Meals Home Delivered	2019	\$551,916.00	\$0.00	\$551,916.00
544-500386	Meals Home Delivared	2020	\$551,915.00	\$0.00	\$551,915.00
544-500386	Meals Home Delivered	2021	\$0.00	\$551,916.00	\$551,916.00
544-500386	Meals Home Delivered	2022	\$0.00	\$551,916.00	\$551,916.00
		Subtotal	\$1,888,472.00	\$1,103,832.00	\$2,992,304.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Yitle	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Maals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY [.]	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Maals Home Delivered	2017	\$19,701.00	\$0.00	\$19,701.00
544-500386	Meals Home Delivered	2018	\$41,402.00	\$0.00	\$41,402.00
544-500388	Meals Home Delivered	2019	\$42,978.00	\$0.00	\$42,978.00
544-500386	Meals Home Delivered	2020	\$42,978.00	. \$0.00	\$42,978.00
544-500388	Meals Home Delivered	2021	\$0.00	\$42,978.00	\$42,978.00
544-500386	Meals Home Delivered	2022	\$0.00	\$42,978.00	\$42,978.00
		Subtotal	\$147,059.00	\$85,956.00	\$233,015.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

					
Class/Account*	Class Title	SFY	Current Budget	Increase/ (Decrease)	- Modified Budget
544-500386	Meals Home Delivered	. 2017	\$144,419.00	\$0.00	· \$144,419.00
544-500388	Meals Home Delivered	2018	\$303,537.00	\$0.00	\$303,537.00
544-500386	Meals Home Delivered	2019	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	2020	\$315,090.00	\$0.00	\$315,090.00
544-500386	Meals Home Delivered	,2021	\$0.00	⁶ \$315,090.00	\$315,090.00
544-500386	Meals Home Delivered	2022	\$0.00	\$315,090.00	\$315,090.00
		Subtotal	\$1,078,136.00	\$630,180.00	\$1,708,316.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500388	Maais Home Delivered	2021	\$0.00	· \$0.00	\$0.00
. 544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
	•	Subtotal	\$0.00	\$0.00	· \$0.00.

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500388	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotel	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Tille	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meats Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00
544-500386	Meals Home Delivered	2019	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2020	\$260,940.00	\$0.00	\$260,940.00
544-500386	Meals Home Delivered	2021	\$0.00	\$260,940.00	\$260,940.00
544-500386	Meals Home Delivered	2022	\$0.00	\$260,940.00	\$260,940.00
		Subtotal	\$892,850.00	\$521,880.00	\$1,414,730.00

Ossipee Concorned Clifzons (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increaso/ (Docrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,590.00	\$0.00	\$78,590.00
544-500386	Meals Home Delivered	2018	\$165,175.00	\$0.00	\$165,175.00
544-500386	Meals Home Delivered	2019	\$171,462.00	\$0.00	\$171,462.00
544-500386	Meals Home Delivered	2020	\$171,462.00	\$0.00	\$171,462.00
544-500388	Meals Home Delivered	2021	\$0.00	\$171,462.00	\$171,482.00
544-500386 Meals Home Delivered	Meals Home Delivered	2022	\$0.00	\$171,462.00	\$171,482.00
,		Subtotal	\$586,689.00	\$342,924.00	\$929,613,00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meats Home Delivered	2017	\$273,308.00	\$0.00	\$273,306.00
544-500386	Meats Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Moats Home Delivered	2019	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2020	\$596,304.00	\$0.00	\$596,304.00
544-500386	Meals Home Delivered	2021	\$0.00	\$596,304.00	\$596,304.00
544-500386 Mc	Moats Home Delivered	2022	\$0.00	\$596,304.00	\$596,304.00
		Subtotal	\$2,040,354.00	\$1,192,608.00	\$3,232,962.00

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget.	Incresse/ (Decresse)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00
544-500386	Meals Home Delivered	2018	\$383,532.00	\$0.00	\$383,532.00
544-500386	Meals Home Delivered	2019	\$398,130.00	\$0.00	\$398,130.00
544-500386	Meals Home Delivered	2020	\$398,130.00	\$0.00	\$398,130.00
544-500386	Mezis Home Dollvered	202.1	\$0.00	\$398,130.00	\$398,130.00
544-500386	Meals Home Delivered	2022	\$0.00	\$398,130.00	\$398,130.00
		Subtotel	\$1,362,271.00	\$796,260,00	\$2,158,531,00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increaso/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500385	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500385	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
•		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Dolivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2021	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2022	\$0.00	\$0.00	\$0.00
		Subtotel	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

			•		•
Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meats Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00
544-500386	Meats Home Delivered	2018	\$134,443.00	\$0.00	\$134,443.00
544-500386	Meals Home Delivered	2019	\$139,560.00	\$0.00	\$139,580.00
544-500386	Meals Home Delivered	2020	\$139,560.00	\$0.00	\$139,560.00
544-500386	Meats Home Delivered	2021	\$0.00	\$139,560.00	\$139,560.00
544-500386	Meats Home Delivered	2022	\$0.00	\$139,560.00	\$139,580.00
		Subtotal	\$477,528.00	\$279,120.00	\$756,648.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	\$FY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	. \$68,206.00	\$0.00	\$68,206.00
544-500386	Meats Home Delivered	2018	\$143,350.00	\$0.00	· \$143,350.00
544-500386	Meals Home Delivered	2019	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$148,806.00	\$0.00	\$148,806.00
544-500386	Meals Home Delivered	2021	\$0.00	\$148,806.00	\$148,806.00
544-500386	Meals Home Delivered	2022	\$0.00	\$148,806.00	\$148,806.00
		Subtotal	\$509,168.00	\$297,612.00	\$806,780.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00
544-500386	Meals Home Delivered	2018	\$219,536.00	\$0.00	\$219,536.00
544-500386	Meals Home Delivered	2019	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	2020	\$227,892.00	\$0.00	\$227,892.00
544-500386	Meals Home Delivered	2021	\$0.00	\$227,892.00	\$227,892.00
544-500386	Meals Homa Delivered	2022	\$0.00	\$227,892.00	\$227,892.00
		Subtotal	\$779,771.00	\$455,784.00	\$1,235,555.00

05-95-48-481010-9255 Summary for All Vendors

Class/Account	Class Title	\$FY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500388	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,486.00
544-500386	Meals Home Delivered	2019	\$2,853,078.00	\$0.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020	\$2,853,077.00	\$0.00	\$2,853,077.00
544-500386	Meals Home Delivered	2021	\$0.00	\$2,853,078.00	\$2,853,078.00
544-500386	Meals Home Delivered	2022	\$0.00	\$2,853,078.00	\$2,853,078.00
	•	Subtotel	\$9,762,298.00	\$5,706,156.00	\$15,468,454.00

\$9,762,298.00

\$5,706,156.00

\$15,468,454.00

Summary by Vendor by Year

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$875,935.00	\$0.00	\$875,935.00
-	2018	\$1,840,867.00	\$0.00	\$1,840,867.00
	2019	\$1,900,972.00	\$0.00	\$1,900,972.00
	2020	\$1,900,972.00	\$245,399.01	\$2,148,371.01
	2021	\$0.00	\$1,950,092.01	\$1,850,092.01
	2022	\$0.00	\$1,950,092.01	\$1,950,092.01
	Subtotal	\$6,518,745.00	\$4,145,583.03	\$10,664,329.03

Easter Seals New Hampshire, Inc. (Vendor # 177204)

				· · · · · · · · · · · · · · · · · · ·
	SFY	Current Budget	Incressol.(Decresso)	Modified Budget
 	2017	\$53,894.00	\$0.00	\$53,894.00
	2018	\$113,200.00	\$0.00	\$113,200.00
	2019	\$113,200.00	\$0.00	\$113,200.00
	2020	\$113,199.00	. \$0.00	\$113,199.00
	2021	\$0.00	\$113,200.00	\$113,200.00
	2022	\$0.00	\$113,200.00	\$113,200.00
	Subtotel	\$393,493.00	\$226,400.00	\$619,893.00

Gibson Center for Senior Services (Vendor #155344)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$144,698.00	\$0.00	\$144,698.00
 2018	\$304,072.00	\$0.00	\$304,072.00
2019	\$314,619.00	\$0.00	\$314,619.00
2020	\$314,620.00	\$47,935.82	\$362,555.82
2021	\$0.00	\$324,215.82	\$324,215.82
2022	\$0.00	\$324,215.82	\$324,215.82
Subtotel	\$1,078,009.00	\$696,367.46	\$1,774,376.46

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

•		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
<u></u>		2017	\$676,245.00	\$0.00	\$676,245.00
	•	2018	\$1,421,054.00	. \$0.00	\$1,421,054.00
		2019	\$1,460,503.00	\$0.00	\$1,460,503.00
		- 2020	\$1,460,503.00	\$118,084.26	\$1,578,587.26°
		2021	\$0.00	\$1,484,137.26	\$1,484,137.26
_		. 2022	\$0.00	\$1,484,137.26	\$1,484,137.26
		Subtotal	\$5,018,305.00	\$3,086,358.78	\$8,104,663.78

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

	 SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017 .	\$8,800.00	\$0.00	\$8,800.00
	2018 ·	\$18,495.00	\$0.00	\$18,496.00
·	2019	\$19,200.00	\$0.00	\$19,200.00
	2020	\$19,200.00	\$0.00	\$19,200.00
	2021	\$0.00-	\$19,200.00	\$19,200.00
· ·	2022	\$0.00	\$19,200.00	\$19,200.00
	Subtotal	\$65,698.00	\$38,400.00	\$104,096.00

Lamprey Health Care (Vendor #177677)

	1	1			
		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		2017	\$33,873.00	\$0.00	\$33,873.00
		2018	\$71,133.00	\$0.00	\$71,133.00
		2019	\$71,133.00	· \$0.00	\$71,133.00
		2020	\$71,133.00	\$0.00	\$71,133.00
	'	2021	\$0.00	\$71,133.00	\$71,133.00
		2022	\$0.00	\$71,133.00	\$71,133.00
.,		Subtotal	\$247,272.00	\$142,266.00	\$389,538.00

	Newport	Senior	Conter	Vendor	#177250)
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 Transport Carrier Contract Con						
SFY	Current Budget	Increase/ (Decrease)	Modified Budget			
2017	\$363,644.00	\$0.00	\$363,644.00			
 2018	\$764,254.00	\$0.00	\$764,254.00			
 2019	\$790,246.00	\$0.00	\$790,248.00			
2020	\$790,247.00	\$91,604.59	\$881,851.59			
2021	\$0.00	\$808,581.59	\$808,581.59			
 2022	\$0.00	\$808,581.59	\$808,581.59			
Subtotal	\$2,708,391.00	\$1,708,767.77	\$4,417,158.77			

Ossipee Concerned Citizens (Vendor #170158)

" - Ossipee Conc	Brned Citizens (Vendor #1701:	201	 	
	SFY ·	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$213,226.00	\$0.00	\$213,226.00
	2018	\$448,152.00	\$0.00	\$448,152.00
	2019	\$465,209.00	\$0.00	\$465,209.00
	2020	\$465,210.00	\$52,673.68	\$517,883.66
	2021	\$0.00	\$475,753.66	\$475,753.66
•	2022	\$0.00	\$475,753.68	\$475,753.66
	- Subtotal	\$1,591,797.00	\$1,004,180.98	\$2,595,977.98

Rockingham Nutrition MOW (Vendor #155197)

Rockingram redition wow (validatives)						
· 	1	SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
•		2017	\$819,736.00	\$0.00	· \$819,736.00	
,		2018	\$1,722,783.00	\$0.00	/\$1,722,783,00	
		2019	\$1,781,095.00	\$0.00	\$1,781,095.00	
		2020	\$1,781,094.00	\$243,260.48	\$2,024,354.48	
	, ,	2021	\$0.00	\$1,829,784.48	\$1,829,784.48	
		. 2022	\$0.00	\$1,829,784.48	\$1,829,784.48	
	<u> </u>	Subtotal	\$6,104,708.00	\$3,902,829.44	\$10,007,537.44	

St Joseph Community Services (Vendor #155093)

	SFY	Current Budget	Incrosse/ (Decrease)	Modified Budget
	2017 -	\$856,917.00	\$0.00	\$856,917.00
•	2018	\$1,801,017.00	\$0.00	\$1,801,017.00
	2019	\$1,867,570.00	\$0.00	\$1,867,570.00
	2020	\$1,867,570.00	\$406,220.06	\$2,273,790.06
	2021	\$0.00	\$1,948,880.06	\$1,948,880.06
	2022	\$0.00	\$1,948,880.06	\$1,948,880.06
	Subtotel	\$6,393,074.00	\$4,303,980.18	\$10,697,054.18

Southwestern Community Services (Vendor #177511)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,441.00	\$0.00	· \$33,441.00
	2018	\$70,240.00	\$0.00	\$70,240.00
	2019	\$70,240.00	\$0.00	\$70,240.00
<u> </u>	2020	\$70,239.00	\$0.00	\$70,239.00
·	2021	\$0.00	\$70,240.00	\$70,240.00
	2022	\$0.00	\$70,240.00	\$70,240.00
	Subtotal	\$244,160.00	\$140,480.00	\$384,640.00

Community Action Partnership of Strafford County (Vendor #177200)

	SFY	Current Budget	Increaso/ (Decrease)	Modified Budget
	2017	\$19,861.00	\$0.00	\$19,861.00
	2018	\$41,716.00	\$0.00	\$41,716.00
	2019	\$41,718.00	\$0.00	\$41,716.00
	2020	\$41,715.00	\$0.00	\$41,715.00
· ·	2021	\$0.00	\$41,716.00	\$41,716.00
	2022	\$0.00	\$41,716.00	\$41,718.00
	Subtotal	\$145,008.00	\$83,432.00	\$228,440.00

Strafford Nutrition MOW (Vendor # 250818)

_ -							
		SFY	Current Budget	Increaso/ (Decrease)	Modified Budget		
		2017	\$221,173.00	\$0.00	\$221,173.00		
		2018	\$464,856.00	\$0.00	\$484,856.00		
<u>. </u>		2019	\$482,549.00	\$0.00	\$482,549.00		
		2020	\$482,550.00	\$94,732.45	\$577,282.45		
		2021	\$0.00	\$501,512.45	\$501,512.45		
-		2022	\$0.00	\$501,512,45	\$501,512.45		
		Subtotal	\$1,651,128.00	\$1,097,757.35	\$2,748,885.35		

Tri-County Community Action Program (Vendor #177195)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget .
	2017	\$401,135.00	\$0.00	\$401,135.00
•	2018	\$842,914.00	\$0.00	\$842,914.00
	2019	\$866,805.00	\$0.00	\$866,805.00
-	2020.	\$868,805.00	\$111,846.61	\$978,651.61
	2021	\$0.00	\$889,191.51	\$889,191.61
	2022	\$0.00	\$889,191.61	\$889,191.61
1	* Subtotel	\$2,977,659.00	\$1,890,229.83	\$4,867,888.83

VNA at HCS (Vendor #177274)

	VAN 21 HC3 (4811001 \$177274)			<u>.</u>
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$325,458.00	\$0.00	\$325,458.00
,	2018	\$683,975.00	\$0.00	\$683,975.00
	2019	\$707,691.00	\$0.00	\$707,691.00
	2020	\$707,692.00	\$87,043.06	\$794,735.06
	2021	\$0.00	\$725,115.06	\$725,115.06
	2022	\$0.00	\$725,115.06	\$725,115.06
•	Subtotal	\$2,424,816.00	\$1,537,273.18	\$3,962,089.18

Sur	mmary for All Vendors by Year			
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$5,048,036.00	\$0.00	\$5.048,038.00
	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
<u></u>	.2019	\$10,952,748.00	\$0.00	\$10,952,748.00
	2020	\$10,952,749.00	\$1,498,800.00	\$12,451,549.00
	2021	\$0.00	\$11,252,753.00	\$11,252,753.00
	.2022	\$0.00	\$11,252,753.00	\$11,252,753.00
,	Subtotal	\$37,582,262.00	\$24,004,306.00	\$61,566,568.00

\$37,562,262.00

\$24,004,306.00

\$61,566,568.00



Jeffrey A. Meyers Commissioner

Christine L. Santaniello Director

STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF LONG TERM SUPPORTS AND SERVICES

105 PLEASANT STREET, CONCORD, NH 03301 603-271-5034 1-800-852-3345 Ext. 5034 Fax: 603-271-5166 TDD Access: 1-800-735-2964 www.dhhs.nh.gov

January 24, 2019

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services, to enter into **retroactive** amendments with the vendors listed below by increasing the price limitation by \$11,296,768 from \$26,265,494 to an amount not to exceed \$37,562,262 and extending the completion date from June 30, 2019 to June 30, 2020 for the provision of Nutrition and/or Transportation Services with no change to the Scope of Work, retroactive to January 1, 2019 effective upon Governor and Executive Council. 43% General Funds/57% Federal Funds.

The original agreements were approved by the Governor and Executive Council on December 21, 2016 (Item #15 – Vote 5-0). The agreement with Rockingham Nutrition Meals on Wheels was subsequently amended as approved by the Governor and Executive Council on June 7, 2017 (Item #13 – Vote 5-0). All agreements were amended as approved by the Governor and Executive Council on December 20, 2017 (Item #23 – Vote 5-0).

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget	
Community Action Program Belknap- Merrimack Counties, Inc.	177203	Concord	\$4,557,669	\$1,961,077	\$6,518,746	
Community Action Partnership of Strafford County	177200	Dover	\$103;293	\$41,715	\$145,008	
Easter Seals New Hampshire, Inc.	177204	Manchester	\$280,294	\$113,199	\$393,493	
Gibson Center for Senior Services	155344	North Conway	\$752,842	\$325,167	\$1,078,009	
Grafton County Senior Citizens Council, Inc.	177675	. Lebanon	\$3,518,353	\$1,499,952	\$5,018,305	
Greater Wakefield Resource Center	158408	Union	\$45,792	\$19,904	\$65,696	
Lamprey Health Care	177677	Newmarket	\$176,139	\$71,133	\$247,272	
Newport Senior Center	177250	Newport	\$1,892,152	\$816,239	\$2,708,391	
Ossipee Concerned Citizens	170158	Center Ossipee	\$1,109,530	\$482,267	\$1,591,797	
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$4,265,302	\$1,839,406	\$6,104,708	

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Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Southwestern Community Services	177511	Keene	- \$173,921	\$70,239	\$244,160
St. Joseph Community Services	155093	Merrimack	\$4,458,951	\$1,934,123	\$6,393,074
Strafford Nutrition MOW	260818	Somersworth	\$1,150,885	\$500,243	\$1,651,128
Tri-County Community Action Program	177195	Berlin	\$2,086,963	\$890,696	\$2,977,659
VNA at HCS	177274	Keene, NH	\$1,693,408	\$731,408	\$2,424,816
<u> </u>		Total:	\$26,265,494	\$11,296,768	\$37,562,262

Funds are available in the following account(s) for State Fiscal Year (SFY) 2019, and are anticipated to be available in SFY 2020, upon the availability and continued appropriation of funds in the future operating budgets, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified, without approval from Governor and Executive Council.

See Attached Fiscal Details

EXPLANATION

This request is **retroactive** to January 1, 2019 because the Department needed time to calculate new rates to incorporate the federal funding increase for meals, and evaluate systems and impact on federal reporting requirements which delayed this action. The January 1, 2019 effective date will provide a full initial six (6) months' period (January 1, 2019-June 30, 2019) for contract agencies to apply the rate increases to their provision of services to clients. The Department did not receive the notification of the increase of funding until November 2018.

The purpose of this request is to enable vendors to continue providing Nutrition and Transportation Services by extending the completion date and increasing the price limitation of the contracts. These services support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity.

Nutrition Services are comprised of home delivered and/or congregate meals. Vendors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Congregate meals are provided in community settings, where individuals travel to a specific site to share a meal with other individuals. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community

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facilities and programs that promote independent living and socialization. Vehicles used for transportation services shall be registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing transportation services shall be licensed in accordance with applicable New Hampshire Administrative Rules.

Vendors for contracted services shall assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals. Additionally, vendors shall assist clients with obtaining other services that may be of assistance to them, as appropriate.

The Nutrition and Transportation services provided support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services support eligible adults to live as independently and safely as possible, and with dignity. The vendors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services. Approximately 31,363 individuals will be served from January 1, 2019 through June 30, 2020.

As referenced in the Exhibit C-1 of the contracts, the agreements include the option to extend services for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Executive Council. The Contracts were previously renewed for nine (9) months. This current renewal request for one (1) year, leaves an additional three (3) months of renewal.

Should the Governor and Executive Council not approve this request, thousands of older adults and younger adults with disabilities or chronic illnesses may not have access to home-delivered meals, congregate meals, or transportation services.

Area served: Statewide

Source of Funds: 43% General Funds

57% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIB (FAIN # 18AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-1 (FAIN # 18AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-2 (FAIN # 18AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

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

Respectfully submitted,

Jeffrey A. Meyers Commissioner

Nutrition and Transportation Amendments FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (50% Federal Funds; 50% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$124,617.00	\$0.00	\$124,617:00
541-500383	Meals - Congregate	2017	\$163,598.00	\$0.00	\$163,598.00
544-500386	Meals - Home Delivered	2017	\$334,758.00	\$0.00	\$334,758.00
512-500352	Transportation of Clients	2018	·· \$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2018	\$343,846.00	\$0.00	\$343,846.00
544-500386	Meals - Home Delivered	2018	\$703,599.00	\$0.00	\$703,599.00
512-500352	Transportation of Clients	2019	\$261,743.00	\$0.00	\$261,743.00
541-500383	Meals - Congregate	2019	\$343,846.00	\$13,088.00	\$356,934.00
544-500386	Meals - Home Delivered	2019	\$703,599.00	\$26,781.00	\$730,380.00
512-500352	Transportation of Clients	2020	\$0.00	\$261,743.00	\$261,743.00
541-500383	Meals - Congregate	2020	\$0.00	\$356,934.00	\$356,934.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$730,380.00	\$730,380.00
		Subtotal	\$3,241,349.00	\$1,388,926.00	\$4,630,275.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,894.00	\$0.00	\$53,894.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0:00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$113,200.00	\$0.00	\$113,200.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$113,200.00	\$113,200.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$0.00	\$0.00
	,	Subtotal	\$280,294.00	\$113,200.00	\$393,494.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY."	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$12,846.00	\$0.00	\$12,846.00
541-500383	Meals - Congregate	2017	\$46,750.00	\$0.00	\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,401.00	\$0.00	\$65,401.00
512-500352	Transportation of Clients	2018	\$26,956.00	\$0.00	\$26,956.00,
541-500383	Meals - Congregate	2018	\$98,260.00	\$0.00	\$98,260.00
544-500386	Meals - Home Delivered	2018 · · ·	::.;\$ <u>137,454.00</u>	\$0.00'.	\$137,454.00
512-500352	Transportation of Clients	2019	.:_\$26,956.00	\$0.00	\$26,956.00
541-500383	Meals - Congregate	2019	\$98,260.00	\$3,740.00	\$102,000.00
544-500386	Meals - Home Delivered	2019	\$137,454.00	\$5,232.00	\$142,686.00
512-500352	Transportation of Clients	2020	\$0.00	\$26,956.00	\$26,956.00°
541-500383	Meals - Congregate	2020	\$0.00.	\$102,000.00	\$102,000.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$142,686.00	\$142,686.00
		Subtotal	\$650,337.00	\$280,614.00	\$930,951.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	~2017	\$183,131.00	\$0.00	\$183,131.00
541-500383	Meals - Congregate	2017	\$187,622.00	\$0.00	\$187,622.00
544-500386	Meals - Home Delivered	2017 ."	\$161,073.00	\$0.00	\$161,073.00
512-500352	Transportation of Clients	. 2018	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2018	\$394,346:00	\$0.00	\$394,346.00
544-500386	Meals - Home Delivered	2018	\$338,546.00	\$0.00	\$338,546.00
512-500352	Transportation of Clients	2019	\$384,625.00	\$0.00	\$384,625.00
541-500383	Meals - Congregate	2019	\$394,346.00	\$15,010.00	\$409,356.00
544-500386	Meals - Home Delivered	2019	\$338,546.00	\$12,886.00	\$351,432,00
512-500352	Transportation of Clients	2020	; \$0.00	\$384,625.00	\$384,625.00
541-500383	Meals - Congregate	.12020°3	. "	. \$409,356.00 .	\$409,356.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$351,432.00	\$351,432.00
		Subtotal	\$2,766,860.00	\$1,173,309.00	\$3,940,169.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget `	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00

512-500352 541-500383	Transportation of Clients Meals - Congregate	2018	\$0.00 \$18,496.00	\$0.00 \$0.00	\$0.00 \$18,496.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$18,496.00	\$704:00	\$19,200.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0:00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0:00 ~
541-500383	Meals - Congregate	2020	\$0.00	\$19,200.00	\$19,200.00
544-500386	Meals - Home Delivered	2020	\$0:00	\$0.00	\$0.00
		Subtotal	\$45,792.00	\$19,904.00	\$65,696.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,873.00	\$0.00	\$33,873.00
541-500383	Meals - Congregate	2017;	: \$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	(\$0.00)	\$0:00
512-500352	Transportation of Clients	2018	\$71,133.00	\$0.00	\$71,133.00
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	. 2018	\$0:00	. է \$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$71,133.00	\$0.00	\$71,133.00·
541-500383	Meals - Congregate	2019	\$0.00	.* .\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2020	\$0.00	\$71,133.00	\$71,133.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	¹ 2020 . i	\$0.00	\$0.00	\$0.00
		Subtotal	\$176,139.00	\$71,133.00	\$247,272.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$38,725.00 ·	, \$0.00	\$38,725.00
541-500383	Meals - Congregate	2017	\$80,366.00	\$0.00	\$80,366.00
544-500386	Meals - Home Delivered	.2017	\$124,955.00	\$0.00	\$124,955.00
512-500352	Transportation of Clients	2018	\$81,341.00	\$0.00	\$81,341.00
541-500383	Meals - Congregate	2018_:	\$168,909.00	\$0:00	\$168,909.00
544-500386	Meals - Home Delivered	2018	\$262,632.00	\$0.00	\$262,632.00

<u> </u>		Subtotal	\$1,269,810.00	\$545,732.00	\$1,815,542.00
544-500386	Meals - Home Delivered	2020	⁴ \$0.00	·· \$272,628.00	\$272,628.00
541-500383	Meals - Congregate	2020	\$0.00	\$175,338.00	\$175,338.00
512-500352	Transportation of Clients	2020.	\$0.00	\$81,341.00	\$81,341.00
544-500386	Meals - Home Delivered	2019	\$262,632.00	\$9,996.00	\$272,628.00
541-500383	Meals - Congregate	2019	\$168,909.00	\$6,429.00	\$175,338.00
512-500352	Transportation of Clients	2019	\$81,341.00	\$0.00	\$81,341.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate.	2017	\$62,778.00	\$0.00	\$62,778.00
544-500386	Meals - Home Delivered	2017	\$71,858.00	\$0.00	\$71,858.00
512-500352	Transportation of Clients	2018	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$131,946.00	\$0.00	\$131,946.00
544-500386	Meals - Home Delivered	2018	\$151,031.00	\$0.00	\$151,031.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	\$131,946.00	\$5,022.00	\$136,968.00
544-500386	Meals - Home Delivered	2019	\$151,031.00	\$5,749.00	\$156,780.00
512-500352	Transportation of Clients	2020	· \$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$0.00	\$136,968.00	\$136,968.00
544-500386	Meals - Home Delivered	2020	\$0.00 .	\$156,780.00	\$156,780.00
		Subtotal	\$700,590.00	\$304,519.00	\$1,005,109.00

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$90,843.00	\$0.00	\$90,843.00
541-500383	Meals - Congregate	2017 : "	\$123,750.00	\$0.00	\$123,750.00
544-500386	Meals - Home Delivered	2017	\$331,837.00	\$0.00	\$331,837.00
512-500352	Transportation of Clients	2018	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2018	\$260,100.00	.\$Ŏ.00	\$260,100.00
544-500386	Meals - Home Delivered	2018	\$697,461.00	\$0.00	\$697,461.00
512-500352	Transportation of Clients	2019	\$190,782.00	\$0.00	\$190,782.00
541-500383	Meals - Congregate	2019	\$260,100.00	\$9,900.00	\$270,000.00
544-500386	Meals - Home Delivered	2019	\$697,461.00	. \$26,547.00	\$724,008.00
512-500352	Transportation of Clients	2020	\$0.00	\$190,782.00	\$190,782.00
541-500383	Meals - Congregate	2020	\$0.00	\$270,000.00	\$270,000.00

544-500386	Meals - Home Delivered	2020	\$0.00	\$724,008.00	\$724,008.00
		Subtotal	\$2,843,116.00	\$1,221,237.00	\$4,064,353.00

St Joseph Community Services (Vendor #155093)

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Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
512-500352	Transportation of Clients	2017 .	\$25,003.00	· \$0.00	\$25,003.00	
541-500383	Meals - Congregate	2017	\$158,538.00	\$0.00	\$158,538,00	
544-500386	Meals - Home Delivered	2017	\$490,897.00	<i>i</i> - \$0.00	\$490,897.00	
512-500352	Transportation of Clients	- 2018	\$52,492.00	\$0.00	\$52,492.00	
541-500383	Meals - Congregate	2018	.\$200,277.00	\$0.00	\$200,277.00	
544-500386	Meals - Home Delivered	2018	\$1,164,716.00	\$0.00	\$1,164,716.00	
512-500352	Transportation of Clients	2019	\$52,492.00	\$0.00	\$52,492.00	
541-500383	Meals - Congregate	2019	\$200,277.00	\$7,623.00	\$207,900.00	
544-500386	Meals - Home Delivered	2019	\$1;164,716.00	\$44,332.00	\$1,209,048.00	
512-500352	Transportation of Clients	2020	\$0.00	\$52,492.00	\$52,492.00	
541-500383	Meals - Congregate	2020	\$0.00	\$207,900.00	\$207,900.00	
544-500386	Meals - Home Delivered	2020	\$0.00	\$1,209,048.00	\$1,209,048.00	
		Subtotal	\$3,509,408.00	\$1,521,395.00	\$5,030,803.00	

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$33,441.00	\$0.00	\$33,441.00
541-500383	Meals - Congregate	2017	\$0.00	\$0:00	\$0.00
544-500386	Meals - Home Delivered	2017 ·	\$0.00	\$0.00	\$0,00
512-500352	Transportation of Clients	2018	\$70,240.00	\$0.00	\$70,240.00
541-500383	Meals - Congregate	2018	\$0.00	· \$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$70,240.00	\$0.00	\$70,240.00°
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	<i>△</i> √∵ \$0.00°	\$0.00	\$0:00
512-500352	Transportation of Clients	2020	\$0.00	\$70,240.00	\$70,240.00
541-500383	Meals - Congregate	2020	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2020	. \$0.00	\$0.00	\$0.00
		Subtotal	\$173,921.00	\$70,240.00	\$244,161.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,861.00	\$0.00	\$19,861.00
541-500383	Meals - Congregate	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2017	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2018	** \$ 41,716.00:	\$0.00	\$41,7:16.00,
541-500383	Meals - Congregate	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2018	\$0.00	\$0.00	\$0.00
512-500352	Transportation of Clients	2019	\$41,716.00	\$0.00	\$41,7,16.00
541-500383	Meals - Congregate	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019	\$0.00	\$0.00	\$0:00
512-500352	Transportation of Clients	2020 ;	\$0.00	\$41,716.00	\$41,716.00
541-500383	Meals - Congregate	2020	\$0.00	* \$0.00	\$0.00
544-500386	Meals - Home Delivered	, 2020	\$0.00	∜ ∜\$0.00	\$0:00 ·
	,	Subtotal	\$103,293.00	\$41,716.00	\$145,009.00

Strafford Nutrition MOW (Vendor # 260818)

	A1 7 :0	074		Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$0.00	* \$0.00°	\$0,00
541-500383	Meals - Congregate	2017	\$27,974.00	\$0.00	\$27,974.00
544-500386	Meals - Home Delivered	2017	\$129,234.00	\$0.00	\$129,234.00
512-500352	Transportation of Clients	2018	제 \$0:00	\$0.00	\$0.00
541-500383	Meals - Congregate	2018	\$58,788.00	\$0.00 ····	\$58,788.00
544-500386	Meals - Home Delivered	. 2018 .	\$271,625.00	\$0.00	\$271,625.00
512-500352	Transportation of Clients	2019	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2019	, \$58,788.00	**\$2,238.00	\$61,026.00
544-500386	Meals - Home Delivered	2019	\$271,625.00	** \$10,339 . 00	\$281,964.00
512-500352	Transportation of Clients	2020	\$0.00	\$0.00	\$0.00
541-500383	Meals - Congregate	2020	\$0.00	\$61,026.00	\$61,026.00
544-500386	Meals - Home Delivered	2020	\$0.00	- \$281,964.00	\$281,964.00
		Subtotal	\$818,034.00	\$355,567.00	\$1,173,601.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	Ś F Y.	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017,	\$102,490.00	\$0.00	\$102,490:00
541-500383	Meals - Congregate	2017	\$7,7,869.00	» \$0.00	\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00	\$0.00	\$152,570.00' ¹

		Subtotal	\$1,732,057.00	\$736,434.00	\$2,468,491.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$332,880.00	\$332,880.00
541-500383	Meals - Congregate	2020	\$0.00	\$169,890.00	\$169,890.00
512-500352	Transportation of Clients	2020	\$0.00	\$215,229.00	\$215,229.00.
544-500386	Meals - Home Delivered	2019	\$320,674.00	. \$12,206.00	\$332,880.00
541-500383	Meals - Congregate	2019	\$163,661.00	\$6,229.00	\$169,890.00
512-500352	Transportation of Clients	2019	\$215,229.00	: \$0.00	\$215,229.00
544-500386	Meals - Home Delivered	2018	\$320,674.00	\$0.00	\$320,674.00
541-500383	Meals - Congregate	2018	\$163,661.00	·\$0.00	\$163,661.00
512-500352	Transportation of Clients	2018	\$215,229.00	\$0.00	\$215,229.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.00	. \$0.00	\$28,985.00
541-500383	Meals - Congregate	2017	\$73,277.00	\$0.00	\$73,277.00
544-500386	Meals - Home Delivered	2017	\$118,745:00_	\$0.00	\$118,745.00
512-500352	Transportation of Clients	2018	\$60,856.00	\$0.00	\$60,856.00
541-500383	Meals - Congregate	2018	\$154,008.00	\$0.00	\$154,008.00
544-500386	Meals - Home Delivered	2018	\$249,575.00	\$0.00	\$249;575.00
512-500352	Transportation of Clients	2019	\$60,856.00	\$0.00	\$60,856.00 ["]
541-500383	Meals - Congregate	2019	\$154,008.00	\$5,862.00	\$159,870.00
544-500386	Meals - Home Delivered	2019	\$249,575.00	\$9,499.00	\$259,074.00
512-500352	Transportation of Clients	2020	\$0.00	\$60,856.00	\$60,856.00
541-500383	Meals - Congregate	2020	\$0.00	\$159,870.00	\$159,870.00
544-500386	Meals - Home Delivered	2020	. \$0.00	\$259,074.00	\$259,074.00
		Subtotal	\$1,149,885.00	\$495,161.00	\$1,645,046.00

05-95-48-481010-7872 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	. 2017	\$747,709.00	\$0.00	\$747,709.00
541-500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
544-500386	Meals - Home Delivered	2017	\$1,981,328.00		\$1,981,328.00
512-500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
544-500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
512-500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
541-500383	Meals - Congregate	2019	\$1,992,637.00	\$7.5,845.00	\$2,068,482.00

544-500386	Meals - Home Delivered	2019 "	\$4,297,313.00.	\$163,567.00	\$4,460,880.00
512-500352	Transportation of Clients	2020	\$0 .00	\$1,570,313.00	\$1,570,313.00
541-500383	Meals - Congregate	2020	\$0.00	\$2,068,482.00	\$2,068,482.00
544-500386	Meals - Home Delivered	2020	\$0.00	\$4,460,880.00	\$4,460,880.00
		Subtotal	\$19,460,885.00	\$8,339,087.00	\$27,799,972.00

\$19,460,885.00

\$8,339,087.00

\$27,799,972.00

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (60% Federal Funds; 40% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$252,962.00	\$0.00	\$252,962.00
544-500386	Meals Home Delivered	2018	\$531,679.00	\$0.00	\$531,679:00
544-500386	Meals Home Delivered	2019	\$531,679.00	\$20,237.00	\$551,916.00
544-500386	Meals Home Delivered	2020 ;	\$0.00	\$551,916.00	\$551,916.00
	1	Subtotal	\$1,316,320.00	\$572,153.00	\$1,888,473.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019 . :	\$0.00	.\$0:00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0,00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017 -;	÷\$19,701.00	\$0.00	\$19,701.00
544-500386	Meals Home Delivered	2018	\$41,402.00	. , \$0.00	· \$41,402.00
544-500386	Meals Home Delivered	2019	\$41,402.00	\$1,576.00	\$42,978.00
544-500386	Meals Home Delivered	2020	\$0.00	\$42,978.00	\$42,978.00
		Subtotal	\$102,505.00	\$44,554.00	\$147,059.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

				Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget

		Subtotal	\$751,493.00	\$326,643.00	\$1,078,136.00
544-500386	Meals Home Delivered	2020	\$0.00	\$315,090.00	\$3,15,090.00
544-500386	Meals Home Delivered	2019	\$303,537.00	\$11,553.00	\$315,090.00.
544-500386	Meals Home Delivered	2018	\$303;537.00	\$0.00	\$303,537.00
544-500386	Meals Home Delivered	2017	\$144,419.00	\$0.00	\$144,419.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00 . ,
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
	·	Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	[°] \$0.00	\$ 0.00 .	. \$0.00
544-500386	Meals Home Delivered	2018 -	** \$0.00	. \$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00 .
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,598.00	\$0.00	\$119,598.00
544-500386	Meals Home Delivered	2018	\$251,372.00	\$0.00	\$251,372.00
544-500386	Meals Home Delivered	2019	\$251,372.00	\$9,568.00	\$260,940.00
544-500386	Meals Home Delivered	2020	\$0.00	\$260,940.00	\$260,940.00
		Subtotal	\$622,342.00	\$270,508.00	\$892,850.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$78,590.00	\$0.00	\$78,590.00
544-500386	Meals Home Delivered	2018	\$165,175.00	- \$0.00	\$165,175.00
544-500386	Meals Home Delivered	2019	\$165,175.00	\$6,287.00	\$171,462.00
544-500386	Meals Home Delivered	2020	\$0.00	\$171,462.00	\$171,462.00
		Subtotal	\$408,940.00	\$177,749.00	\$586,689.00

Rockingham Nutrition MOW (Vendor #155197)

				Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00	\$0.00	\$273,306.00
544-500386	Meals Home Delivered	2018	\$574,440.00	\$0.00	\$574,440.00
544-500386	Meals Home Delivered	2019	\$574,440.00	\$21,864.00	\$596,304.00
544-500386	Meals Home Delivered	2020	** \$0.00	\$596,304.00	\$596,304.00
		Subtotal	\$1,422,186.00	\$618,168.00	\$2,040,354.00

St Joseph Community Services (Vendor #155093)

	l			Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$182,479.00	\$0.00	\$182,479.00
544-500386	Meals Home Delivered	2018	\$383,532.00 [.]	\$0.00	\$383,532.00
544-500386	Meals Home Delivered	2019	\$383,532.00	\$14,598.00	\$398,130.00
544-500386	Meals Home Delivered	2020	\$0.00	\$398,130.00	\$398,130.00
		Subtotal	\$949,543.00	\$412,728.00	\$1,362,271.00

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	, Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	. 2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00	\$0.00	\$0.00
544-500386	Meals Home Delivered	2020	\$0.00	\$0.00	\$0.00
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00	\$0.00	\$63,965.00
544-500386	Meals Home Delivered	2018	\$134,443.00	\$0.00	\$134,443.00
544-500386	Meals Home Delivered	2019	\$134,443.00	\$5,117.00	\$139,560.00
544-500386	Meals Home Delivered	2020	\$0.00	\$139,560.00	\$139,560.00
		Subtotal	\$332,851.00	\$144,677.00	\$477,528.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$68,206.00	\$0.00	\$68,206.00
544-500386	Meals Home Delivered	2018	\$143,350.00	\$0.00	\$143,350.00
544-500386	Meals Home Delivered	2019	\$143,350.00	\$5,456.00	\$148,806.00
544-500386	Meals Home Delivered	2020	\$0.00	\$148,806.00	\$148,806.00
		Subtotal	\$354,906.00	\$154,262.00	\$509,168.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,451.00	\$0.00	\$104,451.00
544-500386	Meals Home Delivered	-2018	\$219,536.00	\$0.00	\$219,536.00
544-500386	Meals Home Delivered	2019	\$219,536.00	\$8,356.00	\$227,892.00
544-500386	Meals Home Delivered	2020	\$0.00	\$227,892.00	\$227,892.00
		Subtotal	\$543,523.00	\$236,248.00	\$779,771.00

05-95-48-481010-9255 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
544-500386	Meals Home Delivered	2018	.\$2,748,466.00	\$0.00	\$2,748,466.00
544-500386	Meals Home Delivered	2019	\$2,748,466.00	\$104,612.00	\$2,853,078.00
544-500386	Meals Home Delivered	2020	\$0.00	\$2,853,078.00	\$2,853,078.00
		Subtotal	\$6,804,609.00	\$2,957,690.00	\$9,762,299.00

\$6,804,609.00 \$2,957,690.00 \$9,762,299.00

Summary by Vendor by Year

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

	<i></i>	 		•	
			•	Increase/	
	N	SFY	Current Budget	(Decrease)	Modified Budget
		2017	\$875,935.00	\$0.00	\$87.5,935.00

	2018	\$1,840,867.00	\$0.00	\$1,840,867.00%
	2019	\$1,840,867.00	\$60,106.00	\$1,900,973.00
	2020	\$0.00	\$1,900,973.00	\$1,900,973.00
	Subtotal	\$4,557,669.00	\$1,961,079.00	\$6,518,748.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
 2017	\$53,894.00	\$0.00	\$53,894.00
2018	\$113,200.00	\$0.00	\$113,200.00
2019	\$113,200.00	\$0.0 0	\$113,200.00
2020	\$0.00	\$113,200.00	\$113,200.00
Subtotal	\$280,294.00	\$113,200.00	\$393,494.00

Gibson Center for Senior Services (Vendor #155344)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$144,698.00	\$0.00	\$144,698.00
•	2018	\$304,072.00	\$0.00	\$304,072.00
	2019	\$304,072.00	\$10,548.00	\$314,620.00
	2020	\$0.00	\$314,620.00	\$314,620.00
	Subtotal	\$752,842.00	\$325,168.00	\$1,078,010.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$676,245.00	\$0.00	\$676,245.00
2018	\$1,421,054.00	\$0.00	\$1,421,054.00
2019	\$1,421,054.00	\$39,449.00	\$1,460,503.00
2020 .	\$0,00	\$1,460,503.00	\$1,460,503.00
 Subtotal	\$3,518,353.00	\$1,499,952.00	\$5,018,305.00

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$8,800.00	\$0.00	\$8,800.00
2018	\$18,496.00	\$0.00	·\$18,496.00
2019	\$18,496.00	. \$704.00	\$19,200.00
2020	\$0.00	\$19,200.00	\$19,200.00
Subtotal	\$45,792.00	\$19,904.00	\$65,696.00

Lamprey Health Care (Vendor #177677)

	SF	Y Current Budge	Increase/ t (Decrease)	Modified Budget
		17 \$33,873.00	\$0.00	\$33,873.00
·	20	18 \$71,133.00	\$0.00	\$71,133.00
	20	19 \$71,133.00	\$0.00	\$71,133.00
	20	20 \$0.00	\$71,133.00	\$71,133.00
	Subt	otal \$176,139.00	\$71,133.00	\$247,272.00

Newport Senior Center (Vendor #177250)

SFY	Current Budget	Increase/ (Decrease) .	Modified Budget
2017 .	\$363,644.00	\$0.00°	\$363,644.00
2018	\$764,254.00	\$0.00	\$764,254.00
2019	\$764,254.00	\$25,993.00	\$790,247.00
 2020	\$0.00	\$790,247.00	\$790,247.00
Subtotal	\$1,892,152.00	\$816,240.00	\$2,708,392.00

Ossipee Concerned Citizens (Vendor #170158)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
·	2017	\$213,226.00	\$0.00	\$213,226.00
	2018	\$448,152.00	\$0.00	\$448,152.00
	2019	\$448,152.00	\$17,058.00	\$465,210.00
	2020	\$0.00	\$465,210.00	\$465,210.00
	Subtotal	\$1,109,530.00	\$482,268.00	\$1,591,798.00

Rockingham Nutrition MOW (Vendor #155197)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$819,736.00	\$0.00	\$819,736.00
2018	\$1,722,783.00	\$0.00	\$1,722,783.00
2019	\$1,722,783.00	\$58,311.00	\$1,781,094.00
2020	\$0.00	\$1,781,094.00	\$1,781,094.00
Subtotal	\$4,265,302.00	\$1,839,405.00	\$6,104,707.00

St Joseph Community Services (Vendor #155093)

· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	Increase/	
	SFY	Current Budget	(Decrease)	Modified Budget

		2017	\$856,917.00	\$0.00	\$856,917.00
		2018	\$1,801,017.00	/\$0.001	\$1,,801,017.00
	•	2019	\$1,801,017.00	\$66,553.00	\$1,867,570.00
·		2020	\$0.00	\$1,867,570.00	\$1,867,570.00
		Subtotal	\$4,458,951.00	\$1,934,123.00	\$6,393,074.00

Southwestern Community Services (Vendor #177511)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,441.00	\$0.00	\$33,441.00
	2018	\$70,240.00	\$0.00	\$70,240.00
 	2019	\$70,240.00	\$0.00	\$70,240.00
	2020	\$0.00	\$70,240.00	\$70,240.00
	Subtotal	\$173,921.00	\$70,240.00	\$244,161.00

Community Action Partnership of Strafford County (Vendor #177200)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
2017	\$19,861.00	- \$0.00	\$19,861.00
 2018	\$41;716.00°	\$0.00	\$41,716.00
2019	\$41,716.00	\$0.00	\$41,716.00
 2020	\$0.00	\$41,716.00	\$41,716.00
Subtotal	\$103,293.00	\$41,716.00	\$145,009.00

Strafford Nutrition MOW (Vendor # 260818)

SFY	Current Budget	Increase/ (Decrease)	Modified Budget
, 2017	\$221,173.00	\$0.00	\$221,173.00
2018	\$464,856.00	\$0.00	\$464,856.00
2019	\$464,856.00	\$17,694.00	\$482,550.00
2020	\$0.00	\$482,550.00	\$482,550.00
Subtotal	\$1,150,885.00	\$500,244.00	\$1,651,129.00

Tri-County Community Action Program (Vendor #177195)

SFY	Current Budget	. Increase/ (Decrease)	Modified Budget
2017	\$401,135.00	\$0.00	\$401,135.00
2018 i	`_\$842,914.00	\$0.00	\$842,914.00
2019	\$842,914.00	\$23,891.00	\$866,805.00

2020	\$0.00	\$866,805.00	\$866,805.00
 Subtotal	\$2,086,963.00	\$890;696.00	\$2,977,659.00

VNA at	HCS (Vendor #177274)			
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$325,458.00	\$0.00	\$325,458.00
	2018	\$683,975.00	· \$0.00	\$683,975.00
	2019	\$683,975.00	\$23,717.00	\$707,692.00
	2020	\$0.00	. \$707,692.00	\$707,692.00
	Subtotal	\$1,693,408.00	\$731,409.00	\$2,424,817.00
Summary	for All Vendors by Year			-
	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
	2019	\$10,608,729.00	\$344,024.00	\$10,952,753.00
	2020	\$0.00	\$10,952,753.00	\$10,952,753.00
<u> </u>	Total	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00
	i	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00

,				Increase/	
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
7872-512-		,			
500352	Transportation of Clients	2017	\$747,709.00	\$0.00	\$747,709.00
7872-541-					1
500383	Meals - Congregate	2017	\$1,011,322.00	\$0.00	\$1,011,322.00
7872-544-					
500386	Meals - Home Delivered	2017	\$1,981,328.00	\$0.00	\$1,981,328.00
7872-512-					
500352	Transportation of Clients	2018	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-					
500383	Meals - Congregate	2018	\$1,992,637.00	\$0.00	\$1,992,637.00
7872-5 44 -					
500386	Meals - Home Delivered	2018	\$4,297,313.00	\$0.00	\$4,297,313.00
7872-512-		Į.	·		
500352	Transportation of Clients	2019	\$1,570,313.00	\$0.00	\$1,570,313.00
7872-541-					
500383	Meals - Congregate	2019	\$1,992,637.00	\$75,845.00	\$2,068,482.00
7872-544-	•				
500386	Meals - Home Delivered	2019	\$4,297,313.00	\$163,567.00	\$4,460,880.00
7872-512-					
500352	Transportation of Clients	2020	\$0.00	\$1,570,313.00	\$1,570,313.00

500386	Meals Home Delivered	2020	\$0.00	\$2,853,078.00	\$2,853,078.00
9255-544-		+ +		, , , , , , , , , , , , , , , , , , ,	. , , ,
9255-544- 500386	Meals Home Delivered	2019	\$2,748,466.00	\$104,612.00	\$2,853,078.00
9255-544- 500386	Meals Home Delivered	2018	\$2,748,466.00	\$0.00	\$2,748,466.00
9255-544- 500386	Meals Home Delivered	2017	\$1,307,677.00	\$0.00	\$1,307,677.00
7872-544- 500386	Meals - Home Delivered	2020 .	\$0.00	\$4,460,880.00	\$4,460,880.00
7872-541- 500383	Meals - Congregate	2020	\$0.00	\$2,068,482.00	\$ 2,068,482.0 0

		Total	\$26,265,494.00	\$11,296,777.00	\$37,562,271.00
9255-544- 500386	Meals Home Delivered	all	\$6,804,609.00	\$2,957,690.00	\$9,762,299.00
7872-544- 500386	Meals - Home Delivered	all	\$10,575,954.00	\$4,624,447.00	\$15,200,401.00
7872-541- 500383	Meals - Congregate	all	\$4,996,596.00	\$2,144,327.00	\$7,140,923.00
7872-512- 500352	Transportation of Clients	all	\$3,888,335.00	\$1,570,313.00	\$5,458,648.00

Grand Total SFY17	2017	\$5,048,036.00	\$0.00	\$5,048,036.00
Grand Total SFY18	2018	\$10,608,729.00	\$0.00	\$10,608,729.00
Grand Total SFY19	2019	\$10,608,729.00	\$344,024.00	\$10,952,753.00
Grand Total SFY20	2020	\$0.00	\$10,952,753.00	\$10,952,753.00
Total Contract		\$26,265,494.00	\$11,296,777.00	\$37,562,271.00



Jeffrey A. Meyers Commissioner

Christine L. Santaniello Director

STATE OF NEW HAMPSHIRE

DEPARTMENT OF HEALTH AND HUMAN SERVICES

DIVISION OF LONG TERM SUPPORTS AND SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

129 PLEASANT STREET, CONCORD, NH 03301-3587 603-271-9203 1-800-351-1888 Fax: 603-271-4643 TDD Access: 1-800-735-2964 www.dbbs.nb.go

November 2, 2017

His Excellency, Governor Christopher T. Sununu

and the Honorable Council.

State House :

Concord; NH-03301.

REQUESTED ACTION

Authorize the Department of Health and Human Services, Division of Long Term Supports and Services, Bureau of Elderly and Adult Services, to enter into retroactive amendments with the vendors plisted below by increasing the price limitation by \$8,597,592 from \$17,667,902 to an amount not to exceed \$26,265,494 and extending the completion date from September 30, 2018 to June 30, 2019 for the provision of Nutrition and/or Transportation Services with no change to the Scope of Work, retroactive to July 1, 2017 effective upon Governor and Executive Council. The original agreements were approved by Governor and Executive Council on December 21, 2016 (Item #15) and the contract with Rockingham Nutrition Meals on Wheels was amended on June 7, 2017 (Item #13). 43% General Eunds/157% Federal Funds.

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Community Action Program Belknap- Mérrimack Counties, Inc.	177203	Concord	\$3,065,757	\$1,491,912	\$4,557,669
Community Action Partnership of Strafford County	177200	Dover	\$69,513	\$33,780	\$103,293
Easter Seals New Hampshire, Inc.	177204	Manchester	\$188,629	\$91,665	\$280,294,
Grafton;County Senior Citizens Council, Inc.	177675	Lebanon	\$2,366,814	\$1,151,539	\$3,518,353
Greater Wakefield Resource Center	158408	Union	\$30,800	\$14,992	\$45,792
Lamprey Health Care	177677.	Newmarket	\$118,560	\$57,579	. , \$176,139
Newport Senior Center	177250	Newport	\$1,272,754	\$619,398	\$1,892,152
Ossipee Concerned Citizens	170158	Center Ossipee	\$746,279	\$363,251	\$1,109,530

Vendor Name	Vendor	Location	Current Budget	Increase/ (Decrease)	Modified Budget
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$2,869,064	\$1,396,238	\$4,265,302
Southwestern Community Services	177511	Keene	\$117,031	\$56,890	\$173,921
St Joseph Community Services	155093	Merrimack	\$2,999,190	\$1,459,761	\$4,458,951
Strafford Nutrition MOW	260818	Somersworth	\$774,098	\$376,787	\$1,150,885
The Gibson Center for Senior Services	155344	North Conway	\$506,402	\$246,440	\$752,842
Tri-County Community Action Program	177195	Berlin -	\$1,403,957	\$683,006	\$2,086,963
· VNA at HCS	177274	Keene, NH	\$1,139,054	\$554,354	\$1,693,408
Participant of the Control of the Co		Total:	\$17,667,902	\$8,597,592	\$26,265,494

Funds to support this request are available in the following accounts in State Fiscal Years 2018 and 2019, with authority to adjust amounts within the price limitation and adjust encumbrances between State Fiscal Years through the Budget Office if needed and justified, without approval from Governor and Executive Council.

See Attached Fiscal Details

EXPLANATION

This request is retroactive to July 1, 2017 because the New Hampshire Legislature appropriated in each year of the biennium (State Fiscal Years 2018 and 2019) a one-time increase of up to: five percent (5%) for elderly and adult non-Medicaid services in HB144. The Department is amending the contracts to increase the per meal and per client per date transportation rates. The purpose of this request is to increase the price limitation and extend the completion date in order for the vendors; to provide Nutrition and Transportation Services to support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity.

Nutrition Services are comprised of home delivered and/or congregate meals. Vendors will deliver meals to the homes of eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Congregate meals are provided in community settings, where individuals travel to a specific site to share a meal with other individuals. Each meal shall include at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the Dietary Guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 3 of 4

prepare meals, to the extent possible, that incorporate the special dietary needs/preferences of clients, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services shall be registered and inspected in accordance with the New Hampshire Department of Transportation and New Hampshire Department of Safety regulations. All drivers providing; transportation services shall be licensed in accordance with applicable New Hampshire Administrative Rules.

Evendors for contracted services shall assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals. Additionally, vendors shall assist clients with obtaining other services that may be of assistance to them, as appropriate.

The Nutrition and Transportation services provided support individuals ages sixty (60) and older, as well as individuals ages eighteen (18) and over with a disability or chronic illness. Services are targeted toward individuals with the greatest economic and social need. The services support eligible adults to live as independently and safety as possible, and with dignity. The vendors will ensure that clients served meet eligibility requirements for services and ensure that clients have access to appropriate services.

These contracts were selected through a competitive bid process. Sixteen (16) agreements were originally approved by the Governor and Executive Council, one (1) of which (City of Nashua) will be put before the Governor and Executive Council at a later date.

As referenced in the Request for Applications and in Exhibit C-1 of this contract, this Agreement includes the option to extend for up to two (2) additional year(s), contingent upon satisfactory delivery of services, available funding, agreement of the parties and approval of the Governor and Council. The Division is exercising this renewal option for nine (9) months, leaving an additional one (1) year and three (3) months of renewal.

Should the Governor and Executive Council not approve this request, the Legislature's direction to increase rates paid for Nutrition and Transportation Services, and its inclusion of funding in the current biennium to support these increases will be unfulfilled.

Area served: Statewide

Source of Funds: 43% General Funds

Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIB (FAIN # 17AANHT3SS); #93.045.US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging – Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 4 of 4

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

. Respectfully submitted,

Christine L. Santaniello

Director

Approved by

Jeffrey A. Meyers

[°]Commissioner

Nutrition and Transportation Amendments FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds; 43% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY 3	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017 .	\$124,614.60		. \$124,614.60
541-500383	Meals - Congregate	2017 -	\$163,597.50		\$163,597.50
544-500386	Meals - Home Delivered	2017	\$334,757.50		\$334,757.50
512-500352	া Transportation of Clients	2018	\$249,229.20	\$12,514.04	\$261,743.24
541-500383	Meals - Congregate	2018	\$327,189.50	\$16,656.92	- \$343,846.42
544-500386	Meals - Home Delivered	2018	\$669,515.00	\$34,084.40	\$703,599.40
512-500352	Transportation of Clients	2019	\$ 62,307.30	·\$199,435.94 [·]	\$261,743.24
541-500383	√- ∴ Meals - Congregate	2019	\$81,796.00	\$262,050.42	\$343,846.42
544-500386	··· Meals - Home Delivered	2019	\$167,381.50	·\$536,217.90	\$703,599.40
	in the second se	Subtotal	\$2,180,388.10	\$1,060,959.62	\$3,241,347.72

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$53,893.80	. (\$53,893.80
541-500383	Meals - Congregate	2017			\$0.00
· 544-500386 👌	: Meals - Home Delivered	.2017			\$0.00
.512-500352 } .	Transportation of Clients	2018	\$107,787.60	\$5,412.12	\$113,199.72
···541-500383	: Meals - Congregate	: 2018			\$0.00
544-500386	Meals'- Home Delivered	2018			\$0.00
′∹i512-500352∴	Transportation of Clients	2019 -	\$26,946.90	\$86,252.82	\$113,199.72
541-500383	Meals - Congregate	2019	· ·	\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019		\$0.00	\$0.00
· 10.14 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	17	Subtotal	\$188,628.30	\$91,664.94	\$280,293.24

Gibson Center for Senior Services (Vendor #155344)

Class/Account:	Class Title	· SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352 💝	Transportation of Clients	2017	\$12,845.40	• • • • • • • • • • • • • • • • • • • •	\$12,845.40
541-500383	Meals - Congregate	2017	\$46,750.00		\$46,750.00
544-500386	Meals - Home Delivered	2017	\$65,400.50		\$65,400.50
512-500352	Transportation of Clients	2018	\$25,667.10	\$1,288.77	\$26,955.87
541-500383	Meals - Congregate	2018	\$93,500.00	\$4,760.00	\$98,260.00
∴544-500386 🐎	Meals - Home Delivered	2018,	\$130,795.50	\$6,658.68	\$137,454.18
512-500352	Transportation of Clients	2019	\$6,422.70	\$20,533.17	∴\$26,955.87
~ 541-500383 · .	Meals - Congregate	2019	\$23,375.00	\$74,885.00	\$98,260.00
544-500386	Meals - Home Delivered	· 2019	\$32,697.50	\$104,756.68	\$137,454.18
1 1 2 2 7 7	The first of the second	Subtotal	\$437,453.70	\$212,882.30	\$650,336.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	. SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$183,129.90		\$183,129.90
·:541-500383	:: "Meals - Congregate	2017	\$187,621.50		-\$187,621.50
544-500386	Meals - Home Delivered	2017	\$161,073.00	•	:\$161;073:00
512-500352 🖇	Transportation of Clients	2018.	\$366,236.10	\$18,389.07	\$384,625.17
ः541-500383 स्त	Meals - Congregate	2018	\$375,243.00	\$19,103.28	\$394,346.28
544-500386	Meals - Home Delivered	2018	\$322,146.00	. \$16,400.16	\$338,546.16
512-500352	Transportation of Clients	-2019	\$91,553.10	\$293,072.07	\$384,625.17
/ 541-500383	Meals - Congregate	2019	\$93,813.50	\$300,532.78	\$394,346.28
544-500386	Meals - Home Delivered	` 2019	\$80,536.50°	\$258,009.66	\$338,546.16
	\$ Table 1	Subtotal:	\$1,861,352.60	\$905,507.02	\$2,766,859.62

- Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017		·	
.541-500383 A	Meals - Congregate	2017	\$8,800.00	٠ .	\$8,800.00
544-500386 ^{1/3}	Meals - Home Delivered	. 2017			
512-500352	"Transportation of Clients:	2018	;		
. 541-500383	Meals - Congregate	: 2018 ⁻ .	\$17,600.00	\$896.00	\$18,496.00
·544-500386 :t	Meals - Home Delivered	2018			. /
៊ី512-500352 ៊ី	Transportation of Clients	2019			
541-500383-1	Meals - Congregate	. 2019	\$4,400.00	· \$14,096.00	\$18,496.00
544,500386	Meals - Home Delivered	2019			
- 4 4 7 70	想的数据。 4 . 3	Subtotal	\$30,800.00	\$14,992.00	\$45,792.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017 .	\$33,872.80		\$33,872.80
541-500383	Meals - Congregate	2017	•		\$0.00
544-500386	: Meals - Home Delivered	2017			\$0.00
·.:512-500352	Transportation of Clients	2018	\$67,745.60	\$3,387.28	\$71,132.88
541-500383	Meals - Congregate	2018			\$0.00
544-500386	Meals - Home Delivered	··· 2018 ··	: .		\$0.00
≦512-500352∂₽		2019	\$16,941.60	. \$54,191.28	\$71,132.88
541-500383	Meals - Congregate	2019		\$0.00	\$0.00
	Meals - Home Delivered	2019	. • .	\$0.00	\$0.00
	7.	Subtotal	\$118,560.00	\$57,578.56	\$176,138.56

Newport Senior Center (Vendor #177250)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
÷ 512-500352 1	Transportation of Clients	2017	\$38,725.80		\$38,725.80
541-500383	Meals - Congregate	2017	\$80,366.00		\$80,366.00
544-500386	:: Meals - Home Delivered	2017	\$124,954.50	· · · ·	\$124,954.50
%512-500352	Transportation of Clients.	2018	\$77,451.60	\$3,888.92	\$81,340.52
√541-500383 [™]	Meals - Congregate	2018 :	\$160,726.50	\$8,182.44	\$168,908.94
544-500386	Meals - Home Delivered	. 2018	\$249,909.00	\$12,722.64	\$262,631.64
s, 512-500352s*	Transportation of Clients	2019	. \$19,362.90	\$61,977.62	\$81,340.52
541-500383	Meals - Congregate	2019	· \$40,183.00	\$128,725.94	\$168,908.94
544-500386	Meals - Home Delivered.	2019	. \$62,480.00	\$200,151.64	\$262,631.64
3 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	#1.	Subtotal	\$854,159.30	\$415,649.20	\$1,269,808.50

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	2017			\$0.00.
541-500383	Meals - Congregate	2017	\$62,777.00		\$62,777.00
544-500386	Meals'- Home Delivered	···2017	. \$71,857.50		\$71,857.50
∵ 512 ⁻ 500352 ≾	Transportation of Clients	2018	· .	:	\$0.00
∷′541-500383 <i>ं</i>	Meals - Congregate	· '2018'.	\$125,554.00	\$6,391.84	\$131,945.84
· 544-500386	Meals - Home Delivered-	2018 .	\$143,715.00	\$7,316.40	\$151,031.40
∕512-500352 ·	Transportation of Clients	2019		\$0.00	· \$0.00
. 541-500383	. Meals - Congregate	2019	\$31,388.50	\$100,557.34	\$131,945.84
544-500386	Meals - Home Delivered	2019	\$35,931.50	\$115,099.90	\$151,031.40
1. T. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.		Subtotal	\$471;223.50	\$229,365.48	\$700,588.98

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	/ Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	.,2017	\$90,844.00		\$90,844.00
541-500383	Meals - Congregate	2017	\$123,750.00		\$123,750.00
**·544-500386 **	Meals - Home Delivered	2017	\$331,837.00		\$331,837.00
512-500352	* Transportation of Clients	2018	\$181,677.60	\$9,104.25	\$190,781.85
;541-500383	Meals - Congregate	2018	\$247,500.00	\$12,600.00	\$260,100.00
∄ 544-500386 ⅓	Meals - Home Delivered	2018	\$663,674.00	\$33,787.04	\$697,461.04
512-500352 €	Transportation of Clients	2019	\$45,416.80	\$145,365.05	\$190,781.85
541-500383	Meals - Congregate	2019	. \$61,875.00	\$198,225.00	\$260,100.00
544-500386	Meals - Home Delivered	2019 :	\$165,918.50	\$531,542.54	\$697,461.04
	1 - Back to	Subtotal	\$1,912,492.90	\$930,623.88	\$2,843,116.78

St Joseph Community Services (Vendor #155093)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
//:512-500352 1	Transportation of Clients	· 2017 ·	\$25,001.60		\$25,001.60
ें 541-500383 🛴	. Meals - Congregate	1.12017	\$158,537.50		\$158,537.50
544-5003867	Meals - Home Delivered	2017	\$490,897.00		\$490,897.00
[™] 512-500352 -∢	Transportation of Clients	2018	\$49,992.80	\$2,499.64	\$52,492.44
ं≲541-500383, ⊾	Meals - Congregate	2018	\$317,075.00	(\$116,798.00)	\$200,277.00
: 344-500386.	Meals - Home Delivered	2018	\$981,794.00	\$182,922.24	\$1,164,716.24
512-500352	Transportation of Clients	2019	\$12,500.80	\$39,991.64	\$52,492.44
<-541-500383 ·	Meals;- Congregate	2019	\$79,271.50	\$121,005.50	\$200,277.00
:::544-500386···	: Meals - Home Delivered	.2019	\$245,448.50	\$919,267.74	\$1,164,716.24
第二十八十五		Subtotal	\$2,360,518.70	\$1,148,888.76	\$3,509,407.46

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352	Transportation of Clients	. 2017	\$33,440.70		\$33,440.70
.:.541-500383	Meals - Congregate	. 2017		,	\$0.00
.~ 544-500386	i. Meals: Home Delivered	1 2017			\$0.00
512-500352	Transportation of Clients	, 2018	\$66,881.40	\$3,358.18	\$70,239.58
541-500383.	Meals - Congregate 📶	2018		•	\$0.00
n: 544-500386	Meals - Home Delivered	2018			\$0.00
512-500352	: Transportation of Clients	2019	\$16,708.50	\$53,531.08	\$70,239.58
541-500383	Meals' - Congregate	2019		\$0.00	\$0.00
544 500386	Meals - Home Delivered	2019		\$0.00	\$ 0.00 ·
register of the		Subtotal	\$117,030.60	\$56,889.26	\$173,919.86

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$19,860.60	<i>i</i> , <i>i</i>	\$19;860.60
541-500383	Meals - Congregate	2017			\$0.00
544-500386	Meals - Home Delivered	2017			\$0.00
512-500352	Transportation of Clients	2018	\$39,721.20	\$1,994.44	\$41,715.64
541-500383	Meals - Congregate	2018	Market Control		\$0.00
. , 544-500386 🗓	Meals - Home Delivered .	2018			\$0.00
• 512-500352 ···		. 2019	, \$9,930.30	\$31,785.34	\$41,715.64
÷ 541-5003837 ₫	Meals - Congregate	2019		\$0.00	\$0.00
544-500386	Meals - Home Delivered	2019-		\$0.00	\$0.00
1,000	Marie Carlotte Control	Subtotal	\$69,512.10	\$33,779.78	\$103,291.88

Strafford Nutrition MOW (Vendor # 260818)

Class/Account Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
512-500352 Transportation of Clients	2017	:-		\$0.00
541-500383. Meals - Congregate	2017	\$27,973.00		\$27,973.00
544-500386 Meals - Home Delivered	2017	\$129,233,50		\$129,233.50
512-500352 Transportation of Clients	2018			\$0.00
541-500383 Meals - Congregate	2018	\$55,940_50	\$2,847.88	\$58,788.38
4 544-500386 🖟 🐪 Meals - Home Delivered	2018	\$258,467.00	\$13,158.32	\$271,625.32
512-500352 . Transportation of Clients	2019		\$0:00	\$0.00
541-500383 Meals:- Congregate	2019	\$13,986.50	\$44,801.88	\$58,788.38
544-500386. Meals - Home Delivered	2019	\$64,619.50	\$207,005.82	\$271,625.32
	Subtotal	\$550,220.00	\$267,813.90	\$818,033.90

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ . (Decrease)	Modified Budget
. 512-500352	Transportation of Clients	2017	\$102,490.00	, ,	\$102,490.00
541-500383	, Meals - Congregate	2017	\$77,869.00		\$77,869.00
544-500386	Meals - Home Delivered	2017	\$152,570.00		\$152,570.00
512-500352	Transportation of Clients	2018	\$204,980.00	\$10,249.00	\$215;229.00
541-500383 🖫	Meals - Congregate	2018	\$155,732.50	\$7,928.20	\$163,660.70
544-500386 ^C	Meals - Home Delivered	⋅2018	\$305,140.00	\$15,534.40	\$320,674.40
512-500352	Transportation of Clients	2019	\$51,245.00	\$163,984.00	\$215,229.00
541-500383	Meals - Congregate	2019	\$38,934.50	\$124,726.20	\$163,660.76
544-500386 .	Meals - Home Delivered	2019	\$76,285.00	\$244,389.40	\$320,674.40
200		Subtotal	\$1,165,246.00	\$566,811.20	\$1,732,057.20

VNA at HCS (Vendor #177274).

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	2017	\$28,985.10		\$28,985.10
541-500383	Meals - Congregate	2017	\$73,276.50	To the same of the same	\$72 276 50
544-500386	Meals - Home Delivered	2017	\$118,745.00		\$118,745.00
512-500352	Transportation of Clients	2018	\$57,946.50	\$2,909.55	\$60,856.05
541-500383	Meals - Congregate	2018	\$146,547.50	\$7,460.60	\$154,008.10
544-500386	Meals - Home Delivered	2018	\$237,484.50	\$12,090.12	\$249,574.62
512-500352	Transportation of Clients	2019	\$14,480.70	\$46,375.35	.\$60,856.05
541-500383	Meals - Congregate	2019	\$36,635.50	\$117,372.60	\$154,008.10
544-500386	· Meals - Home Delivered	2019	\$59,372.50	\$190,202.12	\$249,574.62
		Subtotal	\$773,473.80	\$376,410.34	\$1,149,884.14

05-95-48-481010-7872 Summary for All Vendors

Class/Account	- Class Title	SFY	Current Budget	(Decrease)	Modified Budget
512-500352	Transportation of Clients	^{.i.c.} 2017	\$747,704.30	\$0.00	\$747,704.30
541-500383 ^x	Meals Congregate	2017	\$1,011,318.00	\$0.00	\$1,011,318:00
544-500386	Meals - Home Delivered	2017	\$1,981,325.50	** \$ 0.00	\$1,981,325.50
512-500352	Transportation of Clients	2018	\$1,495,316.70	\$74,995.26	\$1,570;311.96
541-500383	Meals - Congregate	2018	\$2,022,608.50	(\$29,970.84)	\$1,992,637.66
544-500386	L. Meals - Home Delivered	2018	\$3,962,640.00	\$334,674.40	\$4,297,314.40
512-500352	Transportation of Clients	2019	\$373,816.60	\$1,196,495.36	\$1,570,311.96
541-500383	Meals - Congregate	2019	\$505,659.00	\$1,486,978.66	\$1,992,637.66
544-500386	Meals - Home Delivered	2019	\$990,671.00	\$3,306,643.40	\$4,297,314.40
		'Subtotal	\$13,091,059.60	\$6,369,816.24	\$19,460,875.84

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK GRANT (57% Federal Funds; 43% General Funds)

Community Action Program Belknap-Merrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	. Meals Home Delivered -	2017	\$252,961:50		\$252,961.50
544-500386	Meals Home Delivered	.2018 :	\$505,923.00	\$25,756.08	\$531,679.08
544-500386	Meals Home Delivered	2019	\$126,483.50	\$405,195.58	\$531;679.08.
		Subtotal	\$885,368.00	\$430,951.66	\$1,316,319.66

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017		·	
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019	١ .		
Section 1	A	Subtotal	\$0.00	<i>` .</i> ≒ \$0.00	\$0.00

Gibson Center for Senior Services (Vendor #155344)

Class/Account	. Class Title	SFY	Current Budget	(Decrease)	Modified Budget
<u></u>	Meals Home Delivered	. 2017	\$19,701.00		· : \$19,701:00 ·
<u>544-500386</u>	Meals Home Delivered	2018	\$39,396:50	\$2,005.64	\$41,402.14
544-500386	, Meals Home Delivered	2019	\$9,850.50	\$31,551:64	\$41,402.14
$(\underline{y_{i'}} \xrightarrow{\gamma} \underline{\chi}_{i'})_{i'}$		Subtotal	\$68,948.00.	\$33,557.28	\$102,505.28

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	SFY	Current Budget .	(Decrease)	Modified Budget
544-500386	··· - Meals Home Delivered	2017	\$144,419.00		\$144,419.00
544-500386	Meals Home Delivered	2018 -	\$288,832.50	\$14,704.20	\$303,536.70
544-500386	Meals Home Delivered .	2019	\$72,209.50	:\$231,327.20	\$303,536.70
		Subtotal	\$505,461.00	\$246,031.40	\$751,492.40

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	.2017		, <u></u>	
· 544-500386	Meals Home Delivered	2018	177		
544-500386	Meals Home Delivered	2019			
(kg.)		Subtotal	\$0.00	\$0.00	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	SFY	Current Budgët	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019		· · · · · .	
* * *		Subtotal	\$0.00	\$0:00	\$0.00

<u> </u>	Newport Senior Center (Vendor #177250)				•
Class/Account	Class Title	SFY	Current Budget	(Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$119,597.50		\$119,597.50
· 544-500386	Meals Home Delivered	2018	\$239,195.00	\$12,177.20	\$251,372.20
544-500386	Meals Home Delivered	2019	\$59,801.50	\$191,570.70	\$251,372.20
		Subtotal	\$418,594.00	\$203,747.90	\$622,341.90

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
``*544-500386	: "Meals Home Delivered	2017	\$78,589.50		\$78,589.50
544-500386	Meals Home Delivered	2018	\$157,173.50	\$8,001.56	\$165,175.06
544-500386	Meals Home Delivered	2019	\$39,292.00	** \$ 125,883.06	\$165,175.06
1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		Subtotal	\$275,055.00	\$133,884.62	\$408,939.62

Rockingham Nutrition MOW (Vendor #155197)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$273,306.00		\$273,306.00
544-500386	Meals Home Delivered	2018	\$546,612.00	\$27,827.52	\$574,439.52
544-500386	Meals Home Delivered	2019	\$136,653.00	\$437,786.52	\$574,439.52
Artist Later Co		Subtotal	\$956,571.00	\$465,614.04	\$1,422,185.04

St Joseph Community Services (Vendor #155093)

Class/Account'	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	, Meals Home Delivered	2017	\$182,479.00		. \$182,479.00
544-500386	Meals Home Delivered .	2018	\$364,952.50	\$18,579.40	\$383,531.90
544-500386	Meals Home Delivered	2019	\$91,239.50	.\$292,292.40	\$383,531.90
100		Subtotal	\$638,671.00	\$310,871.80	\$949,542.80

Southwestern Community Services (Vendor #177511)

Class/Account	Člass Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	. Meals Home Delivered	2017			
544-500386	Meals Home Delivered	2018			
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	- \$0.00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	SFY	Current Budget	(Decrease) >	Modified Budget
544-500386	Meals Home Delivered	2017		A Comment	• ** * * * * * * * * * * * * * * * * *
544-500386	Meals Home Delivered	20.48	and the same of th		,
544-500386	Meals Home Delivered	2019			
		Subtotal	\$0.00	\$0.00	\$0.00

Strafford Nutrition MOW (Vendor # TBD)

Class/Account	Class Title	SFY'	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$63,965.00		\$63,965.00
544-500386	Meals Home Delivered	2018	\$127,930.00	\$6,512.80	\$134,442.80
544-500386	Meals Home Delivered	. 2019	\$31,982.50	\$102,460.30	\$134,442.80
		Subtotal	\$223,877.50	\$108,973.10	\$332,850.60

*Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget	
544-500386	Meals Home Delivered	2017	\$68,205.50	·	\$68,205.50	
544-500386	Meals Home Delivered	2018	\$136,405.50 ·	··· \$6,944:28	\$143,349.78	
544-500386 :	Meals Home Delivered	2019	\$34,100.00	\$109,249.78	\$143,349.78	
		Subtotal	\$238,711.00	\$116,194.06	\$354,905.06	

VNA at HCS (Vendor #177274)

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$104,450.50		\$104,450.50
544-500386	Meals Home Delivered	2018	\$208,901:00	\$10,634.96	\$219,535.96
544-500386	Meals Home Delivered	2019	\$52,228.00	\$167,307.96	\$219,535.96
	A Section of the section of the	Sübtotal	\$365,579.50	\$177,942.92	\$543,522.42 ·

05-95-48-481010-9255 Summary for All Vendors

Class/Account	Class Title	SFY	Current Budget.	Increase/ (Decrease)	Modified Budget
544-500386	Meals Home Delivered	2017	\$1,307,674.50	\$0.00	\$1,307,674.50
544-500386	Meals Home Delivered	2018	\$2,615,321.50	**,\$133,143.64	\$2,748,465.14
· 544-500386	Meals Home Delivered	2019	\$653,840.00	\$2,094,625.14	\$2,748,465.14
<u> </u>		Subtotal	\$4,576;836.00	\$2,227,768.78	\$6,804,604.78

Summary by Vendor by Year.

Community Action Programs	alk-on Mossimool, Carretter to	44.
Tolinianity Action Flogram	elknap-Merrimack Counties, Inc.	(Vendor #177203):

		angeries. Light Ass	SFY	Current Budget	(Decrease)	Modified Budget
		 	'2017.	\$875,931.10	\$0.00	\$875,931.10
ŀ	i .	 	2018	\$1,751,856.70	\$89,011.44	\$1,840,868.14
		 ·· ·	2019	\$437,968.30	\$1,402,899.84	\$1,840,868.14
-[· · _	Subtotal	\$3,065,756.10	\$1,491,911.28	. \$4,557,667.38

.Easter Seals New Hampshire, Inc. (Vendor # 177204)

1										1 1110.	(Aprilation M	177204)		· · · · · · · · · · · · · · · · · · ·
	· ,	•	· ·	·				· .			SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	<u>:</u> :	•		: [••				2017	\$53,893.80	\$0.00	*\$53,893.80
١	· ' .	٠	<u>·</u>	_	·	. •		_	··· · · ·		2018	\$107,787.60	\$5,412.12	: \$113,199.72
	· ———								<u> </u>		2019	\$26,946.90	\$86,252.82	\$113,199.72
ļ		· '·	· i · .		٠٠.			•		<u>. · · </u>	Subtotal	\$188,628.30	\$91,664.94	\$280,293.24

Gibson Center for Senior Services (Vendor #155344)

	•			SFY	Current Budget	Increase/ (Decrease)	Modified Budget
. •	• • • • •	· ·		2017	\$144,696.90	· \$0.00	\$144,696.90
• , • ,		·.	•	2018	\$289,359.10	\$14,713.09	\$304,072.19
<u>.</u>		• •		⁻ 2Ö19	\$72,345.70 ·	.\$231,726.49	\$304,072.19
		<u> </u>		Subtotal	\$506,401.70	\$246,439.58	\$752,841.28

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

	•		: .	! '		າ.	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
		┙	. ·		•	 	2017	\$676,243.40	\$0.00	\$676,243.40
			•			 •;	. 2018	\$1,352,457.60	\$68,596.71	\$1,421,054.31
		<u> </u>			· ————		2019	\$338,112.60	\$1,082,941.71	- \$1,421,054.31
· -					<u>.</u>	- 11 - 7. 	Subtotal	\$2,366,813.60	\$1,151,538.42	\$3,518,352.02

Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

				SFY	Current Budget	Increase/ (Decrease)	Modified Budget
· ——			and the same	2017	· ···· ·-\$8,800.00 ····	\$0.00	\$8,800.00
	1		<u> </u>	2018	\$17,600.00	\$896.00	\$18,496.00
,		:	·	. 2019	\$4,400.00	·\$14,096.00	\$18,496.00
<u> </u>		. ,		Subtotal	\$30,800.00	\$14,992.00	\$45,792.00

Lamprey Health Care (Vendor #177677)

	 	<u> </u>	•	
7.	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,872.80	\$0.00	\$33,872.80
-	2018	\$67,745.60	\$3,387.28	\$71,132.88
	2019	\$16,941.60	\$54,191:28	\$71,132.88
	Súbtotal	\$118,560.00	\$57,578.56	\$176,138.56

Newport Senior Center (Vendor #177250)

		. <u> </u>		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
<u> </u>			·	2017	\$363,643.80		\$363,643.80
				2018	\$727,282.10	\$36,971.20	\$764,253.30
				2019	\$181,827.40	: \$582,425.90	\$764,253.30
<u> </u>	<u>. ` </u>	• • •	e graene	Subtotal	\$1,272,753.30	\$619,397.10	\$1,892,150:40

Ossipee Concerned Citizens (Vendor #170158)

			· 	· · ·	· .	· .	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	· · · · ·		• •	<u>. </u>	<u> </u>		2017	\$213,224.00	\$0.00	\$213,224.00
•					<u> </u>		2018	\$426,442.50	\$21,709.80	\$448,152.30
· '				• •	<u> </u>		2019	\$106,612.00	\$341,540.30	\$448,152.30
	• .	٠ .		· ·			Subtotal	\$746,278.50	\$363,250.10	\$1,109,528.60

Rockingham Nutrition MOW (Vendor #155197)

			SFY	Current Budget	Increase/ (Decrease)	Modified Budget
			2017	\$819,737.00	\$0.00	\$819,737.00
	·.	·	2018	\$1,639,463.60	\$83,318.81	\$1,722,782.41
1		:: <u>'</u>	2019	\$409,863.30	\$1,312,919.11	\$1,722,782.41
	·	. ,	Subtotal	\$2,869,063.90	\$1,396,237.92	\$4,265,301.82

St Joseph Community Services (Vendor #155093)

		 				, .		
	<u>.</u>	:	· ·		SFY	Current Budget	Increase/ (Decrease)	Modified Budget
<u> </u>	<u> </u>		· .	<u>'</u> '	2017	\$856,915.10	\$0.00	\$856,915.10
<u> </u>	4.				2018	\$1,713,814.30	\$87,203.28	\$1,801,017.58
	· · ·	٠.	<u> </u>	· · ·	2019	\$428,460.30	\$1,372,557.28	\$1,801,017.58
					Subtotal	\$2,999,189.70	\$1,459,760.56	\$4,458,950.26

Southwestern Community Services (Vendor #177511)

	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
	2017	\$33,440.70	\$0.00	\$33,440.70
!	2018	\$66,881:40	\$3,358.18	\$70,239.58
	2019	\$16,708.50	\$53,531.08	\$70,239.58
	.Subtotal	\$117,030.60	\$56,889.26	\$173,919.86

Community Action Partnership of Strafford County (Vendor #177200)

L	· · · · ·	•		,	•		SFY	Current Budget	increase/ (Decrease)	Modified Budget
<u> </u>	•		.*			·	2017	\$19,860.60	\$0.00	\$19,860.60
		•••			·		2018	\$39,721.20	\$1,994.44	\$41,715.64
_	<u>.: •-</u>	<u> </u>				•	2019	\$9,930.30	\$31,785.34	\$41,715.64
<u> </u>	: . _			· ·			Subtotal	\$69,512.10	\$33,779.78	\$103,291.88

Strafford Nutrition MOW (Vendor # 260818)

	SFY ·	Current Budget	Increase/ (Decrease)	Modified Budget
 <u> </u>	2017	\$221,171.50	\$0.00 .	\$221,171.50
<u> </u>	2018	\$442,337.50	\$22,519.00	\$464,856.50
	2019	\$110,588.50	\$354,268.00	\$464;856.50
 	Subtotal	\$774,097.50	\$376,787.00	\$1,150,884.50

'Tri-County Community Action Program (Vendor #177106)

	<u> </u>			<u>_</u>	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
· <u> </u>	·		. •	•	2017	\$401,134.50	. \$0.00	\$401,134.50
<u> </u>	•	·	<u> </u>		2018	\$802,258.00	\$40,655.88	\$842,913.88
<u> </u>	<u> </u>	* i · ·	<u> </u>	<u> </u>	. 2019	\$200,564:50	. \$642,349.38	\$842,913.88
_	<u>.</u>		<u> </u>		Subtotal	\$1,403,957.00	\$683,005.26	\$2,086,962.26

VNA at HCS (Vendor #177274)

:			 7.		Increase/	
L_	<u> </u>		 SFY	Current Budget	(Decrease)	 Modified Budget
•	<u>:</u>	·	 2017	\$325,457.10	\$0.00	\$325,457.10
_	<u>.</u>	·	2018	\$650,879.50	\$33,095.23	\$683,974.73
• •			 2019	\$162,716.70	\$521,258.03	\$683,974.73
· ·			Subtotal	\$1,139,053.30	\$554,353.26	\$1,693,406.56

Summary for All Vendors	s by Year	· · · · · · · · · · · · · · · · · · ·	• • • • • • • • • • • • • • • • • • • •	•
1000年1000年100日 100日 100日	SFY	; Current Budget	(Decrease)	Modified Budget
	2017	\$5,048,022.30		\$5,048,022.30
學的學位實際。但是一個大學,可以可以	2018	. \$10,095,886.70	\$512,842.46	\$10,608,729.16
	. 2019 .	\$2,523,986.60	\$8,084,742.56	\$10,608,729.16
	Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62

Class/Account	Class Title	SFY	Current Budget	Increase/ (Decrease)	Modified Budget
7872-512- 500352	Transportation of Clients	2017	\$747,704.30	\$0.00	\$747,704.30
7872-541- 500383	Meals - Congregate	2017	\$1,011,318.00	\$0.00	\$1,011,318.00
7872-544- 500386	Meals - Home Delivered	.2017	\$1,981,325.50	\$0.00	\$1,981,325.50
7872-512- 500352	Transportation of Clients	2018	\$1,495,316.70	\$74,995.26	\$1,570,311.96
7872-541- 500383	Meals - Congregate	2018	\$2,022,608.50	(\$29,970.84)	\$1,992,637.66
7872-544- 500386 7872-512-	Meals - Home Delivered	2018	\$3,962,640.00	\$334,674.40	\$4,297,314.40
500352	Transportation of Clients	2019	\$373,816.60	\$1,196,495.36	\$1,570,311.96
7872-541- 500383	Meals - Congregate	· · 2019 ·	\$505,659.00	\$1,486,978.66	\$1,992,637.66
7872-544- 500386	Meals - Home Delivered	2019.	** \$990,671.00	\$3,306,643.40	\$4,297,314.40
9255-544- , 500386	Meals Home Delivered	. 2017	\$1,307,674.50	\$0.00	\$1,307,674.50
9255-544- 500386	Meals Home Delivered	2018	\$2,615,321.50	\$133,143.64	\$2,748,465.14
9255-544- 500386	Meals Home Delivered	2019	\$ 653,840.00.	\$2,094,625.14	\$2,748,465.14
		Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62

1: -#		Total	\$17,667,895.60	\$8,597,585.02	\$26,265,480:62
500386	Meals Home Delivered	_ all	\$4,576,836.00	\$2,227,768.78	\$6,804,604.78
9255-544-					
7872-544- 500386		`all .	\$6,934,636.50	\$3,641,317.80	\$10,575,954.30
7872-541- 500383	Meals - Congregate	all.	\$3,539,585.50	\$1,457,007.82	\$4,996,593.32
7872-512- 500352	Transportation of Clients	all	\$2,616,837,60.	\$1,271,490.62	\$3,888,328.22

	*		
Grand Total SFY17 2017	\$5,048,022.30	\$0.00,	\$5,048,022.30
Grand Total SFY18 2018	\$10,095,886.70	\$512,842.46	\$10,608,729.16
Grand Total SFY19 2019	\$2,523,986.60	\$8,084,742.56	\$10,608,729.16
Total Contract	\$17,667,895.60	\$8,597,585.02	\$26,265,480.62



STATE OF NEW HAMPSHIRE
DEPARTMENT OF HEALTH AND HUMAN SERVICES
OFFICE OF HUMAN SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

Jeffrey A. Meyers Commissioner

Maureen U. Ryan Director of Human Services 129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9203 1-800-361-1888 Fax: 603-271-4643 TDD Access: L-800-736-2964 www.dhhs.nh.gov

April 17, 2017

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to retroactively amend an existing contract with Rockingham Nutrition Meals on Wheels (Vendor ID # 155197) located at 106 North Road, Brentwood, NH 03833, to change the transportation service rate within the price limitation for the provision of Nutrition and/or Transportation Services effective upon Governor and Executive Council Approval. There is no change to the price limitation of \$2,869,063.90 and no change to the completion date of September 30, 2018. The original agreement was approved by Governor and Executive Council on December 21, 2016 (Item # 15), 54% Federal Funds.

Funds to support this request are available in State Fiscal Year 2017 and are anticipated to be available for State Fiscal Year 2018 and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds; 43% General Funds)

SFY	Class/ Account	Class Title	Current Budget
2017	512-500352	Transportation of Clients	\$90,844.00
2017	541-500383	Meals - Congregate	\$123,750.00
2017	544-500386	Meals - Home Delivered	\$331,837.00
201B	512-500352	Transportation of Clients	\$181,677.60
2018	541-500383	Meals - Congregate	\$247,500.00
/*· 2018	544-500386	Meals - Home Delivered	\$663,674.00
2019	512-500352	Transportation of Clients :	\$45,416.80
2019	541-500383	Meals - Congregate	\$61,875.00
2019	544-500386	Meals - Home Delivered	\$165,918.50
٠	.	Subtotal	\$1,912,492.90

His Excellency, Governor Christopher T. Sununu and the Honorable Council
Page 2 of 3

05-95-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, SOCIAL SERVICE BLOCK

GRANT (44:79% Federal Funds; 55.21% General Funds)

_			; ; _
	Class/Account	Class Title	Current Budget
SFY	544-500386	Meals Home Delivered	\$273,306.00
2017	544-500386	Meals Home Delivered	\$546,612.00
 2018	544-500386	Meals Home Delivered	\$136,653.00
2019		Subtotal	\$956,571.00
	,	Total	\$2,869,063.90

EXPLANATION

The purpose of this amendment is to request a retroactive change to the transportation service rate for Rockingham Nutrition Meals on Wheels from \$10.40 to \$23.70, while reducing the total number of rides anticipated, with no change to the price limitation. Transportation Services support older, isolated and frail adults ages sixty (60) and older in the community by assisting them to continue living as independently as possible, safely, and with dignity.

Effective January 1, 2017, the Bureau of Elderly and Adult Services implemented a new rate structure for contracted transportation agencies without increasing the total amount of funding available for transportation. The new rate structure is intended to reimburse contract agencies at a rate that is more aligned with their costs for providing these services in their geographic areas. The rate change is being made to correct an incorrect rate allocated to the agency. The current rate was based on the agency's geographic headquarters in southern New Hampshire and currently does not account for the large rural areas served by the agency. In addition, the agency had requested fewer transportation units in its proposal than were assigned in the currently effective contract. The request is retroactive to the beginning of the contract, January 1, 2017, to account for the error. It is projected that the increase in rates will support the additional costs of serving clients in more rural areas and will ensure that clients are able to receive needed transportation services.

Transportation Services includes transporting individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services are registered and inspected in accordance to the State Department of Transportation and Department of Safety regulations. All drivers providing transportation services are licensed in accordance with NH Administrative Rule, Saf-C 1000, drivers licensing and Saf-C 1800, commercial drivers licensing, as applicable. The services the vendors provide support individuals ages sixty (60) and older or individuals with a disability or chronic illness. Services are designed to assist low income participants, including the elderly poor.

The contracts were competitively bid. The Department of Health and Human Services issued a Request for Application on August 10, 2016. Sixteen (16) applications were received. The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. Sixteen (16) contracts were approved by the Governor and Executive Council. These agreements include renewal options for up to two (2) years, contingent upon the provision of satisfactory services, continued funding, and Governor and Executive Council approval.

Should the Governor and Executive Council not approve this request, the funding rate assigned to the contractor will hamper the contractor's ability to provide transportation services.

His Excellency, Governor Christopher T. Sununu and the Honorable Council Page 3 of 3

Area served:

Statewide

Source of Funds: 46% General Funds

i.54% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIB (FAIN # 17AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

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

Respectfully submitted,

Maureen U. Ryan

Director of Human Services

Approved by:

Jeffrey A. Meyers



STATE OF NEW HAMPSHIRE DEPARTMENT OF HEALTH AND HUMAN SERVICES OFFICE OF HUMAN SERVICES

BUREAU OF ELDERLY & ADULT SERVICES

Jeffrey A. Meyers Commissioner

Maureen U. Ryan Director of Human Services 129 PLEASANT STREET, CONCORD, NH 03301-3857 603-271-9203 1-800-351-1888 Fax: 603-271-4643 TDD Access: I-800-736-2964 www.dbbs.nb.go

November 21, 2016

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

REQUESTED ACTION

Authorize the Department of Health and Human Services, Office of Human Services, Bureau of Elderly and Adult Services, to enter into contracts with the vendors listed below, for the provision of Nutrition and/or Transportation Services, in an amount not to exceed \$17,667,902 effective January 1, 2017, or approval of the Governor and Executive Council, whichever is later, through September 30, 2018. 46%General Funds/54%Federal Funds.

Vendor Name	Vendor	Location	Current Budget
Community Action Partnership of Strafford County	177200	Dover .	\$69,513
Community Action Program Belknap-Merrimack Counties, Inc.	177203	Concord .	\$3,065,757
Easter Seals New Hampshire, Inc.	177204	Manchester	\$188,629
Grafton County Senior Citizens Council, Inc.	177675	Lebanon	\$2,366,814
Greater Wakefield Resource Center	TBD	Union	\$30,800
Lamprey Health Care	177677	Newmarket	. \$118,560
Newport Senior Center	177250	Newport	\$1,272,754
Ossipee Concerned Citizens	170158	Center Ossipee	. \$746,279
Rockingham Nutrition Meals on Wheels	155197	Brentwood	\$2,869,064
St Joseph Community Services	155093	Merrimack	\$2,999,190
Strafford Nutrition MOW	260818	Somersworth	\$774,098
Southwestern Community Services	TBD	Keene	. \$117,031
The Gibson Center for Senior Services	155344	North Conway	\$506,402
Tri-County Community Action Program	TBD'.	Berlin	\$1,403,957
VNA at HCS	177274	Keene, NH	\$1,139,054
		Total:	\$17,667,902

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council Page 2 of 3

Funds to support this request are anticipated to be available in the following accounts in State Fiscal Years 2017 and are anticipated to be available for State Fiscal Year 2018, and 2019 upon the availability and continued appropriation of funds in the future operating budget, with the ability to adjust encumbrances between State Fiscal Years through the Budget Office, if needed and justified.

See Attached Fiscal Details

EXPLANATION

The purpose of this request is to provide Nutrition and Transportation Services to support older, isolated and frail adults in order to assist them to continue living as independently as possible, safely, and with dignity. Notwithstanding any other provision of the Contract to the contrary, no services shall continue after, June 30, 2017 and the Department shall not be liable for any payments for services provided after June 30, 2017 unless and until an appropriation for these services has been received from the state legislature and funds encumbered for the SFY 2018-2019 biennium.

Nutrition Services are comprised of home delivered and/or congregate meals. Selected vendors will deliver meals to eligible individuals who are homebound and unable to prepare their own meals, or who are temporarily homebound due to recovery from illness or injury. Each delivered meal includes at least one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of medicine for the National Academy of Sciences, as well as the dietary guidelines for Americans issued by the Secretaries of Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate special dietary needs/preferences of client, including recommendations from clients' licensed practitioners.

Congregate meals are meals provided in community settings, where individuals travel to a specific site to share a meal with other individuals. The vendors will ensure each meal includes a minimum of one-third (1/3) of the recommended daily allowance established by the Food and Nutrition Board of the Institute of Medicine for the National Academy of Sciences, as well as the dietary guidelines for Americans issued by the Secretaries of the Departments of Health and Human Services and Agriculture. The vendors will prepare meals, to the extent possible, that incorporate special dietary needs/preferences of client, including recommendations from clients' licensed practitioners.

Transportation Services include providing transportation to individuals in a vehicle to and from an individual's home for medical appointments, grocery shopping and errands, and to community facilities and programs that promote independent living and socialization. Vehicles used for transportation services are registered and inspected in accordance to the State Department of Transportation and Department of Safety regulations. All drivers providing transportation services are licensed in accordance with NH Administrative Rule, Saf-C 1000; drivers licensing and Saf-C 1800, commercial drivers licensing; as applicable.

Vendors for contracted services will assist individuals in accessing the aforementioned services by accepting applications for services either directly from clients or through referrals received. Additionally, vendors will assist clients with obtaining other services that may be of assistance to clients as appropriate.

The services the vendors provide support individuals ages sixty (60) and older or individuals with a disability or chronic illness and are targeted toward low income participants. Nutrition and Transportation Services support eligible adults to live as independently as possible, safely, and with dignity.

The contracts were competitively bid. The Department of Health and Human Services issued a Request for Application on August 10, 2016. Sixteen (16) applications were received. These agreements include renewal options for up to 2 years contingent upon the provision of satisfactory services, continued funding and Governor and Executive Council approval.

Her Excellency, Governor Margaret Wood Hassan and the Honorable Council Page 3 of 3

The proposals were evaluated by a team of Department of Health and Human Services employees with knowledge of the program requirements. The team also included staff with significant business and management expertise.

Selected vendors will ensure clients served meet eligibility requirements for services and each vendor has identified and clients who will receive services, and ensure clients have access to appropriate services.

'Should the Governor and Executive Council not approve this request, funding to community programs, statewide, would be significantly impacted. Limiting funding at the community level will negatively impact home-bound individuals in the state and potentially reduce their ability to stay in their home environment. Limited funding would also reduce the mobility of individuals who require transportation in order to travel to and from community locations.

Area served: Statewide

Source of Funds: 46% General Funds

54% Federal Funds: CFDA # 93.044 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIB (FAIN # 17AANHT3SS); #93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-1 (FAIN # 17AANHT3CM); CFDA # 93.045 US Department of Health & Human Services, Administration for Community Living, Older Americans Act Title III, Grants for State and Community Programs on Aging — Title IIIC-2 (FAIN # 17AANHT3HD); CFDA # 93.667 United States Department of Health and Human Services, Administration for Children and Families, Social Services Block Grant

Respectfully submitted,

Maureen U. Ryan

Director of Human Services

Approved by:

Jeffrey A. Meyers Commissioner



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

Nutrition and Transportation Services

RFA-2017-BEAS-06-NUTRI

· RFA Name ·

· RFA Number

	. Reviewer Names
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2. 2	ean Crouch, Supervisor VII, DEAS
	Vendy Aultman, Administrator I DEAS
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	Bidder Name
1.	CAP Belknap-Merrimack Counties, Inc.
2.	CAP Strafford County
3.	Easter Seals NH
4.	Grafton County Senior Citizens Council, Inc.
5 .	Greater Wakefield Resource Center
6.	Lamprey Health Care
7.	Nashua Transit System
8.	Newport Senior Center, Inc.
9.	Ossipee Concerned Citizens, Inc.
10.	Rockingham Nutrition Meals on Wheels

St. Joseph Community Services, Inc.

·	_	
	Maximum	Actual
Pass/Fall	Points	Points
1	150	150
_		
	c 150	105
· · · · ·		
	150	142
		- `- · -
	150	150
	130	130
	400	400
	150	105
	. 150	150
	•	-
	150	135
		
	150	130
	150	125
		
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_	150	150
	150	145

12.	Strafford Nutrition Meals on Wheels
13,	The Gibson Center for Senior Services, Inc
14.	Tri County CAP, Inc.
15.	
16.	Southwestern Community Services
17.	0
18.	0
19.	0
20	0

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-	150	135
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FINANCIAL DETAIL ATTACHMENT SHEET

05-95-48-481010-7872 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS; ELDERLY AND ADULT SERVICES, GRANTS TO LOCALS, ADM ON AGING GRANTS (57% Federal Funds; 43% General Funds)

Community Action Program Belknap-Marrimack Counties, Inc. (Vendor #177203)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	\$124,614.60
541-500383	Meals - Congregate		\$163,597.50
544-500386	Meals - Home Delivered		A 2 134/157.50
512-500352	Transportation of Clients		1219 229 20
541-500383	Meals - Congregate		375 ±327 (89.50
544-500386	Meals - Home Delivered		1504 BI 250 \$689,515.00
512-500352	Transportation of Clients	2019	362,307.30
541-500383	Meats - Congregate		35.5 181796.00
544-500385	Meals - Home Delivered	1 (18 to 2019)	5-11,107-2072 \$ 187,381:50
· ·		Subtotal	\$2,180,388.10

Class/Account	Easter Seals New Hampshire, Inc. Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017/	\$53,693.60
541-500383	Meals - Congregate	2017	- 5 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1
544-500388	Mezis - Home Delivered	2017	230 70 20
512-500352	Transportation of Clients	2018	\$107,787.60
541-500383	: Meals - Congregate	2018	
544-500386	Meals - Home Delivered	2018	1. 15.
512-500352	Transportation of Clients	2019	\$26,945.90
541-500383	- Meals - Congregate	"` 2019	1 1 1 1
544-500386	Meals - Home Delivered	/ 2019	
	· · · · · · · · · · · · · · · · · · ·	Subtotal -	\$188,628,30

Gibson Center for Senior Services (Vendor #155344)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	* Transportation of Clients	2017	\$12,845.40
541-500383	Meals - Congregate	2017	\$48,750.00
544-500385	Meals - Home Delivered	2017号级	2752 340540050
512-500352	Transportation of Clients	2018	TE 15 325,667 10
541-500383	Meals - Congregate	2018	33,600.00
544-500388	Meals - Home Delivered	2018/2018	計分數等符號序號第130,795.60
512-500352	Transportation of Clients		C-K-# CHAP 40 42:70
541-500383	Meats - Congregate	1 年 2010 年 300	1500 PARKEY (500
544-500386	Meals - Home Delivered	本以外或42019年75年8	######################################
٠.,		Subtotal	\$437,453.70

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352 '	Transportation of Clients	707 F207	第二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十
541-500383	Meals - Congregate	第2017 年7月	"三公司" 2013年 1018年 2013年 201
544-500388	Meals - Home Delivered		MANAGEMENT OF THE OUT OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OF THE OUT OUT OF THE OUT OUT OUT OUT OUT OUT OUT OUT OUT OUT
512-500352	Transportation of Clients	30 TO 10 TO	是多数的 对 的数据的
541-500383	Meals - Congregate	2018	兴发和华达5780 490
544-500388	Meals - Home Delivered	三二百万二2018以上日本日本日 日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日本日	分海路3000000000000000000000000000000000000
512-500352	Transportation of Clients	1995年19月2日日本計画的	
541-500383	Meals - Congregate	**************************************	心理學學學的
544-500386	Meals - Home Delivered	(\$2019 \$2019)	244 7 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
- · · · · · · · · · · · · · · · · · · ·	,	Subtotal	\$1,851,352.80

Greater Wakefield Nutrition and Transportation, (Vendor # 158408)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients :	5 -22017 skind (77)	147 A. H. 1883 Sc.00
541-500383	Meals - Congregate	2017	建建文的结构 800.50
544-500386	Meals' - Home Delivered	2017	\$0.00
512-500352	Transportation of Clients	2018	经现在分 5000
541-500383	Meals - Congregate	2018	17,600.00
544-500386	Mexis - Home Delivered	2018	
512-500352	* Transportation of Clients	2019	\$0.00
541-500383	Maais - Congregate	: 2019年初 5巻	\$4,400.00
544-500388	Meals - Home Delivered	2019	5789 - 751 (18 14 01 0
· ·	• •	Subtotal	\$30,800.00

	- -		
•		:	
	Lamprey Health Care Monday #		•
- Class/Account	Lamprey Health Care (Vendor # Class Title	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	
541-500383	Meals - Congregate	2017	1831,5765; 352,672,60
544-500386	Meals - Home Delivered	2017	Carried Carried
512-500352	Transportation of Clients	20(0)	La Maria de la Caración de la Caraci
541-500383	Meals - Congregate	2018	14 14 14 14 14 14 14 14 14 14 14 14 14 1
544-500386	Meals - Home Delivered	2018 447 24	Provide Control of State
512-500352	Transportation of Clients	123 E 2018 H 2014 T	Service Service Contract
541-500383	Meals - Congregate	2000	
544-500386	Meals - Home Delivered	2019	
<u></u>		Subtotal	\$118,560.00

Newport Senior Center (Vendor #177250)				
Class/Account	Class Title .	State Fiscal Year	Amount	
512-500352	Transportation of Clients	THE THE PARTY OF		
541-500383	Meats - Congregate		CONTRACTOR STORES	
544-500386	Meats - Home Delivered	A SOME THE RESERVE TO		
512-500352	Transportation of Clients	建设域 汉德·地里		
541-500383	Meals - Congregate	75-75-20 00-70	1 800 26 30	
544-500388	Meals - Home Delivered	2018-2018	2249.909.00	
512-500352	Transportation of Clients	CALL HOLES TO SEE THE		
541-500383	Meals - Congregate		NEW YORK TO A VALUE OF	
544-500386	Meals - Home Delivered	2019/1000	47F\$/15 \$F44 AF382 480 00	
	· · · · · · · · · · · · · · · · · · ·	Subtotal	\$854,159.30	

Class/Account	Ossipee Concerned Citizens (V		<u>.</u>
	Class Title	State Fiscal Year	Amount
512-500352	Transportation of Cilents	AV2017512-14-15	新加州市等。
541-500383	Meals - Congregate	,2017	1 382 777 00
544-500385	Moals - Home Delivered		\$71,857.50
512-500352	Transportation of Clients	2018	A CONTRACTOR
541-500383	Meals - Congregate	2018	\$125,554.00
544-500386	Meals - Home Delivered	· · · · · · · · · · · · · · · · · · ·	SERVICE & \$143,715.00
512-500352	Transportation of Clients	2019	- 23 8 - 10
541-500383	Meals - Congregate	2019	\$31,388.50
544-500386	Meals - Home Delivered	2019	
<u>-</u>		Subtotal	\$471,223.50

*****X** * :

Rockingham	Nutrition MOW	(Vendor #155	197)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	. Av \$90,844.00
541-500383	Meals - Congregate	2017	\$123,750.00
544-500386	Meals - Home Delivered	2017	3331,837.00
512-500352	Transportation of Clients	17.70 2018 · · ·	. 海海常 \$181,677.60
541-500383	Meals - Congregate	7A. 2018	\$247,500.00
544-500386	Meals - Home Delivered	(1970年 - 2018 - 400元)	\$663,674.00
512-500352	Transportation of Clients	2019	\$45,410.80
541-500383	Meals - Congregate	2019	381 875.00
544-500386	Meals - Home Delivered	经收益的 2019 "公司 以	第185,918.50
	 	Subtotal	\$1,912,492.90

St Joseph Community Services (Vendor #155093)

Class/Account :	Class Title	State Fiscal Year	Current Budget .
512-500352	Transportation of Clients	250H 2017	S 23,001.80
541-500383*	Meals - Congregate		生物理学(38.837.60
544-500385	Meals - Home Delivered	2017 次90	1947 2 2 4400 897 00
512-500352	Transportation of Clients	2018	3. Per 1987 49 992 80
541-500383	- Meats - Congregate	2018	4317,076.00
544-500386 .	Meals - Home Delivered	2018	HANKE 172-7: \$901,794.00
512-500352 · ·	Transportation of Clients	TELE 2019 62 5	
541-500383	Meals - Congregate	2019年	公本公司市的150
544-500386	Meals - Home Delivered	並を対象が2019 第23305.★	######################################
• •	 	Subtotal	\$2,360,518.70

Southwestern Community Services (Vendor #177511)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	实验955年后	100 miles
541-500383	Meals - Congregate	运动员会会2017年第二十七	
544-500386	Meals - Home Delivered	三人名2017 20年	三人工的
512-500352	Transportation of Clients		560,881.40
541-500383	Meals - Congregate		是一种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种种
544-500385	Meals - Home Delivered	2018 2018	50 1999 PRESENTED ESTATE
512-500352	Transportation of Clients	2019 流流	17 6708:50
541-500383	Meals - Congregate	2019	この 東京学 発達電流器
544-500386	Meals - Home Delivered	(元本記 2019 (金融)	1. 网络日本 域 数型型 等是
		Subtotal	\$117,030.60

Community Action Partnership of Strafford County (Vendor #177200)

. Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352***	Transportation of Clients	2017	\$19,860.50
541-500383	Meals - Congregate	2017	
544-500386	Meats - Home Delivered	2017	7
512-500352	Transportation of Clients	2018	\$39,721.20
541-500383	Meals - Congregate	2018	The sixten in the second
544-500386	Meals - Home Delivered	2018	
512-500352	Transportation of Clients	2019	\$9,930.30
541-500383	Meats - Congregate 1	2019	
544-500388	Meals - Home Delivered	2019	
		Subtotal	\$69,512.10

Strafford Nutrition MOW (Vendor # 260818)

Class/Account	Class Title	State Fisca) Year	Current Budget
512-500352	Transportation of Clients	2017	The second of
541-500383	Mests - Congregate	2017	\$27,973.00
544-500386	Meals - Home Delivered	2017	\$129,233.60
512-500352	Transportation of Clients	2018	
541-500383	/ Meals - Congregate	2018	\$55,040.50
544-500385	Meats - Home Delivered	(2018 - 2018 - 2018)	NYERANE \$258,467.00
512-500352	Transportation of Clients	\$55 2019 \$ \$56	《松沙》 《 外 的》表
541-500383	Meals - Congregate	2019	\$13,966.50
544-500386	Meals - Home Delivered		35 - 384,619.50
		Subtotal	. \$550,220.00

Tri-County Community Action Program (Vendor #177195)

Class/Account	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	2017	490.00 × 102.490.00
541-500383	' Meals - Congregate	2017改成	元 在 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
544-500386	Meals - Home Delivered	17 N. C. 2017 20 18	公共共和国第152 57000
512-500352	Transportation of Clients	27 to 120 fe to 150 fe	- 1 CO (80000
541-500383	Meats - Congregate	200824 201873/2U-10	E N. O. LUNS 132 50
544-500388	Meals - Home Delivered	2018	运动运动区237305140.00
512-500352	Transportation of Clients	(2016年) 1 6 条件	建设建设设施设置
541-500383	Meals - Congregate	5 1 20 1 5 to 1	18 PER 18
544-500386	Meats - Home Delivered	图形表示 2019 经 经济	经验证证据的
· · · · · · · · · · · · · · · · · · ·	,	Subtotal	\$1,165,246.00

VNA at HCS (Vendor #177274)

Class/Account .	Class Title	State Fiscal Year	Current Budget
512-500352	Transportation of Clients	29, 2017	\$28,985 10
541-500383	Meals - Congregate -	35 52017.5°	122/2014/1/2016
544-500386	Meals - Home Delivered	2017	F-0-25-110070300
512-500352	Transportation of Clients	2018	\$57,948.50
541-500383	Meals - Congregate	2018	5
544-500386	Meals - Home Delivered		237/48/ 50
512-500352	Transportation of Clients	2019	\$14,480.70
541-500383	Meals - Congregate		\$38,635.50
544-500386	Meals - Home Delivered	2019	\$59,372.50
1		Subtotal .	\$773,473.80

05-95-48-481010-7872 Summary for All Vendors

. Class/Account	. Class Title .	State Fiscal Year	Amount
512-500352	Transportation of Clients	2017	\$747,704.30
541-5003837	· Meals - Congregate	2017	\$1,011,318.00
544-500386	Meals - Home Delivered	2017	\$1,981,325.50
512-500352	Transportation of Clients	2018	\$1,495,316.70
541-500383	Meals - Congregate	2018	\$2,022,608.50
544-500386	Meals - Home Delivered	2018	\$3,962,640.00
512-500352	Transportation of Clients	2019	\$373,816.60

541-500383	Meals - Congregate	2019	\$505,659.00
544-500388	Meals - Home Delivered	2019	\$990,671.00
٠.		Subtotal	\$13,091,059.60

05-85-48-481010-9255 HEALTH AND SOCIAL SERVICES, DEPT OF HEALTH AND HUMAN SVS, HHS: ELDERLY AND ADULT

Community Action Program Belknap-Merrimack Countles, Inc. (Vendor #177203)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	1744: 1. 2017···	**** (#\$252,961.50
544-500388	Meals Home Delivered	2018	\$505,923.00
544-500386	Meals Home Delivered	(AVEL) 2019	\$126,483.50
The second second		Subtotal	\$855,368.00

Easter Seals New Hampshire, Inc. (Vendor # 177204)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered		1-12 02 00 00 00 00 00 00 00 00 00 00 00 00
544-500388	Meals Home Delivered	有数数据的2018 第年的报告	\$0.00
544-500386	Meals Home Delivered	建设建设第2019 第二次	50.00 SO
		↓ Subtotal	\$0.00

Gibson Center for Senior Services (Vendor #165344)

·	· · · · · · · · · · · · · · · · · · ·		} [
Class/Account	Class Title		Current Modified Budget
544-500388	Meals Home Delivered	71743-72017-5-2-20	沙对水水果是岩\$19,701,00
544-500386	Meals Home Delivered	TWE 1/2 2018 12 17 18	339月98.50
544-500386	Meals Home Delivered	注题器2019 新亚学	公公公共国第198000
	•	Subtotal.	\$68,948.00

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

·)			
Class/Account	Class Title		Current Modified Budget
544-500386	Meals Home Delivered	-SILPRI 2017	\$144,419.00
544-500386	Meals Home Delivered	2018	\$288,832.50
544-500386	Meals Home Delivered	2019	\$72,209.50
		· Subtotal	\$505,461.00

- Greater Wakefield Nutrition and Transportation. (Vendor # 158408)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500388	Meals Home Delivered	2017 . : : : : : : : : : : : : : : : : : :	\$0.00
544-500386	Meals Home Delivered	-2t 2018 15 15 15	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
		Subtotal	\$0.00

Lamprey Health Care (Vendor #177677)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500385	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
: .		Subtotal	\$0.00

Newport Senior Center (Vendor #177250)

	· ·	•	1
Ctass/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$119,597.50
544-500386	Meals Home Delivered	2018	\$239,195,00
544-500386	Meals Home Delivered	2019	\$59,801,50
		Subtotal	\$418,594.00

Ossipee Concerned Citizens (Vendor #170158)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017.11	\$78,589.50
544-500386	Meals Home Delivered	2018	\$157,173.50
544-500386	Mesis Home Delivered	2019	\$39,292.00
	•	Subtotal	\$275,055.00

Rockingham Nutrition MOW (Vendor #155197)

		·	
Class/Account : 4	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	A 4565 2017	\$273,308.00
544-500386	Meals Home Delivered	3-48-71 2018 AM	\$548,612,00
544-500386	Meals Home Delivered	Ø 2019 % - 1000	\$136,653,00
		Subtotal	\$958,571.00

St Joseph Community Services (Vendor #155093)

- Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	上点。 22 2017年7月2日	\$102,479.00
544-500386	Meals Home Delivered	学生的第2018 第二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十二十	21 SIND FOR \$364,952150
544-500386	Meals Home Delivered		\$91,239.50
	t .	Subtotal	\$638,671.00

Southwestern Community Services (Vendor #177511)

			1
. Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	· 包括第一2017基金管理。	作》2000 (1000
544-500386	Meals Home Delivered		1 Sec. 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
544-500386	Meals Home Delivared	(新春)201 9 (14)	S # 1000
		Subtotal	\$0:00

Community Action Partnership of Strafford County (Vendor #177200)

Class/Account	Class Title	State Fiscal Year Current Modified Bi	udget
544-500386	Meals Home Delivered	2017	\$0.00
544-500386	Meals Home Delivered	2018 19 19 19 18 20 20 20 20 20 20 20 20 20 20 20 20 20	\$0.00
544-500386	Meals Home Delivered	2019	\$0.00
	: :	Subtotal	\$0.00

Strafford Nutrition MOW (Vendor # TRD)

Station wothion work (vendor's 180)				
Class/Account	Class Title	State Fiscal Year	Current Modified Budget	
544-500386	Meals Home Delivered	2017	\$63,965,00	
544-500386	Meals Home Delivered	2018	\$127,930.00	
544-500386	Meals Home Delivered	2019	\$31,982.50	
,		Subtotal	\$223.877.50	

Tri-County Community Action Program (Vendor #177195)

-		1	
Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017	\$68,205.50
544-500386	Meals Home Delivered	2018	\$138,405,50
544-500386	Meals Home Delivered	2019	\$34,100.00
· ·		Subtotal	\$238,711.00

VNA at HCS (Vendor #177274)

Class/Account	Class Title	State Fiscal Year	Current Modified Budget
544-500386	Meals Home Delivered	2017-	\$104,450.50
544-500386	Meals Home Delivered	2018	\$208,901.00
544-500386	Meals Home Delivered	2019	7352,226.00
		Subtotal	\$365,579.50

05-95-48-481010-9255 Summary for All Vendors

US-93-0-10 TO 9233 Summary for All Terroris					
Class/Account	Class Title	State Fiscal Year	Current Modified Budget		
544-500388	Meals Home Delivered	表达是为 2017 第一位。	10.C. EV. 1 (307 674 50)		
544-500386	Meals Home Delivered	2504* 4-2018 8885 54	NW 31 -11 2 616 321:50		
544-500386	Meals Home Delivered	2019% PA	经存在的第一级 \$863,840.00		
		Subtotal	\$4,576,836.00		

Summary by Vendor by Year

 Community Action Program Delikrap-Marminack Counties, Inc. (49/1007 #177203)				
			State Fiscal Year	Current Modified Budget
			2017	\$875,931,10
· ·			运动的2018型的	\$1,751,856.70
<u> </u>			2019	
			Subtotal	\$3,065,758.10

Easter Seals New Hampshire, Inc. (Vendor # 177204)

, casar deep new parties, the french of the first of			
· ,		State Fiscal Year	Current Modified Budget
		- 16 2017.54 years	\$53,893.80
		2018	\$107,767.60
		2019	\$26,946.90
		Subtotal	\$188,626.30

Gibson Center for Senior Services (Vendor #155344)

disson deliter for beings derived (vender 5 topovi)				
		State Fiscal Year	Current Modified Budget	
' [· _		3.2017 (007) mag	\$144,696.90	
		2018 .: .:.	\$289,359,10	
		2019	\$72,345.70	
<u> </u>	•	Subtolal	\$506,401,70	

Grafton County Senior Citizens Council, Inc. (Vendor # 177675)

1		'State Fiscal Year	Current Modified Budget
·		2017	\$676,243.40
	,	2018	\$1,352,457.60
· · · · · · · · · · · · · · · · ·		2019	\$338,112.60
		Subtotal	\$2,356,813.60
	Greater Wakefield Nutrition and Transpor	tation. (Vendor # 158408)	
		State Fiscal Year	Current Modified Budget
			\$8,800,00
• •		. 2018	\$17,600.00
		2019	\$4,400.00 \$30,800.00
		Subtotal	, 330,600.0
	Lamprey Health Care (Vend		
11 6 15 N 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	· · · · · · · · · · · · · · · · · · ·	· State Fiscal Year	Current Modified Budge
		2017.	\$33,872.8
		2018)	\$87,745.6
,	<u> </u>	1 60 40 (12019) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	\$16,941.6 \$118,560.0
		Subtotal	\$110,300.0
· · · · · · · · · · · · · · · · · · ·	. Newport Senior Center (Veni		
		State Fiscal Year	Current Modified Budge
•		1 (計画學 2007) 基础分析	\$363,643.8
		2018	\$727,282.1
		A DEC 2019 315 115	\$181,827.4 -\$1,272,753.3
	<u> </u>	Subtotal	*\$1,272,733.3
	Ossipee Concerned Citizens (V	endor #170158)	· •
		, State Fiscal Year	Current Modified Budge
7 .		10 10 Cent 20 176 186 160	
		14. 14. 14. 14. 14. 14. 14. 14. 14. 14.	\$426,442.5
			\$106,612.0 • \$746,278.5
• ••	<u> </u>	Subtota!	·
	Rockingham Nutrition MOW (V	endar #155197)	
•		State Fiscal Year	Current Modified Budge
•,		分别(2017年3年)	\$819,737.0
		(43) 2018	\$1,639,463.6
		1517 15: 2019 × 1117	\$409,863.3
	<u> </u>	Subtotal	\$2,869,063.9
<u> </u>	•	•	
	St Joseph Community Services (
	St Joseph Community Services (, State Fiscal Year	
1 1	St Joseph Community Services (State Fiscal Year	\$856,915.1
		State Fiscal Year	\$856,915.1 \$1,713,814.3
		State Fiscal Year 2017 2017 2018 2019 101	\$856,915.1 \$1,713,814.3 \$428,460.3
		State Fiscal Year	\$856,915.1 \$1,713,814.3 \$428,460.3
		State Fiscal Year 2017 2018 2019 Subtotal	\$856,915.1 \$1,713,814.3 \$428,460.3
		State Fiscal Year 2017 2018 2019 Subtotal s (Vendor 8177511) State Fiscal Year	\$856,915.1 \$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge
		State Fiscal Year 2017 2018 2019 Subtotal s (Vendor #177511) State Fiscal Year 2017	\$856,915.1 \$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge \$33,440.7
	Southwestern Community Service	State Fiscal Year 2017. 2018. 2019 Subtotal s (Vendor 8177511) State Fiscal Year 2017. 2018	\$856,915.1 \$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4
	Southwestern Community Service	State Fiscal Year 2017. 2018. 2019 Subtotal s (Vendor #177511) State Fiscal Year 2017. 2018 2019	\$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5
	Southwestern Community Service	State Fiscal Year 2017. 2018. 2019 Subtotal s (Vendor 8177511) State Fiscal Year 2017. 2018	\$856,915.1 \$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5
	Southwestern Community Service	State Fiscal Year 2017 2018 2019 Subtotal (Vendor \$177511) State Fiscal Year 2017 2018 2019 Subtotal 2019 Subtotal	\$856,915.1 \$1,713,814.3 \$428,460.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5
	Southwestern Community Service Community Action Partnership of Straffor	State Fiscal Year 2017 2018 2019 Subtotal State Fiscal Year 2017 State Fiscal Year 2017 2018 2019 Subtotal County (Vendor #177200) State Fiscal Year	\$856,915.1 \$1,713,814.3 \$428,450.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5 \$117,030.6
	Southwestern Community Service	State Fiscal Year 2017 2018 2019 Subtotal State Fiscal Year 2017 2018 2019 Subtotal 2017 2018 2019 Subtotal County (Vendor #177200) State Fiscal Year 2017	\$856,915.1 \$1,713,814.3 \$428,460.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5 \$117,030.6
	Southwestern Community Service Community Action Partnership of Straffor	State Fiscal Year 2017 2018 2019 Subtotal State Fiscal Year 2017 2018 2019 Subtotal 2019 Subtotal County (Vendor #177200) State Fiscal Year 2017 2018	\$856,915.1 \$1,713,814.3 \$428,460.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881.4 \$16,708.5 \$117,030.6 Current Modified Budge \$19,860.6 \$39,721.2
	Southwestern Community Service Community Action Partnership of Straffor	State Fiscal Year 2017 2018 2019 Subtotal State Fiscal Year 2017 2018 2019 Subtotal 2017 2018 2019 Subtotal County (Vendor #177200) State Fiscal Year 2017	\$856,915.1 \$1,713,814.3 \$428,460.3 \$2,999,189.7 Current Modified Budge \$33,440.7 \$66,881. \$16,708.5 \$117,030.6 Current Modified Budge \$19,860.6

Current Modified Budget

		\$221,171.50
·	283 28 2018 1 1 1 A	\$442,337.50
,	100000 2019 11 AFAC	\$110,588.50
	Subtotal	\$774,097.50
Tri-County Community Action	on Program (Vendor #177195)	·
	State Fiscal Year	Current Modified Budget
	一种自分产2017(内部地域)	\$401,134.50
	(1) 1999/2018年代	\$802,258.00
	(#0.81° 2019.20.	\$200,564.50
	Subtotal	\$1,403,957.00
VNA at HCS (\	/andor #177274)	, ·
VNA at HCS (\)		Current Modified Budget
VNA at HCS (\)	State Fiscal Year	Current Modified Budget
VNA at HCS (\)	State Fiscal Year	\$325,457,10
VNA at HCS (\)	State Fiscal Year	\$325,457,10 \$850,879,50 \$182,716,70
	State Fiscal Year	\$325,457.10 \$850,879.50
	State Fiscal Year 1982 19 2017a 19 1984 1995 2018 1995 1995 1984 1985 2019 1995 1	\$325,457,10 \$850,879,50 \$182,716,70
	State Fiscal Year 1982 19 2017 19 1982 19 2018 19 1982 1982 1982 1982 Subtotal Vendors by Year State Fiscal Year	\$325,457,10 \$850,879,50 \$182,716,70
	State Fiscal Year 1981 19 2017 19 1982 1993 1994 1995 1995 2019 2019 2019 2019 2019 Subtotal Vendors by Year State Fiscal Year 2017 2017 2019 2017 2019 2017 2019 2017	\$325,457,10 \$850,679,50 \$162,716,70 \$1,139,053,30
Summary for Al	State Fiscal Year 1982 19 2017 19 1982 19 2018 19 1982 1982 1982 1982 Subtotal Vendors by Year State Fiscal Year	\$325,457,10 \$850,679,50 \$162,716,70 \$1,139,053,30 Current Modified Budget
Summary for Al	State Fiscal Year 100 100 100 100	\$325,457,10 \$850,679,50 \$162,716,70 \$1,139,053,30 Current Modified Budget \$5,048,022,30